

**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**

<b>Beginning capital account</b>	. . . \$	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)
<b>Ending capital account</b>	. . . \$	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 . . . . .	\$

☐ Final K-1

☐ Amended K-1

651121  
OMB No. 1545-0123

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

<b>1</b>	Ordinary business income (loss) 1,458,691	<b>14</b>	Self-employment earnings (loss) A 1,459,935
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>15</b>	Credits P* 430
<b>4a</b>	Guaranteed payments for services 44		
<b>4b</b>	Guaranteed payments for capital	<b>16</b>	Schedule K-3 is attached if checked . . . . . ▶ <input checked="" type="checkbox"/>
<b>4c</b>	Total guaranteed payments 44	<b>17</b>	Alternative minimum tax (AMT) items A 902
<b>5</b>	Interest income 72	<b>B</b>	(3,671)
<b>6a</b>	Ordinary dividends 5,693		
<b>6b</b>	Qualified dividends 5,645	<b>18</b>	Tax-exempt income and nondeductible expenses C 6,989
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)	<b>19</b>	Distributions A 1,410,498
<b>9a</b>	Net long-term capital gain (loss)		
<b>9b</b>	Collectibles (28%) gain (loss)	<b>20</b>	Other information A 5,765
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)	<b>Z*</b>	SEE STMT
<b>11</b>	Other income (loss)	<b>AE</b>	SEE STMT
		<b>*</b>	SEE STMT
<b>12</b>	Section 179 deduction	<b>21</b>	Foreign taxes paid or accrued 418
<b>13</b>	Other deductions G 238		
	R 259,250		

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.

**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	-
<b>Total Guaranteed Payments for Services</b>	<b>44</b>
Guaranteed Payments for Capital	-
Pass-Through Entity Tax Deduction	-
<b>Total Guaranteed Payments for Capital</b>	<b>-</b>
<b>Total Guaranteed Payments</b>	<b>44</b>

**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
<b>Total Retirement Contributions</b>	<b>259,250</b>
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
<b>Line 14A - Self-Employment Earnings</b>	<b>1,459,935</b>

**Line 15P: Other Credits**

Employer-Provided Child-Care Credit	430
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**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>	<u>Revenue</u>	<u>Expenses</u>	<u>Taxes Paid</u>	
China	26,168	31,396	-	
Hong Kong	124,433	96,050	410	
Other Foreign Countries	9,139	1,765	-	
<b>Subtotal</b>	<u>159,740</u>	<u>129,211</u>	<u>410</u>	(1)
<b><u>Individual Foreign Taxes by Country</u></b>				
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	
<b>Subtotal</b>	<u>747,837</u>	<u>537,506</u>	<u>26,159</u>	(2)
<b>Total Foreign Branch Category Taxes</b>	<u>907,577</u>	<u>666,717</u>	<u>26,569</u>	
	<b>(3)</b>	<b>(4)</b>		

**General Category**

<u>Partnership Foreign Taxes by Country</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Taxes Paid</u>	
China	1,593	330	-	
Hong Kong	-	-	-	
Other Foreign Countries	4,564	822	8	
<b>Subtotal</b>	<u>6,157</u>	<u>1,152</u>	<u>8</u>	(1)
<b><u>Individual Foreign Taxes by Country</u></b>				
Singapore	-	-	-	
Germany	351	-	-	
Japan	11,542	2,095	-	
Belgium	2,673	-	-	
United Kingdom	104	7	-	
<b>Subtotal</b>	<u>14,670</u>	<u>2,102</u>	<u>-</u>	(2)
<b>Total General Category Taxes</b>	<u>20,827</u>	<u>3,254</u>	<u>8</u>	
	<b>(3)</b>	<b>(4)</b>		

<b>Total Foreign Revenue, Expense, and Taxes</b>	<u>928,404</u>	<u>669,971</u>	<u>26,577</u>
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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):

<b><u>Period Ending</u></b>	<b><u>Ordinary</u></b>		<b><u>Interest Income</u></b>		<b><u>Dividend</u></b>
	<b><u>Income/(Loss)</u></b>		<b><u>Interest Income</u></b>		<b><u>Income</u></b>
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**

For calendar year 2021, or tax year beginning \_\_\_\_ / \_\_\_\_ / 2021, ending \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
▶ See separate instructions.

