

IRM PROCEDURAL UPDATE

DATE: 03/13/2026

NUMBER: ts-03-0326-0323

SUBJECT: Form 1040 Conversion Field Designator Correction

AFFECTED IRM(s)/SUBSECTION(s): 3.12.14

CHANGE(s):

IRM 3.12.14.31.4(3) 5 - Corrected Schedule D 1041 Field Designators for Line 18 (28% Rate Gain or Loss) and Line 19 (Unrecaptured Section 1250 Gain) for tax year 2025.

(3) If there is no reply to the correspondence, convert the return to Form 1041 using the following procedures.

1. Enter the Tax Period in Field 01TXP.
2. Enter the Received Date in Field 01RCD. All Form 1040 or Form 1040-SR, Form 1040-A and Form 1040-EZ must have a Received Date.

If	Then
There is no Received Date present	Enter 20230415 in Field 01RCD.
There is a single, timely Received Date present,	Enter the Received Date from the return into Field 01RCD.
There is a single, delinquent Received Date present on the return,	Enter 20230415 in Field 01RCD.
There is a single Received Date from a processing center other than OSPC or KCSPC present on the return,	Enter the Received Date from the return into Field 01RCD.
There are multiple Received Dates present on the return,	1. Enter the earliest IMF Received Date or the earliest, timely BMF Received Date from the return into Field 01RCD.

	2. If all the Received Dates are all delinquent, enter 20230415 in Field 01RCD.
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3. Enter "1" in Field 01FID.

4. Enter the tax data information from the return:

Note: For Tax Year 2019 and later, Form 1040 and Form 1040-SR are filed with Schedules 1 through 3. Tax Year 2018 was filed with Schedules 1 through 6. Those schedules are no longer available. In the tables below, a line reference without a schedule listed refers to Form 1040 or Form 1040-SR.

5. See BMF ERS Job Aid for conversion exhibits.

Tax Year 2025

Form 1040 Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7a (Capital Gain Sch D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1z (Total Wages and Income) ○ Line 4b (Taxable IRAs) ○ Line 5b (Taxable Pensions and Annuities) ○ Line 6b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) 	0408

<ul style="list-style-type: none"> ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 9(Other Income) 	
Schedule 1, Line 26 (Adjustments to Income)	0416
Schedule 2, Line 2 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
<p>Other Credits includes the combined amounts below:</p> <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5a (Residential Energy Credit) ○ Schedule 3, Line 5b (Energy Efficient Home Credit) ○ Schedule 3, Line 7 (Other Nonrefundable Credits) ○ Form 1040, Line 19 (Child Tax Credit) 	05G2N
Schedule 2, Line 12 (Net Investment Income Tax)	05G05
Schedule 2, Line 16 (Recapture of Low-Income Housing Credit)	05GLH
Schedule 2, Line 9 (Household Employment Taxes)	05G07
<p>Schedule G Other Taxes field includes the combined amounts below:</p> <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) ○ Schedule 2, Line 7 (Total additional SS and Med tax) ○ Schedule 2, Line 8 (Additional tax on IRAs) ○ Schedule 2, Line 11 (Additional Medicare Tax, Form 8959) ○ Schedule 2, Line 13 (Uncollected SS or Medicare or RRTA tax from W-2) ○ Schedule 2, Line 14 (Interest on tax due on installment income) 	05G08

<ul style="list-style-type: none"> ○ Schedule 2, Line 15 (Interest on the deferred tax on installment sales with a sales price over \$150,000) ○ Schedule 2, Lines 17b through 17z (Other taxes) 	
Line 15 (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 20 (Section 965 net tax liability Installment)	0525A
Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13
Schedule 3, Line 13a (Form 2439 Payments)	0516A
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B
Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A

Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2024

Form 1040 Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7 (Capital Gain Sch. D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1z (Total Wages and Income) ○ Line 4b (Taxable IRAs) ○ Line 5b (Taxable Pensions and Annuities) ○ Line 6b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 9(Other Income) 	0408
Schedule 1, Line 26 (Adjustments to Income)	0416
Schedule 2, Line 2 (Alternative Minimum Tax)	05G1C

Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5a (Residential Energy Credit) ○ Schedule 3, Line 5b (Energy Efficient Home Credit) ○ Schedule 3, Line 7 (Other Nonrefundable Credits) ○ Form 1040, Line 19 (Child Tax Credit) 	05G2N
Schedule 2, Line 12 (Net Investment Income Tax)	05G05
Schedule 2, Line 16 (Recapture of Low-Income Housing Credit)	05GLH
Schedule 2, Line 9 (Household Employment Taxes)	05G07
Schedule G Other Taxes field includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) ○ Schedule 2, Line 7 (Total additional SS and Med tax) ○ Schedule 2, Line 8 (Additional tax on IRAs) ○ Schedule 2, Line 10 (First Time Homebuyers repayment) ○ Schedule 2, Line 11 (Additional Medicare Tax, Form 8959) ○ Schedule 2, Line 13 (Uncollected SS or Medicare or RRTA tax from W-2) ○ Schedule 2, Line 14 (Interest on tax due on installment income) ○ Schedule 2, Line 15 (Interest on the deferred tax on installment sales with a sales price over \$150,000) ○ Schedule 2, Lines 17b through 17z (Other taxes) 	05G08
Line 15 (Taxable Income)	0423

Line 16 (Total Tax)	0524
Schedule 2, Line 20 (Section 965 net tax liability Installment)	0525A
Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13
Schedule 3, Line 13a (Form 2439 Payments)	0516A
Schedule 3, Line 13b (Qualified Sick & Family Leave Credit Sch. H)	05G17
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B
Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C

Line 19 (Unrecaptured Section 1250 Gain)	1018B
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Tax Year 2023

Form 1040 and Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7 (Capital Gain Sch. D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1z (Total Wages and Income) ○ Line 4b (Taxable IRAs) ○ Line 5b (Taxable Pensions and Annuities) ○ Line 6b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 9(Other Income) 	0408
Schedule 1, Line 26 (Adjustments to Income)	0416
Schedule 2, Line 1 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B

Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5a (Residential Energy Credit) ○ Schedule 3, Line 5b (Energy Efficient Home Credit) ○ Schedule 3, Line 7 (Other Nonrefundable Credits) ○ Form 1040, Line 19 (Child Tax Credit) 	05G2N
Schedule 2, Line 12 (Net Investment Income Tax)	05G05
Schedule 2, Line 16 (Recapture of Low-Income Housing Credit)	05GLH
Schedule 2, Line 9 (Household Employment Taxes)	05G07
Schedule G Other Taxes field includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) ○ Schedule 2, Line 7 (Total additional SS and Med tax) ○ Schedule 2, Line 8 (Additional tax on IRAs) ○ Schedule 2, Line 10 (First Time Homebuyers repayment) ○ Schedule 2, Line 11 (Additional Medicare Tax, Form 8959) ○ Schedule 2, Line 13 (Uncollected SS or Medicare or RRTA tax from W-2) ○ Schedule 2, Line 14 (Interest on tax due on installment income) ○ Schedule 2, Line 15 (Interest on the deferred tax on installment sales with a sales price over \$150,000) ○ Schedule 2, Lines 17b through 17z (Other taxes) 	05G08
Line 15 (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 20 (Section 965 net tax liability Installment)	0525A

Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13
Schedule 3, Line 13a (Form 2439 Payments)	0516A
Schedule 3, Line 13b (Qualified Sick & Family Leave Credit Sch. H)	05G17
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B
Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2022

Form 1040 and Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7 (Capital Gain Sch. D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1z (Total Wages and Income) ○ Line 4b (Taxable IRAs) ○ Line 5b (Taxable Pensions and Annuities) ○ Line 6b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 9(Other Income) 	0408
Schedule 1, Line 26 (Adjustments to Income)	0416
Schedule 2, Line 1 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) 	05G2N

