

As of December 31, 2017, the land in the individual partnerships had either been sold or was transferred into a Qualified Settlement Fund ("QSF") Trust approved by the Court and the partnerships were subsequently closed. Below, we have provided answers to some frequently asked questions related to your K-1 for 2017 and your investment. However, it is important to note that some of these questions may have different answers for different investors. The information provided on your Schedule K-1 reflects your basis inside the partnership (aka "inside basis"). Depending on how you reported your Schedule K-1 activity on your individual income tax returns throughout the years, you may have a different basis for tax purposes than what is reflected on your Schedule K-1 (aka "outside basis"). We recommend that you consult with your tax advisor on how to best report the information on the K-1 and the related loss for your investment.

## Frequently Asked Questions

**1) Q: Is the amount reported in box 9a of the K-1 as a long term capital loss the remaining amount that I deduct on my return?**

A: The loss reported in box 9a relates to the transfer of land from the partnership to the Qualified Settlement Fund ("QSF") Trust. In general, if you have been recording the activity of the partnership correctly over the years, your inside basis (as represented by Box L Line "Ending capital account" on the K-1) should agree to your outside basis in the partnership that you or your tax professional have been tracking. The basis may be an additional write-off on your Schedule D after you consider the gain or loss reported on line 9a. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor regarding any additional losses that may be deductible in the final year of the partnership related to your personal loss on investment.

**2) Q: Why am I reporting a gain on my return when I didn't receive any cash?**

A: The gain calculated on your K-1 is related to the property sale or transfer that took place in 2017. The K-1 reports income generated during the year versus a reporting of cash in and out of the partnership. In general, if you are in a situation where you have a gain to report from box 9a, you will have an offsetting loss to report generated by this gain. The gain increases your basis, therefore, the amount of the gain and any additional basis in your investment can potentially be written off (as represented by Box L Line "Ending capital account" on the K-1). In general, the write off of the ending capital account should offset the gain on Line 9a. Even if you wrote off your basis in this investment prior to 2017, the current year gain creates additional basis that you are able to write off in the current

year. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**3) Q: How does the gain from the K-1 affect my investment in the partnership and/or basis in the partnership?**

A: The gain reported on the 2017 K-1 is an increase to the basis in your investment. As previously discussed in Question 2, it may be possible to write off your remaining investment in the final year; however, this is dependent upon how you have reported the partnership K-1 activity on your individual income tax returns in the past and what your outside basis may be. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**4) Q: What do I do if I already wrote off my basis and now have this gain?**

A: If you previously wrote off your basis, your beginning outside basis is zero. The current year gain will increase your basis by the amounts reported on the K-1 in boxes 9a, 11, and 13. In general, since no cash was distributed to the investors when their partnership interest was transferred into the QSF Trust, you may be allowed a loss on your partnership interest. In general, the box 9a gain will be offset by the loss on investment generated in the current year, resulting in a net zero on Schedule D. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**5) Q: What do I do if I haven't done anything with basis and have just been reporting the K-1 in boxes 1 through 19?**

A: In general, if you have been recording the activity correctly on your tax return, your ending capital account adjusted for accrual items as reported on your K-1 should agree to your outside basis in the partnership. This ending balance may potentially be written off. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**6) Q: Where do I report the long-term capital gain (loss) on my return?**

A: Capital gains and losses are reportable on Schedule D and Form 8949. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**7) Q: Why do I have an ending capital account balance in Box L of my K-1?**

A: In general, this ending balance in your capital account is your remaining basis in the partnership. Historically, if you reported income and deductions properly and tracked your outside basis of your

investment, this amount should agree to your calculations. As a result, this balance reflects the potential loss on investment. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**8) Q: Why does it say I had contributed capital or a capital distribution in Box L?**

A: For some investors, the amounts reported as capital contributions and distributions reflect the IRA transfer out to the individual that took place in 2017. The transfer is merely a reclassification of your interest from held by you in the IRA versus you personally, with no actual additional cash contributed or distributed from the partnership.