☐ Final K-3

☐ Amended K-3

OMB No. 1545-0123

**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.

- |           |   |
|-----------|---|
| <b>1</b>  | Does Part I apply? If "Yes," complete and attach Part I . . . . .       |
| <b>2</b>  | Does Part II apply? If "Yes," complete and attach Part II . . . . .     |
| <b>3</b>  | Does Part III apply? If "Yes," complete and attach Part III . . . . .   |
| <b>4</b>  | Does Part IV apply? If "Yes," complete and attach Part IV . . . . .     |
| <b>5</b>  | Does Part V apply? If "Yes," complete and attach Part V . . . . .       |
| <b>6</b>  | Does Part VI apply? If "Yes," complete and attach Part VI . . . . .     |
| <b>7</b>  | Does Part VII apply? If "Yes," complete and attach Part VII . . . . .   |
| <b>8</b>  | Does Part VIII apply? If "Yes," complete and attach Part VIII . . . . . |
| <b>9</b>  | Does Part IX apply? If "Yes," complete and attach Part IX . . . . .     |
| <b>10</b> | Does Part X apply? If "Yes," complete and attach Part X . . . . .       |
| <b>11</b> | Does Part XI apply? If "Yes," complete and attach Part XI . . . . .     |
| <b>12</b> | Reserved for future use . . . . .                                       |
| <b>13</b> | Does Part XIII apply? If "Yes," complete and attach Part XIII . . . . . |

	Yes	No
<b>1</b>	X	
<b>2</b>	X	
<b>3</b>	X	
<b>4</b>		X
<b>5</b>		X
<b>6</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		X
<b>10</b>	X	
<b>11</b>		X
<b>12</b>		
<b>13</b>		X

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<br>(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 _____)		
<b>1</b> Sales							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>2</b> Gross income from performance of services							
<b>A</b> SEE STMT	2,827,180	907,537		20,827			3,755,544
<b>B</b> _____							
<b>C</b> _____							
<b>3</b> Gross rental real estate income							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>4</b> Other gross rental income							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>5</b> Guaranteed payments . . . . .						44	44
<b>6</b> Interest income							
<b>A</b> SEE STMT	32	40					72
<b>B</b> _____							
<b>C</b> _____							
<b>7</b> Ordinary dividends (exclude amount on line 8)							
<b>A</b> US	48						48
<b>B</b> _____							
<b>C</b> _____							



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 _____)		
<b>8</b> Qualified dividends							
<b>A</b> US	5,645						5,645
<b>B</b> _____							
<b>C</b> _____							
<b>9</b> Reserved for future use . . . . .							
<b>10</b> Royalties and license fees							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>11</b> Net short-term capital gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>12</b> Net long-term capital gain							
<b>A</b> SEE STMT							
<b>B</b> _____							
<b>C</b> _____							
<b>13</b> Collectibles (28%) gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>14</b> Unrecaptured section 1250 gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>15</b> Net section 1231 gain							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							

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 _____)		
<b>16</b> Section 986(c) gain . . . . .							
<b>17</b> Section 987 gain . . . . .							
<b>18</b> Section 988 gain . . . . .							
<b>19</b> Section 951(a) inclusions							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>20</b> Other income (see instructions)							
<b>A</b> SEE STMT							
<b>B</b> _____							
<b>C</b> _____							
<b>21</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>22</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>23</b> Reserved for future use							
<b>A</b> _____							
<b>B</b> _____							
<b>C</b> _____							
<b>24</b> <b>Total gross income</b> (combine lines 1 through 23) . . . . . ►	2,832,905	907,577		20,827		44	3,761,353
<b>A</b> SEE STMT	2,832,905	907,577		20,827		44	3,761,353
<b>B</b> _____							
<b>C</b> _____							

