

Department of the Treasury  
Internal Revenue Service

2011

For calendar year 2011,  
or tax year beginning \_\_\_\_\_, 2011,  
and ending \_\_\_\_\_, 20

**Beneficiary's Share of Income, Deductions, Credits, etc.** ▶ See back of form and instructions

► See back of form and instructions.

**Part I Information About the Estate or Trust**

**A** Estate's or trust's employer identification number

<b>B</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

Final K-1

☐ Amended K-1

661111  
OMB No. 1545-0092

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

1	Interest income
---	-----------------

<b>11</b>	Final year deductions
-----------	-----------------------

<b>2a</b>	Ordinary dividends
-----------	--------------------

<b>2b</b>	Qualified dividends
-----------	---------------------

3	Net short-term capital gain
---	-----------------------------

4a	Net long-term capital gain
----	----------------------------

4b	28% rate gain
----	---------------

4c	Unrecaptured section 1250 gain
----	--------------------------------

5	Other portfolio and nonbusiness income
---	--

6	Ordinary business income
---	--------------------------

7	Net rental real estate income
---	-------------------------------

8	Other rental income
---	---------------------

<b>9</b>	Directly apportioned deductions
----------	---------------------------------

10	Estate tax deduction
----	----------------------

<b>12</b>	Alternative minimum tax adjustment
-----------	------------------------------------

13	Credits and credit recapture
----	------------------------------

14	Other information
----	-------------------

For IRS Use Only

\*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.

**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>
<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>	Line 4 of the worksheet for Schedule D, line 18
<b>4c. Unrecaptured section 1250 gain</b>	Line 11 of the worksheet for Schedule D, line 19
<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	2012 Form 8801
<b>H</b> Depletion	
<b>I</b> Amortization	
<b>J</b> Exclusion items	2012 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.