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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Final K-1

Amended K-1

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

Department of the Treasury
Internal Revenue Service

2009

For calendar year 2009,
or tax year beginning, _____, 2009,
and ending _____, 20 _____

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

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H Domestic beneficiary Foreign beneficiary

**Part III Beneficiary's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

*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.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Beneficiary Filing Form 1040 and the instructions for your income tax return.

	<i>Report on</i>		<i>Report on</i>	
1. Interest income	Form 1040, line 8a	12. Alternative minimum tax (AMT) items		
2a. Ordinary dividends	Form 1040, line 9a	<i>Code</i>		
2b. Qualified dividends	Form 1040, line 9b	A Adjustment for minimum tax purposes	Form 6251, line 16	
3. Net short-term capital gain	Schedule D, line 5	B AMT adjustment attributable to qualified dividends	See the beneficiary's instructions and the Instructions for Form 6251	
4a. Net long-term capital gain	Schedule D, line 12	C AMT adjustment attributable to net short-term capital gain		
4b. 28% rate gain	Line 4 of the worksheet for Schedule D, line 18	D AMT adjustment attributable to net long-term capital gain		
4c. Unrecaptured section 1250 gain	Line 11 of the worksheet for Schedule D, line 19	E AMT adjustment attributable to unrecaptured section 1250 gain		
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)	F AMT adjustment attributable to 28% rate gain		
6. Ordinary business income	Schedule E, line 33, column (d) or (f)	G Accelerated depreciation		
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)	H Depletion		
8. Other rental income	Schedule E, line 33, column (d) or (f)	I Amortization		
9. Directly apportioned deductions		J Exclusion items		2010 Form 8801
<i>Code</i>		13. Credits and credit recapture		
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)	A Credit for estimated taxes	Form 1040, line 62	
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)	B Credit for backup withholding	Form 1040, line 61	
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)	C Low-income housing credit	Form 8586 (also see the beneficiary's instructions)	
10. Estate tax deduction	Schedule A, line 28	D Qualified rehabilitation expenditures	See the beneficiary's instructions	
11. Final year deductions		E Basis of other investment credit property	See the beneficiary's instructions	
A Excess deductions	Schedule A, line 23	F Work opportunity credit	Form 5884, line 3	
B Short-term capital loss carryover	Schedule D, line 5	G Welfare-to-work credit	Form 3800, line 1b	
C 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 19	H Alcohol and cellulosic biofuels fuel credit	Form 6478, line 7 (also see the beneficiary's instructions)	
D Net operating loss carryover — regular tax	Form 1040, line 21	I Credit for increasing research activities	Form 3800, line 1c	
E Net operating loss carryover — minimum tax	Form 6251, line 12	J Renewable electricity, refined coal, and Indian coal production credit	See the beneficiary's instructions	
		K Empowerment zone and renewal community employment credit	Form 8844, line 3	
		L Indian employment credit	Form 3800, line 1g	
		M Orphan drug credit	Form 3800, line 1h	
		N Credit for employer-provided child care and facilities	Form 3800, line 1k	
		O Biodiesel and renewable diesel fuels credit	Form 8864, line 9 (also see the beneficiary's instructions)	
		P Nonconventional source fuel credit	Form 3800, line 1o	
		Q Credit to holders of tax credit bonds	Form 8912, line 8	
		R Agricultural chemicals security credit	Form 3800, line 1v	
		S Energy efficient appliance credit	Form 3800, line 1q	
		T Credit for employer differential wage payments	Form 3800, line 1w	
		U Recapture of credits	See the beneficiary's instructions	
		14. Other information		
		A Tax-exempt interest	Form 1040, line 8b	
		B Foreign taxes	Form 1040, line 47 or Sch. A, line 8	
		C Qualified production activities income	Form 8903, line 7	
		D Form W-2 wages	Form 8903, line 15	
		E Net investment income	Form 4952, line 4a	
		F Gross farm and fishing income	Schedule E, line 42	
		G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873	
		H Other information	See the beneficiary's instructions	

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.