

**Schedule K-1
(Form 1065)**

 Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning / / 2021 ending /
**Partner's Share of Income, Deductions,
Credits, etc.**

► See back of form and separate instructions.

Part I Information About the Partnership
A Partnership's employer identification number
94-0697210

B Partnership's name, address, city, state, and ZIP code
MORRISON & FOERSTER LLP
425 MARKET STREET
SAN FRANCISCO, CA 94105

C IRS center where partnership filed return ► E-FILE

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.)
385-58-8486

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
MARK S. WOJCIECHOWSKI
10 TIDEWATER WAY
SAVANNAH, GA 31411

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

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:

TIN _____ Name _____

I1 What type of entity is this partner? **INDIVIDUAL**
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ►
J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	0.304683 %	0.304683 %
Loss	0.304683 %	0.304683 %
Capital	0.287451 %	0.303142 %

Check if decrease is due to sale or exchange of partnership interest ►
K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . . . \$		\$ _____
Qualified nonrecourse financing . . . \$		\$ _____
Recourse . . . \$		\$ _____

Check this box if Item K includes liability amounts from lower tier partnerships ►
L Partner's Capital Account Analysis

Beginning capital account . . . \$	945,401
Capital contributed during the year . . . \$	_____
Current year net income (loss) . . . \$	1,456,811
Other increase (decrease) (attach explanation) \$	_____
Withdrawals and distributions . . . \$ (1,410,498)
Ending capital account . . . \$	991,714

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

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

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning \$	_____
Ending \$	_____

		<input type="checkbox"/> Final K-1	<input type="checkbox"/> Amended K-1	
Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items				
1	Ordinary business income (loss)	14	Self-employment earnings (loss)	
	1,458,691		1,459,935	
2	Net rental real estate income (loss)	15	Credits	
		P*	430	
4a	Guaranteed payments for services	44		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked ► <input checked="" type="checkbox"/>	
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items	
	44	A	902	
5	Interest income	72	B	(3,671)
6a	Ordinary dividends	5,693		
6b	Qualified dividends	5,645	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		C	6,989
7	Royalties			
8	Net short-term capital gain (loss)			
9a	Net long-term capital gain (loss)		19	Distributions
9b	Collectibles (28%) gain (loss)		A	1,410,498
9c	Unrecaptured section 1250 gain		20	Other information
10	Net section 1231 gain (loss)		A	5,765
11	Other income (loss)		Z*	SEE STMT
12	Section 179 deduction		21	Foreign taxes paid or accrued
				418
13	Other deductions			
G		238		
R		259,250		
22	<input type="checkbox"/> More than one activity for at-risk purposes*			
23	<input type="checkbox"/> More than one activity for passive activity purposes*			
*See attached statement for additional information.				
For IRS Use Only				

Morrison & Foerster LLP
FEIN: 94-0697210
Supplemental Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Item L - Partner's Capital Account Analysis

Pursuant to IRS instructions, the partner's capital account disclosed on Item L of this Schedule K-1 is prepared on a tax basis. Each partner is responsible for maintaining a record of the adjusted tax basis in your partnership interest.

Line 4: Guaranteed Payments

Payments in Lieu of P/L%	-
Pass-Through Entity Tax Deduction	-
Medical Exam	-
Partner Taxes	-
Life and Travel Insurance	44
Qualified Relocation	-
Dependent Education	-
Housing	-
COLA	-
Accounting & Legal	-
Tax Equalization	-
Foreign Taxes	-
Home Leave	-
Other	-
Total Guaranteed Payments for Services	44
Guaranteed Payments for Capital	-
Pass-Through Entity Tax Deduction	-
Total Guaranteed Payments for Capital	44
Total Guaranteed Payments	44

Line 6B: Qualified Dividends 5,645

Line 13R: Retirement Contributions

Keogh Contributions (excluding Roth 401(k) and After-Tax)	64,500
Cash Balance Plan	194,750
Total Retirement Contributions	259,250

Your 2021 Roth 401(k) Contribution was: -
 Your 2021 After-Tax Retirement Contribution was: -

Line 14A: Reconciliation of Self-Employment Earnings

Line 1 - Ordinary Business Income/ (Loss)	1,458,691
Line 4C - Total Guaranteed Payments	44
Plus: Abandonment Losses included in Line 1	1,200
Line 14A - Self-Employment Earnings	1,459,935

Line 15P: Other Credits

Employer-Provided Child-Care Credit 430

Line 20 - Section 199A Information SEE FOOTNOTE

Line 20 - Section 163(j) Information SEE FOOTNOTE

Morrison & Foerster LLP
FEIN: 94-0697210
Schedule K-1, Line 20 - Section 199A Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Schedule K-1, Line 20, Code Z - Section 199A Information:

Section 199A, which was enacted in 2017, allows a deduction of up to 20 percent of "qualified business income" (QBI) for individuals, estates, and certain trusts, subject to various limitations.

The partnership is engaged in a single trade or business of legal services. This business is a specified services trade or business (SSTB).

Your allocable share of the information needed for the calculation of the deduction under Section 199A are as follows:

Line 20, Code Z - Section 199A Information

Section 199A Income*	1,200,258
Section 199A W-2 Wages	972,734
Section 199A unadjusted basis	361,543
Section 199A REIT Dividends	-
Section 199A PTP Income	-

* Other items of income/loss on Schedule K-1 that have not been included in determination of QBI above:

Retirement	259,250
Medical Insurance Premiums	39,218
Section 1231 Income/Loss	-
Charitable Contributions	12,238

Please consult your tax advisor regarding the application of Section 199A to your situation.

Morrison & Foerster LLP
FEIN: 94-0697210
Schedule K-1, Line 20 - Section 163(j) Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Schedule K-1, Line 20, Code AE and Code AF - Section 163(j) Information:

Internal Revenue Code Section 163(j), as amended by the Tax Cuts and Jobs Act, limits a taxpayer's deduction for "business interest" to the sum of:

- 1) business interest income for the taxable year;
- 2) 50 percent of the taxpayer's "adjusted taxable income" for the taxable year; and
- 3) floor plan financing interest for the taxable year.

During the tax year, the partnership paid or accrued interest expense subject to this limitation and/or engaged in activities that may be relevant to the application of Section 163(j) to debt incurred by its partners. Your share of the applicable information is as follows:

Line 20AE - Excess Taxable Income	1,450,096
Line 13K - Excess Business Interest Expense	-
Line 20AF - Excess Business Interest Income	-
Line 20AG - Gross Receipts	3,761,354

Please consult your tax advisor regarding the application of Section 163(j) to your situation.

