THOMSON REUTERS®

PARTNER BRIDGE GUIDE

FOR TAX YEAR 2021

Last Updated: November 09, 2021

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CHAPTER 1: PARTNER BRIDGE OVERVIEW

Due to the column limitations of the 2003 Microsoft Excel spreadsheet, we no longer support Microsoft Excel 2003. In order to import and export partner information correctly, we strongly recommend you use a later version of Microsoft Excel.

For tax year 2021, we have enabled the import and export of federal and state partner information and the import and export of partner special allocations.

The tax year 2021 version of 1065 Partner Bridge includes five worksheets in a single Microsoft® Excel™ workbook. The worksheets are illustrated and described in this guide:

- **Control Worksheet (page 2)**
- **States Worksheet (page 3)**
- **Foreign Worksheet (page 4)**
- **Partner Information Worksheet (page 5)**
- **Special Allocations Worksheet (page 6)**

Note that Schedule K-3 fields are not included in Partner Bridge. We recommend the following:

- Use Data Connection to import data for information that is to be calculated inside the system.
- Use DK-1 for information that is calculated outside the system.

CONTROL WORKSHEET

Use the worksheet to identify the 2021 1065 Partner Bridge Workbook by providing three lines for taxpayer identification and two lines for tax preparer identification in the **Taxpayer** and **Prepared By** controls respectively.

The Control Worksheet is illustrated below:

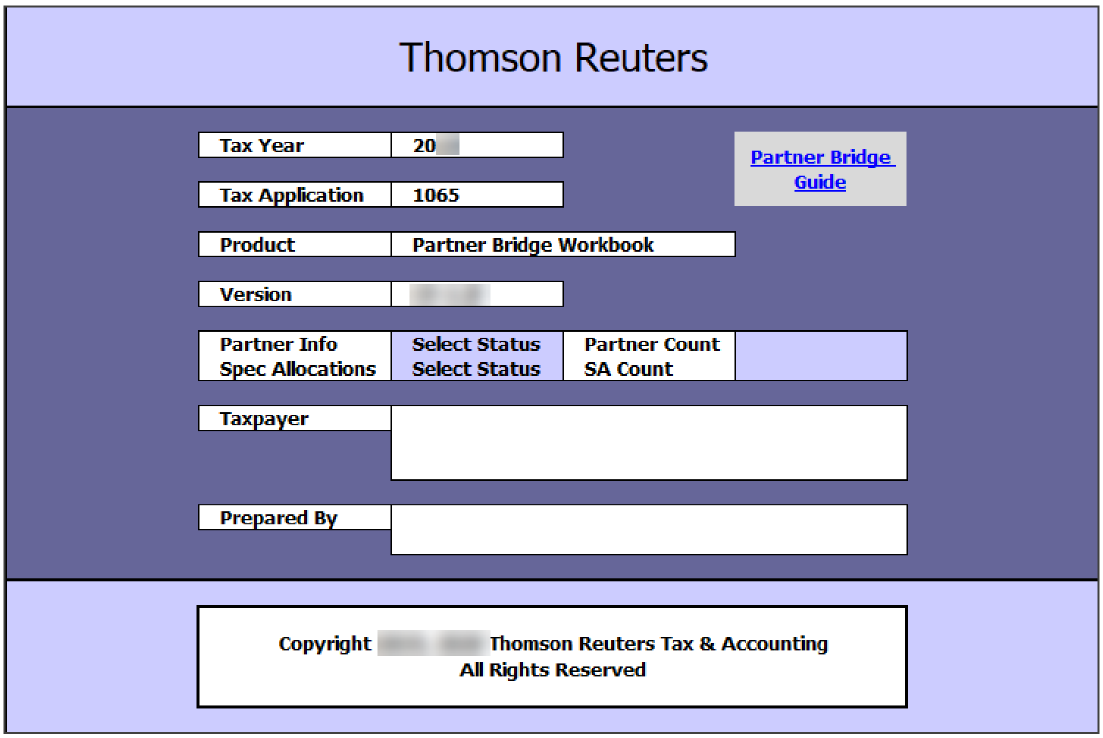


Figure 1:1

1. Do not change the top four controls (**Tax Year**, **Tax Application**, **Product**, and **Version**). This information is for the use of Support personnel.
2. Above the taxpayer identification are two drop lists labeled **Partner Info** and **Spec Allocations**. Use these lists to specify the status of the individual worksheets as *In Process* or *Completed*.
3. Identify the 2021 1065 Partner Bridge Workbook for the taxpayer (three lines) and the tax preparer (two lines) in the **Taxpayer** and **Prepared By** text boxes.

STATES WORKSHEET

The worksheet shown below has a dual purpose. This worksheet is for information purposes only and is not a data entry worksheet.

USPS Codes for States and US Territories

Seq	Code	Explanation	Instructions
1	AL	Alabama	**Do Not Change This Worksheet**
2	AK	Alaska	
3	AZ	Arizona	**The values hereon are used in workbook macros**
4	AR	Arkansas	
5	CA	California	
6	CO	Colorado	**Column AF - State of Residency**
7	CT	Connecticut	
8	DE	Delaware	Domestic address - select USPS code for State or US territory
9	DC	District of Columbia	
10	FL	Florida	Foreign address - use code FC
11	GA	Georgia	
12	HI	Hawaii	
13	ID	Idaho	**Print**
14	IL	Illinois	
15	IN	Indiana	
16	IA	Iowa	
17	KS	Kansas	

Figure 1:2

Use the worksheet to determine the two-character code value representing States, US territories and possessions, and US military postal designations. You will use the two-character codes to complete the **Partner Information** worksheet.

The 50 states and the District of Columbia are presented first in alphabetical order followed by the US territories and possession and the military postal designations.

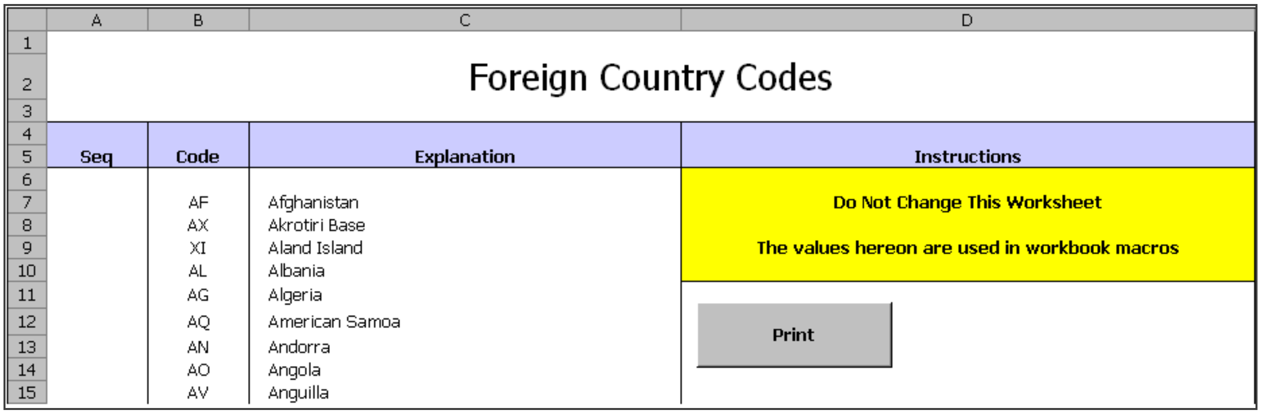
You can access the worksheet interactively or use the **Print** button on the worksheet to print.

The **States** worksheet is used by the workbook macros during the audit of the **Partner Information** worksheet.

> The worksheet is password-protected. You cannot modify the **States** worksheet.

FOREIGN WORKSHEET

This worksheet, shown below, serves the same two purposes as the **States** worksheet.


Foreign Country Codes

Seq	Code	Explanation	Instructions
	AF	Afghanistan	Do Not Change This Worksheet
	AX	Akrotiri Base	
	XI	Aland Island	The values hereon are used in workbook macros
	AL	Albania	
	AG	Algeria	
	AQ	American Samoa	Print
	AN	Andorra	
	AO	Angola	
	AV	Anguilla	

Figure 1:3

The worksheet lists the codes for 259 foreign country names and designations in alphabetical order. Use this worksheet to determine the two-character code value for use in completing the **Partner Information** worksheet.

You can access the worksheet interactively or use the **Print** button on the worksheet to print.

The **Foreign** worksheet is used by the workbook macros during the audit of the **Partner Information** worksheet.

The worksheet is password-protected. You cannot modify the **Foreign** worksheet.

PARTNER INFORMATION WORKSHEET

Partner Information Worksheet Overview

The first four (4) columns of the **Partner Information** worksheet are illustrated below.

	A	B	C	D
1	Make DIF			
2	Partner Number	Partner Name		
3–5		Line 1	Line 2	Line 3
6	1	Partner 1 Name 1	Partner 1 Name 2	Partner 1 Name 3
7	2	Partner 2 Name 1	Partner 2 Name 2	Partner 2 Name 3
8	3	Partner 3 Name 1	Partner 3 Name 2	Partner 3 Name 3
9	4	Partner 4 Name 1	Partner 4 Name 2	Partner 4 Name 3
10	5	Partner 5 Name 1	Partner 5 Name 2	Partner 5 Name 3

Figure 1:4

The worksheet contains 323* columns of data as shown in the table below and represents all partner information except special allocations.

WORKSHEET COLUMNS	# OF COLUMNS	CONTENT
A - AJ, JY, LB-LI	45	Partner Federal information
AK - GP, IA-JX, JZ-KF, KH-KK, KM-LA, LJ-LO	244	Partner State information
GQ - HP*, KG, KL	28	Partner Local information
HU - HZ	6	Form 8805 Information

* The columns HQ-HT are used to reformat the partner name for state purposes and are not included in this count. See **Reformat Partner Name (State Purposes Only) (page 79)**.

You should complete the **Partner Information** worksheet in its entirety before starting data entry for the **Special Allocations** worksheet because the former worksheet provides the partner identification information required by the latter worksheet.

You can easily populate this worksheet by exporting the partner information from a 2021 1065 return that has been rolled over from the prior tax year.

You can open the export file in Microsoft® Excel™ and then copy and paste the data cells into the **Partner Information** worksheet.

SPECIAL ALLOCATIONS WORKSHEET

The first six (6) columns of the **Special Allocations** worksheet are illustrated below:

	A	B	C	D	E	F
1	Setup Codes	Audit Codes	Copy Partners	Make DIF		
2	Partner Number	Partner Name Line 1	Special Allocation 1		Special Allocation 2	
3			Ratio	Dollar Amount	Ratio	Dollar Amount
4			A1	<- Code	A2	<- Code
5			A1 SA Name	<- Description	A2 SA Name	<- Description
6	1	Partner 1 Name 1	0.01000000			2,001.00
7	2	Partner 2 Name 1	0.02000000			2,002.00
8	3	Partner 3 Name 1	0.03000000			2,003.00
9	4	Partner 4 Name 1	0.04000000			2,004.00

Figure 1:5

The worksheet contains 254 columns of data as shown in the table below.

WORKSHEET COLUMNS	# OF COLUMNS	CONTENT
A - B	2	Partner identification
C - SL	504	252 pairs of special allocation columns

Each special allocation is represented by two columns. The first column includes:

- the special allocation code on row 4
- the special allocation description on row 5
- each partner's respective ratio for the subject special allocation starting on row 6.

The second column of each special allocation column pair includes each partner's respective dollar amount for the subject special allocation starting on row 6. Rows 4 and 5 of the second special allocation column are not used.

The Partner Number and Partner Name Line 1 for all rows on the **Special Allocations** worksheet must be identical in all respects to the corresponding columns on the **Partner Information** worksheet.

