

2023 Form 1041, Schedule 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, 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 (AMT) 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

Line:	Code:	K-1 Description:	Flows To:
12	C	AMT adjustment attributable to net short-term capital gain	Line 5 of AMT Sch. D
	D	AMT adjustment attributable to net long-term capital gain	Line 12 of AMT Sch. D
	E	AMT adjustment attributable to unrecaptured section 1250 gain	Line 11 of AMT Unrecaptured Section 1250 Gain Worksheet
	F	AMT adjustment attributable to 28% rate gain	Line 4 of 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 3 or 2m
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
	C	Low-income Housing Credit	Form 3800, Part III, line 4d
	D	Advanced Manufacturing Production Credit	Form 3800, Part III, line 1b
	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
	I1	Credit for Increasing Research Activities	Form 3800, Part III, line 1c
	I2	Credit for Increasing Research Activities	Form 3800, Part III, line 4i
	J1	Renewable Electricity and Refined Coal Production Credit	Form 3800, Part III, line 1f
	J2	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
	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
	O1	Biodiesel and Renewable Diesel Fuels Credit	Form 3800, Part III, line 1l (if fiduciary furnishes a statement, preparer must determine how to enter)
	O2	Sustainable Aviation Fuels Credit	Form 3800, Part III, line 1ff
	Q	Credit for Employer Differential Wage Payments	Form 3800, Part III, line 1w
14		Other Information	
	A	Tax-exempt interest income	Form 1040, 1040-SR, or 1040-NR, line 2a
	C	**Reserved**	**Reserved**
	D	**Reserved**	**Reserved**

Line:	Code:	K-1 Description:	Flows To:
14	E	Net investment income	Form 4952, line 4a
	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	Does not flow; use screen K199