

Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

JRY/IRS AND OMB USE ONLY DRAFT

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

JRY/IRS AND OMB USE ONLY DRAFT

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
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.

S. et abort-term capital gain 4a. Net long-term capital gain 5. 26% rate gain 6. 26% rate gain 6. Chriscoptured section 1250 gain Worksheet, line 1 (Schedule D. Inter 12 (Report on		
2. Description of the continue of the contin		,	·	
3. Net short-term capital gain 4a. Net long-term capital gain 5. Celevis D. Schedule D. Ine 12 6. Colorer capital gain 6. Colorer portfolio and nonbusiness income 6. Ordinary business income 7. Net rortal real estate income 8. Chedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code A Depreciation 8. Schedule E. Iine 33, column (6) or (7) 8. Directly apportioned deductions Code C Amortization Form 8582; or Schedule E. Iine 33, column (6) or (7) 9. Directly apportioned deductions Code C Amortization Schedule E. Iine 33, column (6) or (7) 9. Directly apportioned deductions Code C Amortization Schedule E. Iine 33, column (6) or (7) C Amortization Schedule E. Iine 33, column (6) or (7) C Amortization Schedule E. Iine 34, column (6) or (7) C Schedule E. Iine 35, column (6) or (7) C Schedule E. Iine 36, column (6) or (7) C Schedule E. Iine 37, column (6) or (7) C Schedule E. Iine 37, column (6) or (7) C Schedule E. Iine 37, column (6) or (7) C Schedule E. Iine 37, column (6) or (7) C Schedule E. Iine 38, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 39, column (6) or (7) C Schedule E. Iine 30, column (6) or (7) C Schedule E. Iine 30, column (6) or (7) C Schedule E. Iine 30, column (6) or (7) C Schedule E. Iine 30, column (6) or (7) C Schedule E. Iine 30, column (6) or (7) C Schedule E. Ii	•	,		,
4b. 28% rate gain 28% Fate Cain Worksheet, line 4 (Schedule D. line 12 (Schedule D. line 12 (Schedule D. line 12) (Schedule D. line 12) (Schedule D. line 13) (Schedule E. line 33), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) or (f) (J. line 14) (Schedule E. line 34), column (6) o	2b. Qualified dividends	Form 1040 or 1040-SR, line 3a		Form 1040 or 1040-SR, line 26
4c. Unrecaptured section 1250 gain Vorksheet, line 4 (Schedule De Instructions) (Schedule De Instructi	3. Net short-term capital gain	Schedule D, line 5	B Credit for backup withholding	Form 1040 or 1040-SR, line 25c
4c. Unrecaptured section 1250 gain Unrecaptured section 1250 gain Worksheet, line 11 (Schedule D Instructions) Schedule E, line 33, column (f) Income Schedule E, line 33, column (f) Net rental real estate income Schedule E, line 33, column (g) or (f) Schedule E, line 33, column (g) or (f) Net rental income Schedule E, line 33, column (g) or (f) Schedule E, line 33, column (g) or (f) Net rental real estate income Schedule E, line 33, column (g) or (f) Schedule E, line 33, column (g) or (f) Net rental income Schedule E, line 33, column (g) or (g) Schedule E, line 33, column (g) or (g) Net rental income Schedule E, line 33, column (g) or (g) Schedule E, line 33, column (g) or (g) North adjustment attributable to unrelative manufacturing investment Schedule E, line 33, column (g) or (g) North adjustment attributable to unrecaptured section (1250 gain PAMT adjustment attributable to unr	4a. Net long-term capital gain	Schedule D, line 12	C Low-income housing credit	
Worksheet, line 11 (Schedule D instructions) Instructions Instructions Schedule E, line 33, column (t) 6. Ordinary business income Schedule E, line 33, column (d) or (f) Schedule E, line 34, column (d) or (f) Schedule E, line 34, column (d) or (f) Schedule E, line 35, column (d) or (f) Schedule E, line 34, column (d) or (f) Schedule E, line 24 Schedule	4b. 28% rate gain			
