

Form 1065, Schedule K-1
Line amount data flow in 1040 package

Line	Code	K-1 Description	Activity Type	Flows To:
1		Ordinary business income (loss)	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Sch E, line 28, columns (g) or (h)
		Ordinary business income (loss)	C, D	Schedule E, Line 28, column (i) or (k)
2		Net rental real estate income (loss)	A, B	Form 8582, lines 1 or 3, to figure the amount to report on Sch E, line 28
		Net rental real estate income (loss)	C, D	Schedule E, line 28, column (i) or (k)
3		Other net rental income (loss)	A, B	Form 8582, lines 1 or 3, to figure the amount to report on Sch E, line 28 columns (g) or (h)
		Other net rental income (loss)	C, D	Schedule E, line 28, column (i) or (k)
4		Guaranteed payments		Sch E, Line 28, column (k)
5		Interest income		Sch B Line 1 or Form 1040, Line 2b
6a		Ordinary dividends		Sch B, line 2 or Form 1040, line 3b
6b		Qualified dividends		Form 1040, line 3a
6c		Dividend equivalents		The preparer will need to determine if and where to enter
7		Royalties		Sch E, Part I, line 4
8		Net short-term capital gain (loss)		Sch D, line 5, column (h)
9a		Net long-term capital gain (loss)		Sch D, line 12, column (h)
9b		Collectibles (28%) gain (loss)		Line 4 of the 28% Rate Gain Worksheet, Sch D, line 18
9c		Unrecaptured section 1250 gain		
	A	Sale or exchange of Partnership's business assets		1250 Worksheet, line 5
	B	Sale or exchange of an interest in a partnership		1250 Worksheet, line 10
	C	Estate, trust, RIC or REIT		1250 Worksheet, line 11
10		Net section 1231 gain (loss)	A, B	Form 8582, line 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)
11		Other Income/(Loss)		
	A	Other portfolio income (loss)		Schedule 1 (Form 1040), line 21 and Form 8960, line 7
	B	Involuntary conversions		Basis worksheet and/or at-risk limitation worksheet only
	C	Sec 1256 contracts & straddles		Form 6781, line 1
	D	Mining exploration costs recapture		Preparer will determine where to report on the return
	E	Cancellation of debt		Schedule 1 (Form 1040), line 21. If Form 982 is used this entry will need to be deleted, entry will need to be made on the Basis worksheet screen line 3l, and 982 screen will need to be filled out.
	E1	Cancellation of debt (passive)		Schedule E, line 28, column (h)

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11	F	951A income		Preparer will determine where to report on the return
	G	965(a) inclusion		Preparer will determine where to report on the return
	H	Subpart F income other than 951A and 965 inclusion		Preparer will determine where to report on the return
	IA	Recovery Tax Benefit Items		Schedule 1 (Form 1040), line 21 to the extent it reduced the tax previously.
	IB	Gambling Winnings		Schedule 1 (Form 1040), line 21
	IC	Gambling Winnings from trade or business	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28, column (h)
	IC	Gambling Winnings from trade or business	C, D	Schedule E, line 28 column (k)
	ID	Gambling Losses		Sch A, line 16
	IE	Gambling Losses from trade or business	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28 column (g)
	IE	Gambling Losses from trade or business	C, D	Sch E, line 28, column (i)
	IF	751b Gain/Loss	A, B	Form 8582, line 1 or 3, to figure the amount to report on Form 4797, line 10
	IF	751b Gain/Loss	C, D	Form 4797, line 10
	IG	Specially allocated ordinary gain	A, B	Form 8582, line 1 or 3, to figure the amount to report on Form 4797, line 10
IG	Specially allocated ordinary gain	C, D	Form 4797, line 10	
IH	Short-term Cap Gain/Loss Not Portfolio Income		Sch D, line 5	
II	Long-term Cap Gain/Loss Not Portfolio Income		Sch D, line 12	
12		Section 179 deduction	A, B	Basis worksheet and/or at-risk limitation worksheet only
		Section 179 deduction	C, D	Sch E, line 28, column (j)
13		Other deductions		
	A	Cash contributions (60% AGI limitation)		Sch A, line 11
	B	Cash contributions (30% AGI limitation)		Sch A, line 11
	C	Noncash contributions (50% AGI limitation)		Sch A, line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	D	Noncash contributions (30% AGI limitation)		Sch A, Line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	E	Capital gain property (30% AGI limitation)		Sch A, line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	F	Capital gain property (20% AGI limitation)		Sch A, line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.

