

**Informational Guidelines for Users of TurboTax Software
Regarding HGR Liquidating Trust Grantor Letters**

We have received many questions from unitholders of HGR Liquidating Trust (the “Trust”) who are using TurboTax software to complete their taxes with respect to how they should answer the questions posed by TurboTax with respect to the grantor letters they received from the Trust. As a courtesy, we have prepared these guidelines to answering those questions, but unitholders are reminded that these guidelines are being provided solely for informational purposes and all unitholders are urged to consult with their own tax advisors. Please note that the Trust and its affiliates cannot and do not provide income tax advice or guidance. The Trust and its affiliates provide no assurances as to the accuracy or completeness of your tax return if you follow these guidelines and make no undertaking to update these guidelines. The guidelines provide numbered instructions for the relevant TurboTax questions. TurboTax was not involved in the preparation of these guidelines, does not endorse them, and has no affiliation with the Trust.

Although the unitholders received a grantor letter, there are several versions of TurboTax that do not have a specific area to enter the amounts on grantor letters. The amounts can be entered as a Trust Schedule K-1 and the business gain / Form 4797 section can be used for the Business Property Gain. In addition, there several versions of TurboTax and these steps try to accommodate different versions of TurboTax. The Grantor Letters indicate where the numbers should be entered. If your version of TurboTax differs from these steps, you can use the search bar to search for specific Forms in order to find the location to enter the amounts.

Here is an example grantor letter used in these steps.

HGR Liquidating Trust

PO Box 219010
Kansas City, MO 64121-9010

Grantor Trust Tax Information Letter

Account ID: XXXXXXXXXX
Trust EIN: 85-8328984
HGR Liquidating Trust
SSN/EIN: XXXXX-XXXX
Year End: 01/01/2021 - 12/31/2021

This is important tax information. Enter the amounts listed below on your U.S. Income Tax Return

Interest Income Information:	If Individual Taxpayer, Enter On	
Interest income on other than U.S. Obligations	\$ 3	Form 1040, Line 2B and Sch B, if required
Capital Gains Information:	If Individual Taxpayer, Enter On	
Long-Term Gain or Loss:		
Partnership Gain or Loss	\$ 0	Sch D, Form 1040, Part II, Line 12, Column H
Business Property Gain or Loss:	\$ 1,846	Form 4797, Part I, Column G, Line 2
Unrecaptured Section 1250 Gain:	\$ 0	Line 11 of Worksheet for Sch D, Form 1040, Line 19
Miscellaneous Income Information:	If Individual Taxpayer, Enter On	
Partnership Income from Passive Activities Hines Global REIT Properties, LP	\$ -1,540	Sch E, Form 1040, Part II, Line 28 EIN: 28-4000369
Qualified Business Income Information:	If Individual Taxpayer, Enter On	
Section 199A Qualified Business Income:	\$ -1,087	Form 9905-A (see cover letter)
Section 199A UBI Hines Global REIT Properties LP	\$ 11,350	Form 9905-A (see cover letter) EIN: 28-4000369
Effectively Connected Income (ECI) (for use by Non-U.S. Taxpayers only):	If Non-U.S. Taxpayer, consult your tax advisor	
Your share of ECI from underlying assets:	\$309	This amount equals the sum of interest, gain, and partnership income amounts above.

Section 1061 Disclosure: Your allocable share of non-Section 1231 net long-term capital gains (losses) that the trust received indirectly from Hines Global REIT Properties LP is zero.

Unrelated Business Taxable Income (UBTI): for use by tax-exempt entities reporting on Form 990-T. Please review the cover letter and consult your tax advisor. Your share of Unrelated Business Taxable Income ("UBTI") from:

Your share of Partnership, Trust/ Estate, and S Corp gain or loss is:	\$0
Your share of business property gain or loss is:	\$59
Your share of Partnership income from passive activities is:	\$-71

If you are a qualified organization under Internal Revenue Code Section 514(c)(9), your percentage of unrelated debt-financed income described above from Partnership, Trust/Estate, and S Corp Gain or loss; Business Property gain or loss; and Partnership income from passive activities is 0%.

Other Information:

Trust holds interest and received a K-1 from Partnership - HINES GLOBAL REIT PROPERTIES LP - which operates a real estate and rental/leasing business. Trust has reported this activity as passive, however individual tax situations can vary. Please consult your tax advisor.

IRC Section 987 gains and losses included in Partnership income from passive activities are calculated by reference to the US Dollar. If your functional currency is not US Dollar, please consult your tax advisor.

Grantor Trust Tax Information Letter

Account ID: XXXXXXXXXX

Trust EIN: 85-6328984

HGR Liquidating Trust

SSN/EIN: XXXXX-XXXX

Year End: 01/01/2021 - 12/31/2021

HGR Liquidating Trust

PO Box 219010

Kansas City, MO 64121-9010

This is important tax information. Enter the amounts listed below on your U.S. Income Tax Return**State Apportionment Factors:** Used to determine the portion of federal income/loss attributable to the respective states listed below.

STATE	INTEREST	CAP GAINS	K-1 INC	TOTAL INC
MN	\$ 0	\$ 721	\$ -602	\$ 119
**	\$ 3	\$ 1,124	\$ -938	\$ 189
TOTAL	\$ 3	\$ 1,845	\$ -1,540	\$ 308

** Unsources Income

Accrued Foreign Tax Credit Information (Table 1): Enter the following on Form 1118 (if corporation), or Form 1118 or Sch A, line 8 (if individual, estate, or trust) as applicable.

Country	Basket***	Gross Income	Expenses	Accrued Taxes related to rents (foreign currency)	Accrued Taxes related to rents (US Dollar)	Date Accrued
US	See below	\$ 4,649	\$ 0	\$ 0	\$ 0	N/A
Foreign	See below	\$ 624	\$ 1,055	\$ 4,141	\$ 86	See below
Total		\$ 5,273	\$ 1,055	\$ 4,141	\$ 86	

Foreign Country and Basket Breakout (Table 2): Represents the allocation of Table 1 items by Country and Basket.