For this reason, when you have completed the **Partner Information** worksheet, click the **Setup** button on the worksheet to populate the partner number and partner name on this worksheet automatically.

After you click **Setup**, you can enter special allocation data on the worksheet, but you cannot add new partners. You must perform that task on the **Partner Information** worksheet. Then you can click the **Copy Partners** button to copy the revised partner numbers and names to the **Special Allocations** worksheet automatically.

CHAPTER 2: WORKBOOK OPERATIONS

CONTROL WORKSHEET

This section explains the operations of the workbook, including the required sequence of worksheet data entry.

You should complete the taxpayer identification and tax preparer identification information.

The latter does not affect the operation of the workbook, but the first line of the taxpayer identification is used in the filenames of the partner information and special allocations DIF Files. If the first line of the taxpayer identification is blank, the name *Unidentified Taxpayer* is used in the filenames of the DIF files.

The controls labeled **Partner Count** and **SA Count** represent the count of partners and the count of special allocations respectively and are maintained automatically by the workbook program. You should not and cannot change these values.

The drop lists labeled **Partner Info** and **Spec Allocations** are process controls for the **Partner Information** and **Special Allocations** worksheets respectively and are maintained by you, the user, and the workbook programs.

Partner Worksheet Process Control

The **Partner Information** worksheet process control includes the following options:

Select Status This is a drop list initial setting. Under this setting, you cannot audit the worksheet and create the DIF file. To enter data into the worksheet and to audit the worksheet, select the *In Process* option.

In Process This indicates that the worksheet data entry is under way. You can audit the worksheet and create the DIF file under this setting. If you successfully create the DIF file, you should select the *Complete* option.

Complete This indicates that the worksheet is complete in all respects, You cannot audit the worksheet and create a DIF file under this setting. To change and audit the worksheet, select the *In Process* option.

Special Allocations Worksheet Process Control

The **Special Allocations** worksheet process control includes the following options:

Select Status This is a drop list initial setting. You can do nothing with the worksheet under this setting.

Setup Codes This allows the **Setup Codes** button procedure for the worksheet. The procedure erases the worksheet special allocations codes and descriptions and prepares the worksheet so that you can enter special allocation codes and descriptions.

Audit Codes This allows the **Audit Codes** button procedure for the worksheet. If the audit of special allocation codes and descriptions is successful, the **Copy Partners** option is automatically selected. If the audit encounters errors, the option is not changed.

Copy Partners This allows the **Copy Partners** button procedure for the worksheet. The procedure erases all partner names, numbers, and special allocation ratios and dollar amounts, then copies the partner names and numbers from the **Partner Information** worksheet and applies format and validation properties to the special allocations ratio and dollar amount worksheet cells. Upon successful completion of the procedure, the *In Process* option is automatically selected.

In Process This indicates that the worksheet data entry is under way. You can audit the worksheet and create a DIF file under this setting. If you successfully create a DIF file, you should select the *Complete* option.

Complete This indicates that the worksheet is complete in all respects, You cannot audit the worksheet and create a DIF file under this setting. To change and audit the worksheet, select the *In Process* option.

PARTNER INFORMATION WORKSHEET

The **Partner Information** worksheet includes columns of partner federal and state information including partner numbers, partner names and mailing addresses (domestic or foreign), and taxpayer identification.

You should complete the worksheet in its entirety before attempting to prepare the **Special Allocations** worksheet as the partner names and numbers must be exactly the same for both worksheets.

The proper sequence for populating the **Partner Information** worksheet is as follows:

1. On the **Control** worksheet, set the **Partner Info** process control drop list to the *In Process* option.
2. Populate the worksheet with all federal and state information for all partners using the most efficient combination of two data entry methods:
    a. Roll over the 2020 1065 return and export the partner information.
    b. Open the exported file in Excel™.
    c. Copy the partner information from the exported file and paste the information into the **Partner Information** worksheet starting on row six (6). Do not use the **Paste Special** function as that function may possibly distort date values.
    d. You can only enter partner information data that is subject to rollover in this manner. You must enter data not subject to rollover through the keyboard, or you can copy the data from another Excel source and paste it into the worksheet.
    e. The rollover copy and paste process is illustrated in the section **Partner Information Worksheet (page 13)**.
    f. Enter data manually using the keyboard. Enter the first partner on row six (6) and enter subsequent partners on contiguous rows. If the corresponding 1065 return includes one or more deleted partners, leave the appropriate worksheet row or rows blank to represent the deleted partner(s).
3. When you have entered all partner information, click the **Make DIF** button on the worksheet to format and audit the data and to create the **Partner Information** DIF file.
    a. If no terminal errors are encountered, you will have the option to create the **Partner Information** DIF file, and the **Save As** dialog will allow you to save the file anywhere on your workstation or network.
    b. If the audit encounters terminal errors, the errors are recorded on the **Audit Errors - PI** worksheet, and the corresponding worksheet cells are painted bright yellow. Correct the errors and submit the worksheet for audit again by clicking the **Make DIF** button. Repeat this process until no errors are encountered.
4. When the audit is successful and the **Partner Information** DIF file is created, you should set the **Partner Info** process control drop list to the *Complete* option. This will allow the workbook programs to populate the **Special Allocations** worksheet with partner names and numbers sourced from the **Partner Information** worksheet.

SPECIAL ALLOCATIONS WORKSHEET

The **Special Allocations** worksheet includes partner identification (names and numbers), special allocations codes and descriptions, and allocation ratios and dollar amounts applicable to each partner.

The worksheet is populated in stages, each of which must be completed in sequence:

1. Enter the special allocation codes and descriptions.
   a. On the **Control** worksheet, set the worksheet process control drop list to the **Setup Codes** option.
   b. Click the **Setup Codes** button on the worksheet and respond to the prompts. This applies format properties to the cells on rows 4 and 5 that represent the special allocation codes and descriptions.
   c. When the procedure is complete, enter the special allocation codes and descriptions in one of two ways:
      i. Manually enter the codes and descriptions using the keyboard.
      ii. Copy the codes and descriptions from an Excel source and paste the copied data into the appropriate cells on the worksheet using the **Paste Special > Values** function (see **Special Allocations Worksheet (page 15)**).
2. Audit the special allocation codes and descriptions.
   a. On the **Control** worksheet, set the worksheet process control drop list to the **Audit Codes** option.
   b. Click the **Audit Codes** button on the worksheet and respond to prompts. The process confirms that special allocation codes meet system requirements, and corresponding descriptions are truncated if necessary.
   c. If terminal errors are encountered during the audit, you will receive a message. Correct the errors and submit the worksheet for audit again by clicking the **Audit Codes** button. Repeat this process until there are no terminal errors.
   d. If no terminal errors are encountered, the worksheet process control drop list on the **Control** worksheet is automatically set to the **Copy Partners** option.

3. Copy the partner names and numbers from the **Partner Information** worksheet to the **Special Allocations** worksheet.

   a. Click the **Copy Partners** button on the worksheet and respond to the prompts.

      > The partner copy process will be terminated if the **Partner Info** process control drop list on the **Control** worksheet is not set to the *Complete* option.

   b. All partner allocation ratios and dollar amounts are erased from the worksheet.

   c. The partner names and numbers are copied from the **Partner Information** worksheet. This is the only approved means of populating the worksheet with partner identification. Any other method will invalidate the worksheet, and the workbook will not be supported.

   d. The partner allocation ratio and dollar amount cells are formatted and validation properties are applied. Validation properties prevent the entry of invalid data types and values.

   e. When the partner copy process is successfully completed, the **Spec Allocations** process control drop list on the **Control** worksheet is automatically set to *In Process* to facilitate the step in the worksheet completion.

4. Enter the partner allocation ratios and dollar amounts in one of two ways:

   a. Manually enter the ratios and dollar amounts using the keyboard.

   b. Copy the ratios and dollar amounts from an Excel source and paste the copied data into the appropriate cells on the worksheet using the **Paste Special > Values** function.

      > The format properties and validation properties of the allocation ratio and dollar amount worksheet cells must not be changed for any reason, and using the **Paste** function will change the format properties to those of the Excel source.

5. Audit the partner allocation ratios and dollar amounts and create the **Special Allocations** DIF file.
   a. Click the **Make DIF** button on the worksheet and respond to the prompts.

      The partner allocations audit process will be terminated if the **Spec Allocations** process control drop list on the **Control** worksheet is not set to the *In Process* option.

   b. The partner allocation ratios and dollar amounts are audited for compliance to data type, smallest and largest values, and other factors.
   c. If terminal errors are encountered, the errors are recorded on the **Audit Errors - SA** worksheet, and the corresponding worksheet cells are painted bright yellow. Correct the errors and submit the worksheet for audit again by clicking the **Make DIF** button. Repeat this process until no errors are encountered.
   d. If no terminal errors are encountered, you will have the option to create the **Special Allocations** DIF file, and the **Save As** dialog will give you the option to save the file anywhere on your workstation or network.
   e. If the **Special Allocations** DIF file is successfully completed, set the **Spec Allocations** process control drop list on the **Control** worksheet to the *Completed* option. This prevents the audit process for the worksheet if the **Make DIF** button is inadvertently clicked.

      If it is necessary to add one or more partners to the **Partner Information** worksheet after the **Special Allocations** worksheet is populated with partner identification, even if the **Special Allocations** DIF file has been successfully created, you must repopulate the worksheet with partner identification by executing the partner copy process again (click the **Copy Partners** button).

COPY AND PASTE OPERATIONS

Partner Information Worksheet

This section illustrates the process of copying partner information exported from a prior year tax return and pasting the information into the Partner Information worksheet in the 2021 Partner Bridge Workbook.

Export partner information from the rolled over current year 1065 return and open the export file using Excel. The first seven (7) columns of the export file are illustrated below.

	A	B	C	D	E	F	G
1	1	Partner 1 Name Line 1	Partner 1 Name Line 2	Partner 1 Name Line 3	Partner 1 Address Line 1	Partner 1 Address Line 2	Partner 1 City
2	2	Partner 2 Name Line 1	Partner 2 Name Line 2	Partner 2 Name Line 3	Partner 2 Address Line 1	Partner 2 Address Line 2	Partner 2 City
3	3	Partner 3 Name Line 1	Partner 3 Name Line 2	Partner 3 Name Line 3	Partner 3 Address Line 1	Partner 3 Address Line 2	Partner 3 City
4	4	Partner 4 Name Line 1	Partner 4 Name Line 2	Partner 4 Name Line 3	Partner 4 Address Line 1	Partner 4 Address Line 2	Partner 4 City
5	5	Partner 5 Name Line 1	Partner 5 Name Line 2	Partner 5 Name Line 3	Partner 5 Address Line 1	Partner 5 Address Line 2	Partner 5 City

Figure 2:1

Using the cursor or the keyboard direction keys, highlight the partner information to be copied and copy the data using the key combination **Ctrl+C** or **Edit > Copy**. The partner information to be copied must start in cell A6. If cell A6 is not the first data cell, the export file is not correct and cannot be used.

A	B	C	D	E	F	G
1	Partner 1 Name Line 1	Partner 1 Name Line 2	Partner 1 Name Line 3	Partner 1 Address Line 1	Partner 1 Address Line 2	Partner 1 City
2	Partner 2 Name Line 1	Partner 2 Name Line 2	Partner 2 Name Line 3	Partner 2 Address Line 1	Partner 2 Address Line 2	Partner 2 City
3	Partner 3 Name Line 1	Partner 3 Name Line 2	Partner 3 Name Line 3	Partner 3 Address Line 1	Partner 3 Address Line 2	Partner 3 City
4	Partner 4 Name Line 1	Partner 4 Name Line 2	Partner 4 Name Line 3	Partner 4 Address Line 1	Partner 4 Address Line 2	Partner 4 City
5	Partner 5 Name Line 1	Partner 5 Name Line 2	Partner 5 Name Line 3	Partner 5 Address Line 1	Partner 5 Address Line 2	Partner 5 City

Figure 2:2

Access the **Partner Information** worksheet in the 2021 Partner Bridge Workbook and place the cursor on cell A6 as shown below. Cell A6 represents the upper left cell into which you want to paste data.