Schedule E, line 33, column (f) 6. Ordinary business income 7. Net rental real estate income 8. Schedule E, line 33, column (g) or (f) 8. Other rental Income 9. Schedule E, line 33, column (g) or (f) 9. Directly apportioned deductions Code A Depreciation 8. Form \$852; or Schedule E, line 3 33, column (g) or (g) 8. Directly apportioned deductions Code A Depreciation 8. Form \$852; or Schedule E, line 3 33, column (g) or (g) 8. Directly apportioned deductions Code A Depreciation 8. Form \$852; or Schedule E, line 3 33, column (g) or (g) 8. Directly apportioned deduction 8. Schedule E, line 33, column (g) or (g) 8. Directly apportioned deductions Code A Depreciation 8. Form \$852; or Schedule E, line 33, column (g) or (g) 8. Directly apportioned deduction 8. Schedule E, line 33, column (g) or (g) 8. Directly apportioned deduction 10. Estate x deduction 10. Estate x deduction 10. Estate x deduction 10. Estate x deductions A Excess deductions – Non-miscellaneous intended deductions A Excess deductions – Non-miscellaneous intended deductions Code O Short-term capital loss carryover D Long-term capital loss carryover D Long-term capital loss carryover Porm \$250; bit in \$2, line 5 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the what. for \$250. D line 15 end line 15 of the	4c. Unrecaptured section 1250 gain	Worksheet, line 11 (Schedule D	E Clean electricity production credit	
S. Other portfolio and nonbusiness income 6. Ordinary business income Schedule E, line 33, column (d) or (f) 7. Net rental real estate income Schedule E, line 33, column (d) or (f) 8. Other rental real estate income A Depreciation Form 8582; or Schedule E, line 3, column (d) or (f) B Depletion Form 8582; or Schedule E, line 3, column (d) or (g) C Amortization Form 8582; or Schedule E, line 3, column (d) or (g) B Depletion Form 8582; or Schedule E, line 3, column (d) or (g) C Amortization Form 8582; or Schedule E, line 3, column (d) or (g) C Amortization Form 8582; or Schedule E, line 3, column (d) or (g) B Depletion Form 8582; or Schedule E, line 3, column (d) or (g) C Amortization Form 8582; or Schedule E, line 3, column (d) or (g) C Amortization Form 8582; or Schedule E, line 3, column (d) or (g) Schedule A, line 16 C Schedule A, line 16 C Schedule B, line 16 C C C Schedule B, line 16 C Schedule B,			F Work opportunity credit	
6. Ordinary business income 7. Net rental real estate income 8. Other rental income 8. Directly apportioned deductions Code A Depreciation Form 8582; or Schedule E, line 33, column (d) or (f) B Depletion 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) C Amortization Form 8582; or Schedule E, line 33, column (d) or (e) C Amortization Form 8582; or Schedule E, line 33, column (d) or (e) C Amortization Form 8582; or Schedule E, line 33, column (d) or (e) C Amortization Schedule A, line 16 10. Estate tax deduction A Excess deductions - Section 67(e) expenses B Excess deductions - Non-miscellaneous B Excess deductions - Non-miscellaneous Schedule D, line 12 line 5 of the what is a contract to the state of the state of the what is other by the state of the state		,		
7. Net rental real estate income 8. Other rental income 9. Directly approtrioned deductions Code A Depreciation Form 8582; or Schedule E, line 33, column (c) or (e) 8. Depletion Form 8582; or Schedule E, line 33, column (c) or (e) 9. Depletion Form 8582; or Schedule E, line 33, column (c) or (e) 9. C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) 9. C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) 10. Estate tax deduction A Excess deductions – Section 67(e) expenses 11. Final year deductions A Excess deductions – Section 67(e) expenses 12. Excess deductions – Non-miscellaneous itemized deductions E Excess deductions – Non-miscellaneous itemized deductions D Long-term capital loss carryover which for San. 10, ine 15 E Net operating loss carryover — Schedule 1, Florm 1040), line 84 regular tax. E Net operating loss carryover — Schedule 1, Florm 1040, line 84 A dijustment attributable to net short-term capital gian 12. Alternative minimum tax (AMT) items A A Adjustment attributable to net long-term capital gian D AMT adjustment attributable to net long-term capital gian D AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian D AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian C AMC accelerated depreciation H Depletion 9. C Accelerated depreciation H Depletion 9. C Accelerated depreciation H Depletion 10. C Accelerated depreciation H Depletion 11. Clean fuel production credit	income		H Biofuel producer credit	