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 _____)		
<b>25</b> Expenses allocable to sales income . . . . .							
<b>26</b> Expenses allocable to gross income from performances of services . . . . .	1,596,683	661,111		3,254			2,261,048
<b>27</b> Net short-term capital loss . . . . .							
<b>28</b> Net long-term capital loss . . . . .							
<b>29</b> Collectibles loss . . . . .							
<b>30</b> Net section 1231 loss . . . . .							
<b>31</b> Other losses . . . . .							
<b>32</b> Research & experimental (R&E) expenses							
<b>A</b> SIC code . . . . .							
<b>B</b> SIC code . . . . .							
<b>C</b> SIC code . . . . .							
<b>33</b> Allocable rental expenses—depreciation, depletion, and amortization							
<b>34</b> Allocable rental expenses—other than depreciation, depletion, and amortization							
<b>35</b> Allocable royalty and licensing expenses—depreciation, depletion, and amortization . . . . .							
<b>36</b> Allocable royalty and licensing expenses—other than depreciation, depletion, and amortization . . . . .							
<b>37</b> Depreciation not included on line 33 or 35 . . . . .	28,264	5,606					33,870
<b>38</b> Charitable contributions . . . . .	238						238
<b>39</b> Interest expense specifically allocable under Regulations section 1.861-10(e)							
<b>40</b> Other interest expense specifically allocable under Regulations section 1.861-10T . . . . .							
<b>41</b> Other interest expense—business . . . . .						1,505	1,505
<b>42</b> Other interest expense—investment . . . . .							
<b>43</b> Other interest expense—passive activity . . . . .							
<b>44</b> Section 59(e)(2) expenditures, excluding R&E expenses on line 32 . . . . .							
<b>45</b> 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 _____)		
<b>46</b> Section 986(c) loss . . . . .							
<b>47</b> Section 987 loss . . . . .							
<b>48</b> Section 988 loss . . . . .							
<b>49</b> Other allocable deductions (see instructions) . . . . .						259,680	259,680
<b>50</b> Other apportioned share of deductions (see instructions) . . . .							
<b>51</b> Reserved for future use . . . . .							
<b>52</b> Reserved for future use . . . . .							
<b>53</b> Reserved for future use . . . . .							
<b>54</b> <b>Total deductions</b> (combine lines 25 through 53) . . . . . ▶	1,625,185	666,717		3,254		261,185	2,556,341
<b>55</b> <b>Net income (loss)</b> (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 _____)		
<b>1</b> Gross receipts by SIC code							
<b>A</b> SIC code _____							
<b>B</b> SIC code _____							
<b>C</b> SIC code _____							
<b>D</b> SIC code _____							
<b>E</b> SIC code _____							
<b>F</b> SIC code _____							
<b>2</b> Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
<b>A</b> R&E expense with respect to activity performed in the United States							
(i) SIC code _____ ▶						<b>2A(i)</b>	
(ii) SIC code _____ ▶						<b>2A(ii)</b>	
(iii) SIC code _____ ▶						<b>2A(iii)</b>	
<b>B</b> R&E expense with respect to activity performed outside the United States							
(i) SIC code _____ ▶						<b>2B(i)</b>	
(ii) SIC code _____ ▶						<b>2B(ii)</b>	
(iii) SIC code _____ ▶						<b>2B(iii)</b>	

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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 _____)		
<b>1</b> Total average value of assets . . . . .	1,003,795	67,972					1,071,767
<b>2</b> Sections 734(b) and 743(b) adjustment to assets—average value . . . . .							
<b>3</b> Assets attracting directly allocable interest expense under Regulations section 1.861-10(e) . . . . .							
<b>4</b> Other assets attracting directly allocable interest expense under Regulations section 1.861-10T . . . . .							
<b>5</b> Assets excluded from apportionment formula . . . . .							
<b>6a</b> 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>b</b> Assets attracting business interest expense . . . . .							
<b>c</b> Assets attracting investment interest expense . . . . .							
<b>d</b> Assets attracting passive activity interest expense . . . . .							
<b>7</b> Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment) . . . . .							
<b>8</b> 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 _____)		
<b>1</b> Foreign-derived gross receipts . . . . .						
<b>2</b> Cost of goods sold . . . . .						
<b>3</b> Partnership deductions allocable to foreign-derived gross receipts . . . . .						
<b>4</b> Other partnership deductions apportioned to foreign-derived gross receipts . . . . .						

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

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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 ____ 0)	(g) Total
	U.S.	Foreign	Partner	U.S.	Foreign	Partner		
<b>1</b>								
<b>A</b>					8			26,577
<b>B</b>								
<b>C</b>								
<b>D</b>								
<b>E</b>								
<b>F</b>								
<b>2</b>								
<b>A</b>								
<b>B</b>								
<b>C</b>								
<b>D</b>								
<b>E</b>								
<b>F</b>								
<b>G</b>								
<b>3</b>								
<b>A</b>								
<b>B</b>								
<b>C</b>								
<b>4</b>								
<b>5</b>								
<b>6</b>								

**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 ____) (country code ____)		
<b>1</b> Section 743(b) positive income adjustment .								
<b>2</b> Section 743(b) negative income adjustment .								
<b>3</b> Reserved for future use . .								
<b>4</b> Reserved for future use . .								

