

2019 Form 1120-S, 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 Schedule 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 Schedule E, line 28 columns (g) or (h)
		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 Schedule E, line 28 columns (g) or (h)
		Other net rental income (loss)	C, D	Schedule E, line 28, column (i) or (k)
4		Interest income		Form 1040 or 1040-SR, line 2b, or Schedule B, line 1
5a		Ordinary dividends		Form 1040 or 1040-SR, line 3b, or Schedule B, line 2
5b		Qualified dividends		Form 1040 or 1040-SR, line 3a
6		Royalties		Schedule E, Part I, line 4
7		Net short-term capital gain (loss)		Schedule D, line 5
8a		Net long-term capital gain (loss)		Schedule D, line 12
8b		Collectibles (28%) gain (loss)		Line 4 of the 28% Rate Gain Worksheet, Schedule D, line 18
8c		Unrecaptured section 1250 gain		
	A	Sale or exchange of Corporation's business assets		1250 Worksheet, line 5 or line 11
	B	Sale or exchange of an interest in a partnership		1250 Worksheet, line 10
	C	Estate, trust, RIC or REIT		1250 Worksheet, line 11
9		Net section 1231 gain (loss)	A, B	Form 8582 lines 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)
10		Other Income (Loss)		
	A	Other portfolio income (loss)		Schedule 1 (Form 1040 or 1040-SR), line 8 and 8960, line 7
	B	Involuntary conversions		Basis worksheets only
	C	Sec 1256 contracts & straddles		Form 6781, line 1
	D	Mining exploration costs		The corporation will provide a statement, the preparer must determine where to enter this information
	F	Section 965(a) inclusion		Must be determined by the preparer

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10		Other Income (Loss) continued		
	G	Subpart F income other than sec. 951A and 965 inclusion		The corporation will provide the information needed, the preparer must determine where to enter this information
	HA	Recovery Tax Benefit Items		Schedule 1 (Form 1040 or 1040-SR), line 8, to the extent it reduced the tax previously, preparer may need to adjust
	HB	Gambling Winnings		Schedule 1 (Form 1040 or 1040-SR), line 8
	HC	Gambling Winnings from trade or business	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (h)
	HC	Gambling Winnings from trade or business	C, D	Schedule E, line 28 column (k)
	HD	Gambling Losses		Schedule A, line 16
	HE	Gambling Losses from trade or business	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (g)
	HE	Gambling Losses from trade or business	C, D	Schedule E, line 28, column (i)
	HF	Short-term Cap Gain Not Portfolio Inc		Schedule D, line 5
	HG	Long-term Cap Gain Not Portfolio Inc		Schedule D, line 12
11		Section 179 deduction	A, B	Basis worksheet only
		Section 179 deduction	C, D	Schedule E, Line 28, column (j)
12		Other deductions		
	A	Cash contributions (60% AGI limitation)		Schedule A, Line 11
	B	Cash contributions (30% AGI limitation)		Schedule A, Line 11
	C	Noncash contributions (50% AGI limitation)		Schedule A, Line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	D	Noncash contributions (30% AGI limitation)		Schedule A, Line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	E	Capital gain property (30% AGI limitation)		Schedule A, Line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	F	Capital gain property (20% AGI limitation)		Schedule A, Line 12, or if the total of all noncash contributions is greater than \$500, Form 8283.
	G	Contributions (100%)		Basis worksheet only
	H	Investment interest expense		Form 4952, Line 1
	I	Deductions - royalty income		Schedule E, Line 19 with "From K-1" 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

