

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.

	Report on
1 Interest income	Form 1040, line 5a
2a Ordinary dividends	Form 1040, line 5a
2b Qualified dividends	Form 1040, line 9c
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 (e)
7 Net rental real estate income	Schedule E, line 33, column (d) or (e)
8 Other rental income	Schedule E, line 33, column (d) or (e)
9 Directly apportioned deductions	
Code	
A Depreciation	Form 8582 or Schedule E, line 33, column (d) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (d) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (d) 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 8
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the worksheet for Schedule D, line 18, and line 16 of the worksheet for Schedule 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

	Report on	
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		2012 Form 8801
13 Credits and credit recapture		
A Credit for estimated taxes	Form 1040, line 63	
B Credit for backup withholding	Form 1040, line 62	
C Low-income housing credit	See the beneficiary's instructions	
D Rehabilitation credit and energy credit		
E Other qualifying investment credit		
F Work opportunity credit		
G Credit for small employer health insurance premiums		
H Alcohol and cellulosic biofuel fuels credit		
I Credit for increasing research activities		
J Renewable electricity, refined coal, and Indian coal production credit		
K Empowerment zone and renewal community employment credit		
L Indian employment credit		
M Orphan drug credit		
N Credit for employer-provided child care and facilities		
O Biodiesel and renewable diesel fuels credit		
P Nonconventional source fuel credit		
Q Credit to holders of tax credit bonds		
R Agricultural chemicals security credit		
S Energy efficient appliance credit		
T Credit for employer differential wage payments		
U Recapture of credits		
14 Other information		
A Tax-exempt interest	Form 1040, line 8a	
B Foreign taxes	Form 1040, line 47 or Schedule A, line 8	
C Qualified production activities income	Form 8903, line 7, column (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.