	A	B	C	D
1	Make DIF			
2	Partner Number	Partner Name		
3		Line 1	Line 2	Line 3
4				
5				
6				
7				
8				

Figure 2:3

Paste the copied data into the worksheet using the key combination **Ctrl+V** or **Edit > Paste**. Do not use the **Paste Special** function as that function may distort date values and formats from the Excel source.

	A	B	C	D	E	F	G
1	Make DIF						
2	Partner Number	Partner Name			Partner Common Address		
3–5		Line 1	Line 2	Line 3	Line 1	Line 2	City
6	1	Partner 1 Name Line 1	Partner 1 Name Line 2	Partner 1 Name Line 3	Partner 1 Address Line 1	Partner 1 Address Line 2	Partner 1 City Line 1
7	2	Partner 2 Name Line 1	Partner 2 Name Line 2	Partner 2 Name Line 3	Partner 2 Address Line 1	Partner 2 Address Line 2	Partner 2 City Line 1
8	3	Partner 3 Name Line 1	Partner 3 Name Line 2	Partner 3 Name Line 3	Partner 3 Address Line 1	Partner 3 Address Line 2	Partner 3 City Line 1
9	4	Partner 4 Name Line 1	Partner 4 Name Line 2	Partner 4 Name Line 3	Partner 4 Address Line 1	Partner 4 Address Line 2	Partner 4 City Line 1
10	5	Partner 5 Name Line 1	Partner 5 Name Line 2	Partner 5 Name Line 3	Partner 5 Address Line 1	Partner 5 Address Line 2	Partner 5 City Line 1

Figure 2:4

The copy and paste technique can be used to transfer data from any Excel source to any portion of the **Partner Information** worksheet as long as the data source range and destination range have exactly the same row and column structure.

Special Allocations Worksheet

This section illustrates the process of copying special allocation codes and descriptions from an Excel source and pasting the information into the **Special Allocations** worksheet in the 2021 Partner Bridge Workbook.

1. Export the special allocations information from the rolled over 2021 1065 return and open the export file using Excel. The first six (6) columns of the export file are illustrated below and show two (2) special allocation codes and corresponding descriptions.

	A	B	C	D	E	F
1						
2						
3						
4			A1	<- Code	A2	<- Code
5	1	Partner 1 Name Line 1	A1 Description	<- Description	A2 Description	<- Description
6	2	Partner 2 Name Line 1				
7	3	Partner 3 Name Line 1				
8	4	Partner 4 Name Line 1				
9	5	Partner 5 Name Line 1				

Figure 2:5

2. Using the cursor or the keyboard direction keys, highlight the special allocation codes and descriptions to be copied and copy the data using the key combination **Ctrl+C** or **Edit > Copy**. The codes and descriptions to be copied must start in cell C4 and C5. If cell C4 and C5 do not contain the first special allocation code and description, the export file is not correct and cannot be used.

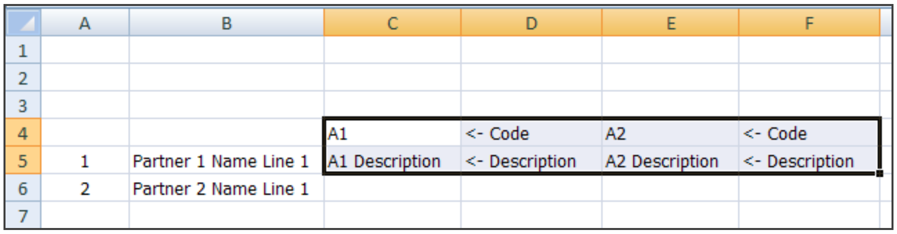


Figure 2:6

3. Access the **Special Allocations** worksheet in the 2021 Partner Bridge Workbook and place the cursor on cell C4 as shown below. Cell C4 represents the upper left cell into which you want to paste special allocation codes and descriptions.

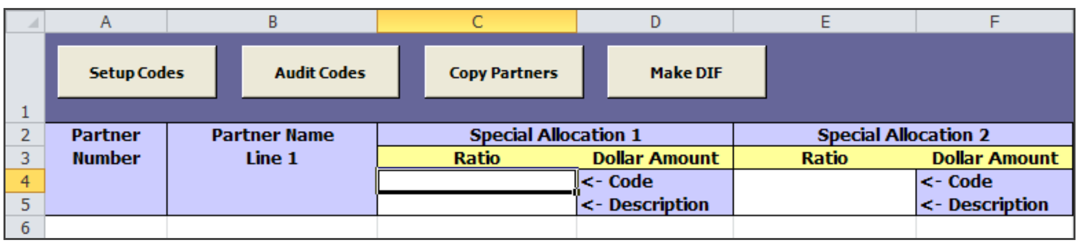


Figure 2:7

4. Paste the copied data into the worksheet using the **Paste Special > Values** function only. Do not use the **Paste** function by itself as that function will corrupt the custom cell formats that were applied to the special allocation code and description cells by the workbook programs.

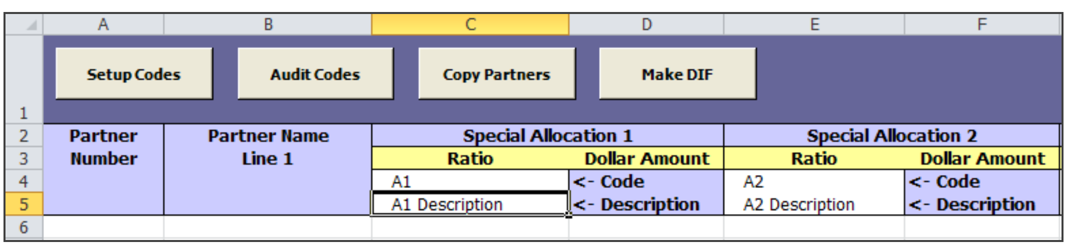


Figure 2:8

5. After the copy and paste operation is complete, you can modify and/or augment the special allocation codes and descriptions using keyboard data entry.

APPENDIX A: DATA VALUES

GENERAL INSTRUCTIONS

The following sections document the allowable data values for each column in the **Partner Information** worksheet and **Special Allocations** worksheet.

General rules for both worksheets are as follows:

- Do not change format properties for any cell for any reason.
- A data field is optional unless noted otherwise.
- All column values for which a single code can be selected from a list of codes must be blank if the column designation and/or list of codes do not apply to the subject partner.
- All dates must be entered in the format **MM/DD/YYYY** unless noted otherwise.
- Dollar amounts can be either whole dollars or dollars and cents unless stipulated otherwise. The smallest allowable dollar values is -99,999,999,999.99; the largest is +99,999,999,999.99 unless noted otherwise. If the smallest or largest allowable dollar amount for any column is different, the column instructions will give the specifications.
- Decimal fractions can have a maximum of eight (8) digits to the right of the decimal point (0.12345678) unless noted otherwise. The smallest allowable decimal fraction value is -1.0; the largest is +1.0. If the smallest allowable decimal fraction value for any column is not zero, the column instructions will specify the smallest allowable decimal fraction value for the column.
- The special designation *NONE* is equivalent to zero for both dollar amounts and decimal fraction values unless noted otherwise.

FEDERAL PARTNER INFORMATION

Federal Partner Information A-H

Column A: Partner Number

Each partner must be assigned a partner number in the range 1 through 99,999 inclusive. Duplicate partner numbers are not allowed.

Column B: Partner Name Line 1

Use for the first line of the partner's name. This column is common for domestic and foreign partners and is ***mandatory*** with a maximum of 35 characters.

Column C: Partner Name Line 2

Use for the second line of the partner's name. This column is common for domestic and foreign partners and is ***optional*** with a maximum of 35 characters.

Column D: Partner Name Line 3

Use for the third line of the partner's name. This column is common for domestic and foreign partners and is ***optional*** with a maximum of 35 characters.

Column E: Partner Street Address Line 1

Use for the first line of the partner's street address. This column is common for domestic and foreign partners and is ***mandatory*** (for e-file purposes) with a maximum of 35 characters.

Column F: Partner Street Address Line 2

Use for the second line of the partner's street address. This column is common for domestic and foreign partners and is ***optional*** with a maximum of 35 characters.

Column G: Partner City

Use for the city portion of the partner's address. This column is common for domestic and foreign partners and is ***mandatory*** with a maximum of 20 characters.

Column H: Partner State Code

Leave blank if the partner address is foreign. If domestic, use for the state code portion of the partner's domestic address. This column will contain the 2-character USPS code from the States worksheet.

None Selected is the default.

CODE	STATE	CODE	STATE
AL	Alabama	AK	Alaska
AS	American Samoa	AZ	Arizona
AR	Arkansas	AA	Armed Forces the Americas
AE	Armed Forces Europe	AP	Armed Forces the Pacific
CA	California	CO	Colorado
CT	Connecticut	DE	Delaware
DC	District of Columbia	FM	Fed. States of Micronesia
FL	Florida	GA	Georgia
GU	Guam	HI	Hawaii
ID	Idaho	IL	Illinois
IN	Indiana	IA	Iowa
KS	Kansas	KY	Kentucky
LA	Louisiana	ME	Maine
MH	Marshall Islands	MD	Maryland
MA	Massachusetts	MI	Michigan

CODE	STATE	CODE	STATE
MN	Minnesota	MS	Mississippi
MO	Missouri	MT	Montana
NE	Nebraska	NV	Nevada
NH	New Hampshire	NJ	New Jersey
NM	New Mexico	NY	New York
NC	North Carolina	ND	North Dakota
CQ	Northern Mariana Islands	OH	Ohio
OK	Oklahoma	OR	Oregon
PW	Palau	PA	Pennsylvania
PR	Puerto Rico	RI	Rhode Island
SC	South Carolina	SD	South Dakota
TN	Tennessee	TX	Texas
UT	Utah	VT	Vermont
VA	Virginia	VI	Virgin Islands
WA	Washington	WV	West Virginia
WI	Wisconsin	WY	Wyoming

Federal Partner Information I-P

Column I: Partner ZIP Code

Leave blank if the partner address is foreign. If domestic, use for the ZIP Code portion of the partner's domestic address. You can enter this information as a 5-digit ZIP Code (12345) or a 10-character ZIP Code comprised of 9 digits with a hyphen separator (12345-7890).

Column J: Partner Foreign Country Code

If the partner's address is domestic, leave blank.

If the partner's address is foreign, enter the country code from the **Foreign** worksheet.

The column J foreign country code is a control value that affects the audit of partner address information. If the cell is not populated (no code), the partner's address is assumed to be domestic, and all segments of the partner's address will be audited as such. If the cell is populated, even with an invalid foreign country code, the partner's address is assumed to be foreign, and all segments of the partner's address will be audited as such. No other column on the worksheet has any effect upon the classification of the partner's address as domestic or foreign.

Column K: Partner Foreign Postal Code

If the partner's address is domestic, leave blank.

If the partner's address is foreign, enter the foreign country postal code. This is ***mandatory*** with a maximum of 10 characters. There is no required format or punctuation.

Column L: Partner Foreign Province Name

If the partner's address is domestic, leave blank.

If the partner's address is foreign, enter the foreign province or state name. This is ***mandatory*** with a maximum of 20 characters.

Column M: Partner Taxpayer ID Status

CODE	DESCRIPTION
Blank or Z	Partner SSN or EIN entered in next column (default)
X	Partner has applied for SSN or EIN
Y	Partner is foreign without US taxpayer identification

Column N: Partner Taxpayer ID

CODE	DESCRIPTION
Blank or Z	Enter partner SSN or EIN as described below
X	Must be blank
Y	Must be blank

SSN: Enter as 9 digits with two hyphens (*123-45-6789*).

