Advanced Tax Planning: Other Schedule 1 Income a K1 Hypothetical Example

06/30/2025 3:59 pm EDT

Under the Advanced Tax Planning feature there is a way you can model additional tax liabilities and credits that are not captured in other places in the structured income plan so that you can calculate future tax estimates as accurately as possible. This guide will walk you through using the Advanced Tax Planning features. This tool allows you to model additional tax liabilities and credits. By including these details, you can calculate future tax estimates as accurately as possible.

Below is a hypothetical example of a client that is invested in an LLC that creates income reported through a K1. In this instance the client investment is realizing profit, but no cashflow is being distributed to the client. Even though there is no cash flow directly to the client, the client is still accountable for the tax liability from the profit. We will assume that this business is creating ordinary income each year;

- Year 4: $50,000
- Year 5: $55,000
- Year 6: $60,000
- Year 7: $65,000

If you haven't followed the steps to ensure your accounts, incomes, and expenses are setup correctly for Advanced Tax Calculations, see articles:

- Tax Calculation Options: Adding Assets into a Structured Income Plan
- Tax Calculation Options: Adding Incomes and Expenses into a Structured Income Plan

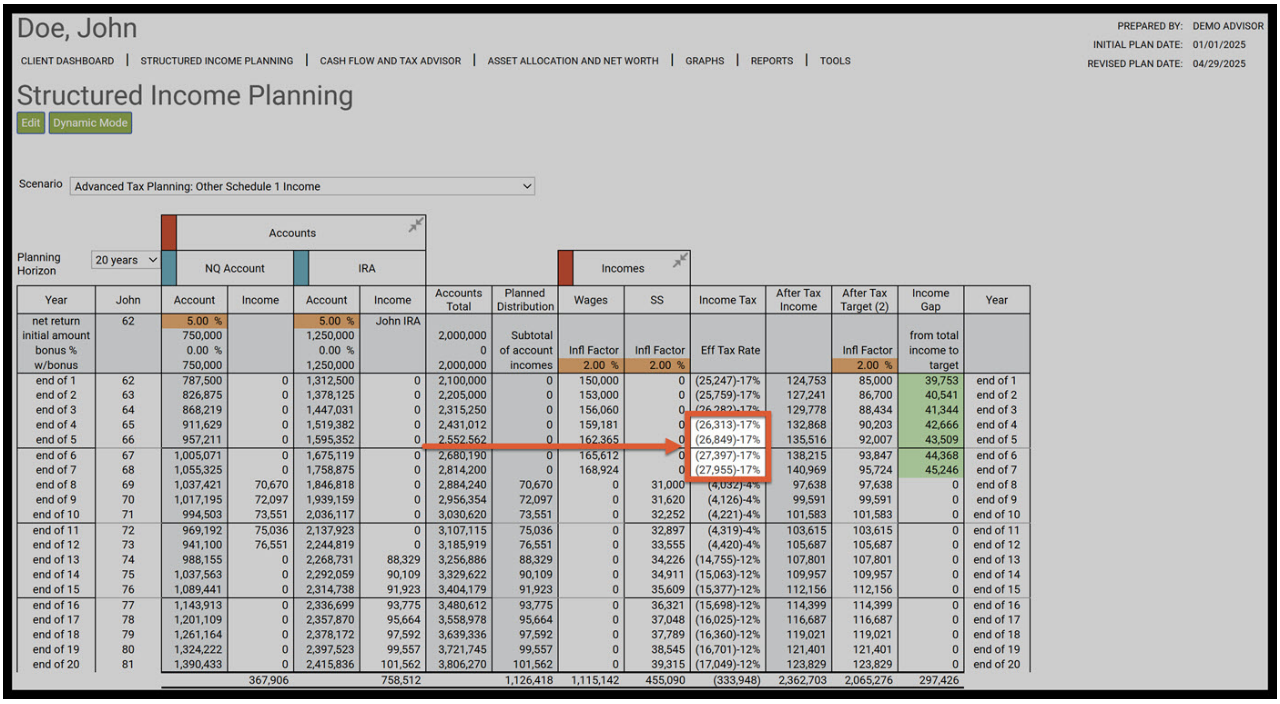
To learn more about Advanced Tax Planning functions see articles:

- Understanding the Advance Tax Planning Page
- Capital Gains Not in Accounts
- Other Schedule 1 Income: a K1 Hypothetical Example
- Other Schedule 1 Income: An Employer Match 401(k) Hypothetical Example
- Income Adjustments
- Schedule A Override
- QBI Override
- Tax Credits
- Approx. State Tax

To learn more about forecasting effective tax rates see articles:

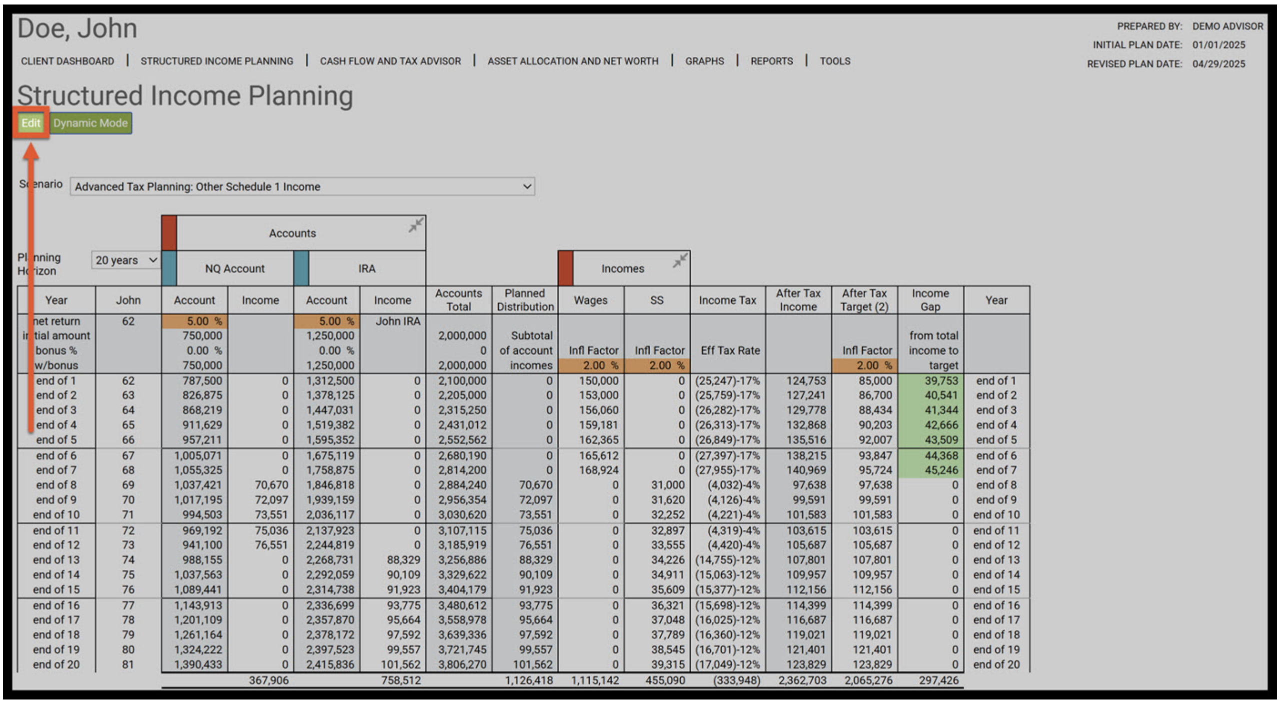
- Part One: Forecasting Effective Tax Rates While the Client is working

Step 1: Income Tax Column Year 4 to 7: Note the amounts and percentage that are in the income tax column from year 4 to 7.



Year	John	NQ Account: Account	NQ Account: Income	IRA: Account	IRA: Income	Accounts Total	Planned Distribution	Wages	SS	Income Tax	After Tax Income	After Tax Target (2)	Income Gap	Year
net return	62	5.00 %		5.00 %	John IRA									
initial amount		750,000		1,250,000		2,000,000	Subtotal						from total	
bonus %		0.00 %		0.00 %		0	of account	Infl Factor	Infl Factor	Eff Tax Rate		Infl Factor	income to	
w/bonus		750,000		1,250,000		2,000,000	incomes	2.00 %	2.00 %			2.00 %	target	
end of 1	62	787,500	0	1,312,500	0	2,100,000	0	150,000	0	(25,247)-17%	124,753	85,000	39,753	end of 1
end of 2	63	826,875	0	1,378,125	0	2,205,000	0	153,000	0	(25,759)-17%	127,241	86,700	40,541	end of 2
end of 3	64	868,219	0	1,447,031	0	2,315,250	0	156,060	0	(26,282)-17%	129,778	88,434	41,344	end of 3
end of 4	65	911,629	0	1,519,382	0	2,431,012	0	159,181	0	(26,313)-17%	132,868	90,203	42,666	end of 4
end of 5	66	957,211	0	1,595,352	0	2,552,562	0	162,365	0	(26,849)-17%	135,516	92,007	43,509	end of 5
end of 6	67	1,005,071	0	1,675,119	0	2,680,190	0	165,612	0	(27,397)-17%	138,215	93,847	44,368	end of 6
end of 7	68	1,055,325	0	1,758,875	0	2,814,200	0	168,924	0	(27,955)-17%	140,969	95,724	45,246	end of 7
end of 8	69	1,037,421	70,670	1,846,818	0	2,884,240	70,670	0	31,000	(4,032)-4%	97,638	97,638	0	end of 8
end of 9	70	1,017,195	72,097	1,939,159	0	2,956,354	72,097	0	31,620	(4,126)-4%	99,591	99,591	0	end of 9
end of 10	71	994,503	73,551	2,036,117	0	3,030,620	73,551	0	32,252	(4,221)-4%	101,583	101,583	0	end of 10
end of 11	72	969,192	75,036	2,137,923	0	3,107,115	75,036	0	32,897	(4,319)-4%	103,615	103,615	0	end of 11
end of 12	73	941,100	76,551	2,244,819	0	3,185,919	76,551	0	33,555	(4,420)-4%	105,687	105,687	0	end of 12
end of 13	74	988,155	0	2,268,731	88,329	3,256,886	88,329	0	34,226	(14,755)-12%	107,801	107,801	0	end of 13
end of 14	75	1,037,563	0	2,292,059	90,109	3,329,622	90,109	0	34,911	(15,063)-12%	109,957	109,957	0	end of 14
end of 15	76	1,089,441	0	2,314,738	91,923	3,404,179	91,923	0	35,609	(15,377)-12%	112,156	112,156	0	end of 15
end of 16	77	1,143,913	0	2,336,699	93,775	3,480,612	93,775	0	36,321	(15,698)-12%	114,399	114,399	0	end of 16
end of 17	78	1,201,109	0	2,357,870	95,664	3,558,978	95,664	0	37,048	(16,025)-12%	116,687	116,687	0	end of 17
end of 18	79	1,261,164	0	2,378,172	97,592	3,639,336	97,592	0	37,789	(16,360)-12%	119,021	119,021	0	end of 18
end of 19	80	1,324,222	0	2,397,523	99,557	3,721,745	99,557	0	38,545	(16,701)-12%	121,401	121,401	0	end of 19
end of 20	81	1,390,433	0	2,415,836	101,562	3,806,270	101,562	0	39,315	(17,049)-12%	123,829	123,829	0	end of 20
			367,906		758,512		1,126,418	1,115,142	455,090	(333,948)	2,362,703	2,065,276	297,426	