8. Other rental income 9. Directly apportioned deductions Code A Depreciation Form 8582: or Schedule E, line 33, column (c) or (e) B Depletion Form 8582: or Schedule E, line 33, column (c) or (e) C Amortization Form 8582: or Schedule E, line 33, column (c) or (e) C Amortization Form 8582: or Schedule E, line 33, column (c) or (e) C Amortization Form 8582: or Schedule E, line 33, column (c) or (e) C Amortization Schedule A, line 16 Schedule A, line 16 Form 8582: or Schedule E, line 33, column (c) or (e) C Amortization Schedule A, line 16 Schedule B, line 24 (also see the beneficiary's instructions) Form 8582: or Schedule E, line 33, column (c) or (e) Schedule D, line 15 Form 1040, line 244 (also see the beneficiary's instructions) Form 6251, line 2f Forminmum tax A Adjustment attributable to net short-term capital gian E AMT adjustment attributable to net don't equilified dividends F AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net long-term capital gian E AMT adjustment attributable to net	6. Ordinary business income	Schedule E, line 33, column (d) or (f)	I Credit for increasing research activities	
Schedule E, line 34, column (g) or (g) Porter Fernal Income A Depreciation Form 8582: or Schedule E, line 33, column (g) or (g) B Depletion Form 8582: or Schedule E, line 33, column (g) or (g) R Depletion Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Form 8582: or Schedule E, line 33, column (g) or (g) C Amortization Schedule A, line 16 Schedule A, line 16 Schedule A, line 16 Schedule B, line 16 Schedule D, line 24k (also see the beneficiary's instructions itemized deductions – Non-miscellaneous itemized deductions C Short-term capital loss carryover Schedule D, line 5 Schedule D, line 5 Schedule D, line 5 Schedule D, line 18, and line 16 E Net operating loss carryover — Schedule D, line 18, and line 16 F Net operating loss carryover — Schedule D, line 24k (also line 16) (also line 18, and line 16 E Net operating loss carryover — Schedule D, line 24k (also line 18, and line 16 E Net operating loss carryover — Schedule D, line 24k (also line 18, and line 16 E Net operating loss carryover — Schedule D, line 24k (also line 18, and line 16 E Net operating loss carryover — Schedule D, line 24k (also line 18, and li	7. Net rental real estate income	Schedule E, line 33, column (d) or (f)		
Code A Depreciation Form 8582; or Schedule E, line 33, column (c) or (e) B Depletion Form 8582; or Schedule E, line 33, column (c) or (e) C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) To Bobby Column (c) or (e) C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) C Amortization Schedule A, line 16 C Schedule A, line 16 C Schedule I (Form 1040), line 24k (also see the beneficiary's instructions itemized deductions C Schot-term capital loss carryover of the widelit of Sch. D, line 18; line 16 of the widelit of Sch. D, line 18; line 16 of the widelit of Sch. D, line 18; line 16 of the widelit of Sch. D, line 19; line 5 of Schedule I (Form 1040), line 24k (also scarryover of the widelit of Sch. D, line 19; line 5 of Schedule I (Form 1040), line 24k (also scarryover of the widelit of Sch. D, line 19; line 5 of Schedule I (Form 1040), line 24k (also scarryover of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 5 of the widelit of Sch. D, line 19; line 16; line 12; line 5 of the widelit of Sch. D, line 19; line 16; line 16; line 16; line 16; line 16; line 17; line 24 E Net operating loss carryover — form 6251, line 24 F Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 6251, line 24 E Net operating loss carryover — form 4952, line 4 F Orm 8573 E Net to perating lo	8. Other rental income	Schedule E, line 33, column (d) or (f)	credit	
A Depreciation B Depletion Form 8582; or Schedule E, line 33, column (c) or (e) G Amortization Form 8582; or Schedule E, line 33, column (c) or (e) G Amortization Form 8582; or Schedule E, line 33, column (c) or (e) G Amortization Form 8582; or Schedule E, line 33, column (c) or (e) G Amortization Schedule A, line 16 10. Estate tax deductions A Excess deductions - Section 67(e) expenses B Excess deductions - Non-miscellaneous itemized deductions B Excess deductions - Non-miscellaneous itemized deductions G Short-term capital loss carryover D Long-term capital loss carryover D Long-term capital loss carryover Form 6251, line 18; and line 16 of the wishit for Sch. Di, line 19 of the wishit f	9. Directly apportioned deductions		${\bf K}$ Empowerment zone employment credit	
