

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

Department of the Treasury  
Internal Revenue Service

**Beneficiary's Share of Income, Deductions, Credits, etc.**

for the calendar year 2002, or fiscal year

beginning \_\_\_\_\_, 2002, ending \_\_\_\_\_, 20 \_\_\_\_\_

▶ **Complete a separate Schedule K-1 for each beneficiary.**

OMB No. 1545-0092

**2002**

Name of trust or decedent's estate

☐ Amended K-1  
☐ Final K-1

**Beneficiary's identifying number ▶**

Beneficiary's name, address, and ZIP code

**Estate's or trust's EIN ▶**

Fiduciary's name, address, and ZIP code

(a) Allocable share item		(b) Amount	(c) Calendar year 2002 Form 1040 filers enter the amounts in column (b) on:
<b>1</b> Interest . . . . .	<b>1</b>		Schedule B, Part I, line 1
<b>2</b> Ordinary dividends . . . . .	<b>2</b>		Schedule B, Part II, line 5
<b>3</b> Net short-term capital gain . . . . .	<b>3</b>		Schedule D, line 5
<b>4</b> Net long-term capital gain: <b>a</b> Total for year . . . . .	<b>4a</b>		Schedule D, line 12, column (f)
<b>b</b> 28% rate gain . . . . .	<b>4b</b>		Schedule D, line 12, column (g)
<b>c</b> Qualified 5-year gain . . . . .	<b>4c</b>		Line 5 of the worksheet for Schedule D, line 29
<b>d</b> Unrecaptured section 1250 gain . . . . .	<b>4d</b>		Line 11 of the worksheet for Schedule D, line 19
<b>5a</b> Annuities, royalties, and other nonpassive income before directly apportioned deductions . . . . .	<b>5a</b>		Schedule E, Part III, column (f)
<b>b</b> Depreciation . . . . .	<b>5b</b>		} Include on the applicable line of the appropriate tax form
<b>c</b> Depletion . . . . .	<b>5c</b>		
<b>d</b> Amortization . . . . .	<b>5d</b>		
<b>6a</b> Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions) . . . . .	<b>6a</b>		Schedule E, Part III
<b>b</b> Depreciation . . . . .	<b>6b</b>		} Include on the applicable line of the appropriate tax form
<b>c</b> Depletion . . . . .	<b>6c</b>		
<b>d</b> Amortization . . . . .	<b>6d</b>		
<b>7</b> Income for minimum tax purposes . . . . .	<b>7</b>		
<b>8</b> Income for regular tax purposes (add lines 1, 2, 3, 4a, 5a, and 6a) . . . . .	<b>8</b>		
<b>9</b> Adjustment for minimum tax purposes (subtract line 8 from line 7)	<b>9</b>		Form 6251, line 14
<b>10</b> Estate tax deduction (including certain generation-skipping transfer taxes) . . . . .	<b>10</b>		Schedule A, line 27
<b>11</b> Foreign taxes. . . . .	<b>11</b>		Form 1040, line 45 or Schedule A, line 8
<b>12</b> Adjustments and tax preference items (itemize):			
<b>a</b> Accelerated depreciation . . . . .	<b>12a</b>		} Include on the applicable line of Form 6251
<b>b</b> Depletion . . . . .	<b>12b</b>		
<b>c</b> Amortization . . . . .	<b>12c</b>		
<b>d</b> Exclusion items . . . . .	<b>12d</b>		2003 Form 8801
<b>13</b> Deductions in the final year of trust or decedent's estate:			
<b>a</b> Excess deductions on termination (see instructions)	<b>13a</b>		Schedule A, line 22
<b>b</b> Short-term capital loss carryover . . . . .	<b>13b</b> ( )		Schedule D, line 5
<b>c</b> Long-term capital loss carryover . . . . .	<b>13c</b> ( )		Schedule D, line 12, columns (f) and (g)
<b>d</b> Net operating loss (NOL) carryover for regular tax purposes	<b>13d</b> ( )		Form 1040, line 21
<b>e</b> NOL carryover for minimum tax purposes . . . . .	<b>13e</b>		See the instructions for Form 6251, line 27
<b>f</b> . . . . .	<b>13f</b>		} Include on the applicable line of the appropriate tax form
<b>g</b> . . . . .	<b>13g</b>		
<b>14</b> Other (itemize):			
<b>a</b> Payments of estimated taxes credited to you . . . . .	<b>14a</b>		Form 1040, line 63
<b>b</b> Tax-exempt interest . . . . .	<b>14b</b>		Form 1040, line 8b
<b>c</b> . . . . .	<b>14c</b>		} Include on the applicable line of the appropriate tax form
<b>d</b> . . . . .	<b>14d</b>		
<b>e</b> . . . . .	<b>14e</b>		
<b>f</b> . . . . .	<b>14f</b>		
<b>g</b> . . . . .	<b>14g</b>		
<b>h</b> . . . . .	<b>14h</b>		