Step 2: Edit: Click on the green Edit button underneath the Structured Income Planning Heading.



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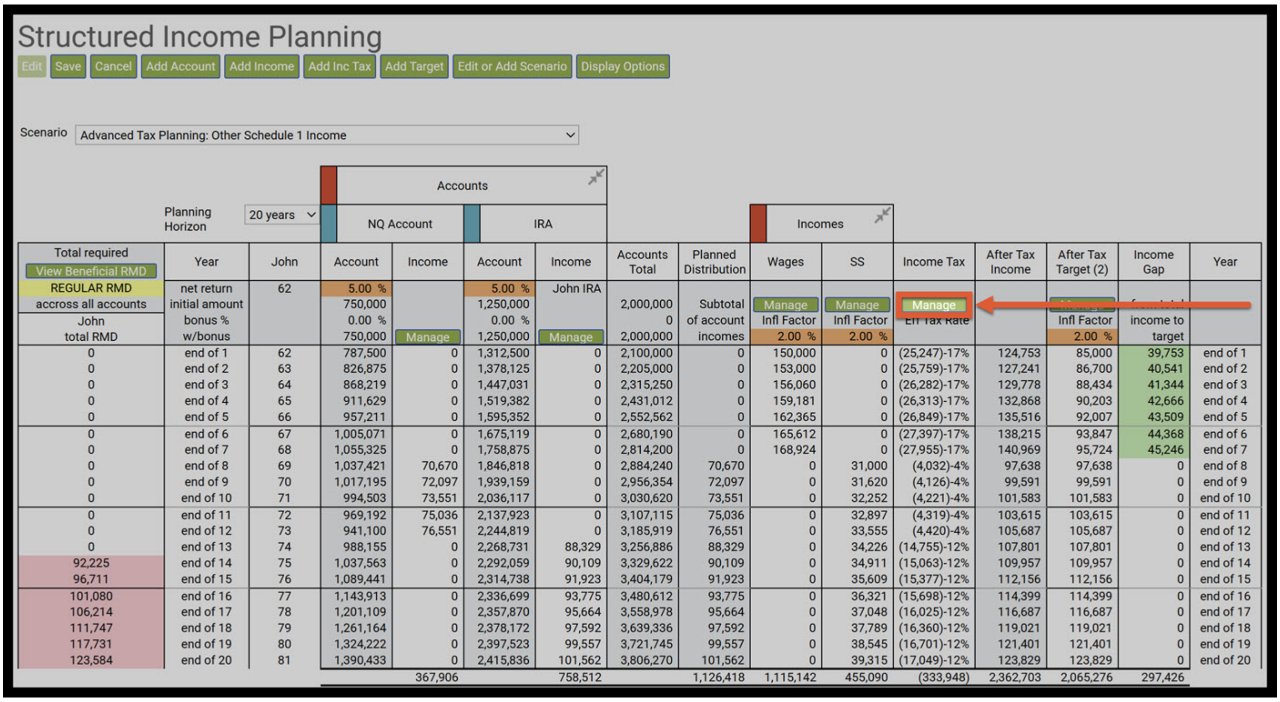
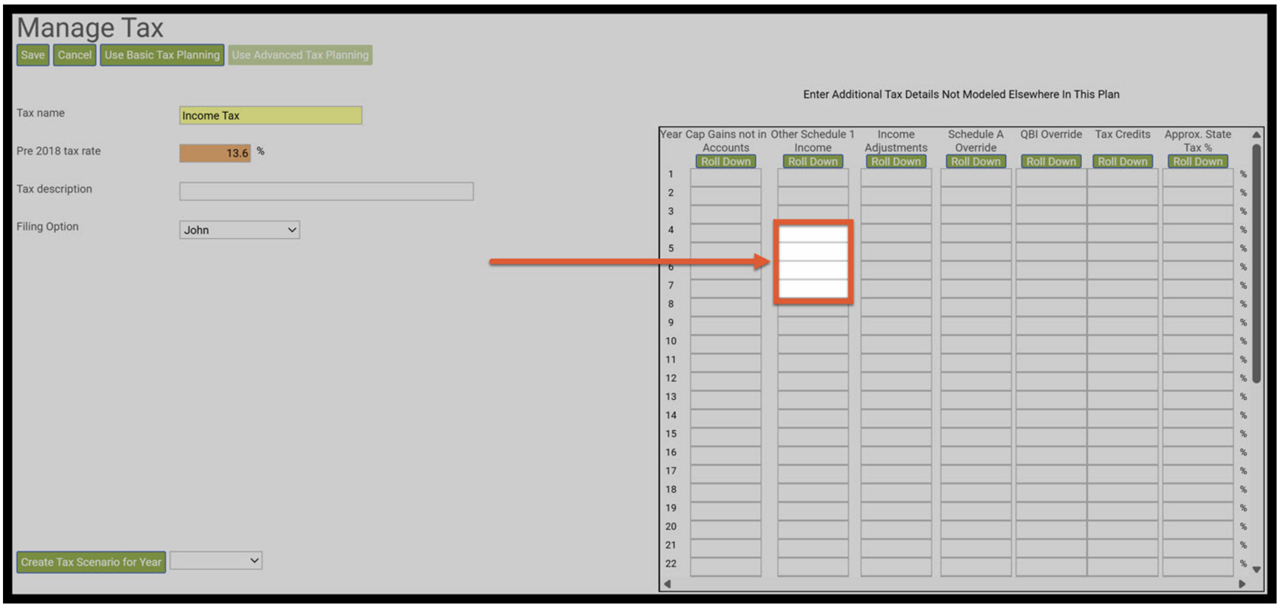
			367,906		758,512		1,126,418	1,115,142	455,090	(333,948)	2,362,703	2,065,276	297,426	

