

**Form 1120S, Schedule K-1**  
**Line amount data flow in 1040 package**

<b>Line</b>	<b>Code</b>	<b>K-1 Description</b>	<b>Activity Type</b>	<b>Flows To:</b>
1		Ordinary business income (loss)	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 columns (f) or (g)
		Ordinary business income (loss)	C, D	Schedule E, Line 28, column (h) or (j)
2		Net rental real estate income (loss)	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 columns (f) or (g)
		Net rental real estate income (loss)	C, D	Schedule E, Line 28, column (h) or (j)
3		Other net rental income (loss)	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 columns (f) or (g)
		Other net rental income (loss)	C, D	Schedule E, Line 28, column (h) or (j)
4		Interest income		Schedule B Line 1 or Form 1040, Line 8a
5a		Ordinary dividends		Schedule B, Line 2 or Form 1040, Line 9a
5b		Qualified dividends		Form 1040, Line 9b
5b		Qualified dividends		Form 1040, Line 9b
6		Royalties		Schedule E, Part I, Line 4
7		Net short-term capital gain (loss)		Schedule D, Line 5, column (f)
8a		Net long-term capital gain (loss)		Schedule D, line 12, column (f)
8b		Collectibles (28%) gain (loss)		Line 4 of the 28% Rate Gain Worksheet, Schedule D, Line 18
8c		Unrecaptured section 1250 gain		
	A	Sale or exchange of Corporation's business assets		1250 Worksheet, Line 5 or line 11
	B	Sale or exchange of an interest in a partnership		1250 Worksheet, Line 10
	C	Estate, trust, RIC or REIT		1250 Worksheet, Line 11
9		Net section 1231 gain (loss)	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Form 4797, line 2 column (g)
		Net section 1231 gain (loss)	C, D	Form 4797, Line 2, column (g)
10		Other Income/(loss)		
	A	Other portfolio income (loss)		Form 1040, Line 21 and 8960, line 7
	B	Involuntary conversions		Basis worksheet only
	C	Sec 1256 contracts & straddles		Form 6781, Line 1
	EA	Recovery Tax Benefit Items		Form 1040, Line 21 to the extent it reduced the tax previously.
	EB	Gambling Winnings		Form 1040, Line 21
	EC	Gambling Winnings from trade or business	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E,
	EC	Gambling Winnings from trade or business	C, D	Schedule E, Line 28 column (j)

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	ED	Gambling Losses		Schedule A, Line 28
	EE	Gambling Losses from trade or business	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (f)
	EE	Gambling Losses from trade or business	C, D	Schedule E, Line 28, column (h)
	EF	Short-term Cap Gain Not Portfolio Inc		Schedule D, Line 5
	EG	Long-term Cap Gain Not Portfolio Inc		Schedule D, Line 12
11		<b>Section 179 deduction</b>	<b>A, B</b>	<b>Basis worksheet only</b>
		Section 179 deduction	C, D	Schedule E, Line 28, column (i)
12		Other deductions		
	A	Cash contributions (50% AGI limitation)		Schedule A, Line 16
	B	Cash contributions (50% AGI limitation)		Schedule A, Line 16
	C	Noncash contributions (50% AGI limitation)		Schedule A, Line 17, if the total of all noncash contributions is greater than \$500 remove entries from K1 screen and enter information directly on the 8283 screen.
	D	Noncash contributions (30% AGI limitation)		Schedule A, Line 17, if the total of all noncash contributions is greater than \$500 remove entries from K1 screen and enter information directly on the 8283 screen.
	E	Capital gain property (30% AGI limitation)		Schedule A, Line 17, if the total of all noncash contributions is greater than \$500 remove entries from K1 screen and enter information directly on the 8283 screen.
	F	Capital gain property (20% AGI limitation)		Schedule A, Line 17, if the total of all noncash contributions is greater than \$500 remove entries from K1 screen and enter information directly on the 8283 screen.
	G	Contributions (100%)		Basis worksheet only
	H	Investment interest expense		Form 4952, Line 1
	I	Deductions - royalty income		Schedule E, Line 18 with "From K-1" literal
	J	Section 59e expenditures		Sch E, Line 28
	K	Deduction - portfolio (2% floor)		Schedule A, Line 23
	L	Deductions - portfolio (other)		Schedule A, Line 28
	O	Reforestation expense deduction	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (f)
	O	Reforestation expense deduction	C, D	Schedule E, Line 28, column (h) with "Reforestation expenses" literal in column (a)
	Q	Qualified production activities income		Form 8903, Line 7 (All activities column)
	R	Employer's W-2 wages		Form 8903, Line 17