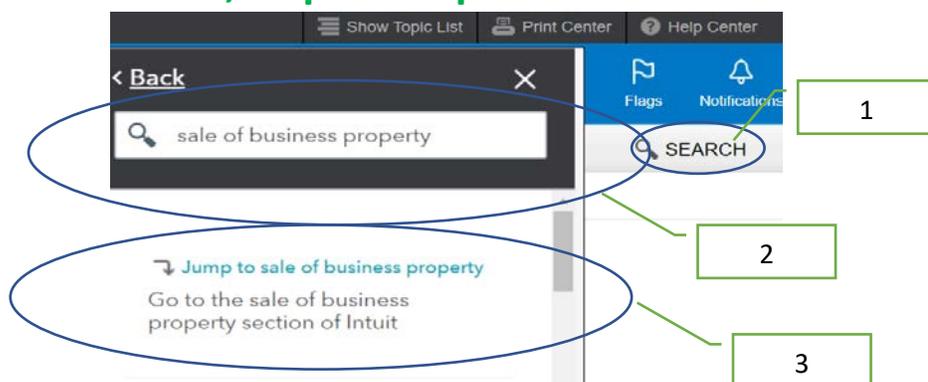
Country	Basket***	Gross Income	Expenses	Accrued Taxes related to rents (foreign currency)	Accrued Taxes related to rents (US Dollar)	Date Accrued
US	Passive	0.036%	0.000%	0.000%	0.000%	N/A
US	General	99.964%	0.000%	0.000%	0.000%	N/A
UK	General	30.216%	5.356%	0.121%	8.049%	12/31/2021
UK	Branch	-15.951%	18.644%	0.438%	29.099%	12/31/2021
GM	General	0.025%	0.441%	-0.054%	-3.102%	12/31/2021
RS	Passive	0.183%	-0.136%	0.000%	0.000%	N/A
RS	General	-28.482%	0.298%	14.793%	9.707%	12/31/2021
RS	Branch	-395.770%	20.427%	84.684%	55.568%	12/31/2021
CY	General	405.743%	0.152%	0.000%	0.000%	N/A
LU	General	0.000%	0.595%	0.000%	0.000%	N/A
PL	General	2.671%	2.388%	0.000%	0.000%	N/A
PL	Branch	101.520%	50.689%	0.000%	0.000%	N/A
AS	Passive	0.000%	0.017%	0.000%	0.000%	N/A
AS	General	-0.155%	0.822%	0.019%	0.679%	12/31/2021
AS	Branch	0.000%	0.305%	0.000%	0.000%	N/A

*** Contact your tax advisor to determine whether the high tax kick out would apply to any of the items described as passive under Section 904(d)(2)(F)

*** To determine foreign tax credit items by foreign country and basket, multiply your share of total Foreign items in Table 1 by the applicable country and basket percentages in Table 2. To determine US foreign tax credit items by basket, multiply your share of total US items in Table 1 by the applicable US basket percentage in Table 2. See website noted on page 1 for further details and calculation assistance.

1. As there are several versions of TurboTax, using the search feature, search for “sale of business property” and then select the “Jump to sale of business property” link at the top of your search results.

If your version does not have this feature, search “4797” to see if you are able to enter the gain on Form 4797. If you are not able to access sale of business property or Form 4797, skip to Step 10.



2. On the “Any Other Property Sales?” screen, make sure the first checkbox is checked and select “Continue”

Any Other Property Sales?

Select **any** of the following that apply. (These are not common).

- Sales** of business or rental **property** that you haven't already reported.
(This includes certain **farmland**, **mineral**, or **conservation** property.)
- A **recapture** of a previously taken **section 179** or **listed property** deduction [Learn More](#)
- Nonrecaptured **section 1231 losses** [Learn More](#)
- Profits from **theft** or **disaster** affecting your business
- Sales** of real estate, cars, or anything else for which you receive payments over **two or more tax years** (installment sales)
- Any additional **like-kind exchanges** (section 1031) [Learn More](#)
- None of the above

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Continue

3. Select “Yes”

Sales of Business or Rental Property

Do **all** of the following apply to the property you sold?

- You owned the property more than one year
- You sold it for a **profit**
- It is one of these property types:
 - property you took a depreciation deduction for
 - certain [farmland](#)
 - oil, gas, geothermal, or [other mineral](#) property
 - conservation or [reclamation](#) property

Note: If you're unsure whether or not you sold for a profit, answer "Yes." Enter the information, and we'll let you know.

Back Yes No

4. Select “Edit” or “Add”, then enter “Hines Global REIT Properties LP”, the “Business Property Gain or Loss” in the “Total Sales Price” box, and “03/28/2013” as the Date Acquired and “12/09/2021” as the Date Sold. Put zeroes in “Cost of Property” and “Depreciation Taken” and select “Continue”.

Sales of Business or Rental Property

Here's what we have so far. Each form copy lists up to four sales. You can **add**, **edit** (change) or **delete** forms.

Note: **Deleting a copy** removes all four sales reported on that form.

Copy Name
Copy 1 Edit Delete

Add

If you have **no other sales**, select **Done**.

Sales of Business or Rental Property

Enter the following information for this property sale. If you used the property partly for personal purposes, be sure to compute the amounts of your sales price and the property's cost that relate to the [business portion](#) only.

Description	Global REIT Properties LP
Date Acquired	03/28/2013
Date Sold	12/09/2021
Total Sales Price	1,846.
Cost of Property (or Tax Basis) Plus Expenses of Sale	0.
Depreciation Taken on This Property	0

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Continue

5. Select “Real estate that I took depreciation on” and select “Continue”

Sales of Business or Rental Property

What type of property is this?

- Property other than real estate that I took depreciation on
- Real estate that I took depreciation on
- Farmland for which I had conservation or land clearing costs
- Oil, gas, or geothermal property
- Property for which I shared the conservation costs with a government agency

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Continue

6. Select “No” for Installment Sales

Installment Sales

If you will receive payments on this sale in 2021 or later, you can use the [installment method](#) to report the profit on your tax return as you receive the payments instead of all at once.

Do you want to report this sale on the installment method?

Back Yes No

7. Select “Done”

Property Sale Summary

Here's what we have reported so far on this copy of Form 4797, page 2. You can **add**, **edit** (change) or **delete** sales.

Description
Hines Global REIT Properties LP Edit Delete
Add

If you have **no other sales**, select **Done**.

Back Done

8. You may receive this screen. If so, select “Done”

Sales of Business or Rental Property

Here's what we have so far. Each form copy lists up to four sales. You can **add**, **edit** (change) or **delete** forms.

Note: **Deleting a copy** removes all four sales reported on that form.

Copy Name	
Copy 1	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
<input type="button" value="Add"/>	
If you have no other sales , select Done .	

9. You may receive this screen. If so, select “No”.

Sales of Other Business Property

Now we'll ask about other types of property sales that haven't already been reported elsewhere on your return.