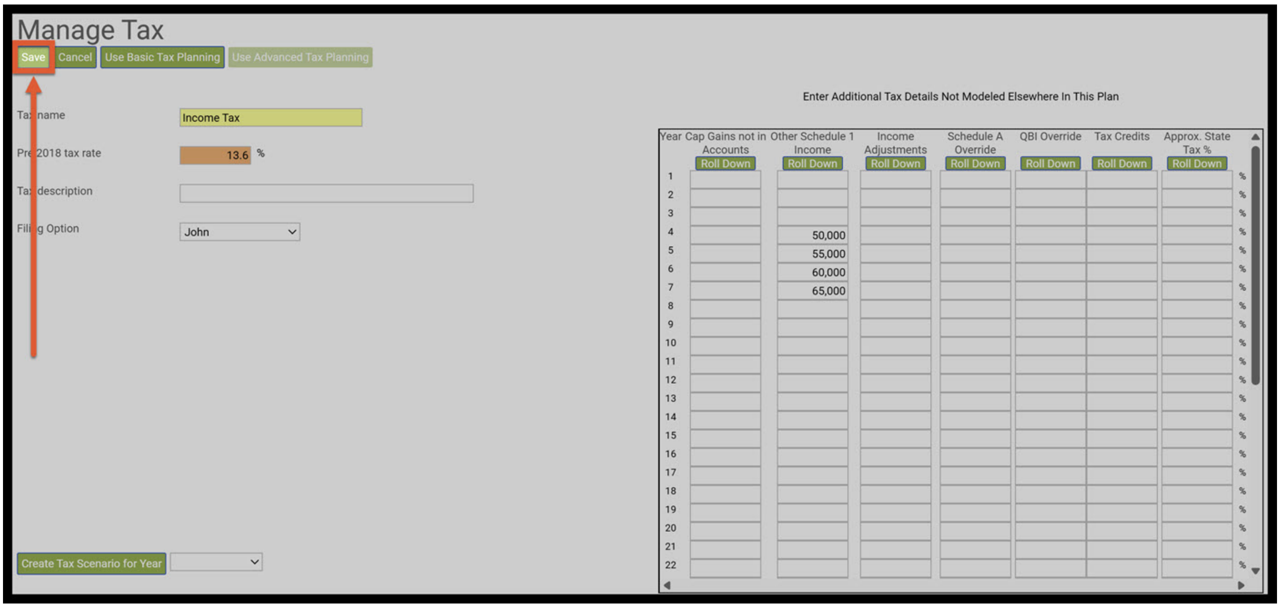
Step 3: Manage: Click on the green Manage button within the Income Tax column.



