

Graphic Guide

SCHEDULE E (Form 1040) Department of the Treasury Internal Revenue Service (Name(s) shown on return)		Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) Attach to Form 1040, 1040-SR, 1040-IR, or 1041. Go to www.irs.gov/ScheduleE for instructions and the latest information.		OMB No. 1545-0074 <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 2024 </div> Attachment Sequence No. 13 Your social security number
--	--	--	--	--

Part I	Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income of loss from Form 483 on page 2, line 40. Attach any other payments in Form 424 that would require you to file Form(s) 1099? See instructions.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
A	Did you make any payments in Form 424 that would require you to file Form(s) 1099?	
B	If "Yes," did you or will you file the required Form(s) 1099?	
Physical address of each property (street, city, state, ZIP code)		

Schedule E (Form 1040) 2024	Attachment Sequence No. 13	Page 2
Name(s) shown on return. Do not enter name and social security number if shown on other side.		Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II	Income or Loss From Partnerships and S Corporations Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.
27	Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

28	(a) Name	(d) Enter P for partnership or S for S corporation	(e) Check if foreign partnership	(f) Employer identification number	(g) Check if basis computation is required	(h) Check if any amount is not at risk
A						
B						
C						
D						

Passive Income and Loss	Nonpassive Income and Loss
(a) Passive loss allowed (attach Form 6198 if required)	(b) Passive income (attach Form 6198 if required)
(c) Nonpassive loss allowed (see Schedule K-1)	(d) Section 179 expense deduction (see Schedule K-1)
(e) Nonpassive income from Schedule K-1	(f) Nonpassive loss from Schedule K-1
A	
B	
C	
D	
28a	
b Totals	
30	
31	
32	

Form 4797 Department of the Treasury Internal Revenue Service Name(s) shown on return	Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2)) Attach to your tax return. Go to www.irs.gov/Form4797 for instructions and the latest information.	OMB No. 1545-0184 <div style="border: 2px solid black; padding: 5px; font-size: 24pt; font-weight: bold; text-align: center;">2024</div> Attachment Sequence No. 27
---	---	---

	Identifying number
--	--------------------

a Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.

b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets.

c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets.

1a		1b	
1c			

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since	(f) Cost or other basis improvements and	(g) Gain or (loss) Subtract (f) from the gain or (loss)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							

SCHEDULE B (Form 1040) Department of the Treasury Internal Revenue Service (See instructions for Form 1040, line 2b.)	Interest and Ordinary Dividends Attach to Form 1040 or 1040-SR. Go to www.irs.gov/ScheduleB for instructions and the latest information.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2024</div> Revision Sequence No. 08 Your social security number
---	--	---

		Amount
Part I Interest (See instructions for Form 1040, line 2b.) Note: If you received a Form 1089-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: <div style="border: 1px solid black; width: 100px; height: 100px; text-align: center; line-height: 100px; margin: 10px auto; font-size: 2em; font-weight: bold;">B</div>	1
2 Add the amounts on line 1		2
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815		3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b		4
Note: If line 4 is over \$1,500, you must complete Part III.		
		Amount
Part II Ordinary Dividends (See instructions for Form 1040, line 3b.) Note: If you received a Form 1089-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.	5 List name of payer: 	5

Cedar Fair
Entertainment Company

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

2024

For calendar year 2024, or tax year

beginning / / 2024 ending / /

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

See separate instructions.

☐ Part I-K-1 ☒ Amended K-1

GMB No. 1545-0723

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

Part I Information About the Partnership

A Partnership's employer identification number

B Partner's name, address, city, state, and ZIP code

C IRS center where partnership filed return:

D Check if this is a publicly traded partnership (PTP) _____

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

J What type of entity is this partner?

K Is this partner a retirement plan (IRA/Sep/Keg/etc.), check here _____
☐

L Partner's share of profit, loss, and capital (see instructions).

Beginning

Ending

Profit	\$	%	\$	%
Loss	\$	%	\$	%
Capital	\$	%	\$	%

Check if decrease is due to:

☐ Sale or Exchange of partnership interest. See instructions.

M Partner's share of liabilities:

Beginning Ending

Nonrecourse \$ %	Recourse \$ %
Qualified nonrecourse financing \$ %	Recourse \$ %

N Did the partner box if item K1 includes liability amounts from lower-tier partnerships? ☐
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions.

Partner's Capital Account Analysis

Beginning capital account	\$
Capital contributed during the year	\$
Current year net income (loss)	\$
Other increase (decrease) (after explanation)	\$
Withdrawals and distributions	\$
Ending capital account	\$

O Did the partner contribute property with a built-in gain (loss)?

☐ Yes ☒ No If "Yes," attach statement. See instructions.