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<b>Line</b>	<b>Code</b>	<b>K-1 Description</b>	<b>Activity Type</b>	<b>Flows To:</b>
	SA	Interest expense allocated to debt-financed distributions	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (f)
	SA	Interest expense allocated to debt-financed distributions	C, D	Schedule E, Line 28 column (h) with Corporation Name and "Interest Expense" literal in column (a)
	SB	Interest expense allocated to debt-financed distributions		Form 4952 Line 1
	SC	CCF		Form 1040, Line 43 with literal
	SD	Interest Penalty - Early withdrawal		Form 1040 Line 30
	SE	Film and television production expense	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (f)
	SE	Film and television production expense	C, D	Schedule E, Line 28 column (h)
13		<b>Credits</b>		
	A	Low-income housing credit (section 42(j)(5)) pre 2008		Form 8586, Line 4 and Form 3800 Part III Line 1d
	B	Low-income housing credit (other) pre 2008		Form 8586, Line 4 and Form 3800 Part III Line 1d
	C	Low-income housing credit (section 42(j)(5)) post 2007		Form 8586, Line 11 and Form 3800 Part III Line 4d
	D	Low-income housing credit (other) post 2007		Form 8586, Line 11 and Form 3800 Part III Line 4d
	H	Undistributed capital gains credit		Form 1040, Line 73, Checks box a (2439), adds literal "Form 1120S"
	I	Credit for alcohol used as fuel		Form 3800 Part III Line 4c.
	J	Work opportunity credit		Form 5884, Line 3 and/or Form 3800 Part III Line 4b
	K	Disabled access credit		Form 8826, Line 7 and/or Form 3800 Part III Line 1e
	L	Empowerment zone and renewal community employment credit		Form 8844, Line 3 and/or Form 3800 Part III Line 3
	M	Credit for increasing research activities		Form 6765, Line 37 and/or Form 3800 Part III Line 1c
	N	Credit for employer social security and Medicare taxes		Form 8846, Line 5 and/or Form 3800 Part III Line 4f
	O	Backup withholding		Form 1040, Line 64
	PA	Nonconventional source fuel credit		Form 3800 Part III Line 1o
	PB	New markets credit		Form 3800 Part III Line 1i
	PC	Unused investment credit from cooperatives		Form 3468, Line 9 and Form 3800 Part III Line 1a
	PD	Renewable electricity and refined coal production credit		Form 8835, Part I, Line 9 and/or Form 3800 Part III Line 1f
	PE	Renewable electricity and refined coal production credit		Form 8835, Part II, Line 29 and/or Form 3800 Part III Line 4e