EIN: Enter as 9 digits with a hyphen (*12-3456789*).

Column O: Partner Beginning Profit Ratio expressed as a decimal fraction

Enter the ratio expressed as a decimal fraction with a maximum of 8 digits to the right of the decimal point as in 0.12345678. The smallest allowable decimal fraction is -1.0 (negative 1.0 is a smaller value than is negative .00000001), and the largest allowable is +1.0. The alphabetic notation *NONE* is allowed and is interpreted to be zero.

Partner Bridge Ending Ratios

Import: ALL partner ratios (beginning and ending) are imported to Organizer. If ending ratios are imported, they are considered to be overrides and must be imported in decimal format. Furthermore, if ending ratios are imported, a value must be imported for every partner. If a particular partner does not have an ending ratio, enter *NONE*. The reason for providing this column in the templates is to enable the user to maintain or update the spreadsheets from year-to-year using the **Export** function.

Export: Ending ratios are exported from the partners' actual Schedules K-1. Beginning ratios are exported from Organizer. The ending ratios on the partners' Schedules K-1 are displayed and printed as percentages. (For example, .25 is displayed and printed as 25%.) Therefore, the ratios are exported as percentages and need to be converted to decimal format for the following year's import operation.

Column P: Partner Ending Profit Ratio expressed as a decimal fraction

See Column O.

Federal Partner Information Q-Z

Column Q: **Partner Beginning Loss Ratio expressed as a decimal fraction**

See Column O.

Column R: **Partner Ending Loss Ratio expressed as a decimal fraction**

See Column O.

Column S: **Partner Beginning Ownership Ratio expressed as a decimal fraction**

See Column O.

Column T: **Partner Ending Ownership Ratio expressed as a decimal fraction**

See Column O.

Column U: **Partner Beginning Capital Balance expressed as a dollar amount**

Column V: **Partner's Capital Account Type**

CODE	DESCRIPTION
Blank	Not applicable
T	Tax basis
G	GAAP basis
S	Section 704(b)
O	Other (enter description at next column)

Column W: Partner's Capital Account Other Description

CODE	DESCRIPTION
T, G, S	Must be blank
O	***Mandatory*** description; maximum 20 characters

Column X: Domestic/Foreign Partner Code

CODE	DESCRIPTION
Blank	Not applicable
D	Partner is domestic
F	Partner is foreign

Column Y: Partner Schedule K-1 Final/Amended Code

CODE	DESCRIPTION
Blank	Not applicable
A	Amended Schedule K-1
F	Final Schedule K-1
Z	Schedule K-1 is both amended and final

Column Z: Partner Exempt/Taxable

CODE	DESCRIPTION
Blank	Not applicable
T	Partner is taxable
E	Partner is exempt

Federal Partner Information AA-AJ

Column AA: Partner Participation Active/Passive Code

CODE	DESCRIPTION
Blank	Not applicable
A	Partner is active participant
P	Partner is passive participant

Column AB: Partner Type General/Limited

CODE	DESCRIPTION
Blank	Not applicable
G	Partner is a general partner
L	Partner is a limited partner

Column AC: Partner Entity Type Code

CODE	DESCRIPTION
Blank	Not applicable
C	Corporation
D	Disregarded entity
E	Estate
F	Fiduciary
G	Grantor trust
I	Individual

CODE	DESCRIPTION
L	Limited Liability Company
M	Limited Liability Partnership
N	Nominee
P	Partnership
R	IRA
S	S Corporation
T	Trust
V	Foreign government
X	Exempt Organization

Column AD: Partner Suppress Statutory Depletion

CODE	DESCRIPTION
X	Suppress computation of statutory depletion
Blank	Not applicable

Column AE: Partner Self Employment Income

CODE	DESCRIPTION
X	Include the partner in the computation of self employment if the partner is not an individual and is not a general partner
Blank	Not applicable

Column AF: Partner Resident State Code

If the partner's address is not foreign or nonresident, enter the USPS code for the state, territory, or Armed Forces designation from the States worksheet (see Column H).

CODE	DESCRIPTION
FC	Partner’s address is foreign
NR	Partner’s address is nonresident
Blank	Not applicable

Column AG: Partner Federal Schedule K-1 Heading

This description prints at the top of the partner’s Schedule K-1 and attachments – ***optional*** with a maximum of 60 characters.

Column AH: Partner’s Alternative Schedule K-1 Package Print Filename

This is ***optional*** with a maximum of 45 characters.

Column AI: Partner Telephone Number

This is ***optional*** with a maximum of 12 characters in a range of allowable formats:

NUMBER OF CHARACTERS	FORMAT
7	1234567
8	123-5678
10	1234567890
12	123-567-9012

Column AJ: Partner Contribute Property with Built-in Gain/Loss

CODE	DESCRIPTION
Y	Yes
N	No
Blank	Not applicable

Federal Partner Information IE-IJ, JY, LB-LI

Column IE: Termination Ending Profit Ratio

This column represents the partner's ending profit ratio if the partner terminates his partnership participation during the tax year.

The value is expressed as a decimal fraction. Enter the ratio expressed as a decimal fraction with a maximum of eight (8) digits to the right of the decimal point, as in 0.12345678. The largest allowable decimal fraction is 1.0.

Column IF: Termination Ending Loss Ratio

This column represents the partner's ending loss ratio if the partner terminates his partnership participation during the tax year.

The requirements of the data field for format and value range are the same as Column IE.

Column IG: Termination Ending Ownership Ratio

This column represents the partner's ending ownership ratio if the partner terminates his partnership participation during the tax year.

The requirements of the data field for format and value range are the same as Column IE.

Column IH: Beginning Profit Ratio

This column represents the partner's beginning profit ratio participation if the partner enters into an existing partnership during the tax year.

The requirements of the data field for format and value range are the same as Column IE.

Column II: Beginning Loss Ratio

This column represents the partner's beginning loss ratio participation if the partner enters into an existing partnership during the tax year.

The requirements of the data field for format and value range are the same as Column IE.

Column IJ: Beginning Ownership Ratio

This column represents the partner's beginning ownership ratio participation if the partner enters into an existing partnership during the tax year.

The requirements of the data field for format and value range are the same as Column IE.

Column JY: Federal K-1, Item 1: Is this partner a retirement plan?

CODE	DESCRIPTION
Y	Yes
N	No
B	Blank

Column LB: Federal K-1 – Type for Schedule B-2

This has a maximum length of one (1) character.

CODE	DESCRIPTION
E	Estate of Deceased Partner
F	Eligible Foreign Entity
B	Leave Blank (default)

Column LC: Partner Sale or Exchange of Partnership Interest

This has a maximum length of one (1) character.

CODE	DESCRIPTION
X	Decrease is due to sale or exchange of partnership interest.
B	Leave Blank (default)

Column LD: Disregarded Entity

This has a maximum length of one (1) character.

CODE	DESCRIPTION
X	Partner is a Disregarded Entity
B	Leave Blank (default)

Column LE: Disregarded Entity's Taxpayer Identification Number (TIN)

Enter the Disregarded Entity's TIN (use dashes in the EIN/SSN). You can use numbers, *FOREIGNUS* , or *APPLD_FOR*.

This has a maximum length of 11 characters.

Column LF: Disregarded Entity Individual Name

Enter the Disregarded Entity Individual name (if a Business Name, leave blank).

This has a maximum field length of 30 characters.

Column LG: Disregarded Entity Business Name Line 1

Enter the Disregarded Entity Business Name Line 1. If an Individual Name, leave blank.

This has a maximum field length of 30 characters.

Column LH: Disregarded Entity Business Name Line 2

Enter the Disregarded Entity Business Name Line 2. If an Individual Name, leave blank.

This has a maximum field length of 30 characters.

Column LI: Item K Partner's Share of Liabilities

Enter *X* if the Item K includes liability amounts from lower tier partnerships. Begin on line 6.

This has a maximum field length of 1 character.

You can only enter either an Individual Name (Column LF) or a Business Name (Columns LG/LH), but you cannot enter both.

STATE PARTNER INFORMATION

State Information: All States

Column AK: All States; LLC or LLP

CODE	DESCRIPTION
Blank	Partnership (default)
P	Partnership
C	Corporation

Column AL: All States; Schedule K-1 Final for States

CODE	DESCRIPTION
X	Partner’s Schedule K-1 is final
Blank	Not applicable

Column AM: All States; Individual Filing Status

CODE	DESCRIPTION
Blank	Not applicable
S	Single
M	Married filing separate returns
J	Married filing joint return
H	Head of household

Partner Information: State Composite Returns

Columns AN-BW, IK, KT: Composite Return

CODE	DESCRIPTION
X	Partner is not a resident of the State and will file composite return
Blank	Not applicable

Columns **AN** through **BW** inclusive (and **IK** and **KT**) represent the same (composite) option for the states listed in the following table. The code options for each state are the same as those above.

COLUMN	STATE	COLUMN	STATE
AN	Alabama	AO	Arkansas
AP	Arizona	AQ	California
AR	Colorado	AS	Connecticut
AT	Delaware	AU	Georgia
KT	Hawaii	AV	Illinois
AW	Indiana	AX	Iowa
AY	Kansas	AZ	Kentucky
BA	Louisiana	BB	Maine
BC	Maryland	BD	Massachusetts
BE	Michigan	BF	Minnesota
BG	Mississippi	BH	Missouri
BI	Montana	BJ	New Jersey
BK	New York	BL	North Dakota

COLUMN	STATE	COLUMN	STATE
BM	Ohio	BN	Oklahoma
IK	Oregon	BO	Pennsylvania
BP	Rhode Island	BQ	South Carolina
BR	Utah	BS	Vermont
BT	Virginia	BU	West Virginia
BV	Wisconsin	BW	Yonkers

Alabama

Column JU: Alabama; Single Member LLC

CODE	DESCRIPTION
X	Enter *X* if the partner is a single member LLC.
Blank	Not applicable

Column KR: Alabama; Schedule NRC

CODE	DESCRIPTION
X	Enter *X* to include a nonresident partner in Schedule NRC.
Blank	Not applicable

Column KS: **Alabama; Schedule NRA-R**

CODE	DESCRIPTION
X	Enter *X* to include a nonresident partner in Schedule NRA-R.
Blank	Not applicable

Column LN: **Alabama; Schedule PTE-AJA**

CODE	DESCRIPTION
X	Enter *X* to include a nonresident partner in Schedule PTE-AJA.
Blank	Not applicable

Alaska

Column KH: **Alaska; Special Allocation Made to Partner under IRC §704**

CODE	DESCRIPTION
X	Enter *X* if a special allocation is made to the partner under IRC §704.
Blank	Not applicable

Column KI: **Alaska; Percentage Owned of Trust on Schedule B, Line 1**

CODE	DESCRIPTION
X	Enter *X* if the percentage owned in Schedule B, line 1 is various.
Blank	Not applicable

Arkansas

Column BX: Arkansas; LLC Franchise Report

CODE	DESCRIPTION
X	Include the partner in the Arkansas LLC Franchise report.
Blank	Not applicable

California

Column BY: California; Unitary Status

CODE	DESCRIPTION
X	Partner is unitary for California
Blank	Not applicable

Column BZ: California; Form 3832

CODE	DESCRIPTION
X	Partner is nonconsenting nonresident and did not sign California Form 3832
Blank	Not applicable

Column CA: California; Foreign Bank Designation

CODE	DESCRIPTION
X	Partner is a foreign bank or financial institution
Blank	Not applicable

Column CB: California; Form 1067B Partner In or Out

CODE	DESCRIPTION
I	Partner is "included" per column 3, Form 1067B
O	Partner is "excluded" per column 3, Form 1067B
Blank	Not applicable

Column CC: California; Partner Entity Type

CODE	DESCRIPTION
C	Corporation
D	Disregarded entity
E	Estate/trust
I	Individual
P	Partnership
R	IRA/Keogh/SEP
S	S Corporation
X	Exempt organization
L	LLC
A	LLP

CODE	DESCRIPTION
B	Limited Partnership
Blank	None selected

Column LO: **California; Beginning Capital Balance expressed as a dollar amount**

Enter the beginning capital balance. This is ***optional*** with a maximum length of 15. Format as dollars only, no centers. *NONE* can be entered, and the balance can be negative.

