

**Schedule K-1  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**2012**

For calendar year 2012,  
or tax year beginning \_\_\_\_\_, 2012,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**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**

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

**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>
<b>1. Interest income</b>	Form 1040, line 8a
<b>2a. Ordinary dividends</b>	Form 1040, line 9a
<b>2b. Qualified dividends</b>	Form 1040, line 9b
<b>3. Net short-term capital gain</b>	Schedule D, line 5
<b>4a. Net long-term capital gain</b>	Schedule D, line 12
<b>4b. 28% rate gain</b>	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)
<b>4c. Unrecaptured section 1250 gain</b>	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)
<b>5. Other portfolio and nonbusiness income</b>	Schedule E, line 33, column (f)
<b>6. Ordinary business income</b>	Schedule E, line 33, column (d) or (f)
<b>7. Net rental real estate income</b>	Schedule E, line 33, column (d) or (f)
<b>8. Other rental income</b>	Schedule E, line 33, column (d) or (f)
<b>9. Directly apportioned deductions</b>	
<i>Code</i>	
<b>A</b> Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
<b>B</b> Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
<b>C</b> Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
<b>10. Estate tax deduction</b>	Schedule A, line 28
<b>11. Final year deductions</b>	
<b>A</b> Excess deductions	Schedule A, line 23
<b>B</b> Short-term capital loss carryover	Schedule D, line 5
<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>D</b> Net operating loss carryover — regular tax	Form 1040, line 21
<b>E</b> Net operating loss carryover — minimum tax	Form 6251, line 11

**12. Alternative minimum tax (AMT) items**

<i>Code</i>	<i>Report on</i>
<b>A</b> Adjustment for minimum tax purposes	Form 6251, line 15
<b>B</b> AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251
<b>C</b> AMT adjustment attributable to net short-term capital gain	
<b>D</b> AMT adjustment attributable to net long-term capital gain	
<b>E</b> AMT adjustment attributable to unrecaptured section 1250 gain	
<b>F</b> AMT adjustment attributable to 28% rate gain	
<b>G</b> Accelerated depreciation	
<b>H</b> Depletion	
<b>I</b> Amortization	
<b>J</b> Exclusion items	2013 Form 8801

**13. Credits and credit recapture**

<b>A</b> Credit for estimated taxes	Form 1040, line 63
<b>B</b> Credit for backup withholding	Form 1040, line 62
<b>C</b> Low-income housing credit	} See the beneficiary's instructions
<b>D</b> Rehabilitation credit and energy credit	
<b>E</b> Other qualifying investment credit	
<b>F</b> Work opportunity credit	
<b>G</b> Credit for small employer health insurance premiums	
<b>H</b> Alcohol and cellulosic biofuel fuels credit	
<b>I</b> Credit for increasing research activities	
<b>J</b> Renewable electricity, refined coal, and Indian coal production credit	
<b>K</b> Empowerment zone and renewal community employment credit	
<b>L</b> Indian employment credit	
<b>M</b> Orphan drug credit	
<b>N</b> Credit for employer-provided child care and facilities	
<b>O</b> Biodiesel and renewable diesel fuels credit	
<b>P</b> Nonconventional source fuel credit	
<b>Q</b> Credit to holders of tax credit bonds	
<b>R</b> Agricultural chemicals security credit	
<b>S</b> Energy efficient appliance credit	
<b>T</b> Credit for employer differential wage payments	
<b>U</b> Recapture of credits	

**14. Other information**

<b>A</b> Tax-exempt interest	Form 1040, line 8b
<b>B</b> Foreign taxes	Form 1040, line 47 or Sch. A, line 8
<b>C</b> Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
<b>D</b> Form W-2 wages	Form 8903, line 17
<b>E</b> Net investment income	Form 4952, line 4a
<b>F</b> Gross farm and fishing income	Schedule E, line 42
<b>G</b> Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
<b>H</b> 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.