

Schedule K-1 (Form 1041)

2019

Department of the Treasury Internal Revenue Service

For calendar year 2019, or tax year

Final K-1 Amended K-1

OMB No. 1545-0092

beginning / / 2019 ending / /

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

See back of form and instructions.

Part I Information About the Estate or Trust

Form sections A through E for Part I: Estate's or trust's employer identification number, name, fiduciary's name, and filing status checkboxes.

Part II Information About the Beneficiary

Form sections F through H for Part II: Beneficiary's identifying number, name, and domestic/foreign beneficiary checkboxes.

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

Table with 4 columns: Item number, Description, Item number, and Description. Rows include Interest income, Dividends, Capital gains, Business income, Rental income, and Deductions.

\*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 or 1040-SR. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 or 1040-SR and the instructions for your income tax return.**

|  | <i>Report on</i>   |   | <i>Report on</i>  |
|--|--|---|---|
| <b>1. Interest income</b>  | Form 1040 or 1040-SR, line 2b  | <b>13. Credits and credit recapture</b>   |   |
| <b>2a. Ordinary dividends</b>  | Form 1040 or 1040-SR, line 3b  | <i>Code</i>   |   |
| <b>2b. Qualified dividends</b>   | Form 1040 or 1040-SR, line 3a  | <b>A</b> Credit for estimated taxes   | Form 1040 or 1040-SR, Schedule 3, line 8                    |
| <b>3. Net short-term capital gain</b>                                  | Schedule D, line 5   | <b>B</b> Credit for backup withholding  | Form 1040 or 1040-SR, line 17                               |
| <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 16  | <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   | See the beneficiary's instructions   | <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 or 1040-SR, Schedule 1, line 8   | <b>14. Other information</b>  |   |
| <b>E</b> Net operating loss carryover — minimum tax                    | Form 6251, line 2f   | <b>A</b> Tax-exempt interest  | Form 1040 or 1040-SR, line 2a                               |
| <b>12. Alternative minimum tax (AMT) items</b>                         |  | <b>B</b> Foreign taxes  | Form 1040 or 1040-SR, Schedule 3, line 1 or Sch. A, line 6  |
| <b>A</b> Adjustment for minimum tax purposes                           | Form 6251, line 2j   | <b>C</b> Reserved   |   |
| <b>B</b> AMT adjustment attributable to qualified dividends            | } See the beneficiary's instructions and the Instructions for Form 6251                                      | <b>D</b> Reserved   |   |
| <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> Section 199A information   | See the beneficiary's instructions                          |
| <b>H</b> Depletion   |  | <b>Z</b> Other information  | See the beneficiary's instructions                          |
| <b>I</b> Amortization  |  |   |   |
| <b>J</b> Exclusion items   | 2020 Form 8801   |   |   |

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