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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**

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

**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))
<b>9</b> Gross receipts				
<b>10</b> COGS				
<b>11</b> Allocable deductions				
<b>12</b> Other apportioned deductions				<b>12</b>

**Section 3—Other Information for Preparation of Form 8993**

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



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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	(k) Reserved for future use
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"/>	

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**Part VI Information on Partner's Section 951(a)(1) and Section 951A Inclusions**

- a** Separate category (enter code) . . . . .
- b** If box is checked, this is completed with respect to U.S. source income . . . . . ☐

	(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							
<b>1</b>	<b>Partner's total</b> (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							
<b>1</b>							

<b>Part VII</b>	<b>Information To Complete Form 8621</b>
<b>Section 1—General Information on Passive Foreign Investment Company (PFIC), Qualified Electing Fund (QEF), or Qualifying Insurance Corporation (QIC)</b>	

[illegible]Schedule K-3 (Form 1065) 2021

<b>Part VII</b>	<b>Information To Complete Form 8621</b> <i>(continued)</i>
<b>Section 2—Additional Information on PFIC or QEF</b>	

## Section 1291 and Other Information

Schedule K-3 (Form 1065) 2021

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 \_\_\_\_\_ **B** Separate category. See instructions . . . . .
- 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 . . . . . ☐

*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
<b>1</b> Subpart F income groups				
<b>a</b> Dividends, interest, rents, royalties, and annuities (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>b</b> Net gain from certain property transactions (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>c</b> Net gain from commodities transactions (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>d</b> Net foreign currency gain (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>e</b> Income equivalent to interest (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>f</b> Foreign base company sales income (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>g</b> Foreign base company services income (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>h</b> Full inclusion foreign base company income (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>i</b> Insurance income (total) . . . . .				
<b>(1)</b> Unit				
<b>(2)</b> Unit				
<b>j</b> International boycott income (total) . . . . .				
<b>k</b> Bribes, kickbacks, and other payments (total) . . . . .				
<b>l</b> Section 901(j) (total) . . . . .				

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**Part VIII Partner's Interest in Foreign Corporation Income (Section 960) (continued)**

<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
<b>2</b>	Recaptured subpart F income . . . . .				
<b>3</b>	Tested income group (total) . . . . .				
	(1) Unit				
	(2) Unit				
<b>4</b>	Residual income group (total) . . . . .				
	(1) Unit				
	(2) Unit				
<b>5</b>	<b>Total</b> . . . . . ▶				

**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
<b>1</b> Gross receipts for section 59A(e) . . . . .			
<b>2</b> Gross receipts for the first preceding year . . . . .			
<b>3</b> Gross receipts for the second preceding year . . . . .			
<b>4</b> Gross receipts for the third preceding year . . . . .			
<b>5</b> 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
<b>6</b> Reserved for future use . . . . .			
<b>7</b> Reserved for future use . . . . .			
<b>8</b> Purchase or creations of property rights for intangibles (patents, trademarks, etc.) . . . . .			
<b>9</b> Rents, royalties, and license fees . . . . .			
<b>10a</b> Compensation/consideration paid for services <b>not</b> excepted by section 59A(d)(5) . . . . .			
<b>b</b> Compensation/consideration paid for services excepted by section 59A(d)(5) . . . . .			
<b>11</b> Interest expense . . . . .			
<b>12</b> Payments for the purchase of tangible personal property . . . . .			
<b>13</b> 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) . . . . .			
<b>14a</b> Nonqualified derivative payments . . . . .			
<b>b</b> Qualified derivative payments excepted by section 59A(h) . . . . .			
<b>15</b> Payments reducing gross receipts made to surrogate foreign corporation . . . . .			
<b>16</b> Other payments—specify ▶			
<b>17</b> 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 . . . . .			