<ul style="list-style-type: none"> ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5 (Residential Energy Credit) ○ Schedule 3, Line 7 Other Nonrefundable Credits) ○ Form 1040, Line 19 (Child Tax Credit) 	
Schedule 2, Line 12 (Net Investment Income Tax)	05G05
Schedule 2, Line 16 (Recapture of Low-Income Housing Credit)	05G06
Schedule 2, Line 9 (Household Employment Taxes)	05G07
<p>Schedule G Other Taxes field includes the combined amounts below:</p> <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) ○ Schedule 2, Line 7 (Total additional SS and Med tax) ○ Schedule 2, Line 8 (Additional tax on IRAs) ○ Schedule 2, Line 10 (First Time Homebuyers repayment) ○ Schedule 2, Line 11 (Additional Medicare Tax, Form 8959) ○ Schedule 2, Line 13 (Uncollected SS or Medicare or RRTA tax from W-2) ○ Schedule 2, Line 14 (Interest on tax due on installment income) ○ Schedule 2, Line 15 (Interest on the deferred tax on installment sales with a sales price over \$150,000) ○ Schedule 2, Lines 17b through 17z (Other taxes) 	05G08
Line 15 (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 20 (Section 965 net tax liability Installment)	0525A
Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13

Schedule 3, Line 13a (Form 2439 Payments)	0516A
Schedule 3, Line 13b (Qualified Sick & Family Leave Credit Sch. H)	05G17
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B
Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2021

Form 1040 and Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401

Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7 (Capital Gain Sch. D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1 (Wages) ○ Line 4b (Taxable IRAs) ○ Line 4d (Taxable Pensions and Annuities) ○ Line 5b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 8 (Other Income) 	0408
Schedule 1, Line 26 (Adjustments to Income)	0416
Schedule 2, Line 1 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5 (Residential Energy Credit) ○ Schedule 3, Line 7 Other Nonrefundable Credits) 	05G2N

○ Form 1040, Line 19 (Child Tax Credit)	
Schedule 2, Line 12 (Net Investment Income Tax)	05G05
Schedule 2, Line 16 (Recapture of Low-Income Housing Credit)	05G06
Schedule 2, Line 9 (Household Employment Taxes)	05G07
Schedule G Other Taxes field includes the combined amounts below:	05G08
○ Schedule 2, Line 4 (Self-employment Tax)	
○ Schedule 2, Line 7 (Total additional SS and Med tax)	
○ Schedule 2, Line 8 (Additional tax on IRAs)	
○ Schedule 2, Line 10 (First Time Homebuyers repayment)	
○ Schedule 2, Line 11 (Additional Medicare Tax, Form 8959)	
○ Schedule 2, Line 13 (Uncollected SS or Medicare or RRTA tax from W-2)	
○ Schedule 2, Line 14 (Interest on tax due on installment income)	
○ Schedule 2, Line 15 (Interest on the deferred tax on installment sales with a sales price over \$150,000)	
○ Schedule 2, Lines 17b through 17z (Other taxes)	
Line 15 (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 20 (Section 965 net tax liability Installment)	0525A
Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13
Schedule 3, Line 13a (Form 2439 Payments)	0516A
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B

Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2020

Form 1040 and Attachments	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 7 (Capital Gain Sch. D)	0404

Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407
Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1(Wages) ○ Line 4b (Taxable IRAs) ○ Line 4d (Taxable Pensions and Annuities) ○ Line 5b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 8 (Other Income) 	0408
Schedule 1, Line 22 (Adjustments to Income)	0416
Schedule 2, Line 1 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5 (Residential Energy Credit) ○ Schedule 3, Line 6c ○ Form 1040, Line 19 (Child Tax Credit) 	05G2N
Form 8960, Line 21 (Net Investment Income Tax)	05G04