B Depletion	Code		L Clean fuel production credit	
B Depletion Form 8582; or Schedule E, line 33, column (c) or (e) O Biodisesel and renewable diesel fuels credit O Credit for employer differential wage payments O Credit for production from advanced nuclear power production credit O Biodisesel fuels O Biodisesel fuels credit O Biodisesel fuels O Biodisesel fuels O Biodisesel fuels credit O Biodisesel f	A Depreciation		M Orphan drug credit	See the beneficiary's instructions
C Amortization Form 8582; or Schedule E, line 33, column (c) or (e) 10. Estate tax deduction 11. Final year deductions A Excess deductions – Section 67(e) expenses B Excess deductions – Section 67(e) expenses C Short-term capital loss carryover D Long-term capital loss carryover C Short-term capital loss carryover D Long-term capital loss carryover E Net operating loss carryover Form 6251, line 2f F Net operating loss carryover M Adjustment for minimum tax (AMT) items A Adjustment for minimum tax purposes B AMT adjustment attributable to ene form 6251, line 2j C AMT adjustment attributable to net long-term capital gain E AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion	B Depletion	Form 8582; or Schedule E, line		
10. Estate tax deduction Schedule A, line 16 11. Final year deductions A Excess deductions – Section 67(e) expenses A Excess deductions – Section 67(e) expenses B Excess deductions – Non-miscellaneous C Short-term capital loss carryover D Long-term capital loss carryover E Net operating loss carryover — Schedule 1 (Form 1040), line 8a F Net operating loss carryover — Form 6251, line 2f minimum tax A Adjustment attributable to enet long-term capital gain D AMT adjustment attributable to unrecaptured section 1250 gain F AMT adjustment attributable to unrecaptured section 1250 gain G Accelerated depreciation H Depletion Schedule A, line 16 C Credit for production from advanced nuclear power production credit S Credit for production from advanced nuclear power production credit A Tax-exempt interest Form 1040 or 1040-SR, line C Qualified rehabilitation expenditures S Schedule 3 (Form 1040), line 8a Form 6251, line 2f C Qualified rehabilitation expenditures D Basis of energy property See the beneficiary's instructions or form 4952, line 4a F Gross farm and fishing income Form 4952, line 4a F Gross farm and fishing income Form 8673 C AMT adjustment attributable to enet long-term capital gain F AMT adjustment attributable to enet long-term capital gain F AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion See the beneficiary's instructions for Form 6251 L Advanced manufacturing investment property L Advanced manufacturing investment property	C Amortization	Form 8582; or Schedule E, line		
11. Final year deductions A Excess deductions – Section 67(e) expenses B Excess deductions – Non-miscellaneous itemized deductions C Short-term capital loss carryover of the wesht for Sch. D, line 18; and line 16 of the wesht for Sch. D, line 18; an		33, column (c) or (e)	P Credit to holders of tax credit bonds	
expenses (also see the beneficiary's instructions) B Excess deductions - Non-miscellaneous See the beneficiary's instructions itemized deductions C Short-term capital loss carryover Schedule D, line 5 D Long-term capital loss carryover with to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 19; line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 18; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 19; and line 16 of the which to 7 sch. D, line 20; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 19; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 19; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 19; and line 19; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line 20; and line 10 schedule 3 (Form 1040), line		Schedule A, line 16		
S Credit for production from advanced nuclear power facilities		(also see the beneficiary's	R Recapture of credits	