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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
<b>18</b> 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 . . . . .			
<b>19 Total base erosion tax benefits</b> (subtract the sum of lines 17 and 18 from the sum of lines 8 through 16) . . . . .			
<b>20</b> Reserved for future use . . . . .			
<b>21</b> Reserved for future use . . . . .			
<b>22</b> 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
<b>1</b> Ordinary business income (gross) . . . . .	3,755,544		2,827,180				928,364
<b>2</b> Gross rental real estate income . . . . .							
<b>3</b> Other gross rental income . . . . .							
<b>4</b> Guaranteed payments for services . . . . .	44	44					
<b>5</b> Guaranteed payments for use of capital . . . . .							
<b>6</b> Interest income . . . . .	72		32				40
<b>7</b> Dividends . . . . .	5,693		5,693				
<b>8</b> Dividend equivalents . . . . .							
<b>9</b> Royalties and license fees . . . . .							
<b>10</b> Net short-term capital gain . . . . .							
<b>11</b> Net long-term capital gain . . . . .							
<b>12</b> Collectibles (28%) gain . . . . .							
<b>13</b> Unrecaptured section 1250 gain . . . . .							
<b>14</b> Net section 1231 gain . . . . .							
<b>15</b> Reserved for future use . . . . .							
<b>16</b> Reserved for future use . . . . .							
<b>17</b> Reserved for future use . . . . .							
<b>18</b> Reserved for future use . . . . .							
<b>19</b> Reserved for future use . . . . .							
<b>20</b> Other income (loss) not included on lines 1 through 19 . . . . .							
<b>21 Gross income</b> (sum of lines 1 through 20) . . . . .	3,761,353	44	2,832,905				928,404

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



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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**

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

<b>6</b>	Reserved for future use			
	(i)	(ii)	(iii)	
<b>a</b>				
<b>b</b>				
<b>7</b>	Other allocation and apportionment key			
	(i) Key/Factor	(ii) Allocation		
<b>a</b>	0			
<b>b</b>	0			
<b>8</b>	Other allocation and apportionment key			
	(i) Key/Factor	(ii) Allocation		
<b>a</b>	0			
<b>b</b>	0			

**Section 4—Reserved for Future Use**

	Reserved	(a)	(b)	(c)
<b>1</b>	Reserved for future use . . . . .			
<b>2</b>	Reserved for future use . . . . .			
<b>3</b>	Reserved for future use . . . . .			
<b>4</b>	Reserved for future use . . . . .			
<b>5</b>	Reserved for future use . . . . .			
<b>6</b>	Reserved for future use . . . . .			
<b>7</b>	Reserved for future use . . . . .			
<b>8</b>	Reserved for future use . . . . .			
<b>9</b>	Reserved for future use . . . . .			
<b>10</b>	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 <input type="checkbox"/>		B1 Percentage interest in the partnership transferred . . . . . <input type="checkbox"/>	
B2 Number of units in the partnership transferred <input type="checkbox"/>		B3 Reserved for future use . . . . . <input type="checkbox"/>	
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"/>	
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 _____)		
<b>2</b> 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
<b>6</b> Interest Income							
A US	32	-	-	-	-	-	32
B CH	-	6	-	-	-	-	6
C UK	-	-	-	-	-	-	-
D HK	-	-	-	-	-	-	-
E JP	-	34	-	-	-	-	34
	32	40	-	-	-	-	72
<b>24</b> 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

# 2021 Partner's Share of Income, Deductions, Credits, etc.

K-1 (565)

For calendar year 2021 or fiscal year beginning  and ending .