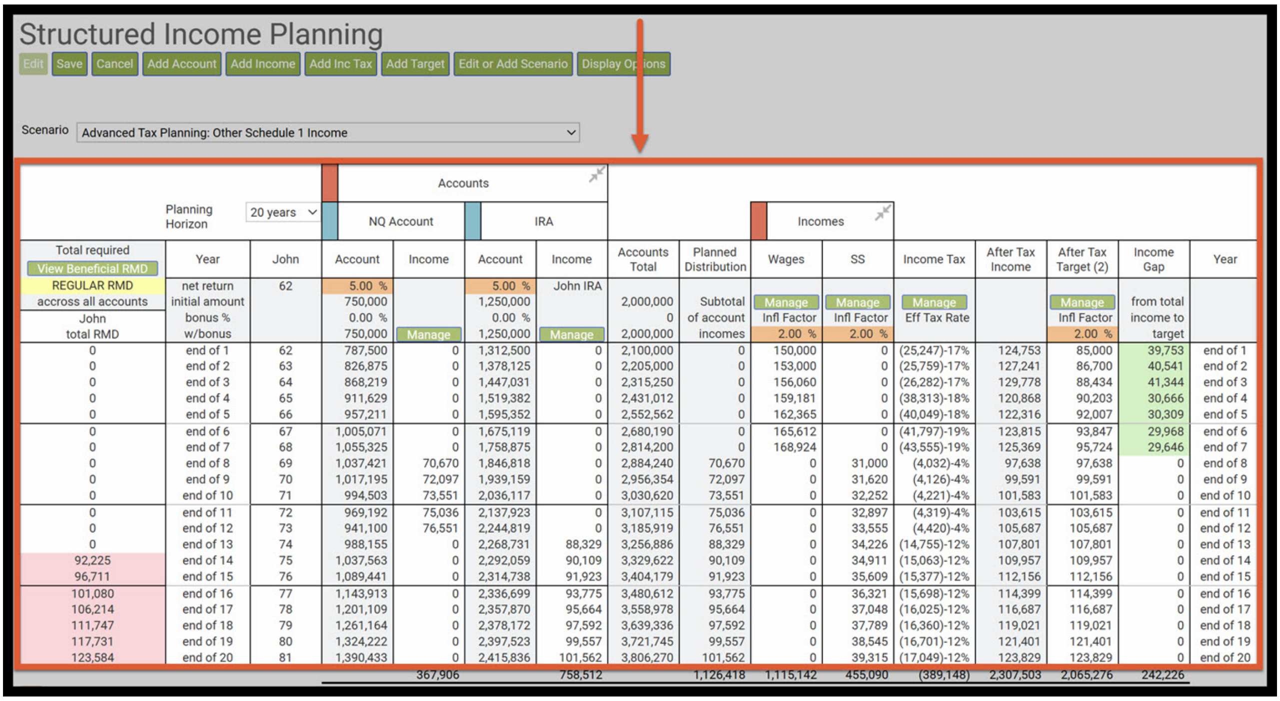
Step 4: Other Schedule 1 Income: Enter the following amounts for Years 4 through 7: Year 4: $50,000, Year 5: $55,000, Year 6: $60,000, Year 7: $65,000.



Step 5: Save: Click on the green save button underneath the Manage Tax Heading.



Step 6: Structured Income Plan: SIPS will automatically take you to the Structured Income Planning page.



Step 7: Income Column: The years 4 through 7 the percentage and monetary amounts should now be automatically adjusted.

Structured Income Planning

Edit | Save | Cancel | Add Account | Add Income | Add Inc Tax | Add Target | Edit or Add Scenario | Display Options

Scenario: Advanced Tax Planning: Other Schedule 1 Income

Planning Horizon: 20 years

Total required View Beneficial RMD	Year	John	Accounts – NQ Account: Account	NQ Account: Income	IRA: Account	IRA: Income	Accounts Total	Planned Distribution	Incomes: Wages	Incomes: SS	Income Tax	After Tax Income	After Tax Target (2)	Income Gap	Year
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accross all accounts	initial amount		750,000		1,250,000		2,000,000	Subtotal	Manage	Manage	Manage		Manage	from total	
John	bonus %		0.00 %		0.00 %		0	of account	Infl Factor	Infl Factor	Eff Tax Rate		Infl Factor	income to	
total RMD	w/bonus		750,000	Manage	1,250,000	Manage	2,000,000	incomes	2.00 %	2.00 %			2.00 %	target	
0	end of 1	62	787,500	0	1,312,500	0	2,100,000	0	150,000	0	(25,247)-17%	124,753	85,000	39,753	end of 1
0	end of 2	63	826,875	0	1,378,125	0	2,205,000	0	153,000	0	(25,759)-17%	127,241	86,700	40,541	end of 2
0	end of 3	64	868,219	0	1,447,031	0	2,315,250	0	156,060	0	(26,282)-17%	129,778	88,434	41,344	end of 3
0	end of 4	65	911,629	0	1,519,382	0	2,431,012	0	159,181	0	(38,313)-18%	120,868	90,203	30,666	end of 4
0	end of 5	66	957,211	0	1,595,352	0	2,552,562	0	162,365	0	(40,049)-18%	122,316	92,007	30,309	end of 5
0	end of 6	67	1,005,071	0	1,675,119	0	2,680,190	0	165,612	0	(41,797)-19%	123,815	93,847	29,968	end of 6
0	end of 7	68	1,055,325	0	1,758,875	0	2,814,200	0	168,924	0	(43,555)-19%	125,369	95,724	29,646	end of 7
0	end of 8	69	1,037,421	70,670	1,846,818	0	2,884,240	70,670	0	31,000	(4,032)-4%	97,638	97,638	0	end of 8
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0	end of 13	74	988,155	0	2,268,731	88,329	3,256,886	88,329	0	34,226	(14,755)-12%	107,801	107,801	0	end of 13
92,225	end of 14	75	1,037,563	0	2,292,059	90,109	3,329,622	90,109	0	34,911	(15,063)-12%	109,957	109,957	0	end of 14
96,711	end of 15	76	1,089,441	0	2,314,738	91,923	3,404,179	91,923	0	35,609	(15,377)-12%	112,156	112,156	0	end of 15
101,080	end of 16	77	1,143,913	0	2,336,699	93,775	3,480,612	93,775	0	36,321	(15,698)-12%	114,399	114,399	0	end of 16
106,214	end of 17	78	1,201,109	0	2,357,870	95,664	3,558,978	95,664	0	37,048	(16,025)-12%	116,687	116,687	0	end of 17
111,747	end of 18	79	1,261,164	0	2,378,172	97,592	3,639,336	97,592	0	37,789	(16,360)-12%	119,021	119,021	0	end of 18
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123,584	end of 20	81	1,390,433	0	2,415,836	101,562	3,806,270	101,562	0	39,315	(17,049)-12%	123,829	123,829	0	end of 20
				367,906		758,512		1,126,418	1,115,142	455,090	(389,148)	2,307,503	2,065,276	242,226	

