

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

Line:	Code	K-1 Description	Flows To:
1		Interest income	Sch B, line 1 or Form 1040, line 2b
2a		Ordinary dividends	Sch B, line 2 or Form 1040, line 3b
2b		Qualified dividends	Form 1040, line 3a
3		Net short-term capital gain (loss)	Sch D, line 5
4a		Net long-term capital gain (loss)	Sch D, line 12
4b		Collectibles (28%) gain (loss)	Line 4 of the 28% Rate Gain Worksheet, Sch D, line 18
4c		Unrecaptured section 1250 gain	Estate, trust, RIC or REIT - 1250 Worksheet, line 11
5		Other portfolio and nonbusiness income	Sch E, line 33, column d or f
6		Ordinary business income	Sch E, line 33, column d or f
7		Net rental real estate income	Sch E, line 33, column d or f
8		Net rental income	Sch E, line 33, column d or f
9		Directly apportioned deductions	
	A	Depreciation	Form 8582 or Sch E, line 33, column c or e
	B	Depletion	Form 8582 or Sch E, line 33, column c or e
	C	Amortization	Form 8582 or Sch E, line 33, column c or e
10		Estate tax deduction	Sch A, line 16
11		Final year deductions	
	A	Excess deductions	Preparer must determine where to enter
	B	Short-term capital loss carryover	Sch D, line 5
	C	Long-term capital loss carryover	Sch D, line 12; line 5 of the wksht for Sch D, line 18 and line 16 of the wksht, for Sch D, line 19
	D	Net operating loss carryover - regular tax	Form 1040, Schedule 1, line 21
	E	Net operating loss carryover - minimum tax	Form 6251, line 2f
12		Alternative minimum tax items	
	A	Adjustment for minimum tax purposes	Form 6251, line 2j
	B	AMT adjustment attributable to qualified dividends	Line 2 of AMT Qualified Dividends and Capital Gain Tax Worksheet or an AMT Sch D Tax Worksheet
	C	AMT adjustment attributable to net short-term capital gain	Line 5 of an AMT Sch D
	D	AMT adjustment attributable to net long-term capital gain	Line 12 of an AMT Sch D
	E	AMT adjustment attributable to unrecaptured section 1250 gain	Line 11 of an AMT Unrecaptured Section 1250 Gain Worksheet
	F	AMT adjustment attributable to 28% rate gain	Line 4 of an AMT 28% Rate Gain Worksheet
	G	Accelerated depreciation	Form 6251, line 2l
	H	Depletion	Form 6251, line 2d
	I	Amortization	Form 6251, line 3

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

Line:	Code	K-1 Description	Flows To:
13		Credits & credit recapture	
	A	Credit for estimated taxes	Form 1040, Schedule 5, line 66
	B	Backup withholding	Form 1040, line 16
	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	Small employer health insurance premium credit	Form 3800, Part III, line 4h
	H	Biofuel producer credit	Form 3800, Part III, line 4c
	IA	Credit for increasing research activities	Form 3800, Part III, line 1c
	IB	Credit for increasing research activities	Form 3800, Part III, line 4i
	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
	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.
	Q	Credit for employer differential wage payments	Form 3800, Part III, line 1w
	Z	Employee retention credit	Form 3800, Part III, line 1aa
14		Other Information	
	A	Tax-exempt interest income	Form 1040, line 2a
	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
	H	Adjustment for section 1411 net investment income or deductions	Preparer will need to fill out 8960
	I	Qualified business income, Sec 199A	QBI worksheet