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<b>Line</b>	<b>Code</b>	<b>K-1 Description</b>	<b>Activity Type</b>	<b>Flows To:</b>
	PF	Indian employment credit		Form 8845, Line 5 and/or Form 3800 Part III Line 1g
	PG	Orphan drug credit		Form 8820, Line 3 and/or Form 3800 Part III Line 1h
	PI	Credit for small employer pension plan startup costs		Form 8881, Line 3 and/or Form 3800 Part III Line 1j
	PJ	Credit for employer-provided childcare facilities and services		Form 8882, Line 5 and/or Form 3800 Part III Line 1k
	PK	Credit for employer differential wage payments		Form 3800 Line 1w
	PL	Low sulfur diesel fuel production credit		Form 8896 Line 7 and/or Form 3800 Part III Line 1m
	PM	General credits from an electing large partnership		Form 3800 Part III Line 1bb
	PN	Qualified railroad track maintenance credit		Form 3800 Part III Line 4g
	PO	Biodiesel fuels credit		Line 9 and Form 3800 Part III Line 1l.
	PP	Agricultural chemicals security credit		Form 3800 Part III Line 1v
	PQ	Distilled spirits credit		Form 3800 Part III Line 1n
	PR	Energy efficient home credit		Form 3800 Part III Line 1p
	PS	Energy efficient home appliance credit		Form 3800 Part III Line 1q
	PT	Alternative motor vehicle credit		Form 8910, Line 15 and/or Form 3800 Part III Line 1r
	PU	Alternative fuel vehicle refueling property credit		Form 8911, Line 8 and/or Form 3800 Part III Line 1s
	PY	Mine rescue team training credit		Form 3800 Part III Line 1u
	PZ	Carbon dioxide sequestration credit		Form 3800 Part III Line 1x
	P1	Unused investment credit from cooperatives		Form 3468, Line 13 and/or Form 3800 Part III Line 4a Form
	P3	Qualified plug-in electric drive motor vehicle credit		Form 8936, Line 8 and/or Form 3800 Part III Line 1y
	P5	Small employer health insurance premiums credit		Form 8941, Line 15 and/or Form 3800 Part III Line 4h
<b>15</b>		<b>Alternative minimum tax (AMT) items</b>		
	A	Post-1986 depreciation adjustment	A, B	Form 6251, Line 19
	A	Post-1986 depreciation adjustment	C, D	Form 6251, Line 18
	B	Adjusted gain or loss	A, B	Form 6251, Line 19
	B	Adjusted gain or loss	C, D	Form 6251, Line 17
	C	Depletion (other than oil & gas)	A, B	Form 6251, Line 19
	C	Depletion (other than oil & gas)	C, D	Form 6251, Line 9
	F	Other AMT items	A, B	Form 6251, Line 19
	F	Other AMT items	C, D	Form 6251, Line 27

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<b>Line</b>	<b>Code K-1 Description</b>	<b>Activity Type</b>	<b>Flows To:</b>
16	Items affection shareholder basis		
	A Tax-exempt interest income		Form 1040, Line 8b and Basis worksheet line 3i
	B Other tax-exempt income		Basis worksheet line 3i
	C Nondeductible expenses		Basis worksheet line 7a
	D Property Distributions		Basis worksheet line 5
	E Repayment of loans from shareholders		Basis worksheet line 15
17	Other information		
	A Investment income		Form 4952, line 4a
	B Investment expenses		Form 4952, Line 5
	E Recapture of low-income housing credit (section 42(j)(5))		Basis worksheet only. Preparer will need to fill out 8611 screen.
	F Recapture of low-income housing credit (other)		Basis worksheet only. Preparer will need to fill out 8611 screen.
	HA Recapture - New markets credit		Form 1040, Line 62 "NMCR"
	HB Recapture - Qualified electric vehicle credit		Form 1040, Line 62 "QEVCR"
	HC Recapture - Indian employment credit		Form 1040, Line 62 "IECR"
	HD Recapture - Employer-provided childcare facilities and service		Form 1040, Line 62 "ECCFR"
	M Section 453(l)(3) information		Form 1040, line 62 with "453(l)(3)" literal
	N Section 453A(c) information		Form 1040, line 62 with "453A(c)" literal
	O Section 1260(b) information		Form 1040, line 62 with "1260(b)" literal
	Q CCF nonqualified withdrawals		Form 1040, line 62 with "CCF" literal
	S Amortization of reforestation costs	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (f)
	S Amortization of reforestation costs	C, D	Schedule E, Line 28, column (h)
	VA Gross farming and fishing income		Schedule E, part V, line 42