credit C Short-term capital loss carryover D Long-term capital loss carryover E Net operating loss carryover — regular tax F Net operating loss carryover — Form 6251, line 2f F Net operating loss carryover — minimum tax F Orm 6251, line 2f C Qualified rehabilitation expenditures D Basis of energy property See the beneficiary's instructions of energy property See the beneficiary's instructions for form 4952, line 4a F Gross farm and fishing income Schedule E, line 42 G Foreign trading gross receipts (Section 942(a)) F 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 unrecaptured section 1250 gain F AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion Schedule 3 (Form 1040), line 3 C Qualified rehabilitation expenditures See the beneficiary's instructions for Form 8573 C Qualified rehabilitation expenditures See the beneficiary's instructions for Form 873 F Gross farm and fishing income Schedule E, line 42 F Gross farm and fishing income Schedule E, line 42 F Gross farm and fishing income Schedule E, line 42 F Grosin trading gross receipts (Section 942(a)) F Adjustment for section 1411 net investment income or deductions I Section 199A information J Qualifying advanced coal project property F AMT adjustment attributable to investment property L Advanced manufacturing investment property				
D 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 18 and line 16 of the wksht. for Sch. D, line 18 and line 16 of the wksht. for Sch. D, line 18 and line 16 of the wksht. for Sch. D, line 18 and line 16 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 18 and line 16 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 18 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 18 of the wksht. for Sch. D, line 19 and line 19 of the wksht. for Sch. D, line 19 and line 19 of the wksht. for Sch. D, line 19 and line 19 of the wksht. for Sch. D, line 19 and line 19 of the property and qualifying advanced coal project property and qualifying advanced energy project property and qualifying advanced energy project property and qualifying advanced energy project property and property solutions. See the beneficiary's instructions and the linstructions for Form 6251 be the property solution and the linstructions for Form 6251 be the property solution and the linstructions for Form 6251 be the property solution and the linstructions for Form 6251 be the property solution and the linstructions for Form 6251 be the property solution and the linstructions for Form 6251 be the property solution and the line 19 of the property solution and the line 19 of the property solution and the line 19 of the pro		See the beneficiary's instructions		
D Long-term capital loss carryover wiksht, for Sch. D. line 18; and line 16 of the wksht, for Sch. D. line 19 of the wksht. for Sch. D. line 19 Schedule 1 (Form 1040), line 8a E Net operating loss carryover — regular tax F Net operating loss carryover — minimum tax F Net operating loss carryover — Form 6251, line 2f C Qualified rehabilitation expenditures D Basis of energy property See the beneficiary's instructions for Form 6251, line 2j F Gross farm and fishing income A Adjustment for minimum tax purposes B AMT adjustment attributable to net short-term capital gain D AMT adjustment attributable to net long-term capital gain E AMT adjustment attributable to net long-term capital gain F AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion A Tax-exempt interest Form 1040 or 1040-SR, line 8 Schedule 1 (Form 1040), line 8a C Qualified rehabilitation expenditures See the beneficiary's instructions See the beneficiary's instructions for Form 4952, line 4a C Qualified rehabilitation expenditures See the beneficiary's instructions Form 4952, line 4a Schedule E, line 42 G Foreign trading gross receipts (See tion 942(a)) Form 8873 Form 8873 Form 8860, line 7 (also see the beneficiary's instructions) I Section 199A information J Qualifying advanced coal project property and qualifying gasification project property and qualifying gasification project property See the beneficiary's instructions K Qualifying advanced energy project property See the beneficiary's instructions instructions for Form 6251 L Advanced manufacturing investment property	C Short-term capital loss carryover	Schedule D, line 5	ZZ Other credits	
