2018

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

~~2017~~

For calendar year ~~2017~~, or tax year

beginning / / ~~2017~~ ending / /

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D ☐ Check if Form 1041-T was filed and enter the date it was filed

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E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H ☐ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

*See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

2018

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.

	Report on
1. Interest income	Form 1040, line 8a
2a. Ordinary dividends	Form 1040, line 9a
2b. Qualified dividends	Form 1040, line 9b
3. Net short-term capital gain	Schedule D, line 5
4a. Net long-term capital gain	Schedule D, line 12
4b. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)
4c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)
6. Ordinary business income	Schedule E, line 33, column (d) or (f)
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)
8. Other rental income	Schedule E, line 33, column (d) or (f)
9. Directly apportioned deductions	
Code	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
10. Estate tax deduction	Schedule A, line 28
11. Final year deductions	
A Excess deductions	~~Schedule A, line 23~~ See the beneficiary's instructions
B Short-term capital loss carryover	Schedule D, line 5
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D Net operating loss carryover — regular tax	Form 1040, line 21
E Net operating loss carryover — minimum tax	Form 6251, line ~~11~~ 2f
12. Alternative minimum tax (AMT) items	
A Adjustment for minimum tax purposes	Form 6251, line ~~15~~ 2j
B AMT adjustment attributable to qualified dividends	See the beneficiary's instructions and the Instructions for Form 6251
C AMT adjustment attributable to net short-term capital gain	
D AMT adjustment attributable to net long-term capital gain	
E AMT adjustment attributable to unrecaptured section 1250 gain	
F AMT adjustment attributable to 28% rate gain	
G Accelerated depreciation	
H Depletion	
I Amortization	
J Exclusion items	~~2018~~ 2019 Form 8801

13. Credits and credit recapture	
Code	*Report on*
A Credit for estimated taxes	Form 1040, line 65
B Credit for backup withholding	Form 1040, line 64
C Low-income housing credit	See the beneficiary's instructions
D Rehabilitation credit and energy credit	
E Other qualifying investment credit	
F Work opportunity credit	
G Credit for small employer health insurance premiums	
H Biofuel producer credit	
I Credit for increasing research activities	
J Renewable electricity, refined coal, and Indian coal production credit	
K Empowerment zone employment credit	
L Indian employment credit	
M Orphan drug credit	
N Credit for employer-provided child care and facilities	
O Biodiesel and renewable diesel fuels credit	
P Credit to holders of tax credit bonds	
Q Credit for employer differential wage payments	
R Recapture of credits	
Z Other credits	
14. Other information	
A Tax-exempt interest	Form 1040, line 8b
B Foreign taxes	Form 1040, line 48 or Sch. A, line 8
C Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
D Form 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
G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
H Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
I Qualified business income, section 199A	See the beneficiary's instructions
Z ~~Y~~ Other information	See the beneficiary's instructions

Note: If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.