P Partner's Share of Net Unrecognized Section 706(a) Gain or (Loss)

Beginning	\$
Ending	\$

1 Ordinary business income (loss) A	14 Self-employment earnings (loss)
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	15 Credits
4a Guaranteed payments for services	
4b Guaranteed payments for capital	16 Schedule K-3 is attached if checked <input type="checkbox"/>
4c Total guaranteed payments	17 Alternative minimum tax (AMT) items
5 Interest income B	A B
6a Ordinary dividend	
6b Qualified dividends	18 Tax-exempt income and nondeductible expenses C
6c Dividends/equivalents	
7 Royalties	
8 Net short-term capital gain (loss)	19 Distributions A
9 Net long-term capital gain (loss)	20 Other information A F
9a Collectibles (28%) gain (loss)	
9c Uncaptured section 179 deduction	
10 Net section 179 deduction (gain) (loss) D	N U
11 Other income (cost)	* STMT
12 Section 179 deduction	21 Foreign taxes paid or accrued
13 Other deductions E	

For IRS Use Only

- 22 More than one activity for at-risk purposes*
- 23 More than one activity for passive activity purposes*

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

www.irs.gov/Form1065

Cal. No. 11384R

Schedule K-1 (Form 1065) 2024

FEDERAL SUPPLEMENTAL INFORMATION	
20V	Unrelated Business Taxable Income
20Z	Section 199A Publicly Traded Partnership (PTP) Income G
20AE	Excess Taxable Income N
20AF	Excess Business Interest Income O
20AG	Gross Receipts for Section 448(c)
20ZZ1	Unrelated Business Gross Income
20ZZ2	Partner Basis Items and Remedial Items for Section 163(j)
20ZZ3	Partnership Interest Disposition Gain/ (Loss) Adjustment for 163(j)
20ZZ4	Nontaxable Adjustment to Capital

[illegible]

Form 8995 Department of the Treasury Internal Revenue Service Name(s) shown on return	Qualified Business Income Deduction Simplified Computation Attach to your tax return. Go to www.irs.gov/Form8995 for instructions and the latest information.	OMB No. 1545-0046 <div style="border: 2px solid black; padding: 5px; display: inline-block;">2024</div> Attachment Sequence No. 55 Your taxpayer identification number
---	--	--


Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust activities, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income (or loss)
I			
II			
III			
IV			
V			
6	Total qualified business income (or loss). Combine lines 1 through 1v, column (c)	2	
7	Qualified business net (loss) carryforward from the prior year.	3	
8	Qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
9	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
10	Qualified REIT dividends and publicly traded partnership (PTP) income (or loss) (see instructions)	6	
11	Qualified REIT dividend and qualified PTP (loss) carryforward from the prior year.	7	
12	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
13	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
14	Qualified business income deduction before the limitation. Add lines 5 and 9	10	
15	Taxable income before qualified business income deduction (see instructions)	11	
16	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
17	Subtract line 12 from line 11. If zero or less, enter -0-	13	
18	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	14	
19	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	15	
20	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	16	
21		17	

For Privacy Act and Paperwork Reduction Act notice, see instructions. Cat. No. 37895C

Form **8995** (2024)

Unrecaptured Section 1250 Gain Worksheet—Line 19		<i>Keep for Your Records</i>	
If you aren't reporting a gain from Form 4797, line 1, skip lines 1 through 9 and go to line 10.			
1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not in Form 6252), enter the smaller of line 22 or line 24 of the schedule for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions	_____	1.	 C M
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	_____	2.	
3. Subtract line 2 from line 1	_____	3.	
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year. See instructions	_____	4.	
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"	_____	5.	
6. Add lines 3 through 5	_____	6.	
7. Enter the smaller of line 6 or the gain from Form 4797, line 7	_____	7.	
8. Enter the amount, if any, from Form 4797, line 8	_____	8.	
9. Subtract line 8 from line 7. If zero or less, enter -0-	_____	9.	
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain. See instructions	_____	10.	
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1041-DV, or Form 9439 from an estate, a trust, a real estate investment trust, or a mutual fund (or other regulated investment company) in or in connection with a Form 1099-R	_____	11.	
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) and other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale. See instructions	_____	12.	
13. Add lines 9 through 12	_____	13.	
14. If you had any section 1202 gain or collectibles gain (or loss), enter the total of those lines 1 through 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	_____	14.	
15. Enter the (less), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	_____	15.	
16. Enter your long-term capital loss carryovers from Schedule D, line 14; and Schedule K-1 (Form 1041), box 11, code D*	_____	16.	
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	_____	17.	
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	_____	18.	
* If you are filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 before completing this line.			

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12
Units Sold	Sale Date	Sales Proceeds	Purchase Price/Initial Basis Amount	Cumulative Adjustments to Basis	Cost Basis	Total Gain or Loss = (3) - (6)	Gain Subject to Recapture as Ordinary Income	Capital Gain or Loss = (7) - (8)	AMT Gain/Loss Adjustments	Percentage Long Term	Unrecaptured Section 1250 Gain
H	I	J					L				M
Form 8949 Column A	Form 8949 Column C	Form 8949 Column D			Form 8949 Column E		Form 997 Part III Line 24, 25a, 25b Form 8949 Column G Form 8995 Part I Line 6	Form 1040, Schedule D, Column H	Form 6251 Part I Line 2K		Form 1040 Sch. D, 1250 Worksheet, Line 10

The details of each individual transaction can be viewed online at www.taxpackagesupport.com/cedarfair.

\$751 Statement: If you are reporting ordinary income from Column 7, you must attach a statement to your tax return. The statement should read: "The taxpayer has reported ordinary income upon the disposition of units in ([PartnershipName]), as provided by the Partnership. The amount was determined in accordance with IRC §751. Detailed information is available from the Partnership upon request".

The above example assumes that you held the units longer than one year. If you held the units less than one year, report the sale on Part I, Line 1 instead of Part II, Line 1 of Form 8949.