Do any of the following descriptions apply to other items you sold?

- You sold property that cannot be depreciated, such as vacant land, mineral property, or inventory. [Learn More](#)
- You sold business or rental property that you owned for one year or less.
- You sold business or rental property at a **loss**

10. Go to the Personal tab and Select “Continue”

PERSONAL INFO	BUSINESS	PERSONAL	STATE TAXES	REVIEW	FILE	
Personal Income	Deductions & Credits	Other Tax Situations	Federal Review	Smart Check		



Let's get your biggest possible refund

First, we'll ask you about the income you earned last year. Then we'll search for money-saving deductions and credits to help you get back every dollar you deserve.

[What's new about the income tax rates this year](#)

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Continue

11. Select “I’ll choose what I work on”

How do you want to enter your personal income?

Guide me

- Walks you through all income sections, one at a time
- Best if you want us to take you through all situations

Walk me through everything

I'll explore on my own

- Choose specific types of income you want to work on
- Best if you know which situations apply to you

I'll choose what I work on

12. Many versions of TurboTax do not have an option for grantor letters. Instead, you can enter the numbers using a Trust Schedule K-1. Select “Start Schedule K-1”



Business Investment and Estate/Trust Income
Schedule K-1, Schedule Q

Schedule K-1 [Learn More](#)

Schedule Q [Learn More](#)

Visit All

Start

Start

13. Select “Yes”

Did you receive any Schedules K-1?

A Schedule K-1 can come from:

- Partnership or LLC (**Form 1065**)
- S Corporation (**Form 1120S**)
- Estate or Trust (**Form 1041**)

14. Select “Estates or trusts (Form 1041)”

Tell Us About Your Schedules K-1

Select the type of Schedule K-1 that you received:

Partnerships/ LLCs (**Form 1065**)

S corporations (**Form 1120S**)

Estates or trusts (**Form 1041**)

If you have no K-1's select **Continue**.

Start

Start

Start

15. Enter the name and address of the Trust and select “Continue”

Enter Estate or Trust Name and Address

Your **Estate or Trust** name and address is usually found in **Part 1** of your **Schedule K-1**.

Estate or Trust name	<input type="text" value="HGR Liquidating Trust"/>
Address	<input type="text" value="PO Box 219010"/>
City	<input type="text" value="Kansas City"/>
State	<input type="text" value="Missouri"/>
ZIP Code	<input type="text" value="64121"/>

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16. Enter the Trust’s tax ID number and select “Continue”

Enter identification information

Enter the following information as shown on the Schedule K-1 received from HGR Liquidating Trust.

Estate or Trust ID Number

Form 1041-T was filed. [Learn More](#) (This is not common.)

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Continue

17. Select domestic or foreign. Please note that there is no Box H on the grantor letter. Check the “Foreign Beneficiary” box if the beneficiary is a nonresident alien individual, a foreign corporation, or a foreign estate or trust. Otherwise, check the “Domestic Beneficiary” box.

Type of beneficiary - Box H

Which box is checked on **box H** of your K-1 from HGR Liquidating Trust?

- Domestic Beneficiary
- Foreign Beneficiary

18. Select “My K-1 Used a Calendar Year” and select “Continue”

What time period was used?

Did your K-1 from HGR Liquidating Trust use a **calendar year** ending on December 31, 2020 or a **fiscal year**, a year ending on other than December 31, 2020?

- My K-1 Used a Calendar Year
- My K-1 Used a Fiscal Year

19. Select “No”

HGR Liquidating Trust - Final K-1

Is this the **final Schedule K-1** you expect to receive from this estate or trust?

Note: Answer "Yes" if you have an amount in box 11.

20. Check boxes that have an amount and select “Continue”

a. **Box 1 – Interest income**

b. **Box 7 – Rental Real Estate Income**

c. **Box 14 – Other Information**

Check boxes that have an amount

Look over the **Schedule K-1** you received for HGR Liquidating Trust and check the boxes that have an amount in them.

Boxes 1 Through 5

Boxes 6 Through 9

Box 10

Box 11

Box 12

Box 13

Box 14

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Continue

21. Enter “Interest” amount and select “Continue”

Enter amounts from boxes 1 and 2

Enter the following information as shown on [boxes 1 and 2](#) of the Schedule K-1 received from HGR Liquidating Trust .

Box 1 - Interest	<input type="text" value="3"/>
U.S. Bonds (Nontaxable to states) Included in Box 1	<input type="text"/>
Box 2a - Total Ordinary Dividends	<input type="text"/>
U.S. Bond Interest Included in Box 2a	<input type="text"/>
Box 2b - Qualified Dividends	<input type="text"/>

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22. If you have a “Business” tab in your version of TurboTax, skip this step. We entered the “Business Property Gain or Loss” in Steps 1 - 9.

PERSONAL INFO **BUSINESS** PERSONAL STATE TAXES REVIEW FILE

Business Income and Expenses

Let's gather your business info

You can visit a specific topic in a section, or select **Visit All** to walk through an entire section.

2021

 **Business Income and Expenses**
Schedule C, Form 1099-MISC
[Get Extra Help](#)
Profit or Loss from Business [Learn More](#) [Start](#)

 **Rental Properties and Royalties**
Income and expenses from rentals, patents, oil/mineral rights
[Get Extra Help](#)
Rental Properties and Royalties (Sch E) [Learn More](#) [Start](#)

If you do NOT have a Business tab in your version of TurboTax and were not able to complete Steps 1-9, then enter “Net Long-Term Capital” Gain on this screen.

Enter amounts from boxes 3 - 5

Enter the following information as shown on [boxes 3 through 5](#) of the Schedule K-1 received from HGR Liquidating Trust .

Box 3 - Net Short-Term Capital Gain

Box 4a - Net Long-Term Capital Gain

Box 4b - 28% Rate Gain Included in Box 4a

Box 4c - Unrecaptured Section 1250 Gain

Box 5 - Other Portfolio and Nonbusiness Income

Enter if you were not able to enter in Steps 1-9

[Back](#) [Continue](#)

23. Select “Rental real estate”, Select Continue

Choose type of activity

What type of activity is HGR Liquidating Trust involved in? [Learn More](#)

- Business
- Rental real estate
- Other rental activity
- Other

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Continue

24. Are you a real estate professional? Select “Yes” or “No” depending on your profession

Real Estate Professional

Are you a "[real estate professional](#)?"

25. Did you actively participate in HGR Liquidating Trust activity? Select “Yes” or “No”

Participate in this activity?

