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 Beneficiary Filing Form 1040 and the instructions for your income tax return.

1. Interest income
   Report on 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
       Line 4 of the worksheet for Schedule D, line 18
   4c. Unrecaptured section 1250 gain
       Line 11 of the worksheet for Schedule D, line 19
   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
       Code
       A Excess deductions
       Schedule A, line 23
       B Short-term capital loss carryover
       Schedule D, line 5
       C Long-term capital loss carryover
       Schedule D, line 12; line 5 of the worksheet for Sch. D, line 18; and line 16 of the worksheet 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
   12. Alternative minimum tax (AMT) items
       Code
       A Adjustment for minimum tax purposes
       Form 6251, line 15
       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
   13. Credits and credit recapture
       Code
       A Credit for estimated taxes
       Form 1040, line 62
       B Credit for backup withholding
       Form 1040, line 61
       C Low-income housing credit
       Form 8586 (also see the beneficiary’s instructions)
       D Rehabilitation credit and energy credit
       See the beneficiary’s instructions
       E Other qualifying investment credit
       See the beneficiary’s instructions
       F Work opportunity credit
       Form 5884, line 3
       G Credit for small employer health insurance premiums
       Form 8941, line 15
       H Alcohol and cellulosic biofuel fuels credit
       Form 6478, line 8 (also see the beneficiary’s instructions)
       I Credit for increasing research activities
       Form 3800, line 1c
       J Renewable electricity, refined coal, and Indian coal production credit
       See the beneficiary’s instructions
       K Empowerment zone and renewal community employment credit
       Form 8844, line 3
       L Indian employment credit
       Form 3800, line 1g
       M Orphan drug credit
       Form 3800, line 1h
       N Credit for employer-provided child care and facilities
       Form 3800, line 1k
       O Biodiesel and renewable diesel fuels credit
       Form 8864, line 9 (also see the beneficiary’s instructions)
       P Nonconventional source fuel credit
       Form 3800, line 10
       Q Credit to holders of tax credit bonds
       Form 8912, line 8
       R Agricultural chemicals security credit
       Form 3800, line 1v
       S Energy efficient appliance credit
       Form 3800, line 1q
       T Credit for employer differential wage payments
       Form 3800, line 1w
       U Recapture of credits
       See the beneficiary’s instructions
   14. Other information
       Code
       A Tax-exempt interest
       Form 1040, line 8b
       B Foreign taxes
       Form 1040, line 47 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 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.