

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.

	<i>Report on</i>
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	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	
<i>Code</i>	
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
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

12. Alternative minimum tax (AMT) items

<i>Code</i>	<i>Report on</i>
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	2011 Form 8801
13. Credits and credit recapture	
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 1o
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	
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.