

Items that will transfer to the Individual Module if applicable

- Schedule K-1 Line Item
- S Corporation Name
- S Corporation EIN
- Tax Shelter Registration Number
- Ordinary Income
- Rental Real Estate Income (loss)
- Other Rental Income
- Interest Income
- US Bonds (Nontaxable to state)
- Ordinary Dividends
- Qualified Dividends
- Royalties
- Short-term Capital Gain (loss)
- Collectibles 28% Gain (loss)
- Long-term Capital Gain (loss)
- Net 1231 Gain (loss)
- Unrecaptured Section 1250 Gain
- Passive Short-term Capital Gain (loss)
- Passive Long-term Capital Gain (loss)- 28%
- Passive Long-term Capital Gain (loss)
- Section 1256 contracts and straddles
- Section 179 Expense Deduction
- Investment Interest Expense
- Cash Contributions- 50% Limitation
- Cash Contributions- 30% Limitation
- Non-cash Contributions- 50% Limitation
- Non-cash Contributions- 30% Limitation
- Non-cash Contributions- 30% Capital Gain Property
- Non-cash Contributions- 20% Capital Gain Property
- Deductions - Royalty Deductions
- Deductions - Portfolio Income (2% Floor)
- Deductions - Portfolio Income (other)
- Commercial Revitalization Deduction
- Amount of Section 59(e)(2) expenditures
- Self-Employed Health Insurance Premiums
- Other Net Investment Income
- Low-Income Housing Credit
- Undistributed Capital Gain Credit
- Credit for alcohol and cellulosic biofuel fuels
- Work Opportunity Credit
- Welfare-to-Work Credit
- Disabled Access Credit
- Empowerment Zone Employment Credit
- Employer Social Security Credit

- Orphan Drug Credit
- Qualified Electric Vehicle Credit
- Indian Employment Credit
- Small Employer Pension Plan Startup Costs Credit
- Employer-Provided Childcare Facilities Credit
- Qualified zone academy bond credit
- Hurricane Katrina Housing Credit
- Alternative Motor Vehicle Credit
- Contributions to Selected Community Development Corps credit
- Biodiesel and Renewable Diesel Fuels Credit
- Renewable Electricity Production Credit - Section A
- Renewable Electricity Production Credit - Section B
- Qualified Railroad Track Maintenance Credit
- Distilled Spirits Credit
- Energy Efficient Home Credit
- Alternative Fuel Vehicle Refueling Property Credit
- Low Sulfur Diesel Fuel Production Credit
- Gross Farming Income
- Post-1986 depreciation adjustment
- Adjusted Gain or Loss
- Depreciation on Real Property (pre-1987)
- Depreciation on Leased Personal Property (pre-1987)
- Depletion (Other than oil and gas)
- Preference Items - Gross Income Oil and Gas
- Preference Items - Gross Deductions Oil and Gas
- Nondeductible expenses
- Distributions
- Loan repayments
- Other current year increases to basis
- Other current year decreases to basis
- Loans made to the S Corp during the year
- Adjustments to debt basis
- Preference Items - Excess IDC

Note: There are certain conditions as to why some items did not transfer. The most common is when a K-1 override is entered on an item such as other income or other credits.

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

- Line 10 - Other income (loss)
- Box 12 - Other Section 59(e)(2) expenditures or Dry Hole costs
- Line 12 - Other deductions
- Line 13 - Qualified rental real estate rehabilitation expenditures
- Line 13 - Other credits related to rental real estate activities
- Line 13 - Credits related to other rental activities
- Line 13 - Other credits

- Line 14 - Gross income sourced at shareholder level
- Line 14 - Foreign gross income sourced at corporate level - passive
- Line 14 - Foreign gross income sourced at corporate level - listed categories
- Line 14 - Foreign gross income sourced at corporate level - general limitation
- Line 14 - Deductions allocated and apportioned at shareholder level - interest expense
- Line 14 - Deductions allocated and apportioned at shareholder level - other
- Line 14 - Deductions allocated and apportioned at corporate level - passive
- Line 14 - Deductions allocated and apportioned at corporate level - listed categories
- Line 14 - Deductions allocated and apportioned at corporate level - general limitation
- Line 14 - Foreign tax paid
- Box 14 - Foreign taxes accrued
- Line 14 - Reduction in taxes available for credit
- Box 14 - Foreign trading gross receipts
- Box 14 - Extraterritorial income exclusion
- Box 14 - Other foreign transactions
- Line 15 - Other AMT items
- Line 16 - Tax-exempt interest income
- Line 16 - Other tax-exempt income
- Line 17 - Other Information
- Line 17 - Other Information from passthrough entity
- Line 17 - Recapture of low-income housing credit - sec. 42(j)(5) partnerships
- Line 17 - Recapture of low-income housing credit - other
- Line 17 - Supplemental K-1 information for this shareholder
- Line 17 - Supplemental K-1 information for all shareholders
- Line 17 - Expenditures/basis qualifying for investment credit (Form 3468)