Morrison & Foerster LLP
FEIN: 94-0697210
Foreign Sourced Revenue, Expenses, and Taxes Detail

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Schedule K-3

Beginning in tax year 2021, the IRS requires Schedule K-3 to be provided to partners to report foreign income, deductions and taxes. The Schedule K-3 replaces the information that was historically reporting on Schedule K-1 Line 16. The information provided below is for comparative purposes only as this information is also reported on the Schedule K-3.

Foreign Branch Category

<u>Partnership Foreign Taxes by Country</u>	Revenue	Expenses	Taxes Paid
China	26,168	31,396	-
Hong Kong	124,433	96,050	410
Other Foreign Countries	9,139	1,765	-
Subtotal	159,740	129,211	410 (1)

Individual Foreign Taxes by Country

Singapore	60,003	50,157	-
Germany	99,509	52,757	10,343
Japan	311,145	254,622	7,555
Belgium	19,770	10,876	2,732
United Kingdom	257,410	169,094	5,529
Subtotal	747,837	537,506	26,159 (2)

Total Foreign Branch Category Taxes	907,577	666,717	26,569
	(3)	(4)	

General Category

<u>Partnership Foreign Taxes by Country</u>	Revenue	Expenses	Taxes Paid
China	1,593	330	-
Hong Kong	-	-	-
Other Foreign Countries	4,564	822	8
Subtotal	6,157	1,152	8 (1)

Individual Foreign Taxes by Country

Singapore	-	-	-
Germany	351	-	-
Japan	11,542	2,095	-
Belgium	2,673	-	-
United Kingdom	104	7	-
Subtotal	14,670	2,102	- (2)
Total General Category Taxes	20,827	3,254	8
	(3)	(4)	

Total Foreign Revenue, Expense, and Taxes	928,404	669,971	26,577
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(1) Foreign taxes paid by the Partnership are included in Box 21 (formerly Box 16P).

(2) Foreign taxes paid by Partner individually NOT reported in Box 21 (formerly Box 16P).

(3) As reported on Schedule K-3, Part II, Section 1, Column B or D, Line 24

(4) As reported on Schedule K-3, Part II, Section 1, Column B or D, Line 54.

Morrison & Foerster LLP
FEIN: 94-0697210
Supplemental Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Other Deductions

Other deductions include items that were deducted by the firm from your distributions and may be deductible for income tax purposes. These deductions may include, if applicable, Keogh Loan Interest, Medical Insurance Premiums, Charitable Contributions, Long Term Care Insurance Premiums, and Capital Loan Interest.

Please refer to the cover letter to review additional information related to the deduction rules for the below. Please consult your tax advisor regarding the tax deductibility of these items.

Keogh Loan Interest Expense	\$	-
(1) Medical Insurance Premiums	\$	39,218
Long Term Care Insurance Premiums	\$	586
(2) Charitable Contributions to MoFo Foundation	\$	12,000
(3) Capital Loan Interest	\$	163
(3) Capital Loan Interest (GBP)	£	-
(3) Capital Loan Interest (EUR)	€	-

(1) Medical insurance premiums include only the cost of medical, dental, and vision insurance that was deducted by the firm from your distributions.
(2) Charitable contributions to MoFo Foundation are in addition to amounts reported on Schedule K-1 Box 13G.
(3) Interest paid to Citibank NA, Citibank UK, and/or Bank of America by the firm on your behalf and deducted from your distributions. For Wells Fargo borrowers, please check with your bank for your annual capital loan interest expense.

Quarterly Estimated Ordinary Income/(Loss) Information

During 2021, for the purpose of calculating your quarterly estimated tax payments, the partnership reported to you the following cumulative quarter allocations of ordinary income/(loss):

<u>Period Ending</u>		Ordinary Income/(Loss)	Interest Income	Dividend Income
Three months ended March 31, 2021	\$	(17,145)	4	\$ 5,563
Five months ended May 31, 2021	\$	327,488	43	\$ 5,665
Eight months ended August 31, 2021	\$	756,624	52	\$ 5,683

**Schedule K-3
(Form 1065)**Department of the Treasury
Internal Revenue Service**Partner's Share of Income, Deductions,
Credits, etc.—International**

OMB No. 1545-0123

For calendar year 2021, or tax year beginning / / 2021 , ending /

► See separate instructions.

2021

Information About the Partnership		Information About the Partner																																										
A Partnership's employer identification number (EIN)	94-0697210	C Partner's SSN or Taxpayer Identification Number (TIN) (Do not use TIN of a disregarded entity. See instructions.) 385-58-8486																																										
B Partnership's name, address, city, state, and ZIP code MORRISON & FOERSTER LLP 425 MARKET STREET SAN FRANCISCO, CA 94105		D Name, address, city, state, and ZIP code for partner entered in C. See instructions. MARK S. WOJCIECHOWSKI 10 TIDEWATER WAY SAVANNAH, GA 31411																																										
E Check to indicate the parts of Schedule K-3 that apply.																																												
<table border="1"> <thead> <tr> <th></th> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr><td>1</td><td>X</td><td></td></tr> <tr><td>2</td><td>X</td><td></td></tr> <tr><td>3</td><td>X</td><td></td></tr> <tr><td>4</td><td></td><td>X</td></tr> <tr><td>5</td><td></td><td>X</td></tr> <tr><td>6</td><td></td><td>X</td></tr> <tr><td>7</td><td></td><td>X</td></tr> <tr><td>8</td><td></td><td>X</td></tr> <tr><td>9</td><td></td><td>X</td></tr> <tr><td>10</td><td>X</td><td></td></tr> <tr><td>11</td><td></td><td>X</td></tr> <tr><td>12</td><td></td><td></td></tr> <tr><td>13</td><td></td><td>X</td></tr> </tbody> </table>				Yes	No	1	X		2	X		3	X		4		X	5		X	6		X	7		X	8		X	9		X	10	X		11		X	12			13		X
	Yes	No																																										
1	X																																											
2	X																																											
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For IRS Use Only

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part I Partner's Share of Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

<input type="checkbox"/> 1. Gain on personal property sale	<input type="checkbox"/> 4. Foreign tax translation	<input checked="" type="checkbox"/> 7. Form 8858 information	<input type="checkbox"/> 10. Partner loan transactions
<input type="checkbox"/> 2. Foreign oil and gas taxes	<input type="checkbox"/> 5. High-taxed income	<input type="checkbox"/> 8. Form 5471 information	<input type="checkbox"/> 11. Dual consolidated loss
<input type="checkbox"/> 3. Splitter arrangements	<input type="checkbox"/> 6. Section 267A disallowed deduction	<input checked="" type="checkbox"/> 9. Other forms	<input type="checkbox"/> 12. Other international items (attach description and statement)

