

**DO NOT FILE THIS SCHEDULE IN 2020 WITH YOUR TAX
RETURN**

This IRS 1040 Schedule is **ONLY A DRAFT for 2020**.

This schedule will most likely be changed before its final version is ready to be used in 2020 with your 2019 Tax Return.

We at eFile.com will assist you in e-filing your 2019 Tax Return in 2020.

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

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

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

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

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	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>		
1. Interest income		Form 1040 or 1040-SR, line 2b	13. Credits and credit recapture	
2a. Ordinary dividends		Form 1040 or 1040-SR, line 3b	<i>Code</i>	<i>Report on</i>
2b. Qualified dividends		Form 1040 or 1040-SR, line 3a	A Credit for estimated taxes	Form 1040 or 1040-SR, Schedule 3, line 8
3. Net short-term capital gain		Schedule D, line 5	B Credit for backup withholding	Form 1040 or 1040-SR, line 17
4a. Net long-term capital gain		Schedule D, line 12	C Low-income housing credit	
4b. 28% rate gain		28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	D Rehabilitation credit and energy credit	
4c. Unrecaptured section 1250 gain		Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)	E Other qualifying investment credit	
5. Other portfolio and nonbusiness income		Schedule E, line 33, column (f)	F Work opportunity credit	
6. Ordinary business income		Schedule E, line 33, column (d) or (f)	G Credit for small employer health insurance premiums	
7. Net rental real estate income		Schedule E, line 33, column (d) or (f)	H Biofuel producer credit	
8. Other rental income		Schedule E, line 33, column (d) or (f)	I Credit for increasing research activities	
9. Directly apportioned deductions			J Renewable electricity, refined coal, and Indian coal production credit	
<i>Code</i>			K Empowerment zone employment credit	See the beneficiary's instructions
A Depreciation		Form 8582 or Schedule E, line 33, column (c) or (e)	L Indian employment credit	
B Depletion		Form 8582 or Schedule E, line 33, column (c) or (e)	M Orphan drug credit	
C Amortization		Form 8582 or Schedule E, line 33, column (c) or (e)	N Credit for employer-provided child care and facilities	
10. Estate tax deduction		Schedule A, line 16	O Biodiesel and renewable diesel fuels credit	
11. Final year deductions			P Credit to holders of tax credit bonds	
A Excess deductions		See the beneficiary's instructions	Q Credit for employer differential wage payments	
B Short-term capital loss carryover		Schedule D, line 5	R Recapture of credits	
C 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	Z Other credits	
D Net operating loss carryover — regular tax		Form 1040 or 1040-SR, Schedule 1, line 8	14. Other information	
E Net operating loss carryover — minimum tax		Form 6251, line 2f	A Tax-exempt interest	Form 1040 or 1040-SR, line 2a
12. Alternative minimum tax (AMT) items			B Foreign taxes	Form 1040 or 1040-SR, Schedule 3, line 1 or Sch. A, line 6
A Adjustment for minimum tax purposes		Form 6251, line 2j	C Reserved	
B AMT adjustment attributable to qualified dividends		See the beneficiary's instructions and the Instructions for Form 6251	D Reserved	
C AMT adjustment attributable to net short-term capital gain			E Net investment income	Form 4952, line 4a
D AMT adjustment attributable to net long-term capital gain			F Gross farm and fishing income	Schedule E, line 42
E AMT adjustment attributable to unrecaptured section 1250 gain			G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
F AMT adjustment attributable to 28% rate gain			H Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
G Accelerated depreciation			I Section 199A information	See the beneficiary's instructions
H Depletion			Z Other information	See the beneficiary's instructions
I Amortization				
J Exclusion items				

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.