Schedule 2, Line 5 (Unreported Social Security and Medicare Tax)	05G05
Schedule 2, Line 7a (Household Employment Taxes)	05G07
Schedule G Other Taxes field includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) ○ Schedule 2, Line 6 (Additional tax on IRAs) ○ Schedule 2, Line 7b (First Time Homebuyers repayment) ○ Schedule 2, Line 8c (Other write in taxes) 	05G08
Line 15 (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 9 (Section 965 net tax liability Installment)	0525A
Line 25d (Federal Income Tax Withheld)	05G14
Line 26 (Estimated Tax Payments)	05G10
Schedule 3, Line 9 (Amount Paid With Extension)	05G13
Schedule 3, Line 12a (Form 2439 Payments)	0516A
Schedule 3, Line 12b (Qualified Sick & Family Leave Credit Sch. H)	05G17
Schedule 3, Line 12e (Deferred Social Security Taxes Schedule H)	05G18
Line 33 (Total Payments)	0526
Line 34 (Overpayment)	05B/D
Line 35a (Refund)	0530B
Line 36 (Applied to Estimated Tax)	0530A
Line 37 (Tax Due)	05B/D
Line 38 (Estimated Tax Penalty)	0527

Schedule A	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gift to Charity)	0413
Line 15 (Casualty and Theft losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D	Form 1041 Fields
Line 7, Column (h) (Net Short Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2019

Form 1040 & Form 1040-S	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 3 (Business Income Sch. C)	0403
Line 6 (Capital Gain Sch. D)	0404
Schedule 1, Line 5 (Rental, Royalties, Partnerships, S Corporations, Trusts, etc. Sch. E)	0405
Schedule 1, Line 6 (Farm Income Sch. F)	0406
Schedule 1, Line 4 (Other Gains)	0407

Other Income field includes the combined amounts below: <ul style="list-style-type: none"> ○ Line 1(Wages) ○ Line 4b (Taxable IRAs) ○ Line 4d (Taxable Pensions and Annuities) ○ Line 5b (Taxable Social Security) ○ Schedule 1, Line 1, (Taxable Refunds) ○ Schedule 1, Line 2a (Alimony) ○ Schedule 1, Line 7 (Unemployment) ○ Schedule 1, Line 8 (Other Income) 	0408
Schedule 1, Line 22 (Adjustments to Income)	0416
Schedule 2, Line 1 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 1 (Foreign Tax Credit)	05G2A
Form 3800, Part II, Line 38 (General Business Credit)	05G2B
Other Credits includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 3, Line 2 (Child and Dependent Care Credit) ○ Schedule 3, Line 3 (Education Credit) ○ Schedule 3, Line 4 (Retirement Savings Contribution) ○ Schedule 3, Line 5 (Residential Energy Credit) ○ Schedule 3, Line 6c ○ Form 1040, Line 19 (Child Tax Credit) 	05G2N
Form 8960, Line 29 (Net Investment Income Tax)	05G04
Schedule 2, Line 5 (Unreported Social Security and Medicare Tax)	05G05
Schedule 2, Line 7a (Household Employment Taxes)	05G07
Schedule G Other Taxes field includes the combined amounts below: <ul style="list-style-type: none"> ○ Schedule 2, Line 4 (Self-employment Tax) 	05G08

<ul style="list-style-type: none"> ○ Schedule 2, Line 6 (Additional tax on IRAs) ○ Schedule 2, Line 7b (First Time Homebuyers repayment) ○ Schedule 2, Line 7c (Other write in taxes) 	
Line 11b (Taxable Income)	0423
Line 16 (Total Tax)	0524
Schedule 2, Line 9 (Section 965 net tax liability Installment)	0525A
Line 17 (Federal Income Tax Withheld)	05G14
Schedule 3, Line 8 (Estimated Tax Payments)	05G10
Schedule 3, Line 10 (Amount Paid With Extension)	05G13
Schedule 3, Line 13a (Form 2439 Payments)	0516A
Line 19 (Total Payments)	0526
Line 20 (Overpayment)	05B/D
Line 21a (Refund)	0530B
Line 22 (Applied to Estimated Tax)	0530A
Line 23 (Tax Due)	05B/D
Line 24 (Estimated Tax Penalty)	0527

Schedule A (Form 1040 or Form 1040-SR)	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D (Form 1040 or Form 1040SR)	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017

Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Tax Year 2018

Form 1040	Form 1041 Fields
Line 2b (Taxable Interest)	0401
Line 3b (Ordinary Dividends)	0402A
Line 3a (Qualified Dividends)	042B2
Schedule 1, Line 12 (Business Income)	0403
Schedule 1, Line 13 (Capital Gain)	0404
Schedule 1, Line 17 (Rental, Royalties, Partnerships, S Corporations Trusts etc. Schedule E Income)	0405
Schedule 1, Line 18 (Farm Income)	0406
Schedule 1, Line 14 (Other Gains)	0407
Line 1(Wages) + Line 5b (Taxable Social Security) + Line 4b (Taxable IRAs, Pensions and Annuities) + Schedule 1, Line 10, S(Taxable Refunds) + Schedule 1, Line 11 (Alimony) + Schedule 1, Line 19 (Unemployment) + Schedule 1, Line 21 (Other Income) (TY 2017)	0408
Schedule 2, Line 45 (Alternative Minimum Tax)	05G1C
Schedule 3, Line 48 (Foreign Tax Credit)	05G2A
Schedule 3, Line 54 (Other Credits)	05G2B
Schedule 4, Line 58 (Unreported Social Security and Medicare Tax)	05G08
Schedule 4, Line 60a (Household Employment Taxes)	05G07

Line 15 (Total Tax)	0423
Line 16 (Federal Income Tax Withheld)	05G14
Line 19 (Overpayment)	05B/D
Line 20a (Refund)	0530B
Line 21 (Applied to Estimated Tax)	0530A
Line 22 (Tax Due)	05B/D
Line 23 (Estimated Tax Penalty)	0527

Schedule A (Form 1040)	Form 1041 Fields
Line 7 (Total Taxes Paid)	0411
Line 10 (Total Interest Paid)	0410
Line 14 (Total Gifts to Charity)	0413
Line 15 (Casualty and Theft Losses) + Line 16 (Other Itemized Deductions)	0415A

Schedule D (Form 1040)	Form 1041 Fields
Line 7, Column (h) (Net Short-Term Capital Gain or Loss)	1017
Line 15, Column (h) (Net Long-Term Capital Gain or Loss)	1018A
Line 16 (total of Line 7 and Line 15)	1019
Line 18 (28% Rate Gain or Loss)	1018C
Line 19 (Unrecaptured Section 1250 Gain)	1018B

Note: See IRM 3.12.14.13, Section 07 - Schedule H (Form 1040) for Schedule H, Household Employment Taxes field designators.

Note: See IRM 3.12.14.13, Section 07 - Schedule H (Form 1040) for Schedule H, Household Employment Taxes field designators.

6. Enter the tax data information from Form 1040-A.

Form 1040-A	Form 1041 Fields
Line 8a (Taxable Interest)	0401
Line 9a (Ordinary Dividends)	0402A
Line 9b (Qualified Dividends)	042B2
Line 7 (Wages) + Line 10 (Capital Gain Distributions) + Line 11b (Taxable IRA Distributions) + Line 12b (Taxable Pensions and Annuities) + Line 13 (Unemployment) + Line 14b (Taxable Social Security Benefits)	0408
Line 39 (Total Tax)	0524
Line 40 (Federal Income Tax Withheld)	05G14
Line 41 (Estimated Tax Payments)	05G11
Line 47 (Overpayment)	05B/D
Line 48a (Refund)	0530B
Line 49 (Applied to Estimated Taxes)	0530A
Line 50 (Tax Due)	05B/D
Line 51 (Estimated Tax Penalty)	0527

7. Enter the tax data information from Form 1040-EZ.

Form 1040-EZ	Form 1041 Fields
Line 2 (Taxable Interest)	0401
Line 1 (Wages) + Line 3 (Unemployment)	0408
Line 7 (Federal Income Tax Withheld)	05G14
Line 12 (Total Tax)	0524
Line 13a (Refund)	0530B
Line 14 (Tax Due)	05B/D

Note: For prior year returns, match the 1040, 1040A, or 1040EZ line descriptions to the line descriptions on the Form 1041.