

Schedule K-1 (Form 1041)

2017

Department of the Treasury Internal Revenue Service

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
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

Table with 4 columns: Item number, Description, Item number, Description. Rows include Interest income, Ordinary dividends, Qualified dividends, Net short-term capital gain, Net long-term capital gain, 28% rate gain, Unrecaptured section 1250 gain, Other portfolio and nonbusiness income, Ordinary business income, Net rental real estate income, Other rental income, Directly apportioned deductions, Estate tax deduction, Final year deductions, Alternative minimum tax adjustment, Credits and credit recapture, Other information.

\*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

**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.**

|  | <i>Report on</i>   |   | <i>Report on</i>  |
|--|--|---|---|
| <b>1. Interest income</b>  | Form 1040, line 8a   | <b>13. Credits and credit recapture</b>   |   |
| <b>2a. Ordinary dividends</b>  | Form 1040, line 9a   | <i>Code</i>   |   |
| <b>2b. Qualified dividends</b>   | Form 1040, line 9b   | <b>A</b> Credit for estimated taxes   | Form 1040, line 65  |
| <b>3. Net short-term capital gain</b>                                  | Schedule D, line 5   | <b>B</b> Credit for backup withholding  | Form 1040, line 64  |
| <b>4a. Net long-term capital gain</b>                                  | Schedule D, line 12  | <b>C</b> Low-income housing credit  | } See the beneficiary's instructions                                  |
| <b>4b. 28% rate gain</b>   | 28% Rate Gain Worksheet, line 4 (Schedule D Instructions)  | <b>D</b> Rehabilitation credit and energy credit                                |   |
| <b>4c. Unrecaptured section 1250 gain</b>                              | Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)                                  | <b>E</b> Other qualifying investment credit                                     |   |
| <b>5. Other portfolio and nonbusiness income</b>                       | Schedule E, line 33, column (f)  | <b>F</b> Work opportunity credit  |   |
| <b>6. Ordinary business income</b>                                     | Schedule E, line 33, column (d) or (f)   | <b>G</b> Credit for small employer health insurance premiums                    |   |
| <b>7. Net rental real estate income</b>                                | Schedule E, line 33, column (d) or (f)   | <b>H</b> Biofuel producer credit  |   |
| <b>8. Other rental income</b>  | Schedule E, line 33, column (d) or (f)   | <b>I</b> Credit for increasing research activities                              |   |
| <b>9. Directly apportioned deductions</b>                              |  | <b>J</b> Renewable electricity, refined coal, and Indian coal production credit |   |
| <i>Code</i>  |  | <b>K</b> Empowerment zone employment credit                                     |   |
| <b>A</b> Depreciation  | Form 8582 or Schedule E, line 33, column (c) or (e)  | <b>L</b> Indian employment credit   |   |
| <b>B</b> Depletion   | Form 8582 or Schedule E, line 33, column (c) or (e)  | <b>M</b> Orphan drug credit   |   |
| <b>C</b> Amortization  | Form 8582 or Schedule E, line 33, column (c) or (e)  | <b>N</b> Credit for employer-provided child care and facilities                 |   |
| <b>10. Estate tax deduction</b>  | Schedule A, line 28  | <b>O</b> Biodiesel and renewable diesel fuels credit                            |   |
| <b>11. Final year deductions</b>                                       |  | <b>P</b> Credit to holders of tax credit bonds                                  |   |
| <b>A</b> Excess deductions   | Schedule A, line 23  | <b>Q</b> Credit for employer differential wage payments                         |   |
| <b>B</b> Short-term capital loss carryover                             | Schedule D, line 5   | <b>R</b> Recapture of credits   |   |
| <b>C</b> 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 | <b>Z</b> Other credits  |   |
| <b>D</b> Net operating loss carryover — regular tax                    | Form 1040, line 21   | <b>14. Other information</b>  |   |
| <b>E</b> Net operating loss carryover — minimum tax                    | Form 6251, line 11   | <b>A</b> Tax-exempt interest  | Form 1040, line 8b  |
| <b>12. Alternative minimum tax (AMT) items</b>                         |  | <b>B</b> Foreign taxes  | Form 1040, line 48 or Sch. A, line 8                                  |
| <b>A</b> Adjustment for minimum tax purposes                           | Form 6251, line 15   | <b>C</b> Qualified production activities income                                 | Form 8903, line 7, col. (b) (also see the beneficiary's instructions) |
| <b>B</b> AMT adjustment attributable to qualified dividends            | } See the beneficiary's instructions and the Instructions for Form 6251                                      | <b>D</b> Form W-2 wages   | Form 8903, line 17  |
| <b>C</b> AMT adjustment attributable to net short-term capital gain    |  | <b>E</b> Net investment income  | Form 4952, line 4a  |
| <b>D</b> AMT adjustment attributable to net long-term capital gain     |  | <b>F</b> Gross farm and fishing income  | Schedule E, line 42   |
| <b>E</b> AMT adjustment attributable to unrecaptured section 1250 gain |  | <b>G</b> Foreign trading gross receipts (IRC 942(a))                            | See the Instructions for Form 8873                                    |
| <b>F</b> AMT adjustment attributable to 28% rate gain                  |  | <b>H</b> Adjustment for section 1411 net investment income or deductions        | Form 8960, line 7 (also see the beneficiary's instructions)           |
| <b>G</b> Accelerated depreciation                                      |  | <b>I</b> Other information  | See the beneficiary's instructions                                    |
| <b>H</b> Depletion   |  |   |   |
| <b>I</b> Amortization  |  |   |   |
| <b>J</b> Exclusion items   |  |   |   |

**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.