To understand the calculation process, follow the steps below. You will create a scenario in the Cash Flow and Tax Advisor page that has all of the details SIPS uses to calculate taxes for that year.

Step 8: Manage: Click on the green Manage button within the Income Tax column.

Structured Income Planning

Edit | Save | Cancel | Add Account | Add Income | Add Inc Tax | Add Target | Edit or Add Scenario | Display Options

Scenario: Advanced Tax Planning: Other Schedule 1 Income

Planning Horizon: 20 years

Total required View Beneficial RMD	Year	John	Accounts – NQ Account: Account	NQ Account: Income	IRA: Account	IRA: Income	Accounts Total	Planned Distribution	Incomes: Wages	Incomes: SS	Income Tax	After Tax Income	After Tax Target (2)	Income Gap	Year
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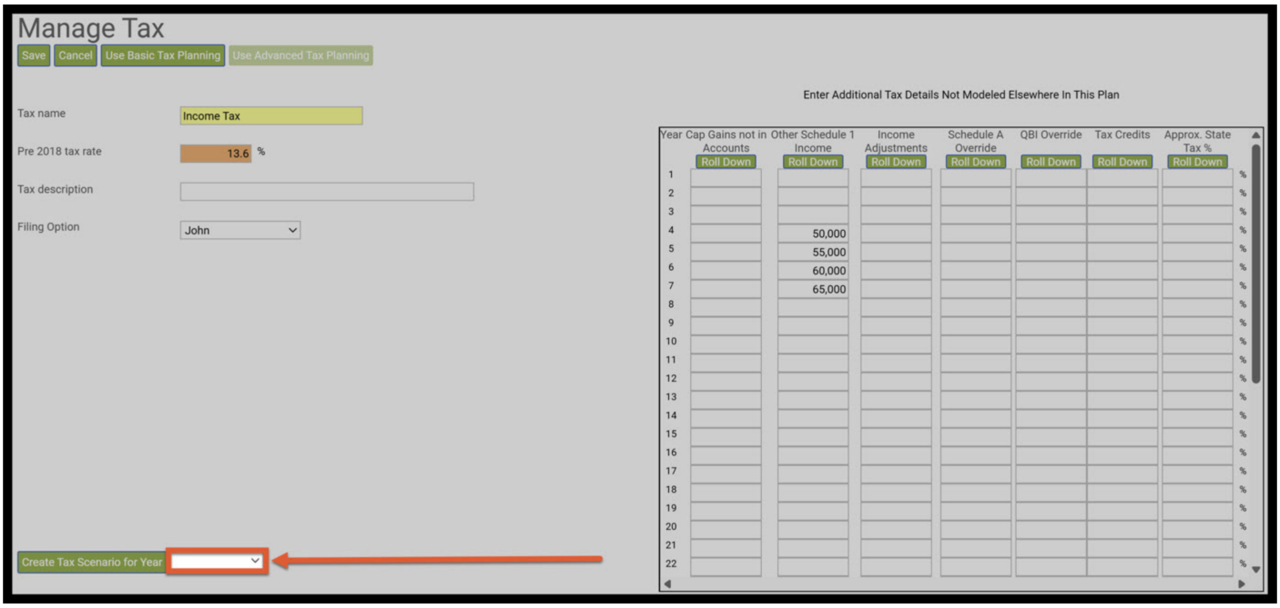
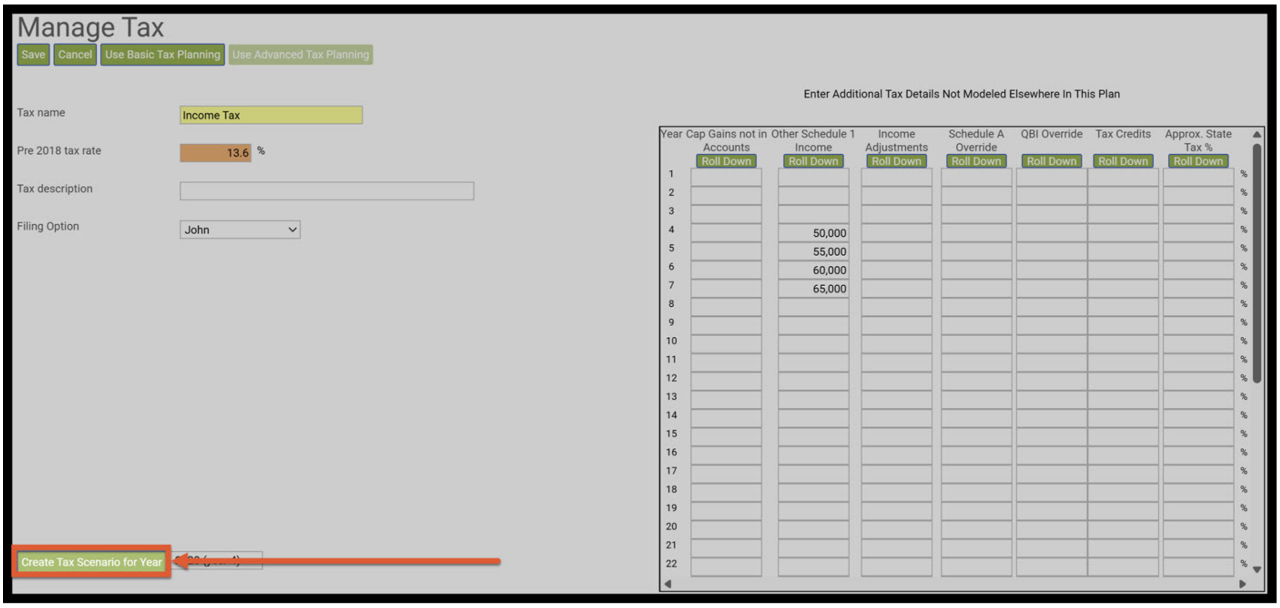
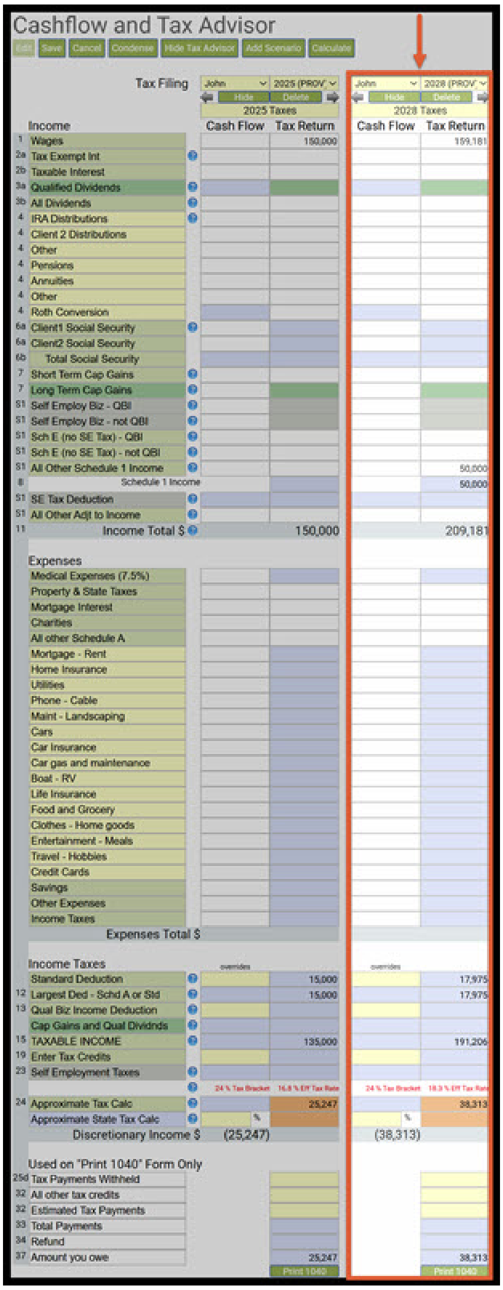
Step 9: Dropdown Arrow: Click on the dropdown arrow and select 2028 (year4).