Part II Foreign Tax Credit Limitation**Section 1—Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
1 Sales							
A _____							
B _____							
C _____							
2 Gross income from performance of services							
A SEE STMT	2,827,180	907,537		20,827			3,755,544
B _____							
C _____							
3 Gross rental real estate income							
A _____							
B _____							
C _____							
4 Other gross rental income							
A _____							
B _____							
C _____							
5 Guaranteed payments						44	44
6 Interest income							
A SEE STMT	32	40					72
B _____							
C _____							
7 Ordinary dividends (exclude amount on line 8)							
A US _____	48						48
B _____							
C _____							

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part II Foreign Tax Credit Limitation (continued)**Section 1—Gross Income (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)		
8 Qualified dividends							
A US	5,645						5,645
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A SEE STMT							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							
15 Net section 1231 gain							
A							
B							
C							

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part II Foreign Tax Credit Limitation (continued)**Section 1—Gross Income (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A SEE STMT							
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23) ►	2,832,905	907,577		20,827		44	3,761,353
A SEE STMT	2,832,905	907,577		20,827		44	3,761,353
B							
C							

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code ____)		
25 Expenses allocable to sales income							
26 Expenses allocable to gross income from performances of services	1,596,683	661,111		3,254			2,261,048
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code							
B SIC code							
C SIC code							
33 Allocable rental expenses—depreciation, depletion, and amortization							
34 Allocable rental expenses—other than depreciation, depletion, and amortization							
35 Allocable royalty and licensing expenses—depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or 35	28,264	5,606					33,870
38 Charitable contributions	238						238
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense—business						1,505	1,505
42 Other interest expense—investment							
43 Other interest expense—passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32							
45 Foreign taxes not creditable but deductible							

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part II Foreign Tax Credit Limitation (continued)**Section 2—Deductions (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions)						259,680	259,680
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53) ►	1,625,185	666,717		3,254		261,185	2,556,341
55 Net income (loss) (subtract line 54 from line 24) ►	1,207,720	240,860		17,573		(261,141)	1,205,012

Part III Other Information for Preparation of Form 1116 or 1118**Section 1—R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code							
B SIC code							
C SIC code							
D SIC code							
E SIC code							
F SIC code							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code ►						2A(i)	
(ii) SIC code ►						2A(ii)	
(iii) SIC code ►						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code ►						2B(i)	
(ii) SIC code ►						2B(ii)	
(iii) SIC code ►						2B(iii)	

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 2—Interest Expense Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Total average value of assets	1,003,795	67,972					1,071,767
2 Sections 734(b) and 743(b) adjustment to assets—average value							
3 Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)							
4 Other assets attracting directly allocable interest expense under Regulations section 1.861-10T							
5 Assets excluded from apportionment formula							
6a Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2)	1,003,795	67,972					1,071,767
b Assets attracting business interest expense							
c Assets attracting investment interest expense							
d Assets attracting passive activity interest expense							
7 Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment)							
8 Basis in stock of CFCs (see attachment)							

Section 3—Foreign-Derived Intangible Income (FDII) Deduction Apportionment Factors

Description	(a) U.S. source	Foreign Source			(e) Sourced by partner	(f) Total
		(b) Passive category income	(c) General category income	(d) Other (category code _____) (country code _____)		
1 Foreign-derived gross receipts						
2 Cost of goods sold						
3 Partnership deductions allocable to foreign-derived gross receipts						
4 Other partnership deductions apportioned to foreign-derived gross receipts						

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 4—Foreign Taxes**

Description	(a) Type of tax	(b) Section 951A category income		(c) Foreign branch category income		
		U.S.	Foreign	U.S.	Foreign	Partner
1 Direct (section 901 or 903) foreign taxes: <input checked="" type="checkbox"/> Paid <input type="checkbox"/> Accrued						
A SEE STMT	OTHR				410	26,159
B						
C						
D						
E						
F						
2 Reduction of taxes (total)						
A Taxes on foreign mineral income						
B Reserved for future use						
C International boycott provisions						
D Failure-to-file penalties						
E Taxes with respect to splitter arrangements . .						
F Taxes on foreign corporate distributions . .						
G Other						
3 Foreign tax redeterminations						
A						
Related tax year ►						
Date tax paid ►						
B						
Related tax year ►						
Date tax paid ►						
C						
Related tax year ►						
Date tax paid ►						
4 Reserved for future use						
5 Reserved for future use						
6 Reserved for future use						

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part III Other Information for Preparation of Form 1116 or 1118 (continued)**Section 4—Foreign Taxes (continued)**

	(d) Passive category income			(e) General category income			(f) Other (category code <u> 0 </u>)	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner		
1						8		26,577
A								
B								
C								
D								
E								
F								
2								
A								
B								
C								
D								
E								
F								
G								
3								
A								
B								
C								
4								
5								
6								

Section 5—Other Tax Information

Description	(a) U.S. source	Foreign Source					(g) Sourced by partner	(h) Total
		(b) Section 951A category income	(c) Foreign branch category income	(d) Passive category income	(e) General category income	(f) Other (category code <u> </u> (country code <u> </u>)		
1 Section 743(b) positive income adjustment .								
2 Section 743(b) negative income adjustment .								
3 Reserved for future use . .								
4 Reserved for future use . .								

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part IV Information on Partner's Section 250 Deduction With Respect to Foreign-Derived Intangible Income (FDII)**Section 1—Information To Determine Deduction Eligible Income (DEI) and Qualified Business Asset Investment (QBAI) on Form 8993**

1 Net income (loss)	1
2a DEI gross receipts	2a
b DEI cost of goods sold (COGS)	2b
c DEI properly allocated and apportioned deductions	2c
3 Section 951(a) inclusions	3
4 CFC dividends	4
5 Financial services income	5
6 Domestic oil and gas extraction income	6
7 Foreign branch income	7
8 Partnership QBAI	8

Section 2—Information To Determine Foreign-Derived Deduction Eligible Income on Form 8993 (see instructions)

	(a) Foreign-derived income from all sales of general property	(b) Foreign-derived income from all sales of intangible property	(c) Foreign-derived income from all services	(d) Total (add columns (a) through (c))
9 Gross receipts				
10 COGS				
11 Allocable deductions				
12 Other apportioned deductions				12