Form 1065, Schedule K-1
Line amount data flow in 1040 package

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13	G	Contributions (100%)		Basis worksheet and/or at-risk limitation worksheet only. Preparer will need to decide how to handle this deduction.
	H	Investment interest expense		Form 4952, line 1
	I	Deductions - royalty income		Sch E, line 19 with "Royalty Ded. From K1" literal
	JA	Section 59e expenditures (Circulation)		Sch E, line 28
	JB	Section 59e expenditures (Research)		Sch E, line 28
	JC	Section 59e expenditures (Mining)		Sch E, line 28
	JD	Section 59e expenditures (Intangible drilling)		Sch E, line 28
	K	Excess business interest expense		Form 8990, line 43, column (c)
	L	Deductions - portfolio (other)		Sch A, line 16
	M	Amounts paid for medical insurance		WK_SEHID line 1
	N	Educational assistance benefits	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28 column (g)
	N	Educational assistance benefits	C, D	Sch E, line 28 up to \$5250 (separate line)
	O	Dependent care benefits		Form 2441, line 12
	RA	IRA		IRA worksheet
	RB	Qualified plan, SEP or SIMPLE IRA plan		Schedule 1 (Form 1040), line 28
	S	Reforestation expense deduction	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28, column (g)
	S	Reforestation expense deduction	C, D	Sch E, line 28, column (i) with "Reforestation expense deduction" literal in column (a)
	U	Qualified production activities income		Form 8903, line 7 (All activities column)
	V	Employer's W-2 wages		Form 8903, line 17
	WA	Interest expense allocated to debt-financed distributions	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28, column (g)
	WA	Interest expense allocated to debt-financed distributions	C, D	Sch E, line 28 column (i) with Partnership Name and "Interest Expense" literal in column (a)
	WB	Interest expense allocated to debt-financed distributions		Form 4952, line 1
	WB	Interest paid or accrued on debt properly allocable to your share of a working interest in any oil or gas property		Form 4952, line 1

Form 1065, Schedule K-1
Line amount data flow in 1040 package

Line	Code	K-1 Description	Activity Type	Flows To:
13	WC	Interest paid or accrued on debt properly allocable to your share of a working interest in any oil or gas property	A, B	Form 4952, line 1
	WC	Interest paid or accrued on debt properly allocable to your share of a working interest in any oil or gas property	C, D	Sch E, line 28 column (i) with Partnership Name and "Interest Expense" literal in column (a)
	WD	CCF		Form 1040, line 10, with literal "CCF"
	WE	Interest Penalty - Early withdrawal		Schedule 1 (Form 1040), line 30
	WF	Film and television production expense	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28 column (g)
	WF	Film and television production expense	C, D	Schedule E, line 28 column (i)
14		Self-employment earnings (loss)		
	A	Net earnings (loss) from self-employment		Schedule SE, Section A, line 2
	B	Gross farming or fishing income		Schedule E, line 42
	C	Gross non-farm income		The preparer will need to determine how to handle amounts entered here.
15		Credits		
	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		Schedule 5 (Form 1040), line 74. Check box a (2439) add words "Form 1065"
	I	Biofuel Producer Credit (Form 6478)		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
	MA	Credit for increasing research activities		Form 6765, line 37 and/or Form 3800, Part III, line 1c
	MB	Credit for increasing research activities (eligible small business)		Form 6765, line 37 and/or Form 3800, Part III, line 4i
	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 16
	PA	General credits from electing large partnership		Form 3800, Part III, line 1bb