Colorado

Column CD: **Colorado; Form 107**

CODE	DESCRIPTION
X	Partner elects to file Colorado Form 107
Blank	Not applicable

Column CD: **Colorado; Form 108**

CODE	DESCRIPTION
X	Partner elects ***not*** to file Colorado Form 108
Blank	Not applicable

Connecticut

Column CF: **Connecticut; IRS Service Center**

IRS Service Center where Connecticut nonresident individual federal income tax return is filed for Connecticut Form CT-2NA. This is ***optional*** with a maximum of 27 characters.

Column CG: **Connecticut; Partner Spouse's SSN**

SSN of Connecticut nonresident partner's spouse. This is ***optional***. Enter as 9 digits with 2 hyphens (123-56-8901).

Column CH: **Connecticut; Partner Beginning Residency**

Partner's beginning residency date in Connecticut in format **MM/DD/YYYY**. This is ***optional***.

Column CI: **Connecticut; Partner Ending Residency**

Partner's beginning residency date in Connecticut in format **MM/DD/YYYY**. This is ***optional***.

Column CJ: **Connecticut; Partner Source Income**

Partner's source income in Connecticut expressed as a dollar amount. This is ***optional***.

Column CK: **Connecticut; Composite Return Member Type**

CODE	DESCRIPTION
NI	Nonresident or part year resident individual
NT	Nonresident or part year resident trust
NE	Nonresident estate
PE	Pass-through entity
RI	Resident individual

CODE	DESCRIPTION
RT	Resident trust
RE	Resident estate
CM	Corporate member
Blank	Not applicable

Column ID: Connecticut; Suppress Composite Return Tax Computation for Partner

CODE	DESCRIPTION
X	Suppress Connecticut composite return tax computation for partner
Blank	Not applicable

Georgia

Column CL: Georgia; Composite Return Tax Due

Amount of tax due on partner's Georgia composite tax return expressed as a dollar amount. The smallest allowable dollar amount is zero.

Column CM: Georgia; Apportionment Options Use 1 Not 2

CODE	DESCRIPTION
X	Use Georgia Apportionment Option 1 instead of Option 2; Option 1 does not allow subtraction of apportioned deductions
Blank	Not applicable

Column CN: Georgia; Number of Dependents

Number of partner's dependents applicable to Georgia expressed as a numeric integer. The smallest allowable number is zero; the largest allowable number is 100.

Column CO: Georgia: Flat Tax on Entity's Income

CODE	DESCRIPTION
X	Apply flat tax to entity's income
Blank	Not applicable

Hawaii

Column IL: Hawaii; Other LLC

CODE	DESCRIPTION
X	Partner is an Other LLC
Blank	Not applicable

Idaho

Column JZ: Idaho; Part-Year Resident

CODE	DESCRIPTION
X	Partner is a part-year resident
Blank	Not applicable

Column KA: Idaho; Election under Section 63-3022L

CODE	DESCRIPTION
X	Nonresident individual partner is making election under ID code §63-3022L
Blank	Not applicable

Column KJ: Idaho; Partner Designation

CODE	DESCRIPTION
R	Partner is Idaho resident
C	Partner is included in composite
W	Partner is an entity paid withholding
A	Partner is a nonresident owner agreement
N	Partner is not required to file
Blank	Not applicable

Illinois

Column CP: Illinois; Replacement Tax

CODE	DESCRIPTION
X	Illinois replacement tax applies to partner
Blank	Not applicable

Column CQ: Illinois; Schedule K-1-P

CODE	DESCRIPTION
X	Illinois Schedule K-1-P column B totals are from another Illinois Schedule K-1-P or Schedule K-1-T
Blank	Not applicable

Column CR: Illinois; Form IL-1023C

CODE	DESCRIPTION
X	Partner received petition approval for Illinois Form IL-1023C
Blank	Not applicable

Column CS: Illinois: Exclude from Pass-Through

CODE	DESCRIPTION
X	Exclude the partner from the pass-through entity
Blank	Not applicable

Column CT: Illinois: Print Form IL-1000-E for Partner

CODE	DESCRIPTION
X	Print Illinois Form IL-1000-E for the partner
Blank	Not applicable

Column CU: Illinois: Pass-Thru Entity Payment Amt

Enter partner’s pass-through entity payment as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column CV: **Illinois: Illinois Special Code**

CODE	DESCRIPTION
R	Resident partner
P	Publicly-traded partnership
E	Partner has provided Form IL-1000-E
N	Exempt organization
Blank	Not applicable

Indiana

Column CW: **Indiana; Taxpayer ID**

If applicable, enter partner's taxpayer identification for Indiana. This field has a length of 11 alphanumeric characters. This is ***optional***.

Kansas

Column CX: **Kansas; Withholding Opt-Out**

CODE	DESCRIPTION
X	Partner elects to opt-out of Kansas withholding
Blank	Not applicable

Column CY: Kansas; Withholding Election

CODE	DESCRIPTION
X	Partner elects Kansas withholding vs. Form K-40 or K40-C
Blank	Not applicable

Column CZ: Kansas; Withholding Election Date

Date of partner's Kansas withholding election in the format **MM/DD/YYYY**. This is ***optional***.

Kentucky

Column DA: Kentucky; General Partnership

CODE	DESCRIPTION
X	Partner is a general partnership
Blank	Not applicable

Column DB: Kentucky; Nonresident Partner

CODE	DESCRIPTION
X	Partner is a nonresident who elects to be subject to Kentucky withholding
Blank	Not applicable

Column KB: Kentucky; Exemption from Kentucky Withholding

CODE	DESCRIPTION
X	Nonresident partner is exempt from Kentucky withholding
Blank	Not applicable

Maine

Column IM: Maine; Residency Status

CODE	DESCRIPTION
FR	Full-year
PR	Part-year
FN	Nonresident

Column IN: Maine; Lower Tier Entity Name

Enter the lower tier entity name for line A. This has a maximum length of 20 characters.

Column IO: Maine; Lower Tier Entity EIN

Enter the lower tier entity EIN for line A. This has a maximum length of 11 characters.

Column IP: Maine; Lower Tier Entity Name

Enter the lower tier entity name for line B. This has a maximum length of 20 characters.

Column IQ: Maine; Lower Tier Entity EIN

Enter the lower tier entity EIN for line B. This has a maximum length of 11 characters.

Column IR: Maine; Lower Tier Entity Name

Enter the lower tier entity name for line C. This has a maximum length of 20 characters.

Column IS: Maine; Lower Tier Entity EIN

Enter the lower tier entity EIN for line C. This has a maximum length of 11 characters.

Column IT: Maine; Lower Tier Entity Name

Enter the lower tier entity name for line D. This has a maximum length of 20 characters.

Column IU: Maine; Lower Tier Entity EIN

Enter the lower tier entity EIN for line D. This has a maximum length of 11 characters.

Maryland

Column DC: Maryland; Disregarded Entity

CODE	DESCRIPTION
X	Partner is a single member LLC electing to be a disregarded entity for federal purposes and is treated an as individual for the purpose of computing nonresident tax for Maryland
Blank	Not applicable

Column DD: Maryland; LLC Electing To Be Treated as Other

CODE	DESCRIPTION
X	Need explanation
Blank	Not applicable

Column IV: Maryland; One Maryland Economic Development Tax Credit

CODE	DESCRIPTION
R	Refundable
N	Nonrefundable
Blank	Not applicable

Column JV: Maryland; Exemptions for Form 510C

Enter the number of exemptions for Form 510C. This has a maximum length of 5 characters and ***cannot*** be a negative number.

Column KC: Maryland; Qualified Employees

Enter the total number of qualified employees. This has a maximum length of seven (7) characters.

Column KD: Maryland; PTE has maintained at least 25 qualified employees for at least five years

CODE	DESCRIPTION
X	If the total number of “qualified employees” entered above is less than 25, has the PTE maintained at least 25 qualified employees for at least 5 years?
Blank	Not applicable

Column KE: Maryland; Year Project was put into service

Enter the tax year in which the project was put into service. This has a maximum length of four (4) characters.

Column KP: Maryland; MD 510, Schedule B Member Information (Override)

CODE	DESCRIPTION
IND	Schedule B, Part I Individual

CODE	DESCRIPTION
FID	Schedule B, Part II Fiduciary
PTE	Schedule B, Part III, Pass-Through
COR	Schedule B, Part IV, Corporation
Blank	Not applicable

Column LJ: Economic Development Tax Credit Certification before July 1

Enter *X* if the Economic Development Tax Credit is certified before July 1. This has a maximum length of one (1) character.

Massachusetts

Column DE: Massachusetts; Partner Taxpayer ID is SSN

CODE	DESCRIPTION
X	Partner taxpayer identification is SSN
Blank	Not applicable

Column DF: Massachusetts; Entity Formed Outside Commonwealth

CODE	DESCRIPTION
X	Partner is a business entity formed outside the Commonwealth of Massachusetts
Blank	Not applicable

Column IA: Massachusetts; Partner Declaration election code

CODE	DESCRIPTION
W	Withholding
C	Composite
M	Member Self-filer
P	Exempt PTE
I	Insurance Company
N	Nonprofit
E	Exempt Corporate Limited Partner

Column IB: Massachusetts; Partner Non-Passive Income or Loss

CODE	DESCRIPTION
X	Partner amount is nonpassive income or loss
Blank	Not applicable

Column IC: Massachusetts; Tax Rate

CODE	DESCRIPTION
X	Partner will pay a higher tax rate
Blank	Not applicable

Column IW: Massachusetts; Form PTE-EX

CODE	DESCRIPTION
X	Partner will file Form PTE-EX
Blank	Not applicable

Column IX: Massachusetts; Composite

CODE	DESCRIPTION
1	If NR is to be included in the composite
2	File tax return and make estimated payments

Column KM: Massachusetts; Sale/Transfer

CODE	DESCRIPTION
Y	Sale, transfer, or liquidation of any part of this partnership interest was made during the tax year.
N	Sale, transfer, or liquidation of any part of this partnership interest was not made during the tax year.
Blank	Not applicable

Column LK: Massachusetts; Chapter 62 Exempt Organization

CODE	DESCRIPTION
X	If Chapter 62 exempt organization
Blank	Not applicable

Column LL: Massachusetts; Chapter 63 Exempt Organization

CODE	DESCRIPTION
X	If Chapter 63 exempt organization
Blank	Not applicable

Michigan

Column DG: Michigan; Form C-8000KP

CODE	DESCRIPTION
X	Partner has a share of business income of US $115,000 or more after loss adjustment; therefore, print an asterisk on Michigan Form C-8000KP
Blank	Not applicable

Minnesota

Column DH: Minnesota; Form AWC

CODE	DESCRIPTION
X	Partner filed Form AWC for Minnesota
Blank	Not applicable

Column IY: Minnesota; NPS Number

Enter the NPS number. This has a maximum length of five (5) characters.

Column IZ: Minnesota; JOBZ ID Number

Enter the JOBZ ID number. This has a maximum length of ten (10) characters.