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12	K	Section 965(c) deduction		must be determined by the preparer
	L	Deductions - portfolio (other)		Schedule A, Line 16
	M, N	PPE, Commercial Revitalization deduction		must be determined by the preparer
	O	Reforestation expense deduction	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (g)
	O	Reforestation expense deduction	C, D	Schedule E, Line 28, column (i) with "Reforestation expenses" literal in column (a)
	Q	Qualified production activities income		Form 8903, Line 7 (All activities column)
	R	Employer's W-2 wages		Form 8903, Line 17
	SA	Interest expense allocated to debt-financed distributions	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (g)
	SA	Interest expense allocated to debt-financed distributions	C, D	Schedule E, line 28 column (i) with Corporation Name and "Interest Expense" literal in column (a)
	SB	Interest expense allocated to debt-financed distributions		Form 4952 line 1
	SC	CCF		Form 1040 or 1040-SR, line 11b with literal
	SD	Interest Penalty - Early withdrawal		Schedule 1 (Form 1040 or 1040-SR), line 17
	SE	Film and television production expense	A, B	Form 8582 lines 1 or 3 to figure the amount to report on Schedule E, line 28 column (g)
SE	Film and television production expense	C, D	Schedule E, line 28 column (i)	
13		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 3 (Form 1040 or 1040-SR), line 13, checks box "a" (2439), adds literal "Form 1120S"
	I	Biofuel producer credit		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 3800, Part III, line 3
	MA	Credit for increasing research activities		Form 6765, line 37 and/or Form 3800, Part III, line 1c

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Line:	Code	K-1 Description	Activity Type	Flows To:
13	MB	Credit for increasing research activities		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 or 1040-SR, line 17
	PA	General credits from electing large partnership		Form 3800, Part III, line 1bb
	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/or Form 3800, Part III, line 1l. Preparer may need to adjust for small agri-diesel producer credit
	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	

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Line:	Code	K-1 Description	Activity Type	Flows To:
13	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		Form 3800, Part III, line 1aa
	PZ	Paid family and medical leave credit		Form 3800, Part III, line 4j
15		Alternative minimum tax (AMT) items		
	A	Post-1986 depreciation adjustment	A, B	Form 6251, line 2m
	A	Post-1986 depreciation adjustment	C, D	Form 6251, line 2l
	B	Adjusted gain or loss	A, B	Form 6251, line 2m
	B	Adjusted gain or loss	C, D	Form 6251, line 2k
	C	Depletion (other than oil & gas)	A, B	Form 6251, line 2m
	C	Depletion (other than oil & gas)	C, D	Form 6251, line 2d
	F	Other AMT items	A, B	Form 6251, line 2m
	F	Other AMT items	C, D	Form 6251, line 3
16		Items affecting shareholder basis		
	A	Tax-exempt interest income		Form 1040 or 1040-SR, 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 7
	D	Property Distributions		Adjusted Basis worksheet line 5
	E	Repayment of loans from shareholders		Preparer must determine how to allocate
17		Other information		
	A	Investment income		Form 4952, line 4a
	B	Investment expenses		Form 4952, line 5
	E	Recapture of low-income housing credit (section 42(j)(5))		Basis worksheet only (line 3k). Preparer will need to fill out 8611 screen.
	F	Recapture of low-income housing credit (other)		Basis worksheet only (line 3k). Preparer will need to fill out 8611 screen.
	HA	Recapture - New markets credit		Schedule 2 (Form 1040 or 1040-SR), line 8c "NMCR"
	HB	Recapture - Qualified electric vehicle credit		Schedule 2 (Form 1040 or 1040-SR), line 8c "8834R"
	HC	Recapture - Indian employment credit		Schedule 2 (Form 1040 or 1040-SR), line 8c "IECR"
	HD	Recapture - Employer-provided childcare facilities and service		Schedule 2 (Form 1040 or 1040-SR), line 8c "ECCFR"
	M	Section 453(l)(3) information		Schedule 2 (Form 1040 or 1040-SR), line 8c "453(l)(3)"

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Line:	Code	K-1 Description	Activity Type	Flows To:
17	N	Section 453A(c) information		Schedule 2 (Form 1040 or 1040-SR), line 8c "453A(c)"
	O	Section 1260(b) information		Schedule 2 (Form 1040 or 1040-SR), line 8c "1260(b)"
	Q	CCF nonqualified withdrawals		Schedule 2 (Form 1040 or 1040-SR), line 8c "CCF"
	AA	Excess taxable income		Form 8990, line 15
	AB	Excess business interest income		Form 8990, line 24
	AC	Gross farming and fishing income		Schedule E, part V, line 42
	V	Section 199A information		Preparer must use screen K199 to enter