Did you **actively participate** in this rental real estate activity? [Learn More](#)

Select **Yes** if you were involved in making **management decisions** on this rental activity.

EasyGuide 

Help me figure out if I actively participated.

26. Enter the “Partnership Income from Passive Activities” in “Box 7 – Net Rental Real Estate Income”, Select Continue

Enter amounts from boxes 6 - 8

Enter the following information as shown on boxes 6 through 8 of the Schedule K-1 received from HGR Liquidating Trust .

Box 6 - Ordinary Business Income

Box 7 - Net Rental Real Estate Income

Box 8 - Other Rental Income

Note: Enter only ONE type of income here. If your Schedule K-1 shows income in two or three of the above boxes, create a separate K-1 with TurboTax for each income type. (This allows TurboTax to calculate your passive gains and losses accurately.)

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27. Related to the prompt to Enter box 9 info, select “Continue” and do not enter any numbers

Enter box 9 info

Enter the following information as shown on boxes 9a through 9c of the Schedule K-1 received from HGR Liquidating Trust .

Box 9a - Depreciation

Box 9b - Depletion

Box 9c - Amortization

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- 28. Enter the amounts from the “Qualified Business Income Information” section of grantor letter by choosing the “I- Section 199A information” drop down and entering the grantor letter values. For “B - Foreign taxes”, either:**
- If this Grantor Letter has your only foreign activity and you know you want to take the foreign tax deduction (instead of the foreign tax credit), enter the “Total Accrued Taxes related to rents (US Dollar)” from the “Accrued Foreign Tax Credit Information (Table 1)”, select “Continue”, and skip to Step 33. (Step 29 and 48 at the end has more information about the decision to take the foreign tax deduction or foreign tax credit).

Enter Box 14 info

Fill in the **code** and the **dollar amount** reported on **box 14** of your Schedule K-1.

Enter Other Codes	Enter Amount
I - Section 199A information	-1,087.
I - Section 199A information	11,350.
B - Foreign taxes	86

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- If you have other foreign activity, do not enter Foreign taxes and use steps 29 – 32 and 40 - 44 to input numbers by country.

Enter Box 14 info

Fill in the **code** and the **dollar amount** reported on **box 14** of your Schedule K-1.

Enter Other Codes	Enter Amount
I - Section 199A information	-1,087.
I - Section 199A information	11,350.
B - Foreign taxes	

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29. Go to the website mentioned on page 1 of the Grantor

Letter: <https://www.hinessecurities.com/hgrliquidatingtrust/hgrtaxinformation>

- a. Download the “Accrued Foreign Tax Reporting Calculator” which will calculate the numbers in excel that you will need to enter in TurboTax based on your letter. See excel rows 32-47 in the screenshot on the next page.
- b. TurboTax is designed to use a new K-1 worksheet for each category of income for each country. The steps related to foreign tax reporting will take some time to enter each K-1. The end result is to determine if you can take a foreign tax credit or foreign tax deduction of the Accrued Taxes related to rents. In the example grantor letter used for this guide, the amount of foreign taxes accrued is \$86 USD (as noted on the following page) for an approximate \$120,000 investment. As an illustration, if you are in the 32% tax bracket, the benefit is \$27.50 as a deduction or \$86 as a credit.

Accrued Foreign Tax Reporting

This statement includes information referencing Accrued Foreign Tax Credit Information and relates to the Accrued Foreign Tax Credit Information (Table 1) and Foreign Country and Basket Breakout (Table 2) on the last page of your grantor letter. This information is intended to provide taxpayers with the information necessary to compute their foreign tax credit or foreign tax deduction. Treatment of foreign tax items vary by taxpayer type and individual tax situation.

To determine foreign tax credit items by foreign country and basket, multiply your share of total Foreign items in Table 1 by the applicable country and basket percentages in Table 2. To determine US foreign tax credit items by basket, multiply your share of total US items in Table 1 by the applicable US basket percentage in Table 2. Taxpayers may also download the [Accrued Foreign Tax Reporting Calculator](#) to better assist with the calculations.

For more information concerning foreign tax deductions and foreign tax credits, taxpayers should consult with their tax advisor or visit [this page](#) on the IRS website.

	A	B	C	D	E	F	G	H
7								
8		Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US Dollar)	Date Accrued
9		US	See Table 2	\$ 4,649	\$ -	\$ -	\$ -	N/A
10		Foreign	See Table 2	\$ 624	\$ 1,055	\$ 4,141	\$ 86	See Below
11		Total		\$ 5,273	\$ 1,055	\$ 4,141	\$ 86	
12								
13		Foreign Country and Basket Breakout (Table 2)						
14		<i>Your calculated share of Table 1 items by Country and Basket</i>						
15		Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US Dollar)	Date Accrued
16		US	Passive	0.036%	0.000%	0.000%	0.000%	N/A
17		US	General	99.964%	0.000%	0.000%	0.000%	N/A
18		UK	General	30.216%	5.356%	0.121%	8.049%	12/31/2021
19		UK	Branch	-15.951%	18.644%	0.438%	29.099%	12/31/2021
20		GM	General	0.025%	0.441%	-0.055%	-3.102%	12/31/2021
21		RS	Passive	0.183%	-0.135%	0.000%	0.000%	N/A
22		RS	General	-28.482%	0.298%	14.793%	9.707%	12/31/2021
23		RS	Branch	-395.770%	20.427%	84.684%	55.568%	12/31/2021
24		CY	General	405.743%	0.153%	0.000%	0.000%	N/A
25		LU	General	0.000%	0.595%	0.000%	0.000%	N/A
26		PL	General	2.671%	2.388%	0.000%	0.000%	N/A
27		PL	Branch	101.520%	50.689%	0.000%	0.000%	N/A
28		AS	Passive	0.000%	0.017%	0.000%	0.000%	N/A
29		AS	General	-0.155%	0.822%	0.019%	0.679%	12/31/2021
30		AS	Branch	0.000%	0.305%	0.000%	0.000%	N/A
31								
32		Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US Dollar)	Date Accrued
33		US	Passive	\$ 2	\$ -	\$ -	\$ -	N/A
34		US	General	\$ 4,647	\$ -	\$ -	\$ -	N/A
35		UK	General	\$ 189	\$ 57	\$ 5	\$ 7	12/31/2021
36		UK	Branch	\$ (100)	\$ 197	\$ 18	\$ 25	12/31/2021
37		GM	General	\$ 0	\$ 5	\$ (2)	\$ (3)	12/31/2021
38		RS	Passive	\$ 1	\$ (1)	\$ -	\$ -	N/A
39		RS	General	\$ (178)	\$ 3	\$ 613	\$ 8	12/31/2021
40		RS	Branch	\$ (2,470)	\$ 216	\$ 3,507	\$ 48	12/31/2021
41		CY	General	\$ 2,532	\$ 2	\$ -	\$ -	N/A
42		LU	General	\$ -	\$ 6	\$ -	\$ -	N/A
43		PL	General	\$ 17	\$ 25	\$ -	\$ -	N/A
44		PL	Branch	\$ 633	\$ 535	\$ -	\$ -	N/A
45		AS	Passive	\$ -	\$ 0	\$ -	\$ -	N/A
46		AS	General	\$ (1)	\$ 9	\$ 1	\$ 1	12/31/2021
47		AS	Branch	\$ -	\$ 3	\$ -	\$ -	N/A

