

**Form 1041, Schedule K-1**  
**Line amount data flow in 1040 package**

Line	Code	K-1 Description	Flows to:
1		Interest income	Schedule B Line 1 or Form 1040, Line 8a
2a		Ordinary dividends	Schedule B, Line 2 or Form 1040, Line 9a
2b		Qualified dividends	Form 1040, Line 9b
3		Net short-term capital gain	Schedule D, Line 5
4a		Net long-term capital gain	Schedule D, line 12
4b		Collectibles (28%) gain	Line 4 of the 28% Rate Gain Worksheet, Schedule D, Line 18
4c		Unrecaptured section 1250 gain	Estate, trust, RIC or REIT - 1250 Worksheet, Line 11
5		Other portfolio and nonbusiness income	Schedule E, Line 33, column f
6		Ordinary business income	Schedule E, Line 33, column d or f
7		Net rental real estate income	Schedule E, Line 33, column d or f
8		Net rental income	Schedule E, Line 33, column d or f
9		Directly apportioned deductions	
	A	Depreciation	Form 8582 or Schedule E, Line 33, column c or e
	B	Depletion	Form 8582 or Schedule E, Line 33, column c or e
	C	Amortization	Form 8582 or Schedule E, Line 33, column c or e
10		Estate tax deduction	Schedule A, line 28
11		Final year deductions	
	A	Excess deductions	Schedule A, line 23
	B	Short-term capital loss carryover	Schedule D, line 6
	C	Long-term capital loss carryover	Schedule D, line 14; line 5 of the wksht for Schedule D - line 18, and line 16 of the wksht for Schedule D - line 19
	D	Net operating loss carryover - regular tax	Form 1040, line 21
	E	Net operating loss carryover - minimum tax	Form 6251, line 11
12		Alternative minimum tax items	
	A	Adjustment for minimum tax purposes	Form 6251, line 15
	G	Accelerated depreciation	Form 6251, Line 18
	H	Depletion	Form 6251, Line 9
	I	Amortization	Form 6251, line 27
13		Credits & credit recapture	
	A	Credit for estimated taxes	Form 1040, line 63
	B	Backup withholding	Form 1040, Line 62
	CA	Low-income housing credit pre 2008	Form 3800 Part III Line 1d
	CB	Low-income housing credit post 2007	Form 3800 Part III Line 4d
	F	Work opportunity credit	Form 3800 Part III Line 4b
	G	Credit for small employer health insurance premiums	Form 3800 Part III Line 4h
	H	Credit for alcohol used as fuel	Form 3800 Part III Line 4c
	I	Credit for increasing research activities	Form 3800 Part III Line 1c
	JA	Renewable electricity and refined coal production credit	Form 3800 Part III Line 1f
	JB	Renewable electricity and refined coal production credit	Form 3800 Part III Line 4e
	K	Empowerment zone and renewal community employment credit	Form 3800 Part III Line 3
	L	Indian employment credit	Form 3800 Part III Line 1g

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Line	Code	K-1 Description	Flows to:
	M	Orphan drug credit	Form 3800 Part III Line 1h
	N	Credit for employer-provided childcare facilities and services	Form 3800 Part III Line 1k
	O	Biodiesel and renewable diesel fuels credit	Form 3800 Part III Line 1l. If Fiduciary furnishes a statement enter information on 8864 data entry screen.
	P	Nonconventional source fuel credit	Form 3800 Part III Line 1o
	Q	Tax credit bond holders credit	Form 8912, line 8
	R	Agricultural chemicals security credit	Form 3800 Part III Line 1v
	S	Energy efficient appliance credit	Form 3800 Part III Line 1q
	T	Credit for employer differential wage payments	Form 3800 Part III Line 1w
14		Other Information	
	A	Tax-exempt interest income	Form 1040, Line 8b
	C	Qualified production activities income	Form 8903, line 7
	D	Employer's W-2 wages	Form 8903, line 17
	E	Net investment income	Form 4952, line 4a
	F	Gross farm and fishing income	Schedule E, line 42