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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Fillable Field: Font=10pt Helvetica LT Std; Color=Black; Checkmark=Cross This is a SCRIPS Form. Position of fields should not be moved unless specifically req Amended K-1 Final K-1 Schedule K-1 Beneficiary's Share of Current Year Income, Part III (Form 1041) **Deductions, Credits, and Other Items** Department of the Treasury For calendar year 2025, or tax year Interest income Final year deductions Internal Revenue Service Ordinary dividends beginning Beneficiary's Share of Income, Deductions, Qualified dividends Credits, etc. See back of form and instructions Net short-term capital gain **Information About the Estate or Trust** Estate's or trust's employer identification number Net long-term capital gain B Estate's or trust's name 28% rate gain Alternative minimum tax adjustment Unrecaptured section 1250 gain Other portfolio and nonbusiness income C Fiduciary's name, address, city, state, and ZIP code Ordinary business income Net rental real estate income Credits and credit recapture Other rental income Directly apportioned deductions Check if Form 1041-T was filed and enter the date it was filed Other information Check if this is the final Form 1041 for the estate or trust Estate tax deduction Part II Information About the Beneficiary Beneficiary's identifying number G Beneficiary's name, address, city, state, and ZIP code * 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. IRS Use Only

Domestic beneficiary

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Schedule K-1 (Form 1041) 2025

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.

		Report on		
1.	Interest income	Form 1040 or 1040-SR, line 2b	13. Credits and credit recapture	
	a. Ordinary dividends	Form 1040 or 1040-SR, line 3b	Code	Report on
2k	o. Qualified dividends	Form 1040 or 1040-SR, line 3a	A Credit for estimated taxes	Form 1040 or 1040-SR, line 26
3.	Net short-term capital gain	Schedule D, line 5	B Credit for backup withholding	Form 1040 or 1040-SR, line 25c
48	a. Net long-term capital gain	Schedule D, line 12	C Low-income housing credit	
4k	o. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	D Advanced manufacturing production credit	
4c	c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D instructions)	E Clean electricity production credit	
			F Work opportunity credit	
5.	Other portfolio and nonbusiness	Schedule E, line 33, column (f)	G Credit for small employer health insurance premiums	
	income		H Biofuel producer credit	
6.	Ordinary business income	Schedule E, line 33, column (d) or (f)	I Credit for increasing research activities	
7.	Net rental real estate income	Schedule E, line 33, column (d) or (f)	J Renewable electricity production	
8.	Other rental income	Schedule E, line 33, column (d) or (f)	credit	
9.	Directly apportioned deductions		K Empowerment zone employment credit	
	Code		L Clean fuel production credit	
	A Depreciation	Form 8582; or Schedule E, line	M Orphan drug credit	See the beneficiary's instructions
	B Depletion	33, column (c) or (e) Form 8582; or Schedule E, line	N Credit for employer-provided childcare facilities and services	
	C Amortization	33, column (c) or (e) Form 8582; or Schedule E, line	O Biodiesel and renewable diesel fuels credit	
		33, column (c) or (e)	P Credit to holders of tax credit bonds	
	Estate tax deduction Final year deductions	Schedule A, line 16	Q Credit for employer differential wage payments	
••	A Excess deductions – Section 67(e)	Schedule 1 (Form 1040), line 24k (also see the beneficiary's instructions)	R Recapture of credits	
	expenses		S Credit for production from advanced nuclear power facilities	
	B Excess deductions – Non-miscellaneous itemized deductions	See the beneficiary's instructions	T Zero-emission nuclear power production credit	
	C Short-term capital loss carryover	Schedule D, line 5	ZZ Other credits	
		Schedule D, line 12; line 5 of the	14. Other information	
	D Long-term capital loss carryover	wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19	A Tax-exempt interest	Form 1040 or 1040-SR, line 2a
	E Net operating loss carryover — regular tax	Schedule 1 (Form 1040), line 8a	B Foreign taxes	Schedule 3 (Form 1040), line 1; or Schedule A, line 6
	F Net operating loss carryover —	Form 6251, line 2f	C Qualified rehabilitation expenditures	See the beneficiary's instructions
	minimum tax		D Basis of energy property	See the beneficiary's instructions
12	2. Alternative minimum tax (AMT) items		E Net investment income	Form 4952, line 4a
	A Adjustment for minimum tax purposes	Form 6251, line 2j	F Gross farm and fishing income	Schedule E, line 42
	B AMT adjustment attributable to qualified dividends	•	G Foreign trading gross receipts (Section 942(a))	See the Instructions for Form 8873
	C AMT adjustment attributable to net short-term capital gain		H Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
	D AMT adjustment attributable to		I Section 199A information	
	net long-term capital gain	See the beneficiary's instructions and the Instructions for Form 6251	J Qualifying advanced coal project	
	E AMT adjustment attributable to unrecaptured section 1250 gain		property and qualifying gasification project property	
	F AMT adjustment attributable to 28% rate gain		K Qualifying advanced energy project property	See the beneficiary's instructions
	G Accelerated depreciation		L Advanced manufacturing investment	
	H Depletion		property	
	I Amortization		M Clean electricity investment credit	
	J Exclusion items	2026 Form 8801	ZZ 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.