**9) Q: Why is my beginning capital account negative?**

A: For those partnerships that had a book to tax difference, this adjustment was made on the 2016 tax capital account analysis. As a result, this caused the ending capital in 2016 to go negative. Please note that this is your inside basis. Analyze your outside basis as tracked by you personally to report gain or loss on your investment.

**10) Q: Why does the current year increase/ (decrease) in Box L not agree with the current activity in Boxes 1 through 19 of the K-1?**

A: Some general partnerships recorded accrued interest in 2016 on various loans as calculated by the receiver. This adjustment was made to the books to reflect the up to date balance of the loans with accrued interest. This resulted in some capital accounts going negative in 2016. However, this is a book to tax difference that does not get reported for tax purposes. We have reflected the current year adjustment in the notes to the K-1 for further clarification. The current year adjustment is a reversal of the entry made in 2016, with the net remaining basis adjusted to actual inside tax basis in the partnership. As mentioned previously, this tax basis may potentially be written off. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**11) Q: Do I have any future reporting related to this investment after 2017?**

A: You will no longer receive a K-1 after the 2017 tax year. However, please note that you are now a beneficiary in the Qualified Settlement Fund created by the court to hold and liquidate the General Partnership assets. The QSF is going to distribute its first settlement in 2018. Overall, the receiver estimates investors will receive 14 cents on the dollar of the investment. Any cash proceeds you receive may result in income/gain to you in the year you receive the distributions. This is a general statement and is not meant to replace your professional's advice in this matter. Accordingly, please consult your tax advisor.

**12) Q: What is the tax treatment of the estimated recovery of 14 cents on the dollar?**

A: Tax treatment of the actual recovery will depend on how you previously reported your investment on your individual income tax returns. If, for example, you wrote off your entire investment in 2017 or in prior years, any receipts from the QSF will be considered income in the year received. If you did not write off your investment in 2017, any distributions would be a return of capital up to your outside basis. Any proceeds received above your outside basis would result in income to you. If the proceeds you receive fall short of your outside basis, it would be a loss on your investment.

**Schedule K-1**  
(Form 1065)  
Department of the Treasury  
Internal Revenue Service

**2017**

For calendar year 2017, or tax year

☒ Final K-1

☒ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

► See separate instructions.

<b>Part I Information About the Partnership</b>	
<b>A</b> Partnership's employer identification number <b>98-9898989</b>	
<b>B</b> Partnership's name, address, city, state, and ZIP code <b>WESTERN PARTNERS</b> <b>THOMAS HEBRANK, COURT-APPOINTED RECEIVER</b> <b>401 WEST A STREET, SUITE 1830</b> <b>SAN DIEGO, CA 92101</b>	
<b>C</b> IRS Center where partnership filed return <b>E-File</b>	
<b>D</b> <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)	
<b>Part II Information About the Partner</b>	
<b>E</b> Partner's identifying number <b>989-98-9898</b>	
<b>F</b> Partner's name, address, city, state, and ZIP code <b>JANE DOE</b> <b>1234 SAN DIEGO LANE</b> <b>SAN DIEGO, CA 92101</b>	
<b>G</b> <input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member	
<b>H</b> <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
<b>I1</b> What type of entity is this partner? <u>Individual</u>	
<b>I2</b> If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
<b>J</b> Partner's share of profit, loss, and capital:	
<b>Beginning</b>	<b>Ending</b>
Profit <b>0.4688860%</b>	<b>0.4688860%</b>
Loss <b>0.4688860%</b>	<b>0.4688860%</b>
Capital <b>0.4688860%</b>	<b>0.4688860%</b>
<b>K</b> Partner's share of liabilities at year end:	
Nonrecourse ..... \$	
Qualified nonrecourse financing ..... \$	
Recourse ..... \$	<b>0.</b>
<b>L</b> Partner's capital account analysis:	
Beginning capital account ..... \$	<b>10,000.</b>
Capital contributed during the year ..... \$	
Current year increase (decrease) ..... \$	<b>2,416.</b>
Withdrawals & distributions ..... \$(	
Ending capital account ..... \$	<b>2 12,416.</b>
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain)	
<b>M</b> Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement (see instructions)	