30. For the US passive basket, enter US “Gross Income” and select “Continue”.

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
33	US	Passive	\$ 2	\$ -	-	\$ -	N/A

HGR Liquidating Trust - Box 14

Enter the following detail about the foreign income reported on your K-1 for HGR Liquidating Trust .

Foreign Country or U.S. Possession

Gross Income Sourced at Beneficiary Level

Gross Income Sourced at Beneficiary Level: U.S. Source Income

Gross Income Sourced at Beneficiary Level: Foreign Source Income

31. For the US passive basket, select “Passive” and select “Continue”.

- a. As the note indicates, you need to enter separate K-1 worksheets for each type of foreign income. You can continue with the process and then step 40 continues to walk through how to enter the remaining items on the table.

HGR Liquidating Trust - Box 14

Enter the category of income shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust .

Income Category:

Note You must enter separate K-1 worksheets if you have more than one type of foreign income.

32. For the US passive basket, do not enter numbers and select “Continue” for the next two screens.

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust .
Deductions Allocated and Apportioned at Beneficiary Level:

Interest Expense: Total	<input type="text"/>
Interest Expense: U.S. Source	<input type="text"/>
Interest Expense: Foreign Source	<input type="text"/>
Other Deductions: Total	<input type="text"/>
Other Deductions: U.S. Source	<input type="text"/>
Other Deductions: Foreign Source	<input type="text"/>

[Back](#) [Continue](#)

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust .

Total Applicable Losses	<input type="text"/>
Foreign Taxes Accrued	<input type="text"/>
Reduction in Taxes Available for Credit	<input type="text"/>

33. Related to the prompt to enter Passive Loss Carryovers from prior year, select “Continue” and do not enter any numbers

Passive Loss Carryovers

Enter your [passive loss carryovers](#) as negative numbers.

Passive Loss Carryovers From 2020:

Regular Tax

Alternative Minimum Tax

34. Related to the prompt to enter “Qualified Business Income Carryovers”, enter if you have any carryovers and select “Continue”.

Qualified Business Income Carryovers

Enter your [Qualified Business Income carryovers](#) as negative numbers.

Qualified Business Income Carryovers From 2020:

Qualified Business Income suspended passive loss

35. Select “Yes” and select “Continue”

We see you have Section 199A income

Does the Section 199A income (from Box 14) include business income from a business held by the trust or estate?

- Yes**, some or all of this income is from a business.
 - The business is a publicly traded partnership (PTP).
- The **only** source of Section 199A income is Section 199A dividends (also called "REIT dividends"), not business income.

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36. Enter the “Business name” and “EIN of business” and select “Continue”

Name and employer ID number for the business

You reported Section 199A income in box 14 of this K-1. Section 199A income reported on a Form 1041 Schedule K-1 generally comes from a business within the trust or estate that has its own name and EIN separate from the name and EIN of the trust or estate. Enter the name and employer ID number (also known as "EIN" or "tax ID number") for the business that generated this income. [Where do I find this?](#)

Business name

EIN of business

If the EIN of the business is not available, choose a reason below.

37. Enter the “199A Qualified Business Income” under the “Rental income /(loss) and “Section 199A UBI” under the “UBIA of qualified property for this business” and select “Continue”

We need some information about your 199A income

You told us you have 199A income or loss. You should have received a Statement A with your Schedule K-1 to help you fill in the info below:

- Hines Global REIT Properties LP has business income (loss).
- | | |
|---------------------------------|--------------------------------------|
| Ordinary business income (loss) | <input type="text"/> |
| Rental income (loss) | <input type="text" value="-1,087."/> |
| Royalty income (loss) | <input type="text"/> |
| Other income (loss) | <input type="text"/> |
- Hines Global REIT Properties LP has other deductions
- Hines Global REIT Properties LP has W-2 wages
- Hines Global REIT Properties LP has UBIA of qualified property
- | | |
|---|------------------------------------|
| UBIA of qualified property for this business. | <input type="text" value="11350"/> |
|---|------------------------------------|
- Hines Global REIT Properties LP has REIT Dividends

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Continue

38. Select “None of these apply” and select “Continue”

Let's check for some uncommon adjustments

Global REIT Properties LP

- Value(s) on Statement A need to be changed [Learn more](#)
- This business received income from a [specified agricultural or horticultural cooperative](#) (Statement C)
- None of these apply

39. Determine if your income exceeds the amount presented which is based on your filing status (\$329,00 for married filing jointly, \$164,295 for married filing separately, and \$164,900 for all others).

a. If “No”, Select “No” and “Continue”

b. If “Yes”, Select “Yes” and “Continue”

We're almost done

Hines Global REIT Properties LP

Based on the information you've entered so far, you do not need to provide any more info about your qualified business. However, if you think info you haven't added yet might increase your taxable income to more than \$329,800, we recommend you add this info now.

Do you want to provide more info about Hines Global REIT Properties LP in case it's needed later?

- Yes.** My taxable income might exceed \$329,800, so let's take care of this now.
- No.** I don't think I'll have that much income, so let's skip this.

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We're almost done

Hines Global REIT Properties LP

Based on the information you've entered so far, you do not need to provide any more info about your qualified business. However, if you think info you haven't added yet might increase your taxable income to more than \$164,900, we recommend you add this info now.

Do you want to provide more info about Hines Global REIT Properties LP in case it's needed later?

- Yes.** My taxable income might exceed \$164,900, so let's take care of this now.
- No.** I don't think I'll have that much income, so let's skip this.

