

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

Department of the Treasury  
Internal Revenue Service

**2023**

For calendar year 2023, or tax year

beginning  /  /  ending  /  /

**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

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**B** Estate's or trust's name

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**C** Fiduciary's name, address, city, state, and ZIP code

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**D**  Check if Form 1041-T was filed and enter the date it was filed  
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**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

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**G** Beneficiary's name, address, city, state, and ZIP code

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**H**  Domestic beneficiary  Foreign beneficiary

Final K-1  Amended K-1 OMB No. 1545-0092

**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>8</b>	Other rental income	<b>13</b>	Credits and credit recapture
<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 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, line 26
<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 25c
<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> Advanced manufacturing production credit	
<b>4c. Unrecaptured section 1250 gain</b>	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D instructions)	<b>E</b> Reserved for future use	
<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 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> Reserved for future use	
<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 childcare facilities and services	
<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 – Section 67(e) expenses	Schedule 1 (Form 1040), line 24k (also see the beneficiary's instructions)	<b>Q</b> Credit for employer differential wage payments	
<b>B</b> Excess deductions – Non-miscellaneous itemized deductions	See the beneficiary's instructions	<b>R</b> Recapture of credits	
<b>C</b> Short-term capital loss carryover	Schedule D, line 5	<b>ZZ</b> Other credits	
<b>D</b> Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 19 of the wksht. for Sch. D, line 19	<b>14. Other information</b>	
<b>E</b> Net operating loss carryover – regular tax	Schedule 1 (Form 1040), line 8a	<b>A</b> Tax-exempt interest	Form 1040 or 1040-SR, line 2a
<b>F</b> Net operating loss carryover – minimum tax	Form 6251, line 2f	<b>B</b> Foreign taxes	Schedule 3 (Form 1040), line 1; or Schedule A, line 6
<b>12. Alternative minimum tax (AMT) items</b>		<b>C</b> Qualified rehabilitation expenditures	See the beneficiary's instructions
<b>A</b> Adjustment for minimum tax purposes	Form 6251, line 2j	<b>D</b> Basis of energy property	See the beneficiary's instructions
<b>B</b> AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251	<b>E</b> Net investment income	Form 4952, line 4a
<b>C</b> AMT adjustment attributable to net short-term capital gain		<b>F</b> Gross farm and fishing income	Schedule E, line 42
<b>D</b> AMT adjustment attributable to net long-term capital gain		<b>G</b> Foreign trading gross receipts (Section 942(a))	See the Instructions for Form 8873
<b>E</b> AMT adjustment attributable to unrecaptured section 1250 gain		<b>H</b> Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
<b>F</b> AMT adjustment attributable to 28% rate gain		<b>I</b> Section 199A information	} See the beneficiary's instructions
<b>G</b> Accelerated depreciation		<b>J</b> Qualifying advanced coal project property and qualifying gasification project property	
<b>H</b> Depletion	<b>K</b> Qualifying advanced energy project property		
<b>I</b> Amortization	<b>L</b> Advanced manufacturing investment property		
<b>J</b> Exclusion items		<b>M</b> Reserved for future use	
		<b>ZZ</b> Other information	

**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.