Column KZ: **Minnesota; Rural Authority Certificate Number**

Enter the Rural Authority Certificate Number. Enter ***AO*** followed by two (2) digits, followed by a dash, followed by four (4) digits (for example, ***AO12-1234***). This column can be blank, but if the certificate number is entered, it must have a length of exactly nine (9) alphanumeric characters.

Mississippi

Column DI: **Mississippi; Amount of Taxes Withheld**

Partner's share of Mississippi tax withheld and remitted by voucher expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column DJ: **Mississippi; Partner Elects to Pay 5% State Tax**

CODE	DESCRIPTION
X	Partner elects to pay 5% Mississippi State tax
Blank	Not applicable

Column DK: **Mississippi; Partner Must File as Individual**

CODE	DESCRIPTION
X	Partner must file Mississippi tax returns as an individual
Blank	Not applicable

Missouri

Column DL: Missouri; Suppress Form MO-2NR

CODE	DESCRIPTION
X	Suppress Form MO-2NR
Blank	Not applicable

Column DM: Missouri; Form 3NR

CODE	DESCRIPTION
X	Partner is filing Form 3NR
Blank	Not applicable

Column DN: Missouri; Withholding Tax Exemption

CODE	DESCRIPTION
X	Partner is revoking the withholding tax exemption
Blank	Not applicable

Montana

Column DP: Montana; Partner is not a resident of Montana and signed Form PT-AGR

CODE	DESCRIPTION
X	Partner is not a resident of Montana and signed Form PT-AGR
Blank	Not applicable

Column DQ: Reserved for future use

Column DR: **Montana; Year of Consent Agreement**

Year consent agreement or statement signed in format YYYY. The allowable range is 1900 through 2021. This is ***optional***.

Nebraska

Column DS: **Nebraska; Form 12N**

CODE	DESCRIPTION
X	Partner is nonresident of Nebraska and Form 12N is attached
Blank	Not applicable

New Jersey

Column DT: **New Jersey; Date of Partnership Interest**

Date New Jersey partnership interest began in format MM/DD/YYYY. The allowable range is 1900 through 2021. This is ***optional***.

Column DU: **New Jersey; Partner Entity Type**

CODE	DESCRIPTION
Blank	Not applicable
RI	Resident individual
NR	Nonresident individual

CODE	DESCRIPTION
PI	Part-year resident individual
RP	Resident partnership
NP	Nonresident partnership
NPM	Nonresident partnership (RPB)
RI	Resident trust
NT	Nonresident trust
RE	Resident estate
NE	Nonresident estate
RC	Resident corporation
FC	Non New Jersey corporation
FCM	Non New Jersey corporation (RPB)
EFC	Exempt foreign corporation
RO	Resident other
NO	Nonresident other
NOM	Nonresident other (RPB)
NOE	Nonresident other (Retirement Plan)

Column DV: Column reserved for future use.

Column DW: **New Jersey; Partner is Exempt Corporation**

CODE	DESCRIPTION
X	Partner is an exempt corporation pursuant to NJSA 54:10A-3 Corporation Business Act
Blank	Not applicable

Column DX: New Jersey; Signatory Title

Title of corporate officer, general partner, or LLC member. This is ***optional*** with a maximum of 12 characters.

Column DY: New Jersey; Signature Date

Date of the signature of corporate officer, general partner, or LLC member in the format MM/DD/YYYY. This is ***optional***.

Column DZ: New Jersey; Business Address Line 1

Line 1 of New Jersey address of at least one regular place of business. This is ***optional*** with a maximum of 45 characters.

Column EA: New Jersey; Business Address Line 2

Line 2 of New Jersey address of at least one regular place of business. This is ***optional*** with a maximum of 45 characters.

Column EB: New Jersey; Business Address Line 3

Line 3 of New Jersey address of at least one regular place of business. This is ***optional*** with a maximum of 45 characters.

Column EC: New Jersey; Ending Ownership Ratio

New Jersey ending ownership ratio expressed as a decimal fraction with eight (8) decimal places. The smallest allowable value is zero. This is ***optional***.

Column ED: New Jersey; Share of Total Income (NJK-1, line 4a)

Dollar amount of partner's distributive share of total income. The smallest allowable dollar amount is -99,999,999,999.99.

Column EE: New Jersey; Share of Source Income (NJK-1, line 4b)

Dollar amount of partner's distributive share of New Jersey source income. The smallest allowable dollar amount is -99,999,999,999.99.

Column EF: **New Jersey; Share of Pension Total (Ptr Dir Col G)**

Dollar amount of partner's distributive share of pension total. The smallest allowable value is zero.

Column EG: **New Jersey; Share of HEZ Deduction (NJK-1)**

Dollar amount of partner's share of New Jersey Health Enterprise Zone deduction. The smallest allowable value is zero.

Column EH: Column reserved for future use.

Column EI: Column reserved for future use.

Column EJ: **New Jersey; Nonresident Total Income (Ptr Dir Col H)**

Dollar amount of New Jersey nonresident partner's total income. The smallest allowable dollar amount is -99,999,999,999.99.

Column EK: **New Jersey; Total Partnership Income (NJK-1, line 1a)**

Partner's total partnership income expressed as a dollar amount. The smallest allowable dollar amount is -99,999,999,999.99.

Column EL: **New Jersey; Source Partnership Income (Ovr) (NJK-1, line 1b)**

Enter New Jersey source partnership income expressed as a dollar amount (override). The smallest allowable dollar amount is zero. This is ***optional***.

Column EM: **New Jersey: Amount of Partner's Share of Guaranteed Payment (NJK-1, line 2a)**

Enter the amount of the partner's share of guaranteed payment expressed as a dollar amount (override). The smallest allowable dollar amount is zero. This is ***optional***.

Column EN: **New Jersey; Amount of Partner's 401(k) (NJK-1, line 3a)**

Enter the amount of the partner's 401(k) expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column EO: **New Jersey; Total Net Gain from Liquidation (NJK-1, line 6a)**

Partner's share of the total net gain (loss) from the complete liquidation of partnership assets. The smallest allowable dollar amount is -99,999,999,999.99.

Column EP: **New Jersey; NJ Net Gain from Liquidation (NJK-1, line 6b)**

Partner's share of the New Jersey source net gain (loss) from the complete liquidation of partnership assets. The smallest allowable dollar amount is -99,999,999,999.99.

Column EQ: **New Jersey; Partner Sheltered Tax Capital (NJK-1)**

Partner's Sheltered Workshop Tax Credit. The smallest allowable dollar amount is zero.

Column ER: **New Jersey; Est Tax Payment Q1**

Partner's New Jersey estimated tax payment for Q1 expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column ES: **New Jersey; Est Tax Payment Q2**

Partner's New Jersey estimated tax payment for Q2 expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column ET: **New Jersey; Est Tax Payment Q3**

Partner's New Jersey estimated tax payment for Q3 expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column EU: **New Jersey; Est Tax Payment Q4**

Partner's New Jersey estimated tax payment for Q4 expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column EV: **New Jersey; Other Tax Payment**

Partner's New Jersey tax payment other than quarterly estimates expressed as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column KU: **New Jersey; SSN/EIN “Applied For” Date**

Date when the partner applied for the SSN/EIN in MM/DD/YYY format. This is ***optional*** with a maximum of 10 characters.

Column KV: **New Jersey; Business Street Address in New Jersey**

Street address of the partner’s regular place of business in New Jersey. This is ***mandatory*** if City (**KW**) or State/Country Code (**KX**) or ZIP/Postal Code (**KY**) is entered, with a maximum of 35 characters.

Column KW: **New Jersey; Business City in New Jersey**

City of the partner’s regular place of business in New Jersey. This is ***mandatory*** if Address (**KV**) or State/Country Code (**KX**) or ZIP/Postal Code (**KY**) is entered, with a maximum of 20 characters.

Column KX: **New Jersey; Business State (or Foreign Country) in New Jersey**

State of the partner’s regular place of business in New Jersey. This is ***mandatory*** if Address (**KV**) or City (**KW**) or ZIP/Postal Code (**KY**) is entered, with a maximum of 2 characters.

Column KY: **New Jersey; Business ZIP/Postal Code in New Jersey**

ZIP/Postal Code of the partner’s regular place of business in New Jersey. This is ***optional***.

New Mexico

Column EW: **New Mexico; Form W-K**

CODE	DESCRIPTION
X	Partner should complete New Mexico Form W-K
Blank	Not applicable

Column EX: New Mexico; Form PTE Includes Withholding

CODE	DESCRIPTION
X	Form W-K includes partner's withholding on Form PTE
Blank	Not applicable

Column EY: New Mexico; Nonresident Owner's Tax Agreement

CODE	DESCRIPTION
X	Partner is not a resident of New Mexico and holds an Owner's Tax Agreement
Blank	Not applicable

Column KQ: New Mexico; Foreign Partner's ITIN

Enter the foreign partner's ITIN: alphanumeric only; dashed allowed. This has a maximum length of 11 characters. This is ***optional***.

New York

Column EZ: New York; Other Group Returns

CODE	DESCRIPTION
X	Partner is filing other group returns for New York
Blank	Not applicable

Column FA: New York; Partner Filing Form IT-2658E

CODE	DESCRIPTION
X	Partner is filing Form IT-2658E for New York
Blank	Not applicable

Column FB: New York; Partner Filing Form CT-2658E

CODE	DESCRIPTION
X	Partner is filing Form CT-2658E for New York
Blank	Not applicable

Column FC: New York; Residency Code

CODE	NYS	NYC	YONKERS
A	Full Year	Not Applicable	Not Applicable
ACE	Full Year	Full Year	Full Year
ACG	Full Year	Full Year	Nonresident
ADF	Full Year	Full Year	Part Year
ADG	Full Year	Part Year	Nonresident
B	Part Year	Not Applicable	Not Applicable
BDF	Part Year	Part Year	Part Year
BDG	Part Year	Part Year	Nonresident
Blank	Not Applicable	Not Applicable	Not Applicable

Column FD: New York; Pass -Through May Form Corp

CODE	DESCRIPTION
X	Partner is a pass-through entity and may form a corporation in the future
Blank	Not applicable

Column FE: New York; Form MTA-405-E

CODE	DESCRIPTION
X	Form MTA-405-E is filed with the partnership
Blank	Not applicable

Column FF: New York; Estimated MCMT - First Installment

Enter the amount of the estimated MCMT paid on behalf of the partner for the first installment as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FG: New York; Estimated MCMT - Second Installment

Enter the amount of the estimated MCMT paid on behalf of the partner for the second installment as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FH: New York; Estimated MCMT - Third Installment

Enter the amount of the estimated MCMT paid on behalf of the partner for the third installment as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FI: New York; Estimated MCMT - Fourth Installment

Enter the amount of the estimated MCMT paid on behalf of the partner for the fourth installment as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column JA: New York; Partner Filing Form IT-203-GR-ATT-C

CODE	DESCRIPTION
X	Include partner in filing Form IT-203-GR-ATT-C (MCTMT)
Blank	Not applicable

Column JB: New York; Partner Participation in Other MCTMT Return

CODE	DESCRIPTION
X	Partner is participating in another group MCTMT return
Blank	Not applicable

Column JC: New York; Partner's E-mail Address

Enter the partner's e-mail address. This has a maximum length of 35 characters.

Column JD: New York; Partner's Occupation

Enter the partner's occupation. This has a maximum length of 35 characters.

Column JE: Column reserved for future use.

Column JF: Column reserved for future use.

Column JG: Column reserved for future use.

Column JH: Column reserved for future use.

Column JI: Column reserved for future use.

Column JJ: Column reserved for future use.

Column JK: Column reserved for future use.

Column JL: Column reserved for future use.

Column JM: Column reserved for future use.

Column JN: Column reserved for future use.

Column JO: Column reserved for future use.

Column JP: Column reserved for future use.