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c. If selected “Yes” above, then you will see this screen Select “No” and “Continue”

Does Global REIT Properties LP receive income from specified services?

[Specified services](#) include professional services performed in any of the following fields:

- Health
- Law
- Accounting
- Actuarial sciences
- Performing arts
- Consulting
- Athletics
- Financial services
- Brokerage services
- Investing and investment management
- Dealing or trading in securities, partnership interests, or commodities
- Endorsements, brand licensing, or media appearances

- Yes**, Global REIT Properties LP receives significant income for services requiring skills unique to one of the above fields.
- No**, Global REIT Properties LP receives no more than a de minimis amount of income from these specified services.

d. Select “No” and “Continue”

Does Global REIT Properties LP receive income from a specified services business with common ownership?

If you own a [specified service trade or business \(SSTB\)](#) that shares at least 50% [common ownership](#) with Global REIT Properties LP, and Global REIT Properties LP receives income from the SSTB, that may affect how much deduction you receive.

- Yes**, Global REIT Properties LP receives income from a co-owned SSTB.
- No**, Global REIT Properties LP doesn't receive income from a co-owned SSTB.

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Continue

e. If you have multiple investments, you may receive this last question. Select “This business is independent of any other activities” and “Continue”

Should Global REIT Properties LP be treated as part of a combined business?

If Global REIT Properties LP [shares common ownership and operates co-operatively with another business](#), you may want to report them as a combined (or "aggregated") business to allow the combined wages paid and assets held by both business to give you a higher overall deduction. If the other business(es) haven't been entered yet, report this as its own business and then select this business later when you enter the related business(es).

This business is part of the following activity:

- Hines Global REIT Properties LP
- This business is independent of any other activities

Note: Don't worry, we'll handle the details of treating separate activities as an aggregated business. You just have to tell us which activities belong together.

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Continue

40. If you have foreign investments other than this Grantor letter, continue with these steps. If you determined you want to take the foreign tax deduction instead of the foreign tax credit, do not continue.

a. To enter the remaining items on the “Accrued Foreign Tax Credit Information” table, complete steps 12-19 above by “Adding Another K-1” each time.

Estates and Trusts K-1 Summary

Here's what you've entered so far. You can **add**, **edit** or **delete** a Schedule K-1.

Estate or Trust Name	Tax ID	
HGR Liquidating Trust	85-6328984	Edit Delete

[Add Another K-1](#)

b. Enter the following:

HGR Liquidating Trust
PO Box 219010
Kansas City, Missouri 64121
85-6328984

Enter Estate or Trust Name and Address

Your **Estate or Trust** name and address is usually found in **Part 1** of your **Schedule K-1**.

Estate or Trust name	<input type="text" value="HGR Liquidating Trust"/>
Address	<input type="text" value="PO Box 219010"/>
City	<input type="text" value="Kansas City"/>
State	<input type="text" value="Missouri"/>
ZIP Code	<input type="text" value="64121"/>

Enter identification information

Enter the following information as shown on the Schedule K-1 received from HGR Liquidating Trust.

This K-1 is for: . .. Both of Us

Estate or Trust ID Number

Form **1041-T** was filed. [Learn More](#) (This is not common.)

c. Select Box 14, Select “Continue”

Check boxes that have an amount

Look over the **Schedule K-1** you received for HGR Liquidating Trust and check the boxes that have an amount in them.

- Boxes 1 Through 5
- Boxes 6 Through 9
- Box 10
- Box 11
- Box 12
- Box 13
- Box 14

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Continue

d. Select “B-Foreign Taxes” and select “Continue”.

Enter Box 14 info

Fill in the **code** and the **dollar amount** reported on **box 14** of your Schedule K-1.

Enter Other Codes	Enter Amount
B - Foreign taxes	

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
34	US	General	\$ 4,647	\$ -	-	-	N/A

41. For the US general basket, enter “Gross income” number and select “Continue.”

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
34	US	General	\$ 4,647	\$ -	-	\$ -	N/A

HGR Liquidating Trust - Box 14

Enter the following detail about the foreign income reported on your K-1 for HGR Liquidating Trust.

Foreign Country or U.S. Possession

Gross Income Sourced at Beneficiary Level

Gross Income Sourced at Beneficiary Level: U.S. Source Income

Gross Income Sourced at Beneficiary Level: Foreign Source Income

a. For the US general basket, select “General” and select “Continue.”

HGR Liquidating Trust - Box 14

Enter the category of income shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Income Category:

Note You must enter separate K-1 worksheets if you have more than one type of foreign income.

b. For the US general basket, do not enter any numbers and select “Continue.”

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.
Deductions Allocated and Apportioned at Beneficiary Level:

Interest Expense: Total

Interest Expense: U.S. Source

Interest Expense: Foreign Source

Other Deductions: Total

Other Deductions: U.S. Source

Other Deductions: Foreign Source

c. For the US general basket, do not enter any numbers.

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Total Applicable Losses

Foreign Taxes Accrued

Reduction in Taxes Available for Credit

42. For each category of foreign basket activity, complete Step 40.

- a. For the UK general basket, enter “Gross Income” as “Gross Income Sourced at Beneficiary Level: Source Income” and select “Continue.”**

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
35	UK	General	\$ 189	\$ 57	5	\$ 7	12/31/2021

HGR Liquidating Trust - Box 14

Enter the following detail about the foreign income reported on your K-1 for HGR Liquidating Trust.

Foreign Country or U.S. Possession:

Gross Income Sourced at Beneficiary Level:

Gross Income Sourced at Beneficiary Level: U.S. Source Income:

Gross Income Sourced at Beneficiary Level: Foreign Source Income:

- b. For the UK general basket, select “General” and select “Continue.”**

HGR Liquidating Trust - Box 14

Enter the category of income shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Income Category:

Note You must enter separate K-1 worksheets if you have more than one type of foreign income.

- c. For the UK general basket, enter “Expenses” as “Other Deductions: Foreign Source” and select “Continue.”**

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Deductions Allocated and Apportioned at Beneficiary Level:

Interest Expense: Total:

Interest Expense: U.S. Source:

Interest Expense: Foreign Source:

Other Deductions: Total:

Other Deductions: U.S. Source:

Other Deductions: Foreign Source:

d. For the UK general basket, enter Accrued Taxes and select “Continue.”

