

Items that will transfer to the Individual Module if applicable

- Interest income
- Ordinary Dividends
- Qualified Dividends
- Net short-term cap gains
- Net long-term capital gains
- 28% rate gains
- Unrecaptured Section 1250 gains
- Other portfolio and nonbusiness income
- Ordinary business income (loss)
- Rental real estate income (loss)
- Other rental income (loss)
- Depreciation - passive
- Amortization - passive
- Depreciation - nonpassive
- Amortization – nonpassive
- Estate tax deduction
- Final year – Excess deductions on termination
- Final year – short term capital loss carryover
- Final year – long term capital loss carryover
- Final year – net operating loss (carryover)
- Final year – minimum tax net operating loss (carryover)
- Depreciation on real property (pre-1987)
- Depreciation on leased personal prop (pre-1987)
- Adjustment for minimum tax purposes
- AMT adjustment attributable to qualified dividends
- AMT adjustment attributable to net short term capital gain
- AMT adjustment attributable to net long term capital gain
- AMT adjustment attributable to unrecaptured section 1250 gain
- AMT adjustment attributable to 28% rate gain
- Depreciation adjustment after 12/31/86
- Adjustment and tax preference items – depletion
- Exclusion items
- Estimated taxes credited from trust
- Withholding
- Work opportunity credit
- Biofuel Producer Credit
- Empowerment zone and renewal community employment credit
- Indian employment credit
- Orphan drug credit
- Employer-provided childcare credit
- Gross farming income
- Qualified production activities income
- Employer’s W-2 wages
- Employer Provided Differential Wage Payments Credit

List of items that will not transfer to the Individual Module if applicable:

- Depletion – passive
- Depletion – nonpassive
- Adjustments and tax preference items – amortization
- Low income housing credit
- Qualified rehabilitation expenditures
- Basis of other investment credit property
- Credit for Small Employer health insurance premiums
- Credit for increasing research activities
- Renewable electricity and refined coal production credit, section A
- Renewable electricity and refined coal production credit, section B
- Biodiesel and renewable diesel fuels credit
- Clean renewable energy bond and Gulf bond tax credit
- Recapture of credits
- Tax-exempt interest/dividends
- Foreign taxes
- Investment income from lines 1,2,5,6
- Foreign trading gross receipts
- Tax-exempt other income
- U.S. Government interest
- U.S. Government dividends
- Domestic production activities deduction from cooperatives
- Deductions in the final year of trust or decedents estate
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- Additional items included on Line 14H
- Supplemental information included with the K1