Column JW: **New York; 90-Day Extension for Certain Partners**

CODE	DESCRIPTION
D9	90-day extension for certain partners applies
Blank	Not applicable

North Carolina

Column FJ: **North Carolina; Nonresident Not Subject to Withholding**

CODE	DESCRIPTION
X	Partner is not a resident of North Carolina and is not subject to North Carolina withholding
Blank	Not applicable

Column JQ: North Carolina; Date of Nonresident Partnership

Enter the date the nonresident became a partner in the partnership. This has a maximum length of 10 characters (**MM/DD/YYYY**).

Column JR: North Carolina; Nonresident Beginning Tax Year Date

Enter the nonresident beginning tax year date. This has a maximum length of 10 characters (**MM/DD/YYYY**).

Column JS: North Carolina; Nonresident Ending Tax Year Date

Enter the nonresident ending tax year date. This has a maximum length of 10 characters (**MM/DD/YYYY**).

Column JT: North Carolina; Suppress Print of Form NC-NPA

CODE	DESCRIPTION
X	Suppress Print Form NC-NPA
Blank	Not applicable

North Dakota

Column FK: North Dakota: Form PWA Completed

CODE	DESCRIPTION
X	Form PWA has been completed for the partner
Blank	Not applicable

Column FL: North Dakota: Form PWA Line 6 Amount

Enter the amount for Line 6 on Form PWA as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FM: North Dakota: Guaranteed Payments for Services

Enter the amount for guaranteed payments for services only as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FN: North Dakota: Allocable Income

Enter the amount for allocable income included for North Dakota purposes as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FO: North Dakota: Guaranteed Payments for Services for North Dakota Purposes

Enter the amount for guaranteed payments for North Dakota purposes as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Column FP: North Dakota: Allocable Income Reportable to North Dakota

Enter the amount for allocable income reportable to North Dakota purposes as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Pennsylvania

Column FQ: Pennsylvania; Partner is Filing Schedule CP

CODE	DESCRIPTION
X	Partner is filing Pennsylvania Schedule CP
Blank	Not applicable

Column FR: Reserved for future use.

Column FS: Corp Partner Registered in PA

CODE	DESCRIPTION
X	Partner is corporation registered in Pennsylvania
Blank	Not applicable

Column FT: Pennsylvania; Partner Spouse's SSN

If partner is an individual, enter partner's spouse's SSN as nine (9) digits and two (2) hyphens (123-56-8901); otherwise, leave blank. This is ***optional***.

Column FU: Pennsylvania; PA Revenue ID

If applicable, enter the revenue ID as seven (7) or ten (10) characters composed of the digits 0 through 9. No specific format is specified. This is ***optional***.

Column KK: Pennsylvania; RCT-101 Filed (Corporate Partners)

CODE	DESCRIPTION
X	RCT-101 filed (corporate partners)
Blank	Not applicable

Column LM: Pennsylvania; Included in Consolidated Return (PA-40 NRC)

CODE	DESCRIPTION
X	Included in Consolidated Return (PA-40 NRC)
Blank	Not applicable

Rhode Island

Column FV: Rhode Island; IRS Service Center

IRS Service Center where Rhode Island nonresident individual partner files tax returns. If applicable, enter value exactly as shown in the table. This is ***optional***.

IRS SERVICE CENTER	
Andover, MA	Atlanta, GA
Austin, TX	Fresno, CA
Fresno, NC	Guam
Kansas City, MO	Philadelphia, PA
Virgin Islands	

Column FW: Rhode Island Form RI1040C-NE Required

CODE	DESCRIPTION
X	Partner is filing Rhode Island composite return for first time and requires Tax Agreement/ Election Form RI1040C-NE
Blank	Not applicable

Column FX: Rhode Island; Date Form RI1040C-NE Signed

Date partner signed Rhode Island Form RI1040C-NE in format **MM/DD/YYYY**. This is ***optional***.

South Carolina

Column FY: **South Carolina; Nonresident Not Subject to Withholding**

CODE	DESCRIPTION
X	Partner is not a resident of South Carolina and is not subject to South Carolina withholding
Blank	Not applicable

Column FZ: **South Carolina; Print Form SC-I309**

CODE	DESCRIPTION
X	Suppress South Carolina Form SC-I309 for partner
Blank	Not applicable

Utah

Column GA: **Utah; Partner Affiliation Date**

Partner's affiliation date for Utah in format **MM/DD/YYYY**. This is ***optional***.

Column GB: **Utah; Partner Withdrawal Date**

Partner's withdrawal date for Utah in format **MM/DD/YYYY**. This is ***optional***.

Vermont

Column GC: **Vermont: Partner has International Address**

CODE	DESCRIPTION
X	Partner has International Address
Blank	Not applicable

Column GD: **Vermont; Total Taxable Year for Nonresident Estimated Payments**

Enter the amount of the total estimated payments for a nonresident partner for the taxable year as a dollar amount. The smallest allowable dollar amount is zero. This is ***optional***.

Virginia

Column GE: **Virginia; Date Acquired Partnership Interest**

Date partner acquired partnership interest in format MM/DD/YYYY. This is ***optional***.

Column GF: Reserved for future use.

Column GG: **Virginia; Suppress Schedule K-1 Print**

CODE	DESCRIPTION
X	Suppress print of partner's Virginia Schedule K-1
Blank	Not applicable

Column GH: Virginia; Filing Unified Nonresident Return

CODE	DESCRIPTION
X	Partner is filing Virginia individual unified nonresident return
Blank	Not applicable

Column GI: Virginia; Filing Amended Return

CODE	DESCRIPTION
X	Partner is filing amended return for Virginia
Blank	Not applicable

Column GI: Virginia; Filing Amended Return

CODE	DESCRIPTION
X	Partner is filing amended return for Virginia
Blank	Not applicable

West Virginia

Column GJ: West Virginia; Filed Form NRW-4

CODE	DESCRIPTION
X	Partner filed West Virginia Form NRW-4
Blank	Not applicable

Column GK: **West Virginia; Partner Account Number**

Partner's West Virginia account number. This is ***optional*** with a maximum of 15 characters. There are no specific format requirements.

Column KF: **West Virginia; Nonresident Ratio of Ownership of Schedule SP**

Enter the nonresident ownership ratio of Schedule SP. Enter as **X.XXXX** with a maximum of four (4) decimal places.

Column LA: **West Virginia; Date Period of Agreement Filed**

Enter the date that the period of agreement was filed.

Wisconsin

Column GL: **Wisconsin: Taxable Income for Form PW-1**

Enter the amount of the taxable income for Form PW-1 as a dollar amount. If losses are allowed, the smallest allowable dollar amount is a negative number of an unknown magnitude; if losses are not allowed, the smallest allowable dollar amount is zero. This is ***optional***.

Column GM: **Wisconsin: Gross Withholding for Form PW-1**

Enter the amount of gross withholding for Form PW-1 as a dollar amount. If losses are allowed, the smallest allowable dollar amount is a negative number of an unknown magnitude; if losses are not allowed, the smallest allowable dollar amount is zero. This is ***optional***.

Column GN: **Wisconsin: Tax Credits for Form PW-1**

Enter the amount of tax credits for Form PW-1. This is ***optional*** and has a maximum of 15 characters.

Column GO: **Wisconsin: Withholding from Lower Tier for Form PW-1**

Enter the amount of withholding from the lower tier for Form PW-1 as a dollar amount. If losses are allowed, the smallest allowable dollar amount is a negative number of an unknown magnitude; if losses are not allowed, the smallest allowable dollar amount is zero. This is ***optional***.

Column GP: **Wisconsin: Net Withholding for Form PW-1**

Enter the amount of net withholding for Form PW-1 as a dollar amount. If losses are allowed, the smallest allowable dollar amount is a negative number of an unknown magnitude; if losses are not allowed, the smallest allowable dollar amount is zero. This is ***optional***.

Column JX: **Wisconsin; Nonresident Partner Filed Form PW-2**

CODE	DESCRIPTION
X	Partner is nonresident and filed Form PW-2 to opt out of pass-through entity withholding
Blank	Not applicable

Column KN: **Wisconsin: Disregarded Entity Name**

Enter the disregarded entity's name. Maximum length is 24 characters.

Column KO: **Wisconsin: Disregarded Entity Taxpayer Number**

Enter the disregarded entity's EIN/SSN. Maximum length is 11 characters.

CITIES PARTNER INFORMATION

Detroit

Column GQ: **Detroit; Partner is Resident**

CODE	DESCRIPTION
R	Resident
N	Nonresident

CODE	DESCRIPTION
P	Part-year resident
Blank	Not applicable

Column GR: **Detroit; Residency Start Date**

Date partner started Detroit residency in the format **MM/DD/YYYY**. This is ***optional***.

Column GS: **Detroit; Residency Ending Date**

Date partner ended Detroit residency in the format **MM/DD/YYYY**. This is ***optional***.

Column GT: **Detroit; Additional Exemptions**

Number of partner’s additional Detroit exemptions. The allowable range is 0-100.

Column GU: **Detroit; Days Worked Denominator**

For Detroit nonresident partner, number of days worked in all jurisdictions. The allowable range is 0-365.

Column GV: **Detroit; Days Worked Numerator**

For Detroit nonresident partner, number of days worked in Detroit. The allowable range is zero through the column GU value (the number of days worked in all jurisdictions).

Column GW: **Detroit; Nonresident Partner Income**

Amount of Detroit nonresident partner’s total salaries, interest, and guaranteed payments expressed as a dollar amount. This is ***optional***.

Grand Rapids

Column GX: Column reserved for future use.

Column GY: Column reserved for future use.

Column GZ: Column reserved for future use.

Column HA: Column reserved for future use.

Column HB: Column reserved for future use.

Column KL: **Grand Rapids; Partner Entity Type**

CODE	DESCRIPTION
NI	Nominee Individual
NC	Nominee Corporation
NF	Nominee Estate or Trust
NP	Nominee Partnership
NDE	Nominee Disregarded Entity
NE	Nominee Exempt Organization
NIRA	Nominee IRA
NFGOV	Nominee Foreign Government
Blank	Not applicable

Kansas City

Column HC: **Kansas City; Partner is Resident**

CODE	DESCRIPTION
X	Partner is resident of Kansas City

CODE	DESCRIPTION
Blank	Not applicable

Muskegon

Column HD: Column reserved for future use.

Column HE: Column reserved for future use.

Column HF: Column reserved for future use.

Muskegon Heights

Column HG: Column reserved for future use.

Column HH: Column reserved for future use.

Column HI: Column reserved for future use.

Column HJ: Column reserved for future use.

New York City

Column HK: **New York City; Partner is Resident**

CODE	DESCRIPTION
X	Partner is resident of New York City
Blank	Not applicable

Philadelphia

Column KG: **Philadelphia; Partner Residency**

CODE	DESCRIPTION
X	Partner is a resident
Blank	Not applicable

Pontiac

Column HL: Column reserved for future use.

Column HM: Column reserved for future use.

St. Louis

Column HN: St Louis; Partner is Resident

CODE	DESCRIPTION
X	Partner is resident of St. Louis
Blank	Not applicable

Yonkers

Column HO: Yonkers; Partner is Resident

CODE	DESCRIPTION
X	Partner is resident of Yonkers
Blank	Not applicable

Column HP: Yonkers; Other Group Returns

CODE	DESCRIPTION
X	Partner is filing other group returns for Yonkers
Blank	Not applicable

REFORMAT PARTNER NAME (STATE PURPOSES ONLY)

These states (AL, CA, GA, IN, IA, ME, MD, MN, MS, NJ, NY, PA, UT, VT, and WI) require that the Partner Names for Individual partners be formatted in a specific manner. In order to do the required formatting, you must enter the information in the appropriate fields. When you have activated these states and compute the return, the data in these fields for the individual partners will be used instead of the partner name from the **Partner Data** screen for the applicable state forms.