Section 3—Other Information for Preparation of Form 8993

	DEI	FDDEI	Total
13 Interest deductions			
A Interest expense specifically allocable under Regulations section 1.861-10(e)			
B Other interest expense specifically allocable under Regulations section 1.861-10T			
C Other interest expense			
14 Interest expense apportionment factors			
A Total average value of assets			
B Sections 734(b) and 743(b) adjustment to assets—average value			
C Assets attracting directly allocable interest expense under Regulations section 1.861-10(e)			
D Other assets attracting directly allocable interest expense under Regulations section 1.861-10T			
E Assets excluded from apportionment formula			
F Total assets used for apportionment (the sum of lines 14C, 14D, and 14E subtracted from the sum of lines 14A and 14B)			
R&E expenses apportionment factors			
15 Gross receipts by SIC code			
A SIC code			
B SIC code			
C SIC code			
16 R&E expenses by SIC code			
A SIC code	16A		
B SIC code	16B		
C SIC code	16C		

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part V Distributions From Foreign Corporations to Partnership

	(a) Name of distributing foreign corporation	(b) EIN or reference ID number	(c) Date of distribution	(d) Functional currency of distributing foreign corporation	(e) Amount of distribution in functional currency
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
	(f) Amount of E&P distribution in functional currency	(g) Spot rate (functional currency to U.S. dollars)	(h) Amount of distribution in U.S. dollars	(i) Amount of E&P distribution in U.S. dollars	(j) Qualified foreign corporation
A					<input type="checkbox"/>
B					<input type="checkbox"/>
C					<input type="checkbox"/>
D					<input type="checkbox"/>
E					<input type="checkbox"/>
F					<input type="checkbox"/>
G					<input type="checkbox"/>
H					<input type="checkbox"/>
I					<input type="checkbox"/>
J					<input type="checkbox"/>
K					<input type="checkbox"/>
L					<input type="checkbox"/>
M					<input type="checkbox"/>
N					<input type="checkbox"/>
O					<input type="checkbox"/>
	(k) Reserved for future use				

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part VI **Information on Partner's Section 951(a)(1) and Section 951A Inclusions**

	(a) Name of CFC	(b) EIN or reference ID number	(c) Ending of CFC tax year	(d) Partner's share of CFC items through its ownership in the partnership	(e) Partner's share of subpart F income	(f) Partner's section 951(a)(1)(B) inclusion	(g) Tested income
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
1	Partner's total (sum for all CFCs)						

	(h) Tested loss	(i) Partner's share of tested income	(j) Partner's share of tested loss	(k) Partner's share of Qualified Business Asset Investment (QBAI)	(l) Partner's share of the tested loss QBAI amount	(m) Partner's share of tested interest income	(n) Partner's share of tested interest expense
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
1							

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part VII Information To Complete Form 8621

Section 1—General Information on Passive Foreign Investment Company (PFIC), Qualified Electing Fund (QEF), or Qualifying Insurance Corporation (QIC)

General Information

Summary of Annual Information

Information Regarding Elections

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part VII Information To Complete Form 8621 (continued)

Section 2—Additional Information on PFIC or QEF

Section 1291 and Other Information

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part VIII Partner's Interest in Foreign Corporation Income (Section 960)

A EIN or reference ID number of controlled foreign corporation
C If PAS was entered on line B, applicable grouping under Regulations section 1.904-4(c). See instructions
D Box is checked if there is more than one source country for a line. See attachment and instructions
E Box is checked if U.S. source income
F Box is checked if FORI or FOGEI

►

►

►

<i>Amounts are in functional currency unless otherwise noted. See instructions.</i>	(i) Country code	(ii) Partner's share of net income	(iii) Partner's share of average asset value	(iv) Reserved for future use
1 Subpart F income groups				
a Dividends, interest, rents, royalties, and annuities (total)				
(1) Unit				
(2) Unit				
b Net gain from certain property transactions (total)				
(1) Unit				
(2) Unit				
c Net gain from commodities transactions (total)				
(1) Unit				
(2) Unit				
d Net foreign currency gain (total)				
(1) Unit				
(2) Unit				
e Income equivalent to interest (total)				
(1) Unit				
(2) Unit				
f Foreign base company sales income (total)				
(1) Unit				
(2) Unit				
g Foreign base company services income (total)				
(1) Unit				
(2) Unit				
h Full inclusion foreign base company income (total)				
(1) Unit				
(2) Unit				
i Insurance income (total)				
(1) Unit				
(2) Unit				
j International boycott income (total)				
k Bribes, kickbacks, and other payments (total)				
l Section 901(j) (total)				

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part VIII Partner's Interest in Foreign Corporation Income (Section 960) (continued)

Amounts are in functional currency unless otherwise noted. See instructions.	(i) Country code	(ii) Partner's share of net income	(iii) Partner's share of average asset value	(iv) Reserved for future use
2 Recaptured subpart F income				
3 Tested income group (total)				
(1) Unit				
(2) Unit				
4 Residual income group (total)				
(1) Unit				
(2) Unit				
5 Total ►				

Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A)**Section 1—Applicable Taxpayer (see instructions)**

Description	(a) Total	(b) Total ECI gross receipts	(c) Total non-ECI gross receipts
1 Gross receipts for section 59A(e)			
2 Gross receipts for the first preceding year			
3 Gross receipts for the second preceding year			
4 Gross receipts for the third preceding year			
5 Amounts included in the denominator of the base erosion percentage as described in Regulations section 1.59A-2(e)(3)			

Section 2—Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

Description	(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
6 Reserved for future use			
7 Reserved for future use			
8 Purchase or creations of property rights for intangibles (patents, trademarks, etc.)			
9 Rents, royalties, and license fees			
10a Compensation/consideration paid for services not excepted by section 59A(d)(5)			
b Compensation/consideration paid for services excepted by section 59A(d)(5)			
11 Interest expense			
12 Payments for the purchase of tangible personal property			
13 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by sections 59A(d)(3) and 59A(c)(2)(A)(iii)			
14a Nonqualified derivative payments			
b Qualified derivative payments excepted by section 59A(h)			
15 Payments reducing gross receipts made to surrogate foreign corporation			
16 Other payments—specify ►			
17 Base erosion tax benefits related to payments reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at the 30% (0.30) statutory withholding tax rate			

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part IX Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A) (continued)**Section 2—Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued)**

		(a) Total	(b) Total base erosion payments	(c) Total base erosion tax benefits
18	Portion of base erosion tax benefits reported on lines 6 through 16, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% (0.30) times tax benefit. See instructions			
19	Total base erosion tax benefits (subtract the sum of lines 17 and 18 from the sum of lines 8 through 16)			
20	Reserved for future use			
21	Reserved for future use			
22	Reserved for future use			

Part X Foreign Partner's Character and Source of Income and Deductions**Section 1—Gross Income**