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b> Ordinary business income (loss) <b>0.</b>	<b>15</b> Credits
<b>2</b> Net rental real estate income (loss)	<b>16</b> Foreign transactions
<b>3</b> Other net rental income (loss)	
<b>4</b> Guaranteed payments	
<b>5</b> Interest income	
<b>6a</b> Ordinary dividends	<b>17</b> Alternative min tax (AMT) items
<b>6b</b> Qualified dividends	
<b>7</b> Royalties	<b>18</b> Tax-exempt income and nondeductible expenses
<b>8</b> Net short-term capital gain (loss)	
<b>9a</b> Net long-term capital gain (loss) <b>1 2,464.</b>	<b>19</b> Distributions
<b>9b</b> Collectibles (28%) gain (loss)	
<b>9c</b> Unrecaptured sec 1250 gain	<b>20</b> Other information
<b>10</b> Net section 1231 gain (loss)	<b>B 12.</b>
<b>11</b> Other income (loss)	
<b>12</b> Section 179 deduction	
<b>13</b> Other deductions	
<b>H</b> <b>3 51.</b>	
<b>K*</b> <b>3 12.</b>	
<b>W*</b> <b>3 17.</b>	
<b>14</b> Self-employment earnings (loss)	
<b>A</b> <b>0.</b>	

\*See attached statement for additional information.

- 1** The gain from the land sale or transfer is reported on Schedule D, Line 12 of \$2,464.
- 2** Ending Capital Account \$12,416  
 Accrual to Cash (pg 2) (32)  
 Basis in Investment \$12,384  
 \*\*\*\*\*  
 The loss on investment in the partnership is reported on Form 8949, Line 1(e) and Schedule D, Line 10(e).
- 3** Current year expenses on Schedule A.  
 Total: \$80.

For IRS Use Only

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Schedule K-1	Portfolio Deductions
	Subject To The 2% Floor Box 13, Code K

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Description	Partner Filing Instructions	Amount
OTHER EXPENSES		12.
Total to Schedule K-1, Box 13, Code K		12.

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Schedule K-1	Other Deductions, Box 13, Code W
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Description	Partner Filing Instructions	Amount
REAL ESTATE TAX		17.
Total to Schedule K-1, Box 13, Code W		17.

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Schedule K-1	Current Year Increases (Decreases)
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Description	Amount	Totals
Long-term capital gain (loss)	2,464.	
Schedule K-1 income subtotal		2,464.
Interest expense on investment debts	-51.	
Portfolio deductions	-12.	
Other deductions	-17.	
Schedule K-1 deductions subtotal		-80.
Net Income (Loss) per Schedule K-1		2,384.
ACCRUAL TO CASH	② 32.	
Other increases or decreases subtotal		32.
Total to Schedule K-1, Item L		2,416.

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**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.**▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2017**Attachment  
Sequence No. **12**

Name(s) shown on return

JANE DOE

Your social security number

989-98-9898

**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....				<b>7</b>

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....		<b>2</b> 12,384.		-12,384.
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b> <b>1</b> 2,464.
<b>13</b> Capital gain distributions. See the instrs. ....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back .....				<b>15</b> -9,920.

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule D (Form 1040) 2017

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

JANE DOE

989-98-9898

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LOSS ON INVESTMENT IN WESTERN PARTNERS			0.	② 12,384.			-12,384.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked).				0.	12,384.		0.	-12,384.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**Schedule K-1**  
(Form 1065)  
Department of the Treasury  
Internal Revenue Service

2017

For calendar year 2017, or tax year

☒ Final K-1☒ Amended K-1

OMB No. 1545-0123

beginning

ending

**Partner's Share of Income, Deductions, Credits, etc.**

▶ See separate instructions.

