

**2019 Form 1041, Sch K-1**  
**Line amount data flow in 1040 package**



Line:	Code	K-1 Description	Activity Type	Flows To:
<b>1</b>		Interest income		Sch B, line 1 or Form 1040 or 1040-SR, line 2b
<b>2a</b>		Ordinary dividends		Line 2 of Sch B, line 3b of Form 1040 or 1040-SR
<b>2b</b>		Qualified dividends		Form 1040 or 1040-SR, line 3a
<b>3</b>		Net short-term capital gain (loss)		Sch D, line 5
<b>4a</b>		Net long-term capital gain (loss)		Sch D, line 12
<b>4b</b>		Collectibles (28%) gain (loss)		Line 4 of the 28% Rate Gain Worksheet, Sch D, line 18
<b>4c</b>		Unrecaptured section 1250 gain		Estate, trust, RIC or REIT - 1250 Worksheet, line 11
<b>5</b>		Other portfolio and nonbusiness income		Sch E, line 33, column d or f
<b>6</b>		Ordinary business income		Sch E, line 33, column d or f
<b>7</b>		Net rental real estate income		Sch E, line 33, column d or f
<b>8</b>		Net rental income		Sch E, line 33, column d or f
<b>9</b>		<b>Directly apportioned deductions</b>		
	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
<b>10</b>		Estate tax deduction		Sch A, line 16
<b>11</b>		<b>Final year deductions</b>		
	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
	D	Net operating loss carryover - regular tax		Form 1040 or 1040-SR, Schedule 1, line 8
	E	Net operating loss carryover - minimum tax		Form 6251, line 2f
<b>12</b>		<b>Alternative minimum tax items</b>		
	A	Adjustment for minimum tax purposes		Form 6251, line 2j or 2m
	B	AMT adjustment attributable to qualified dividends		Line 2 of AMT Qualified Dividends and Capital Gain Tax
	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

**2019 Form 1041, Sch 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>
	H	Depletion		Form 6251, line 2d
	I	Amortization		Form 6251, line 3
<b>13</b>		<b>Credits &amp; credit recapture</b>		
	A	Credit for estimated taxes		Form 1040 or 1040-SR, Schedule 3, line 8
	B	Backup withholding		Form 1040 or 1040-SR, line 17
	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, preparer must determine how to enter.
	Q	Credit for employer differential wage payments		Form 3800, Part III, line 1w
	Z	Employee retention credit		Form 3800, Part III, line 1aa
<b>14</b>		<b>Other Information</b>		
	A	Tax-exempt interest income		Form 1040 or 1040-SR, 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		Use screen K199 to enter