Description	(a) Total	(b) Partner determination	Partnership Determination				
			ECI		Non-ECI		
			(c) U.S. source	(d) Foreign source	(e) U.S. source (FDAP)	(f) U.S. source (other)	(g) Foreign source
1 Ordinary business income (gross) . . .	3,755,544		2,827,180				928,364
2 Gross rental real estate income . . .							
3 Other gross rental income							
4 Guaranteed payments for services . .	44	44					
5 Guaranteed payments for use of capital							
6 Interest income	72		32				40
7 Dividends	5,693		5,693				
8 Dividend equivalents							
9 Royalties and license fees							
10 Net short-term capital gain							
11 Net long-term capital gain							
12 Collectibles (28%) gain							
13 Unrecaptured section 1250 gain . . .							
14 Net section 1231 gain							
15 Reserved for future use							
16 Reserved for future use							
17 Reserved for future use							
18 Reserved for future use							
19 Reserved for future use							
20 Other income (loss) not included on lines 1 through 19							
21 Gross income (sum of lines 1 through 20) ►	3,761,353	44	2,832,905				928,404

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part X Foreign Partner's Character and Source of Income and Deductions (continued)**Section 2—Deductions, Losses, and Net Income**

Description	(a) Total	(b) Partner determination	Partnership Determination				
			ECI		Non-ECI		
			(c) U.S. source	(d) Foreign source	(e) U.S. source (FDAP)	(f) U.S. source (other)	(g) Foreign source
1 Expenses related to ordinary business income (gross)	2,294,918		1,624,947				669,971
2 Research and experimental expenses							
3 Expenses from rental real estate . .							
4 Expenses from other rental activities .							
5 Royalty and licensing expenses . .							
6 Section 179 deduction							
7 Interest expense on U.S.-booked liabilities	1,505		1,410				95
8 Interest expense directly allocable under Regulations sections 1.882-5(a)(1)(ii)(B) and 1.861-10T . .							
9 Other interest expense							
10 Section 59(e)(2) expenditures							
11 Net short-term capital loss							
12 Net long-term capital loss							
13 Collectibles loss							
14 Net section 1231 loss							
15 Other losses							
0							
16 Charitable contributions	238		238				
17 Other ► RETIREMENT	259,250	259,250					
18 Other ► CHILD CARE CREDIT	430	430					
19 Reserved for future use							
20 Reserved for future use							
21 Reserved for future use							
22 Reserved for future use							
23 Reserved for future use							
24 Total (sum of lines 1 through 23) . . .	2,556,341	259,680	1,626,595				670,066
25 Net income (loss) (line 21 (Section 1) minus line 24 (Section 2)) . . . ►	1,205,012						

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part X Foreign Partner's Character and Source of Income and Deductions (continued)**Section 3—Allocation and Apportionment Methods for Deductions**

1 Gross income	6 Reserved for future use		
a Gross ECI	(i)	(ii)	(iii)
b Worldwide gross income	a		
2 Assets	b		
a Average U.S. assets (inside basis)			
b Worldwide assets			
3 Liabilities			
a U.S.-booked liabilities of partnership			
b Directly allocated partnership indebtedness			
4 Personnel			
a Personnel of U.S. trade or business			
b Worldwide personnel			
5 Gross receipts from sales or services by SIC code			
(i) SIC code	(ii) ECI	(iii) Worldwide	
a 0			
b 0			

Section 4—Reserved for Future Use

	Reserved	(a)	(b)	(c)
1 Reserved for future use				
2 Reserved for future use				
3 Reserved for future use				
4 Reserved for future use				
5 Reserved for future use				
6 Reserved for future use				
7 Reserved for future use				
8 Reserved for future use				
9 Reserved for future use				
10 Reserved for future use				

Name of partnership MORRISON & FOERSTER LLP	EIN 94-0697210	Name of partner MARK S. WOJCIECHOWSKI	SSN or TIN 385-58-8486
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Part XI Section 871(m) Covered Partnerships

1 Box is checked if the partnership is a publicly traded partnership as defined in section 7704(b) and the partnership is a covered partnership as defined in Regulations section 1.871-15(m)(1) or directly or indirectly holds an interest in a lower-tier partnership that is a covered partnership ►

2 Number of units held by the partner ►

3 For each allocation period, see the following information for the number of units specified on line 2.

(i) Beginning of allocation period	(ii) End of allocation period	(iii) Dividends (enter four decimal places)	(iv) Dividend equivalents (enter four decimal places)	(v) Total (enter four decimal places)
		.	.	NONE . NONE
		.	.	NONE . NONE
		.	.	NONE . NONE
		.	.	NONE . NONE

Part XII Reserved for future use
Part XIII Foreign Partner's Distributive Share of Deemed Sale Items on Transfer of Partnership Interest

A Date of transfer of the partnership interest ►	B1 Percentage interest in the partnership transferred ►
B2 Number of units in the partnership transferred ►	B3 Reserved for future use ►
C Check if: 1 <input type="checkbox"/> Capital 2 <input type="checkbox"/> Preferred 3 <input type="checkbox"/> Profits 4 <input type="checkbox"/> Other	Partner's Distributive Share
1 Total ordinary gain (loss) that would be recognized on the deemed sale of section 751 property	1
2 Aggregate effectively connected ordinary gain (loss) that would be recognized on the deemed sale of section 751 property	2
3 Aggregate effectively connected capital gain (loss) that would be recognized on the deemed sale of non-section 751 property	3
4 Gain (loss) that would be recognized under section 897(g) on the deemed sale of U.S. real property interests	4
5 Check this box if the amount provided on line 2 or 3 is determined (in whole or in part) under Regulations section 1.864(c)(8)-1(c)(2)(ii)(E) (material change in circumstances rule for a deemed sale of the partnership's inventory property or intangibles) ► <input type="checkbox"/>	5
6 Reserved for future use	6
7 Reserved for future use	7
8 Reserved for future use	8

