



2021 Form 1041, Schedule K-1

-- Line amount data flow in 1040 package --

Line:	Code:	K-1 Description:	Activity Type:	Flows To:
1		Interest Income		Sch B, line 1 or Form 1040, 1040-SR, or 1040-NR, line 2b
2a		Ordinary dividends		Sch B, line 2 or Form 1040, 1040-SR, or 1040-NR, line 3b
2b		Qualified dividends		Form 1040, 1040-SR, or 1040-NR, 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)		28% Rate Gain Worksheet, line 4; 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		Other 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 – Section 67(e)		Sch 1 (Form 1040), line 24k
	B	Excess deductions – Non-miscellaneous itemized deductions		**Preparer must determine if and where to enter**
	C	Short-term capital loss carryover		Sch D, line 5
	D	Long-term capital loss carryover		Sch D, line 12
	E	Net operating loss carryover – Regular tax		Form 1040, 1040-SR, or 1040-NR, Sch 1, line 8a
	F	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 or 2m
	B	AMT adjustment attributable to qualified dividends		Line 2 of AMT Qualified Dividends and Capital Gain Tax or AMT Sch D Worksheet
	C	AMT adjustment attributable to net short-term capital gain		Line 5 of an AMT Sch D

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12	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 or 2m
	H	Depletion		Form 6251, line 2d or 2m
	I	Amortization		Form 6251, line 2m or 3
13		Credits & Credit Recapture		
	A	Credit for estimated taxes		Form 1040, 1040-SR, or 1040-NR, line 26
	B	Backup withholding		Form 1040, 1040-SR, or 1040-NR, line 25c
	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
14		Other Information		
	A	Tax-exempt interest income		Form 1040, 1040-SR, or 1040-NR, line 2a
	C	**Reserved**		**Reserved**
	D	**Reserved**		**Reserved**
	E	Net investment income		Form 4952, line 4a

Line:	Code:	K-1 Description:	Activity Type:	Flows To:
14	F	Gross farm and fishing income		Sch E, line 42
	H	Adjustment for section 1411 net investment income or deductions		Form 8960, line 7
	I	Qualified business income, section 199A		Use screen K199