Form 1040 or 1040-SR, line 19 E Net operating loss carryover — regular tax F Net operating loss carryover — regular tax See the beneficiary's instructions F Net operating loss carryover — regular tax F Net operating loss carryover — regular tax See the beneficiary's instructions F Net operating loss carryover — regular tax F Net operating loss carryover — regular tax See the beneficiary's instructions for Form 4952, line 42 G Foreign trading gross receipts (Section 942(a)) F A Tax-exempt interest Form 1040 or 1040-SR, line Schedule 3, line 6 Schedule 4, line 6 Form 4952, line 42 G Form 4952, line 42 G Form 4952, line 42 G Form 9952, line 42 G Foreign trading gross receipts (See the Instructions for Form 8873 F A H Adjustment attributable to net long-term capital gain F A MT adjustment attributable to unrecaptured section 1250 gain F AMT adjustment attributable to unrecaptured section 1250 gain F AMT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjustment attributable to unrecaptured section 1250 gain F A MT adjus	D		14. Other information	
E Net operating loss carryover — regular tax F Net operating loss carryover — Form 6251, line 2f F Net operating loss carryover — minimum tax F Net operating loss carryover — Form 6251, line 2f C Qualified rehabilitation expenditures D Basis of energy property See the beneficiary's instructions of energy property Form 4952, line 4a Form 4952, line 42 G Foreign trading gross receipts (Section 942(a)) C AMT adjustment attributable to net short-term capital gain D AMT adjustment attributable to net long-term capital gain F AMT adjustment attributable to net long-term capital gain F AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion Schedule 1 (Form 1040), line 8a C Qualified rehabilitation expenditures See the beneficiary's instructions F Norm 4952, line 4a F Norm 4952, line 42 G Foreign trading gross receipts (Section 942(a)) Form 8873 Form 8873 H Adjustment for section 1411 net investment income or deductions I Section 199A information J Qualifying advanced coal project property and qualifying gasification project property and qualifying gasification project property K Qualifying advanced energy project property See the beneficiary's instructions instructions instructions on the long-term capital gain L Advanced manufacturing investment property	D Long-term capital loss carryover		A Tax-exempt interest	Form 1040 or 1040-SR, line 2a
D Basis of energy property 12. Alternative minimum tax (AMT) items A Adjustment for minimum tax purposes B AMT adjustment attributable to qualified dividends C AMT adjustment attributable to net short-term capital gain D AMT adjustment attributable to energo property E Net investment income Form 4952, line 4a Schedule E, line 42 G Foreign trading gross receipts (Section 942(a)) Form 8873 H Adjustment for section 1411 net investment income or deductions 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 See the beneficiary's instructions for Form 6251 K Qualifying advanced coal project property F C Qualifying advanced energy project property See the beneficiary's instructions for Form 8960, line 7 (also see to beneficiary's instructions) F AMT adjustment attributable to 28% rate gain K Qualifying advanced energy project property See the beneficiary's instructions for Form 6251 K Qualifying advanced energy project property See the beneficiary's instructions for Form 6251 Advanced manufacturing investment property		Schedule 1 (Form 1040), line 8a	B Foreign taxes	Schedule 3 (Form 1040), line 1; or Schedule A, line 6
12. Alternative minimum tax (AMT) items A Adjustment for minimum tax purposes B AMT adjustment attributable to qualified dividends 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 E Net investment income F Orm 4952, line 4a Schedule E, line 42 G Foreign trading gross receipts (Section 942(a)) G Foreign trading gross receipts (Section 942(a)) G Form 8873 H Adjustment for section 1411 net investment income or deductions F Orm 8960, line 7 (also see the beneficiary's instructions) I Section 199A information J Qualifying advanced coal project property and qualifying gasification project property K Qualifying advanced energy project Property See the beneficiary's instructions instructions instructions for Form 6251 K Qualifying advanced energy project P Advanced manufacturing investment property	F Net operating loss carryover —	Form 6251, line 2f	C Qualified rehabilitation expenditures	See the beneficiary's instructions