Morrison & Foerster LLP
FEIN: 94-0697210
Schedule K-3 Detail

Partner: Mark S. Wojciechowski

Part II - Foreign Tax Credit Limitation

Section 1 - Gross Income

	Description	(a) U.S. source	Foreign source				(f) Sourced by partner	(g) Total
			(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
2	Gross income from performance of services							
A	US	2,827,180	-	-	-	-	-	2,827,180
B	CH	-	26,162	-	1,593	-	-	27,755
C	HK	-	124,433	-	-	-	-	124,433
D	SG	-	60,003	-	-	-	-	60,003
E	DE	-	99,509	-	351	-	-	99,860
F	JP	-	311,111	-	11,542	-	-	322,653
G	BE	-	19,770	-	2,673	-	-	22,443
H	UK	-	257,410	-	104	-	-	257,514
I	OC	-	9,139	-	4,564	-	-	13,703
		2,827,180	907,537	-	20,827	-	-	3,755,544
6	Interest Income							
A	US	32	-	-	-	-	-	32
B	CH	-	6	-	-	-	-	6
C	UK	-	-	-	-	-	-	-
D	HK	-	-	-	-	-	-	-
E	JP	-	34	-	-	-	-	34
		32	40	-	-	-	-	72
24	Total gross income (combine lines 1 through 23)							
A	US	2,832,905	-	-	-	-	44	2,832,949
B	CH	-	26,168	-	1,593	-	-	27,761
C	HK	-	124,433	-	-	-	-	124,433
D	SG	-	60,003	-	-	-	-	60,003
E	DE	-	99,509	-	351	-	-	99,860
F	JP	-	311,145	-	11,542	-	-	322,687
G	BE	-	19,770	-	2,673	-	-	22,443
H	UK	-	257,410	-	104	-	-	257,514
I	OC	-	9,139	-	4,564	-	-	13,703
		2,832,905	907,577	-	20,827	-	44	3,761,353

Morrison & Foerster LLP
FEIN: 94-0697210
Schedule K-3 Detail

Partner: Mark S. Wojciechowski

Part III - Other Information for Preparation of Form 1116 or 1118

Section 4 - Foreign Taxes

Description	(a) Type of tax	(c) Foreign branch category income			(e) General category income			(g) Total
		U.S.	Foreign	Partner	U.S.	Foreign	Partner	
Direct (section 901 or 903)								
1	foreign taxes: <input checked="" type="checkbox"/> Paid							
A CH	OTHR	-	-	-	-	-	-	-
B HK	OTHR	-	410	-	-	-	-	410
C SG	OTHR	-	-	-	-	-	-	-
D DE	OTHR	-	-	10,343	-	-	-	10,343
E JP	OTHR	-	-	7,555	-	-	-	7,555
F BE	OTHR	-	-	2,732	-	-	-	2,732
G UK	OTHR	-	-	5,529	-	-	-	5,529
H OC	OTHR	-	-	-	-	8	-	8
		-	410	26,159	-	8	-	26,577

For calendar year 2021 or fiscal year beginning

[]
(m m / d d / y y y y)

and ending

[]
(m m / d d / y y y y)**Partner's name**

MARK S. WOJCIECHOWSKI

Partner's identifying number

385-58-8486

Address

10 TIDEWATER WAY

City

SAVANNAH

State ZIP code

GA 3 1 4 1 1

Partnership's FEIN

9 4 - 0 6 9 7 2 1 0

California Secretary of State file number

[]

Partnership's name

MORRISON & FOERSTER LLP

Address

425 MARKET STREET

City

SAN FRANCISCO

State ZIP code

CA 9 4 1 0 5

A Is this partner a: (1) general partner; or (2) limited partner?**B** What type of entity is this partner? See instructions.**(1)** Individual**(4)** C Corporation**(7)** LLP**(10)** Exempt Organization**(2)** S Corporation**(5)** General Partnership**(8)** LLC**(11a)** Disregarded Entity (DE)**(3)** Estate/Trust**(6)** Limited Partnership**(9)** IRA/Keogh/SEP**(11b)** DE owner's name _____**(11c)** DE owner's TIN _____**C** Is this partner a foreign partner? Yes No**D** Enter partner's percentage (without regard to special allocations) of:**(i) Beginning****(ii) Ending**Profit 0 . 304683 % 0 . 304683 %Loss 0 . 304683 % 0 . 304683 %Capital 0 . 287451 % 0 . 303142 %Check the box if decrease is due to sale or exchange of partnership interest. **E** Partner's share of liabilities:**(i) Beginning****(ii) Ending**

Nonrecourse \$ 00 ● \$ 00

Qualified nonrecourse financing \$ 00 ● \$ 00

Recourse \$ 00 ● \$ 00

Check the box if Item E includes liability amounts from lower tier partnerships. **F** Reportable transaction or tax shelter registration number(s) []**G** **(1)** Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2). **(2)** Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1).

Partner's name

MARK S. WOJCIECHOWSKI

Partner's identifying number

385-58-8486

H Check here if this is: (1) A final Schedule K-1 (565) (2) An amended Schedule K-1 (565)I Is this partner a resident of California? Yes NoJ Did this partner contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions. Yes No

K Partner's share of net unrecognized IRC Section 704(c) gain or (loss) (i) Beginning _____ (ii) Ending _____

L Analysis of partner's **tax basis** capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
● 945,401	●	● 1,456,811		● (1,410,498)	● 991,714

Caution: Refer to Partner's Instructions for Schedule K-1 (565) before entering information from this schedule on your California return.

Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
	1 Ordinary income (loss) from trade or business activities	1,458,691	73,249	● 1,531,940	► 503,350
	2 Net income (loss) from rental real estate activities			●	►
	3 Net income (loss) from other rental activities			●	●
	4 a Guaranteed payments for services	44		44	14
	4 b Guaranteed payments for capital				
	4 c Total guaranteed payments	44		● 44	► 14
	5 Interest income	72		● 72	► 24
	6 Dividends	5,693		● 5,693	► 1,871
	7 Royalties			●	►
	8 Net short-term capital gain (loss)			●	►
	9 Net long-term capital gain (loss)			●	►
	10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			●	►
	b Total loss under IRC Section 1231 other than due to casualty or theft)			●	►
	11 a Other portfolio income (loss). Attach schedule			●	►
	b Total other income. Attach schedule			●	►
	c Total other loss. Attach schedule			●	►

Partner's name

MARK S. WOJCIECHOWSKI

Partner's identifying number

385-58-8486

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery property (IRC Section 179)				
	13 a Charitable contributions	238		238	
	b Investment interest expense				
	c 1 Total expenditures to which an IRC Section 59(e) election may apply.....				
	2 Type of expenditures				
	d Deductions related to portfolio income.....				
	e Other deductions. Attach schedule	259,250		259,250	85,182
Credits	15 a Total withholding (equals amount on Form 592-B if calendar year partnership)			●	►
	b Low-income housing credit				
	c Credits other than line 15b related to rental real estate activities.				
	d Credits related to other rental activities.				
	e Nonconsenting nonresident members' tax allocated to partner				
	f Other credits – Attach required schedules or statements				
	17 a Depreciation adjustment on property placed in service after 1986	902	17	● 919	● 302
b Adjusted gain or loss	(3,671)	195	(3,476)	(1,142)	
c Depletion (other than oil & gas)					
d Gross income from oil, gas, and geothermal properties					
e Deductions allocable to oil, gas, and geothermal properties					
f Other alternative minimum tax items.					
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses	6,989	68,729	75,718	24,879
Distributions	19 a Distributions of money (cash and marketable securities)	1,410,498		● 1,410,498	
	b Distributions of property other than money ..			●	
Other Information	20 a Investment income	5,765		5,765	1,894
	b Investment expenses				
	c Other information. See instructions				
21	<input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
22	<input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Partner's name

MARK S. WOJCIECHOWSKI

Partner's identifying number

385-58-8486

Other Partner Information

Table 1 — Partner's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the partner):

Interest \$	Sec. 1231 Gains/Losses . . . \$	Capital Gains/Losses. \$
Dividends . . \$	Royalties \$	Other \$

FOR USE BY PARTNERS ONLY – See instructions.