(m m / d d / y y y y) (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

GA

## ZIP code

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 &amp; FOERSTER LLP

## Address

425 MARKET STREET

## City

SAN FRANCISCO

## State

CA

## ZIP code

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 ☒ No

**J** 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.

	(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
Income (Loss)	<b>1</b> Ordinary income (loss) from trade or business activities	1,458,691	73,249	● 1,531,940	▶ 503,350
	<b>2</b> Net income (loss) from rental real estate activities			●	▶
	<b>3</b> Net income (loss) from other rental activities			⊙	⊙
	<b>4 a</b> Guaranteed payments for services	44		44	14
	<b>4 b</b> Guaranteed payments for capital				
	<b>4 c</b> Total guaranteed payments	44		● 44	▶ 14
	<b>5</b> Interest income	72		● 72	▶ 24
	<b>6</b> Dividends	5,693		● 5,693	▶ 1,871
	<b>7</b> Royalties			●	▶
	<b>8</b> Net short-term capital gain (loss)			●	▶
	<b>9</b> Net long-term capital gain (loss)			●	▶
	<b>10 a</b> Total gain under IRC Section 1231 (other than due to casualty or theft)			●	▶
	<b>b</b> Total loss under IRC Section 1231 (other than due to casualty or theft)			●	▶
	<b>11 a</b> Other portfolio income (loss). Attach schedule			●	▶
	<b>b</b> Total other income. Attach schedule			●	▶
	<b>c</b> 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
<b>Deductions</b>	<b>12</b> Expense deduction for recovery property (IRC Section 179) .....				
	<b>13 a</b> Charitable contributions .....	238		238	
	<b>b</b> Investment interest expense .....				
	<b>c 1</b> Total expenditures to which an IRC Section 59(e) election may apply.....				
	<b>2</b> Type of expenditures .....				
	<b>d</b> Deductions related to portfolio income.....				
	<b>e</b> Other deductions. Attach schedule .....	259,250		259,250	85,182
<b>Credits</b>	<b>15 a</b> Total withholding (equals amount on Form 592-B if calendar year partnership) ...			●	▶
	<b>b</b> Low-income housing credit .....				
	<b>c</b> Credits other than line 15b related to rental real estate activities. ....				
	<b>d</b> Credits related to other rental activities. ....				
	<b>e</b> Nonconsenting nonresident members' tax allocated to partner .....				
	<b>f</b> Other credits – Attach required schedules or statements .....				
	<b>Alternative Minimum Tax (AMT) Items</b>	<b>17 a</b> Depreciation adjustment on property placed in service after 1986 .....	902	17	● 919
<b>b</b> Adjusted gain or loss .....		(3,671)	195	(3,476)	(1,142)
<b>c</b> Depletion (other than oil & gas) .....					
<b>d</b> Gross income from oil, gas, and geothermal properties .....					
<b>e</b> Deductions allocable to oil, gas, and geothermal properties .....					
<b>f</b> Other alternative minimum tax items. ....					
<b>Tax-exempt Income and Nondeductible Expenses</b>		<b>18 a</b> Tax-exempt interest income .....			
	<b>b</b> Other tax-exempt income .....				
	<b>c</b> Nondeductible expenses .....	6,989	68,729	75,718	24,879
<b>Distributions</b>	<b>19 a</b> Distributions of money (cash and marketable securities) .....	1,410,498		● 1,410,498	
	<b>b</b> Distributions of property other than money ..			●	
<b>Other Information</b>	<b>20 a</b> Investment income .....	5,765		5,765	1,894
	<b>b</b> Investment expenses .....				
	<b>c</b> Other information. See instructions .....				
<b>21</b>	<input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
<b>22</b>	<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:

<b>Factors</b>	<b>Total within and outside California</b>	<b>Total within California</b>
Property: Beginning . . . . . \$		\$
Property: Ending . . . . . \$		\$
Property: Annual rent expense . . . . . \$		\$
Payroll . . . . . \$		\$
Sales . . . . . \$		\$

**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 &amp; 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? <sup>1</sup>	Composite Election	Apportionment	State Sourced Income	Composite Tax Liability <sup>2</sup> (Credit)	Nonresident Withholding	State Taxes Paid <sup>3</sup> (Sch. A)
Alabama <sup>5</sup>	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 <sup>9</sup>	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 <sup>4</sup>	No	N/A	1.5763%	18,992	940	N/A	550
Indiana <sup>5</sup>	No	Yes	0.2955%	3,830	124	N/A	90
Iowa <sup>8</sup>	No	Yes	0.0155%	186	N/A	-	-
Kansas	No	Yes	0.0118%	151	5	N/A	5
Maryland <sup>6</sup>	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 <sup>6</sup>	No	Yes	1.0280%	15,507	1,667	N/A	1,583
New York State <sup>10</sup>	No	N/A	20.1732%	N/A	N/A	N/A	-
North Carolina <sup>4</sup>	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 <sup>4</sup>	No	N/A	0.3254%	3,922	194	N/A	194
Virginia <sup>6</sup>	No	Yes	3.1611%	48,369	2,781	N/A	2,024
West Virginia	No	Yes	0.0794%	957	62	N/A	49
Wisconsin <sup>7</sup>	No	Yes	0.2035%	-	-	N/A	-
<b>TOTAL</b>				<b>200,731</b>	<b>11,116</b>	<b>-</b>	<b>10,337</b>

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><u>71,335</u></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><u>76,626</u></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
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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	\$	294
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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	\$	257
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If you are a Connecticut Nonresident partner, Morrison & Foerster, LLP has paid your composite liability on your behalf. Your share of the composite payment paid is	\$	37
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\*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 <sup>1</sup>	419,998	39,060	39,060
New York State <sup>2</sup>	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.