Column HQ: AL, CA, GA, IN, IA, ME, MD, MN, MS, NJ, NY, PA, UT, VT, and WI; Partner First Name

If partner is an individual, the partner's first name. This is ***optional*** with a maximum of 16 characters.

Column HR: AL, CA, GA, IN, IA, ME, MD, MN, MS, NJ, NY, PA, UT, VT, and WI; Partner Middle Initial

If partner is an individual, the partner's middle initial. This is ***optional*** with a maximum of one character.

Column HS: AL, CA, GA, IN, IA, ME, MD, MN, MS, NJ, NY, PA, UT, VT, and WI; Partner Last Name

If partner is an individual, the partner's last name. This is ***optional*** with a maximum of 16 characters.

Column HT: Pennsylvania only; PA Only Partner Name Suffix

If partner is an individual, the partner's name suffix such as *Jr*, *Sr*, *Esq*. This is ***optional*** with a maximum of 3 characters.

FEDERAL PARTNER FORM 8805

Column HU: Form 8805 Partner Account Number

Enter the partner's Form 8805 account number. This is ***optional*** with a maximum of 15 characters. There are no specific format requirements.

Column HV: Form 8805 Partner Foreign Country

If the partner is foreign, enter the appropriate foreign country code from the **Foreign** worksheet.

Column HW: Form 8805 Partner is Tax Exempt

CODE	DESCRIPTION
x	Partner’s share of partnership income is exempt from taxation by the United States
Blank	Not applicable

Column HX: Form 8805 Partner Allocated Income

Enter the dollar amount of the partnership’s effectively connected taxable income allocable to the partner for the tax year. If losses are allowed, the smallest allowable dollar amount is a negative number of an unknown magnitude; if losses are not allowed, the smallest allowable dollar amount is zero. This is an ***optional*** column.

Column HY: Form 8805 Tax Rate Override

Enter the tax rate override expressed as a decimal fraction with a maximum of three digits to the right of the decimal point as in 0.123. The smallest allowable decimal fraction has a length of 5 digits and cannot be negative. This is an ***optional*** column.

Column HZ: Form 8805 Tax Credit Override

Enter the dollar amount override for total tax credit allowed. The smallest allowable dollar amount is zero. This is an ***optional*** column.

SPECIAL ALLOCATIONS

Column A: Partner Number

Partner numbers on the **Special Allocations** worksheet begin on row 6 and are identical to the partner numbers on the corresponding row on the **Partner Information** worksheet.

Partner numbers have a ***maximum*** length of six (6) numeric characters.

Do not enter partner numbers manually on the **Special Allocations** worksheet. You can refresh partner numbers by clicking the **Partners** button on the worksheet.

Column B: Partner Name Line 1

Partner name line 1 values on the **Special Allocations** worksheet begin on row 6 and are identical to the partner name line 1 values on the corresponding row of the **Partner Information** worksheet.

Partner names have a ***maximum*** length of 35 alphanumeric characters.

Do not enter partner names manually on the **Special Allocations** worksheet. You can refresh partner name line 1 values by clicking the **Partners** button on the worksheet.

Column C: Special Allocation Code/Description/Ratios 1

Code

Special allocation codes are on line 4 of the column farthest to the left of the special allocation column pair. For the first special allocation, the farthest left column is column C, for the second special allocation, the farthest left column is column E, and so forth.

Special allocations must be in sequential special allocation column pairs. When a blank special allocation code is encountered, we assume that there are no additional special allocations to the right of the blank special allocation code.

The special allocation code must be a ***maximum*** of two characters in length and can be composed of any combination of alphabetic characters (*A - Z*) and/or numeric characters (*0 - 9*). The only exception is that the first character of a special allocation code ***cannot*** be the digit *0*.

You cannot duplicate special allocation codes. Alphabetic characters used in special allocation codes are automatically converted to upper case.

Description

Special allocation descriptions are on line 5 immediately under the special allocation code (in the farthest left column of the special allocation column pair).

Special allocation descriptions are ***optional*** for each special allocation code and can be a ***maximum*** of 20 characters composed of any combination of upper and lower case alphabetic characters and/or numeric characters. There are no automatic modifications made to special allocation descriptions.

Ratio

Special allocation ratios for partners are on row 6 immediately under the special allocation description (in the farthest left column of the special allocation column pair).

Special allocation rations are represented by decimal fractions subject to the rules in General Instructions. For special allocations, the smallest allowable decimal fraction is -1.0 ***(minus 100 percent)***.

Line 6 can have a ***maximum*** of 10 characters, with eight (8) decimal places.

Column D: Special Allocation Amount

Special allocation dollar amounts for partners begin on row 6 (in the farthest right column of the special allocation pair). The ***maximum*** length is 15.

Special allocation dollar amounts are subject to the rules for dollar amounts in General Instructions. For special allocations, the smallest allowable dollar amount is -99,999,999,999.99.

Enter dollar amounts or *NONE*.

APPENDIX B: USING MICROSOFT EXCEL WITH PARTNER BRIDGE

EXCEL AND 1065 PARTNER BRIDGE WORKBOOK

1065 Partner Bridge Workbooks uses Microsoft Excel macros and VBA. Most companies set the security settings on Microsoft Office to disable macros and warn if an opened file contains macros. You will usually see a security warning such as the one shown below. You will need to enable macros to use 1065 Partner Bridge Workbook macros.

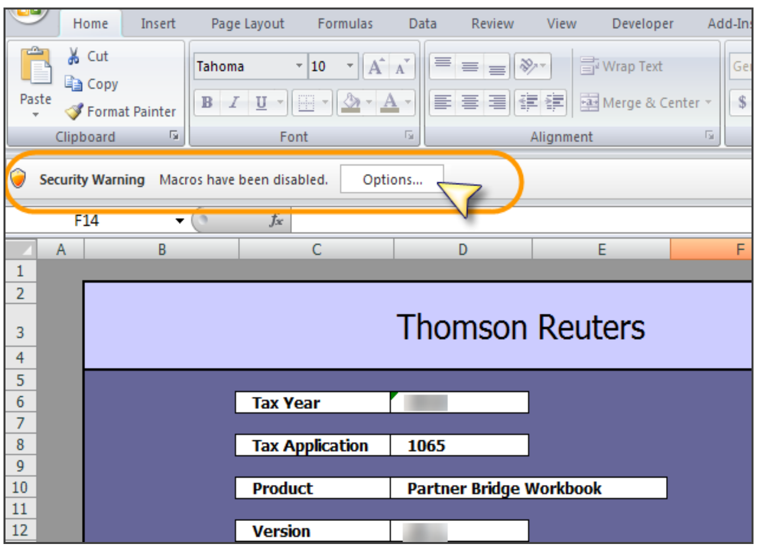


Figure 4:1

To enable macros for the Partner Bridge Workbook:

1. In Microsoft Excel, click the **Options….** button.
2. Click the option to **Enable this content**.
3. Click **OK**.

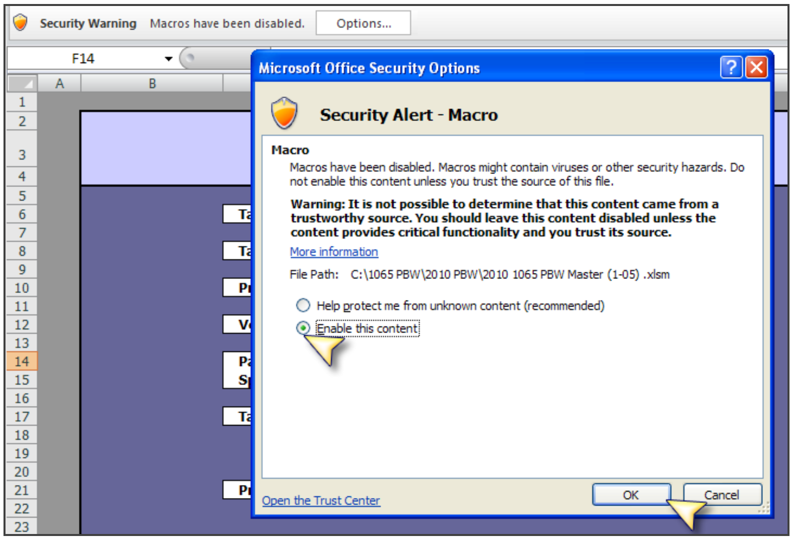


Figure 4:2

1004 ERROR WHEN CREATING DIF FILE

You may see the following error:

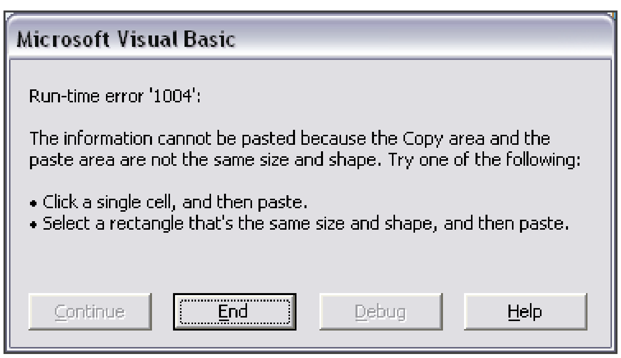


Figure 4:3

To avoid this error, you must change the settings in to use the updated file format “Excel Workbook (*.xlsx)” when a new file is created.

1. Click the **Office** button in the toolbar.
2. Select **Excel Options** at the bottom of the dialog.

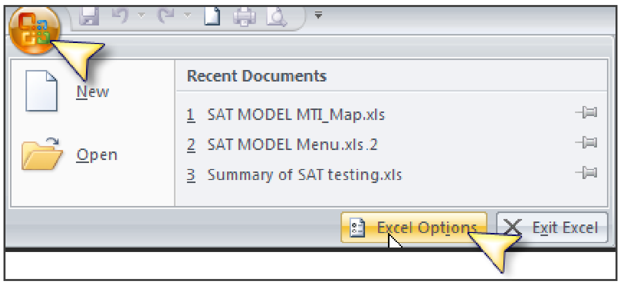


Figure 4:4

3. Select **Excel Options: Save**.
4. Change the **Save files in this format:** option to *file format: Excel Workbook (*.xlsx)*.

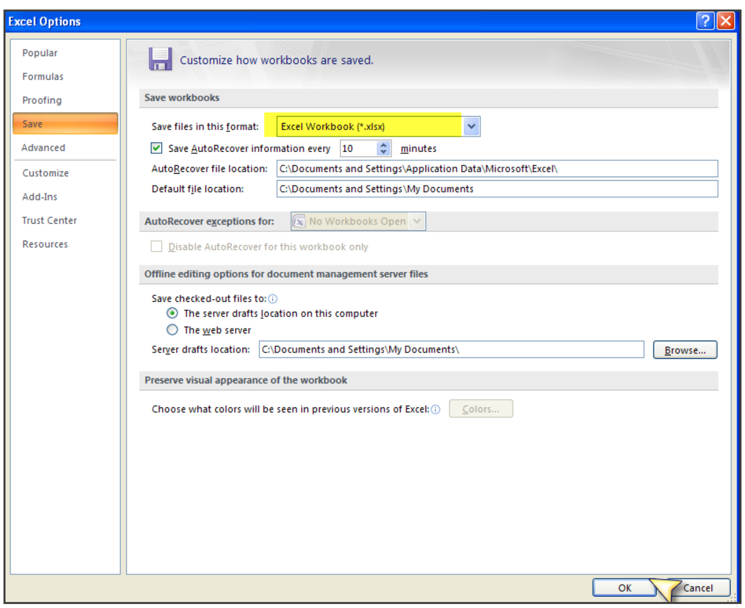


Figure 4:5