<b>Part I Information About the Partnership</b>													
A Partnership's employer identification number <b>98-9898989</b>													
B Partnership's name, address, city, state, and ZIP code <b>WESTERN PARTNERS THOMAS HEBRANK, COURT-APPOINTED RECEIVER 401 WEST A STREET, SUITE 1830 SAN DIEGO, CA 92101</b>													
C IRS Center where partnership filed return <b>E-File</b>													
D <input type="checkbox"/> Check if this is a publicly traded partnership (PTP)													
<b>Part II Information About the Partner</b>													
E Partner's identifying number <b>989-98-9898</b>													
F Partner's name, address, city, state, and ZIP code <b>JANE DOE 1234 SAN DIEGO LANE SAN DIEGO, CA 92101</b>													
G <input checked="" type="checkbox"/> General partner or LLC member-manager <input type="checkbox"/> Limited partner or other LLC member													
H <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner													
I1 What type of entity is this partner? <b>Individual</b>													
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>													
J Partner's share of profit, loss, and capital:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: center;">0.4688860%</td> <td style="text-align: center;">0.4688860%</td> </tr> <tr> <td>Loss</td> <td style="text-align: center;">0.4688860%</td> <td style="text-align: center;">0.4688860%</td> </tr> <tr> <td>Capital</td> <td style="text-align: center;">0.4688860%</td> <td style="text-align: center;">0.4688860%</td> </tr> </tbody> </table>		Beginning	Ending	Profit	0.4688860%	0.4688860%	Loss	0.4688860%	0.4688860%	Capital	0.4688860%	0.4688860%
	Beginning	Ending											
Profit	0.4688860%	0.4688860%											
Loss	0.4688860%	0.4688860%											
Capital	0.4688860%	0.4688860%											
K Partner's share of liabilities at year end:													
Nonrecourse	\$												
Qualified nonrecourse financing	\$												
Recourse	\$ 0.												
L Partner's capital account analysis:													
Beginning capital account	\$ 10,000.												
Capital contributed during the year	\$												
Current year increase (decrease)	\$ -6,962.												
Withdrawals & distributions	\$( )												
Ending capital account	\$ (2) 3,038.												
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain)													
M Did the partner contribute property with a built-in gain or loss?													
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No												
If "Yes," attach statement (see instructions)													

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss) 0.	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss) (1) -6,914.	19 Distributions
9b Collectibles (28%) gain (loss)	
9c Unrecaptured sec 1250 gain	20 Other information
10 Net section 1231 gain (loss)	B 12.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
H (3) 51.	
K* (3) 12.	
W* (3) 17.	
14 Self-employment earnings (loss)	
A 0.	

\*See attached statement for additional information.

1	The loss from the land sale or transfer is reported on Schedule D, Line 12 of \$6,914.
2	Ending Capital Account \$3,038 Accrual to Cash (pg 2) (32) Basis in Investment \$3,006 ***** The loss on investment in the partnership is reported on Form 8949, Line 1(e) and Schedule D, Line 10(e).
3	Current year expenses on Schedule A. Total: \$80.

For IRS Use Only

Description	Partner Filing Instructions	Amount
OTHER EXPENSES		12.
Total to Schedule K-1, Box 13, Code K		12.

Description	Partner Filing Instructions	Amount
REAL ESTATE TAX		17.
Total to Schedule K-1, Box 13, Code W		17.

Description	Amount	Totals
Long-term capital gain (loss)	-6,914.	
Schedule K-1 income subtotal		-6,914.
Interest expense on investment debts	-51.	
Portfolio deductions	-12.	
Other deductions	-17.	
Schedule K-1 deductions subtotal		-80.
Net Income (Loss) per Schedule K-1		-6,994.
ACCRUAL TO CASH	2 32.	
Other increases or decreases subtotal		32.
Total to Schedule K-1, Item L		-6,962.

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.**

- ▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2017**Attachment  
Sequence No. **12**

Name(s) shown on return

JANE DOE

Your social security number

989-98-9898

**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b>
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....				<b>7</b>

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....		<b>2</b> 3,006.		-3,006.
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b> <b>1</b> -6,914.
<b>13</b> Capital gain distributions. See the instrs. ....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b>
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back .....				<b>15</b> -9,920.

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule D (Form 1040) 2017

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

JANE DOE

989-98-9898

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LOSS ON INVESTMENT IN WESTERN PARTNERS			0.	② 3,006.			-3,006.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked).				0.	3,006.		0.	-3,006.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.