A Adjustment for minimum tax purposes A Adjustment for minimum tax purposes B AMT adjustment attributable to qualified dividends 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 F AMC adjustment attributable to 28% rate gain	minimum tax		D Basis of energy property	See the beneficiary's instructions
A Adjustment for minimum tax purposes Form 6251, line 2j F Gross farm and fishing income Schedule E, line 42 G Foreign trading gross receipts (Section 942(a)) C AMT adjustment attributable to net short-term capital gain D AMT adjustment attributable to net long-term capital gain F AMT adjustment attributable to unrecaptured section 1250 gain F AMT adjustment attributable to 28% rate gain See the beneficiary's instructions for Form 6251 F Gross farm and fishing income G Foreign trading gross receipts (Section 942(a)) Form 8960, line 7 (also see the beneficiary's instructions) I Section 199A information J Qualifying advanced coal project property and qualifying gasification project property K Qualifying advanced energy project property See the beneficiary's instructions instructions instructions instructions instructions in the property L Advanced manufacturing investment property	12. Alternative minimum tax (AMT) items		E Net investment income	Form 4952, line 4a
qualified dividends 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 See the beneficiary's instructions for Form 6251 F AMC adjustment attributable to 28% rate gain See the beneficiary's instructions and the Instructions for Form 6251 K Qualifying advanced coal project property K Qualifying advanced energy project property See the beneficiary's instructions and the Instructions for Form 6251 L Advanced manufacturing investment property		Form 6251, line 2j	F Gross farm and fishing income	Schedule E, line 42
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 See the beneficiary's instructions and the Instructions for Form 6251 K Qualifying advanced coal project property and qualifying gasification project property K Qualifying advanced energy project property See the beneficiary's instructions for Form 6251 L Advanced manufacturing investment property				
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 See the beneficiary's instructions and the Instructions for Form 6251 K Qualifying advanced coal project property and qualifying gasification project property K Qualifying advanced energy project property L Advanced manufacturing investment property				Form 8960, line 7 (also see the beneficiary's instructions)
E AMT adjustment attributable to unrecaptured section 1250 gain F AMT adjustment attributable to 28% rate gain See the beneficiary's instructions and the Instructions for Form 6251 K Qualifying advanced energy project property K Qualifying advanced energy project property L Advanced manufacturing investment property	D AMT adjustment attributable to		I Section 199A information	
See the beneficiary's instructions and the Instructions for Form 6251 F AMT adjustment attributable to 28% rate gain G Accelerated depreciation H Depletion See the beneficiary's instructions and the Instructions for Form 6251 K Qualifying advanced energy project property L Advanced manufacturing investment property	net long-term capital gain	instructions and the	J Qualifying advanced coal project	
F AMT adjustment attributable to 28% rate gain K Qualifying advanced energy project property See the beneficiary's instructions for Form 6251 K Qualifying advanced energy project property L Advanced manufacturing investment property			property and qualifying gasification	
H Depletion property				See the beneficiary's instructions
H Depletion property	G Accelerated depreciation		L Advanced manufacturing investment	
·	•		<u> </u>	
17 thorization	I Amortization		M Clean electricity investment credit	
J Exclusion items 2026 Form 8801 ZZ Other information	J Exclusion items	2026 Form 8801	•	

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.