

Form **1065****U.S. Return of Partnership Income**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20\_\_\_\_.

**2023**Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

|                                       |                      |                                                                         |                                          |
|---------------------------------------|----------------------|-------------------------------------------------------------------------|------------------------------------------|
| <b>A</b> Principal business activity  | <b>Type or Print</b> | Name of partnership                                                     | <b>D</b> Employee identification number  |
| <b>B</b> Principal product or service |                      | Number, street, and room or suite no., if a P.O. box, see instructions. | <b>E</b> Date business started           |
| <b>C</b> Business code number         |                      | City or town, state or province, county, and ZIP or foreign postal code | <b>F</b> Total assets (see instructions) |
|                                       |                      |                                                                         | <b>G</b>                                 |

**G** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**H** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify): \_\_\_\_\_**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: \_\_\_\_\_**J** Check if Schedules C and M-3 are attached: \_\_\_\_\_ ☐**K** Check if partnership: (1) ☐ Aggregated activities for section 495 at-risk purposes (2) ☐ Grouped activities for section 495 passive activity purposes**Caution:** Include **only** trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

|                                                                                                               | <b>1a</b> Gross receipts or sales                                                               | <b>b</b> Less returns and allowances                                           | <b>c</b> Balance | <b>1c</b>  |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------|------------|
| <b>Income</b>                                                                                                 | <b>2</b> Cost of goods sold (attach Form 1125-A)                                                |                                                                                |                  | <b>2</b>   |
|                                                                                                               | <b>3</b> Gross profit. Subtract line 2 from line 1a                                             |                                                                                |                  | <b>3</b>   |
|                                                                                                               | <b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) |                                                                                |                  | <b>4</b>   |
|                                                                                                               | <b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))                                 |                                                                                |                  | <b>5</b>   |
|                                                                                                               | <b>6</b> Net gain (loss) from Form 4797, Part B, line 17 (attach Form 4797)                     |                                                                                |                  | <b>6</b>   |
|                                                                                                               | <b>7</b> Other income (loss) (attach statement)                                                 |                                                                                |                  | <b>7</b>   |
|                                                                                                               | <b>8</b> Total income (loss). Combine lines 3 through 7                                         |                                                                                |                  | <b>8</b>   |
|                                                                                                               | <b>Deductions</b> (see instructions for limitations)                                            | <b>9</b> Salaries and wages (other than to partners) (less employment credits) |                  |            |
| <b>10</b> Guaranteed payments to partners                                                                     |                                                                                                 |                                                                                |                  | <b>10</b>  |
| <b>11</b> Repairs and maintenance                                                                             |                                                                                                 |                                                                                |                  | <b>11</b>  |
| <b>12</b> Bad debts                                                                                           |                                                                                                 |                                                                                |                  | <b>12</b>  |
| <b>13</b> Rent                                                                                                |                                                                                                 |                                                                                |                  | <b>13</b>  |
| <b>14</b> Taxes and licenses                                                                                  |                                                                                                 |                                                                                |                  | <b>14</b>  |
| <b>15</b> Interest (see instructions)                                                                         |                                                                                                 |                                                                                |                  | <b>15</b>  |
| <b>16a</b> Depreciation (if required, attach Form 4562)                                                       |                                                                                                 | <b>16a</b>                                                                     |                  |            |
| <b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return                                    |                                                                                                 | <b>16b</b>                                                                     |                  | <b>16c</b> |
| <b>17</b> Depletion (Do not deduct oil and gas depletion.)                                                    |                                                                                                 |                                                                                |                  | <b>17</b>  |
| <b>18</b> Retirement plans, etc.                                                                              |                                                                                                 |                                                                                |                  | <b>18</b>  |
| <b>19</b> Employee benefit programs                                                                           |                                                                                                 |                                                                                |                  | <b>19</b>  |
| <b>20</b> Energy efficient commercial buildings deduction (attach Form 7205)                                  |                                                                                                 |                                                                                |                  | <b>20</b>  |
| <b>21</b> Other deductions (attach statement)                                                                 |                                                                                                 |                                                                                |                  | <b>21</b>  |
| <b>22</b> Total deductions. Add the amounts allowed on this tax credit schedule for Form 1125-A and Form 7205 |                                                                                                 |                                                                                |                  | <b>22</b>  |

# Form 1065 Instructions 201

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