Form 1065, Schedule K-1
Line amount data flow in 1040 package

Line	Code	K-1 Description	Activity Type	Flows To:
15	PB	Unused investment credit from cooperatives (Form 3468 Part II)		Form 3468, line 9, and Form 3800, Part III, line 1a
	PC	Unused investment credit from cooperatives (Form 3468 Part III)		Form 3468, line 13, and Form 3800, Part III, line 4a
	PD	Orphan drug credit		Form 8820, line 3 and/or Form 3800, Part III, line 1h
	PE	Renewable electricity and refined coal production credit		Form 8835, line 19 and/or Form 3800, Part III, line 1f
	PF	Renewable electricity and refined coal production credit		Form 8835, line 19 and/or Form 3800, Part III, line 4e
	PG	Indian employment credit		Form 8845, line 5 and/or Form 3800 Part III Line 1g
	PH	Biodiesel fuels credit		Form 8864, line 9 and Form 3800, Part III, line 1l. If Partnership furnishes a statement enter information on screen 8864.
	PI	New markets credit		Form 8874, line 2 and/or Form 3800, Part III, line 1i
	PJ	Credit for small employer pension plan startup costs		Form 8881, line 3 and/or Form 3800, Part III, line 1j
	PK	Credit for employer-provided childcare facilities and services		Form 8882, line 5 and/or Form 3800, Part III, line 1k
	PL	Low sulfur diesel fuel production credit		Form 8896, line 7 and/or Form 3800, Part III, line 1m
	PM	Qualified railroad track maintenance credit		Form 3800, Part III, line 4g
	PN	Distilled spirits credit		Form 3800, Part III, line 1n
	PO	Energy efficient home credit		Form 3800, Part III, line 1p
	PP	Alternative motor vehicle credit		Form 3800, Part III, line 1r
	PQ	Alternative fuel vehicle refueling property credit		Form 3800, Part III, line 1s
	PR	Mine rescue team training credit		Form 3800, Part III, line 1u
	PS	Credit for employer differential wage payments		Form 3800, Part III, line 1w
	PT	Carbon oxide sequestration credit		Form 3800, Part III, line 1x
	PU	Qualified plug-in electric drive motor vehicle credit		Form 8936, line 13 and/or Form 3800, Part III, line 1y
	PV	Small employer health insurance premium credit		Form 8941, line 15 and/or Form 3800, Part III, line 4h
	PW	Enhanced oil recovery credit (Form 8830)		Form 3800, Part III, line 1t
	PX	Oil and gas production from marginal wells (Form 8904)		Form 3800, Part III, line 1zz
	PY	Employee retention credit (Form 5884-A)		Form 3800, Part III, line 1aa
	PZ	Employer credit for paid family and medical leave		Form 3800, Part III, line 4j

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17		Alternative minimum tax (AMT) items		
	A	Post-1986 depreciation adjustment	A, B C, D	Form 6251, line 2m Form 6251, line 2l
	B	Adjusted gain or loss	A, B C, D	Form 6251, line 2m Form 6251, line 2k
	C	Depletion (other than oil & gas)	A, B C, D	Form 6251, line 2m Form 6251, line 2d
	F	Other AMT items	A, B C, D	Form 6251, line 2m Form 6251, line 3
18		Tax-exempt income and nondeductible expenses		
	A	Tax-exempt interest income		Form 1040, line 2a and Adjusted Basis worksheet, line 3i
	B	Other tax-exempt income		Adjusted Basis worksheet, line 3i
	C	Nondeductible expenses		Adjusted Basis worksheet, line 8
19		Distributions		
	A	Cash and marketable securities		Adjusted Basis worksheet, line 6
	B	Section 737 distributions		Adjusted Basis worksheet, line 6
	C	Other property		Adjusted Basis worksheet, line 6
20		Other information		
	A	Investment income		Form 4952, line 4a
	B	Investment expenses		Form 4952, Line 5
	F	Recapture of low-income housing credit (section 42(j)(5))		Adjusted Basis worksheet only. The preparer will need to fill out 8611 screen
	G	Recapture of low-income housing credit (other)		Adjusted Basis worksheet only. The preparer will need to fill out 8611 screen
	IA	Recapture - New markets credit		Schedule 4 (Form 1040), line 62 "NMCR"
	IB	Recapture - Qualified electric vehicle credit		Schedule 4 (Form 1040), line 62 "8834"
	IC	Recapture - Indian employment credit		Schedule 4 (Form 1040), line 62 "IECR"
	ID	Recapture - Employer-provided childcare facilities and service		Schedule 4 (Form 1040), line 62, "ECCFR"
	O	Section 453(l)(3) information		Schedule 4 (Form 1040), line 62 with "453(l)(3)" literal
	P	Section 453A(c) information		Schedule 4 (Form 1040), line 62 with "453A(c)" literal
	Q	Section 1260(b) information		Schedule 4 (Form 1040), line 62 with "1260(b)" literal
	S	CCF nonqualified withdrawals		Schedule 4 (Form 1040), line 62 with "CCF" literal

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Line	Code	K-1 Description	Activity Type	Flows To:
20	U	Amortization of reforestation costs	A, B	Form 8582, line 1 or 3, to figure the amount to report on Sch E, line 28 column (g)
	U	Amortization of reforestation costs	C, D	Sch E, line 28, column (i)
	Y	Net investment income		Preparer can use fields for "8960 entries" on the K-1 screen
	Z	Section 199A Income (or loss)		QBI worksheet
	AA	Section 199A W-2 wages		QBI worksheet
	AB	Section 199A Unadjusted basis of assets		QBI worksheet
	AC	Section 199A REIT dividends		QBI worksheet
	AD	Section 199A PTP income		QBI worksheet