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
35	UK	General	\$ 189	\$ 57	5	\$ 7	12/31/2021

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Total Applicable Losses

Foreign Taxes Accrued

Reduction in Taxes Available for Credit

43. For each category of foreign basket activity, complete Step 40.

a. For the UK Branch basket, enter “Gross Income” as “Gross Income Sourced at Beneficiary Level: Source Income” and select “Continue.”

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
36	UK	Branch	\$ (100)	\$ 197	18	\$ 25	12/31/2021

HGR Liquidating Trust - Box 14

Enter the following detail about the foreign income reported on your K-1 for HGR Liquidating Trust.

Foreign Country or U.S. Possession

Gross Income Sourced at Beneficiary Level

Gross Income Sourced at Beneficiary Level: U.S. Source Income

Gross Income Sourced at Beneficiary Level: Foreign Source Income

a. For the UK Branch basket, select “Foreign Branch Category” and select “Continue.”

HGR Liquidating Trust - Box 14

Enter the category of income shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Income Category:

Foreign Branch Category

Note You must enter separate K-1 worksheets if you have more than one type of foreign income.

a. For the UK branch basket, enter “Expenses” as “Other Deductions: Foreign Source” and select “Continue.”

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
36	UK	Branch	\$ (100)	\$ 197	18	\$ 25	12/31/2021

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Deductions Allocated and Apportioned at Beneficiary Level:

Interest Expense: Total

Interest Expense: U.S. Source

Interest Expense: Foreign Source

Other Deductions: Total

Other Deductions: U.S. Source

Other Deductions: Foreign Source

b. For the UK branch basket, enter Accrued Taxes and select “Continue.”

HGR Liquidating Trust - Box 14

Enter the foreign tax information as shown on box 14 of the Schedule K-1 received from HGR Liquidating Trust.

Total Applicable Losses

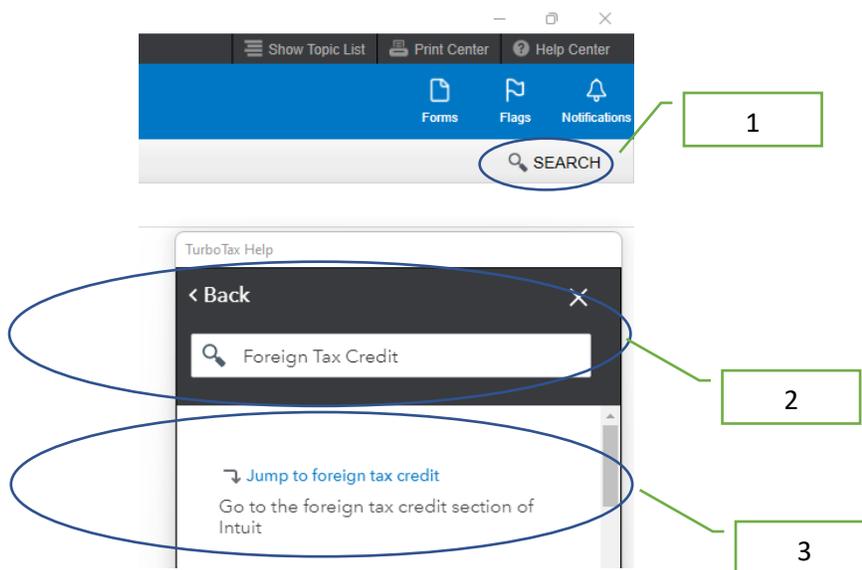
Foreign Taxes Accrued

Reduction in Taxes Available for Credit

44. For each category of foreign general, passive and branch basket activity, complete Step 40, 42, 43 etc. for the remaining items.

	Country	Basket	Gross Income	Expenses	Accrued Taxes related to rents (foreign)	Accrued Taxes related to rents (US)	Date Accrued
32							
37	GM	General	\$ 0	\$ 5	(2)	(3)	12/31/2021
38	RS	Passive	\$ 1	\$ (1)	-	-	N/A
39	RS	General	\$ (178)	\$ 3	613	8	12/31/2021
40	RS	Branch	\$ (2,470)	\$ 216	3,507	48	12/31/2021
41	CY	General	\$ 2,532	\$ 2	-	-	N/A
42	LU	General	\$ -	\$ 6	-	-	N/A
43	PL	General	\$ 17	\$ 25	-	-	N/A
44	PL	Branch	\$ 633	\$ 535	-	-	N/A
45	AS	Passive	\$ -	\$ 0	-	-	N/A
46	AS	General	\$ (1)	\$ 9	1	1	12/31/2021
47	AS	Branch	\$ -	\$ 3	-	-	N/A

45. Search “Foreign Tax Credit”, and then select “Jump to foreign tax credit” link.



46. Select “Continue”

Foreign Tax Credit

 Since you earned money in another country, this credit could reduce your taxes here in the states.

You told us you paid foreign taxes on a 1099-DIV, 1099-INT, 1099-OID, or K-1. Now we'll see if you qualify for the foreign tax credit.

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Continue

47. Select “Continue”

Foreign Taxes

You need to complete Form 1116 if you want to claim the foreign tax credit.

A separate Form 1116 must be used for each [category of foreign income](#) for which you paid taxes.

Must you take the foreign tax credit? Not necessarily. We'll give you [another option](#) next.

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Continue

48. Select if you would like to take the deduction or credit for the foreign taxes paid, and select “Continue”.

a. For more information concerning foreign tax deductions and foreign tax credits, taxpayers should consult with their tax advisor or visit this page on the IRS website.

<https://www.irs.gov/individuals/international-taxpayers/foreign-tax-credit-choosing-to-take-credit-or-deduction>

Do You Want the Deduction or the Credit?

You can claim your foreign taxes as an itemized deduction, or you can take a credit for foreign taxes paid. We can [help you decide](#) which option is better for your situation.

Back Itemized Deduction Take a Credit

b. Here are the instructions from TurboTax about the decision to take a deduction or credit for foreign taxes paid.

To see when Form 1116 will become available in TurboTax, check [form availability on this page](#).

Both the credit and the deduction are entered in the same place. Here's what you do:

1. Open (continue) your return in TurboTax
2. Make sure you've already entered all your foreign income. If you still need to enter it, do that now.
3. Select **Search** and search for *foreign tax credit*. Select the **Jump to** link in the search results
4. When you reach the screen *Do you want the deduction or the credit?* Select the option you prefer for your situation
5. If you select **Take a credit**:
 - Select **Continue** on the next screen, then select **No** to fill out Form 1116
 - When you reach the screen *Country Summary*, select **Add a Country**
 - Answer the questions about your foreign income, taxes, and expenses on the following screens
 - When finished, you'll be taken back to the *Country Summary* screen. If you have income from other countries to enter, select **Add a Country**. Otherwise, select **Done**
 - Answer the questions on the following screens until you reach your *Foreign Tax Credit Summary*. If you're finished with this section, select **Done**
6. If you select **Itemized Deduction**:
 - a. Enter your foreign taxes paid on the next screen. These should show up in the *Deductions & Credits* section of your tax return, under *Other Deductible Expenses*

In most cases, taking the credit works out better than the deduction. We'll help you decide which one's best for you when you go through this section.