Table 2 — Partner's share of distributive items.

A. Partner's share of the partnership's business income. See instructions. \$

B. Partner's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses \$	Rents/Royalties \$
Sec. 1231 Gains/Losses. \$	Other \$

C. Partner's distributive share of the partnership's property, payroll, and sales:

Factors

Total within and outside California

Total within California

Property: Beginning \$	\$ <input type="text"/>
Property: Ending \$	\$ <input type="text"/>
Property: Annual rent expense \$	\$ <input type="text"/>
Payroll \$	\$ <input type="text"/>
Sales \$	\$ <input type="text"/>

Table 3 — Partner's share of cost of goods sold, deductions, and rental income.

Enter only amounts used to determine income (loss) derived from and attributable to California sources. All amounts entered on this table are first multiplied by the appropriate percentage in Item D (ii) end of year partner's profit and loss percentage on Side 1. See the partnership Schedule K-1 instructions for information on how to obtain the amounts below.

1. Schedule K, line 1, column (d), Ordinary income (loss) from trade or business activities:

a. Enter as a positive amount the cost of goods sold used to determine the amount on Schedule K, line 1, column (d), plus the total amounts on line 1a of Table 3 from all Schedule K-1s (565) this partnership received

b. Enter as a positive amount the total deductions used to determine the amount on Schedule K, line 1, column (d), plus the total amounts on line 1b of Table 3 from all Schedule K-1s (565) this partnership received

2. Enter the total gross rents from line 18a of federal Form 8825 as adjusted for California law differences, plus the total amounts on line 2 of Table 3 from all Schedule K-1s (565) this partnership received

3. Enter the gross income (loss) from other rental activities from Schedule K, line 3a, column (d), plus the total amounts on line 3 of Table 3 from all Schedule K-1s (565) this partnership received

Morrison & Foerster LLP
FEIN: 94-0697210
Partner's Supplementary 2021 State Tax Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Nonresident State Tax Information Summary

If you did not elect to be included in certain composite income tax returns, you are individually responsible for reporting your share of Morrison & Foerster LLP income sourced to those states and paying the related state tax liability. Morrison & Foerster LLP has provided the state apportionment factors (as shown below) as well as your share of state modifications (as shown on State Attachment 3) that may need to be included in the calculation of your nonresident state sourced income and reported on nonresident state income tax returns. Please consult your tax advisor regarding your specific tax situation.

The following summarizes your composite return elections, share of state sourced income, composite tax liabilities, nonresident withholding paid on your behalf, and state taxes paid, as applicable. Your composite tax liability (and withholding in Illinois, North Carolina, and Utah - refer to Note 4 on State Attachment 2) may be creditable on your resident state income tax return as a credit for income taxes paid to other states. You may need to include this attachment with your resident state income tax return to substantiate your credit. Please consult your tax advisor.

	Resident? ¹	Composite Election	Apportionment	State Sourced Income	Composite Tax Liability ² (Credit)	Nonresident Withholding	State Taxes Paid ³ (Sch. A)
Alabama ⁵	No	Yes	0.0920%	1,413	71	N/A	21
Arizona	No	Yes	0.1559%	1,879	49	N/A	65
Colorado	No	Yes	1.7041%	20,535	924	N/A	998
Connecticut ⁹	No	N/A	0.3492%	N/A	N/A	N/A	-
Delaware	No	Yes	0.0046%	55	4	N/A	18
Georgia	Yes	No	1.1044%	N/A	N/A	N/A	-
Hawaii	No	Yes	0.0064%	765	11	N/A	7
Illinois ⁴	No	N/A	1.5763%	18,992	940	N/A	550
Indiana ⁵	No	Yes	0.2955%	3,830	124	N/A	90
Iowa ⁸	No	Yes	0.0155%	186	N/A	-	-
Kansas	No	Yes	0.0118%	151	5	N/A	5
Maryland ⁶	No	Yes	0.3877%	5,678	454	N/A	657
Massachusetts	No	Yes	4.2906%	65,897	3,295	N/A	3,217
Michigan	No	Yes	0.0290%	362	15	N/A	15
Minnesota	No	Yes	0.1204%	1,757	-	N/A	-
Missouri	No	Yes	0.0252%	319	17	N/A	17
New Jersey ⁶	No	Yes	1.0280%	15,507	1,667	N/A	1,583
New York State ¹⁰	No	N/A	20.1732%	N/A	N/A	N/A	-
North Carolina ⁴	No	N/A	0.1274%	1,957	103	N/A	233
Ohio	No	Yes	0.1065%	1,360	54	N/A	238
Oregon	No	Yes	0.4723%	5,692	311	N/A	311
Pennsylvania	No	Yes	0.0750%	1,148	35	N/A	45
Utah ⁴	No	N/A	0.3254%	3,922	194	N/A	194
Virginia ⁶	No	Yes	3.1611%	48,369	2,781	N/A	2,024
West Virginia	No	Yes	0.0794%	957	62	N/A	49
Wisconsin ⁷	No	Yes	0.2035%	-	-	N/A	-
TOTAL				200,731	11,116	-	10,337

For additional notes, see Nonresident State Tax Supplemental Information on STATE Attachment 2.

Contact Information of Person Responsible for State Composite Tax Reporting

Mark Blumenthal
Chief Financial Officer
415-268-5100

Morrison & Foerster LLP
FEIN: 94-0697210
Partner's Supplementary 2021 State Tax Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Nonresident State Tax Supplemental Information

1 - If you are a resident of the applicable state, please refer to your federal Schedule K-1 for income to be included on your resident state income tax return. For state modifications to federal taxable income, please refer to State Attachment 3.

2 - Composite Tax Liability: these amounts represent the state tax liability paid on your behalf for 2021 that may qualify for a credit on your resident state income tax return as nonresident state taxes paid to other states.

3 - State Taxes Paid: these amounts represent Taxes Paid in 2021 that may qualify as a federal itemized deduction on Form 1040, Schedule A for 2021.