If you choose to take the credit (most people do), we'll attach Form 1116, Foreign Tax Credit if your situation requires it.

c. Also, here are additional TurboTax instructions on how TurboTax handles foreign income.

Special instructions when multiple categories of foreign income are present

Foreign tax credits are governed by some of the most complex sections of the tax code. There are some less common situations involving multiple foreign income sources that might require special handling. These less common situations may require special procedures to generate a return that can be e-filed. This guidance is intended to help explain what those special procedures are and when you need to use them.

How TurboTax Works Currently

First, a little background on how TurboTax handles foreign income. We try to make it as easy as possible by identifying foreign income that is reported on Forms 1099-INT, 1099-DIV, and K-1. Whenever we identify foreign income, we offer to link this income to a Form 1116 when you start the Foreign Tax Credit interview. (Form 1116 is what is used to calculate the amount of your foreign tax credit). When different categories of income are present, or there are more than 3 different sources in the same category, multiple Forms 1116 must be generated. We generate those forms in a specific order.

If there is any "General category" income reported on a K-1, we'll offer to generate a Form 1116 by linking that income first. Next you can generate copies of Form 1116 by linking to "Passive category" income that is reported on Form(s) K-1, Form(s) 1099-INT, Form(s) 1099-DIV, in that order. Finally you can generate additional copies of Form 1116 for other income by editing/creating more copies and entering income and taxes paid by category and country.

When multiple copies of Form 1116 are required, this method will generate multiple copies of Form 1116 in the correct order required by the IRS for the vast majority of taxpayers. You simply report income from forms in the order they're presented in the interview. However, in a small number of cases, this will result in forms that are not in the order required by the IRS, and special instructions must be followed instead of the standard procedure.

When Special Procedures Must Be Followed

The IRS requires the copy of Form 1116 reporting the largest Foreign Tax Credit to be listed first in the return, and on this copy is a summary of the foreign tax credits claimed on additional copies. Since TurboTax generates the forms in the order in which they're linked, this sometimes results in the first copy NOT being the copy with the largest foreign tax credit. This can result in a return that can't be e-filed. This will usually happen if the foreign income on which you paid the most foreign tax is not the first copy of Form 1116 that you create in TurboTax.

How To Create Copies Of Form 1116 In The Right Order

In order to make sure TurboTax generates multiple copies of Form 1116 in the correct order, you should first identify which source of foreign income incurred the most taxes. This item will generally result in the largest credit and should be listed first. Once you know which income item to list first, make sure the first copy of Form 1116 includes this item. In the interview, you do this by NOT "reporting" income from any K-1's or 1099's the first time you visit the Foreign Tax Credit interview, except for the income item that generates the largest credit. ("Reporting" income in the Foreign Tax Credit interview creates a copy of a Form 1116 and links the income to the Form 1116). The first time through the interview, only report income from the item with the largest tax paid. After completing the interview the first time for the largest item, then you can revisit the interview and report any other items you have. (Note: "completing the interview" involves answering Yes to question about being done with "all Foreign Tax Credit Computation Worksheets.") This will generate the additional copies of Form 1116 that you need, and they should be in the correct order.

Here are two sample situations to illustrate the process:

Situation one-Taxpayer has a 1099-DIV with \$1,000 in foreign-source dividends and \$200 in foreign tax paid. In addition the W-2 reports \$50,000 of wages, and \$20,000 of this amount was earned in a foreign country with \$4,000 of foreign tax paid on the \$20,000. TurboTax will first offer to report the income from the 1099-DIV. But in this case, the largest foreign tax credit will be on the wages (which are general category income), so if the 1099-DIV is reported first then the copies will be out of order and the return can't be e-filed. The taxpayer should NOT report the income from the 1099-DIV the first time through the interview. Instead, the taxpayer will report General category income from the foreign wages and the tax paid on that income. After completing the interview with only General category income reported, the interview should be revisited. The second time through the interview the 1099-DIV income can be reported. This will create a return that can be e-filed.

Situation two-Taxpayer is a partner in a partnership reporting general category foreign income on a K-1 of \$10,000 and foreign taxes on that income of \$2,000. The taxpayer also received \$50,000 of foreign source dividend income on a 1099-DIV with \$5,000 of taxes paid. When the Foreign Tax Credit interview is first visited, the taxpayer will first be asked to report the income from the K-1. Since the K-1 income is not the largest foreign tax item, the income should NOT be reported (at first). Next TurboTax will prompt you to report the dividend income, which is the largest foreign tax item, so it should be reported. After answering all the questions and completing the interview, the taxpayer can revisit the interview and report the K-1 income. This will create a return that can be e-filed.

Due to complexities in how the foreign tax credit is computed it is possible in some situations that the income with the most taxes may not be the income that generates the largest foreign tax credit. If following these instructions still results in an error during Smart Check related to Form 1116, Line 22, then that is what occurred. You'll need to revisit the Foreign Tax Credit interview and delete the first copy of the form. Complete the interview, and then start again and re-add the information from the copy you deleted. This will re-order the forms. Visit Smart Check again to see if the correct copy is now first (i.e. the error has gone away). Repeat this process until the form with the largest credit has moved to the beginning.

d. If you select “Itemized Deductions” above, the Accrued Taxes show here, and select “Continue”

Foreign Taxes

The amount of foreign taxes you're deducting on Schedule A amounts to \$86.

If you paid any other foreign taxes that you didn't enter in the Interest Income, Dividend Income, or Schedule K-1 topics, you may enter those taxes here.

Other Foreign Taxes Not Entered Elsewhere:

Description	Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

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e. If you select “Take A Credit” above, you will need to “Report Income” for each country (3 countries are shown below, but there are 8 countries on the letter with multiple baskets of income).

Income From Foreign Countries

You reported estate and trust income for related [income category types](#) for the following countries.

Select a country from the list below on which to report each Schedule K-1.

Untitled
United Kingdom
United Kingdom

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Report Income

Done