4 - Illinois, North Carolina, and Utah require withholding for all nonresident partners. Similar to a composite tax return filing, withholding paid for Illinois, North Carolina, and Utah will satisfy your state filing obligation if you have no other income sourced to those states. Therefore, your share of nonresident withholding in these states has been included in the Composite Tax Liability column and may be used in the calculation of the credit for nonresident taxes paid to other states on your resident state income tax return.

5 - Alabama and Indiana nonresidents are required to participate in composite filings. Your composite tax liability paid for Alabama and Indiana will satisfy your state filing obligation if you have no other income in those states.

6 - Maryland, New Jersey, and Virginia require withholding for all nonresident partners. If you elected into the composite return for these states, your share of withholding was applied to your composite tax liability. If you did not elect into the composite return, your share of withholding paid to these states will not satisfy your obligation to file a state income tax return.

7 - Income is only reported in Wisconsin if you personally performed services in the state.

8 - The Iowa Composite Tax Return requires that all participants exceed an income threshold in order to participate in the filing of the return. Your Iowa-sourced income amount does not exceed the minimum income threshold established by Iowa, and as a result, you have not been included in the group filing. Please note that regardless of your Iowa Composite election, your preclusion from the Iowa composite tax return filing may create a separate nonresident individual filing obligation in Iowa dependent upon your personal circumstances. Please consult your tax advisor.

9 - Connecticut imposes an entity level tax in addition to the individual income tax, please refer to State Attachment 4.

10 - Regarding California and New York State pass through entity taxes, please refer to State Attachment 5.

Please consult your tax advisor regarding your specific tax situation.

Morrison & Foerster LLP
FEIN: 94-0697210
Partner's Supplementary 2021 State Tax Information

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

California

Your California AMT gross receipts are: 3,761,309

State Tax Adjustments

For partners whose residence is any state other than California and New York or who are filing nonresident returns in states other than California and New York, generally your share of the pre-apportioned state modifications to federal taxable income are as follows. These modifications may be applicable to your state tax filings. Please refer to the State Attachment 1 for the applicable state apportionment percentages. California adjustments are included on the California Schedule K-1 and New York adjustments are disclosed below. Please consult your tax advisor.

State and Local Income Taxes	6,424
Pass Through Entity Taxes	65,341
Childcare Expense	(430)
Total	<u>71,335</u>

Certain states allow all Meals & Entertainment to be deducted in computing state taxable income. Your share of the pre-apportioned nondeductible portion of Meals & Entertainment was: 4,662

New York State

For New York state income tax purposes, your share of the pre-apportioned firmwide adjustments are as follows:

State and Local Income Taxes	6,424
Pass Through Entity Taxes	65,341
Childcare Expense	(476)
Adjusted Gain/(Loss)	(166)
Depreciation Differences	4,898
Employer New York MCTMT	605
Total	<u>76,626</u>

Partnership's New York State apportionment percentage is: 20.1732%

The New York Metropolitan Commuter Transportation Mobility Tax (MCTMT) is calculated based on your net earnings from self-employment multiplied by the Partnership's Metropolitan Commuter Transportation District (MCTD) apportionment percentage. The Partnership's MCTD apportionment percentage is equal to the Partnership's New York State apportionment percentage. Please consult your tax advisor. 20.1732%

New York City Unincorporated Business Tax Information

Morrison & Foerster LLP has filed Form NYC-204, Unincorporated Business Tax Return, for 2021. Your distributive share of the Partnership's total Unincorporated Business Tax Liability was: 4,888

Morrison & Foerster, LLP
FEIN: 94-0697210
Connecticut Pass Through Entity Tax for 2021

**Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486**

Morrison & Foerster, LLP has filed Form CT-1065/CT-1120-SI, Connecticut Pass Through Entity Tax Return. Connecticut imposes an entity level tax in addition to the individual income tax. The below information may be needed to prepare your resident state return and/or your Connecticut Nonresident return. Please consult your tax advisor.

Your share of Connecticut Pass Through Entity Tax is \$ 294

Your Connecticut Source Income from Morrison & Foerster, LLP is \$ 4,209

If you are a Connecticut Nonresident partner, your participation in the Connecticut group filing is mandatory. Your share of the tax liability on your Connecticut Source Income before your Pass Through Entity Tax Credit is

A credit equal to 87.50% of your share of the Connecticut Pass Through Entity Tax imposed on Morrison & Foerster, LLP has been utilized to reduce your share of the tax liability on your Connecticut Source Income. Your share of the Connecticut Pass Through Entity Tax credit is

has paid your composite liability on your behalf. Your share of the composite payment paid is \$ 37

*You are excused from filing a Connecticut income tax return if your only income derived from or connected with Connecticut sources is from Morrison & Foerster, LLP. If you are required or otherwise choose to file a Connecticut income tax return, your share of the Connecticut Pass Through Entity Tax credit and your share of the composite payment paid on your behalf should be reported on Schedule CT-PE.

Morrison & Foerster, LLP
FEIN: 94-0697210
Elective Pass Through Entity Taxes for 2021

Partner: Mark S. Wojciechowski
SSN/ITIN: 385-58-8486

Morrison & Foerster, LLP has decided to participate in Pass Through Entity ("PTE") tax regimes in the below states. The election to pay these taxes has been made at the partnership level and the information needed to file your individual return in these states is included below. Note that the PTE tax is not available in every state and the rules vary significantly by state for the calculation and allowable credit.

If you're a nonresident of these states, your tax liability in these states paid by PTE tax credit may be creditable on your resident state tax return as a credit for income taxes paid to other states. You may need to include this attachment with your resident state return to substantiate your PTE tax credit. Please consult your tax advisor.

The election to pay PTE taxes was made in the below states and your state sourced income and liability are as follows:

	<u>Income</u>	<u>PTE Tax Liability</u>	<u>PTE Tax Credit</u>
California ¹	419,998	39,060	39,060
New York State ²	258,595	27,780	27,780

1 - If you did not give consent to the Firm to pay the California PTE tax on your share of income, no amount is included above. If you gave consent, you should claim the CA PTE tax credit above on your California individual tax return. The California PTE tax paid by the Firm does not satisfy your filing obligation as an individual partner, so you must continue to file your own California individual tax return as in prior years. Please consult your tax advisor.

2 - The New York PTE tax paid by the Firm does not satisfy your filing obligation as an individual partner. **You must file your own New York individual tax return to satisfy your New York filing obligation and to claim the New York PTE tax credit.** No New York composite return is offered by the partnership this year because the PTE tax credit cannot be claimed on a composite return. Please consult your tax advisor.