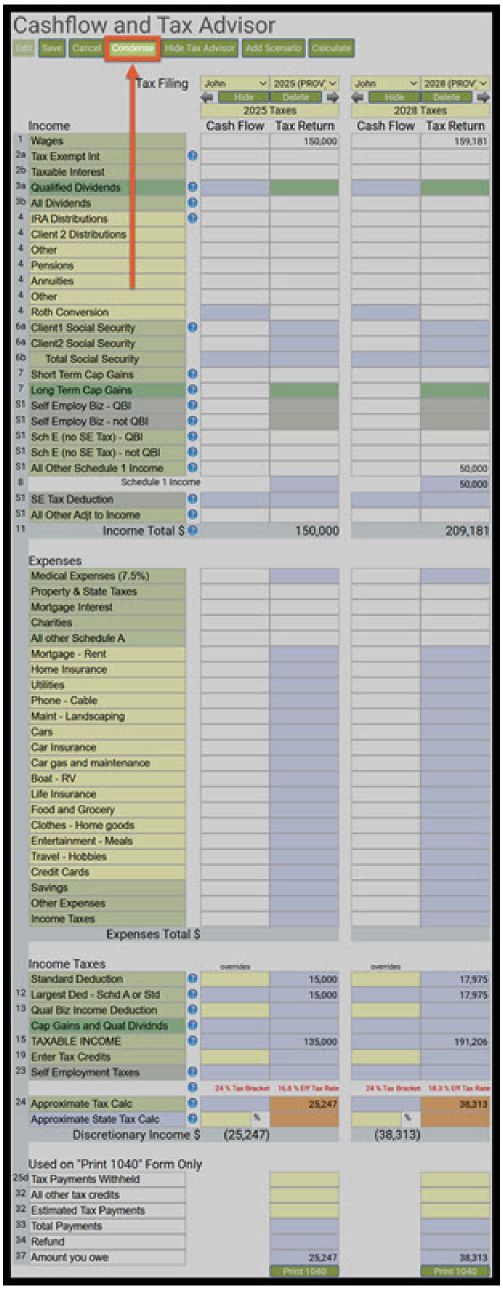
Step 10: Create Tax Scenario for Year: Click on the green Create Tax Scenario for Year button.



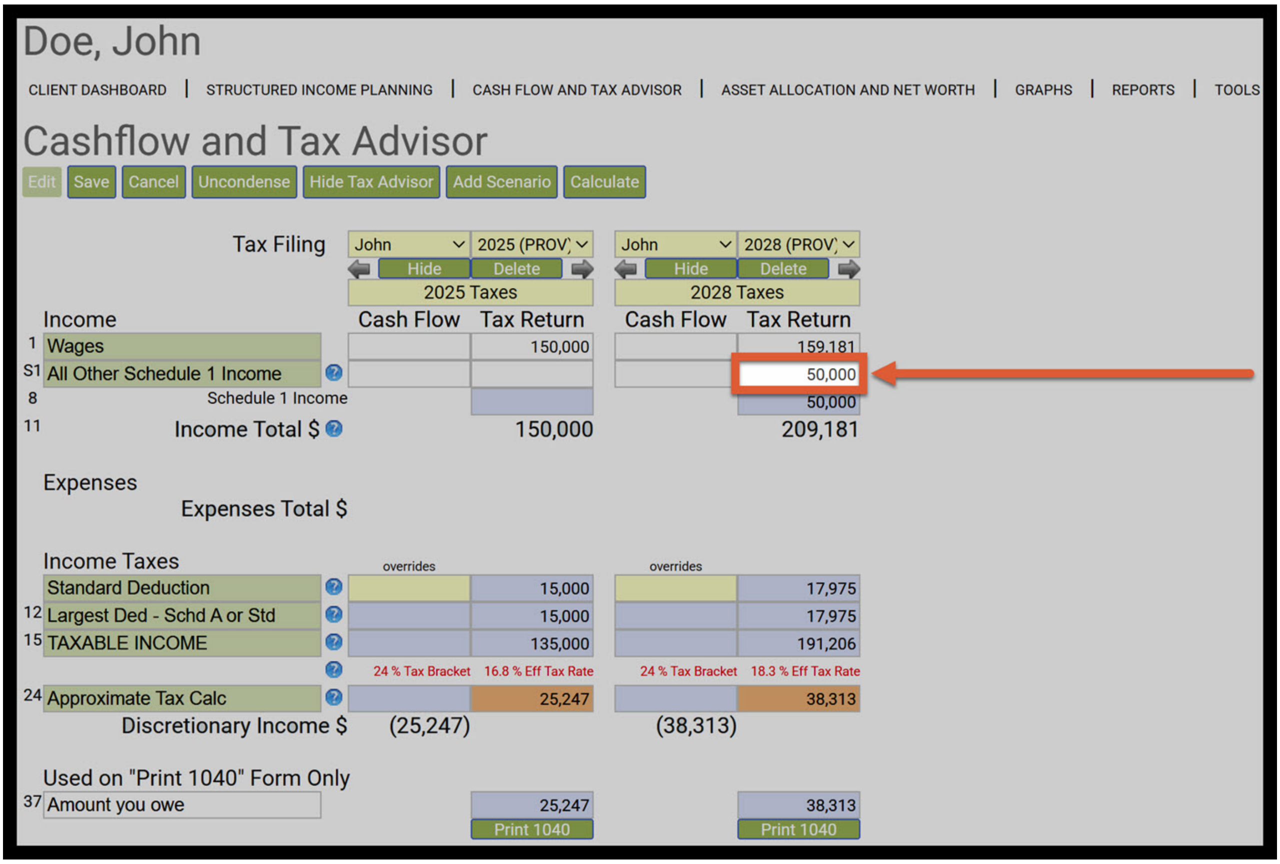
Step 11: Cash Flow and Tax Advisor: You will automatically be taken to the Cash Flow and Tax Advisor page, where the new tax scenario will appear on the right hand side of the screen.



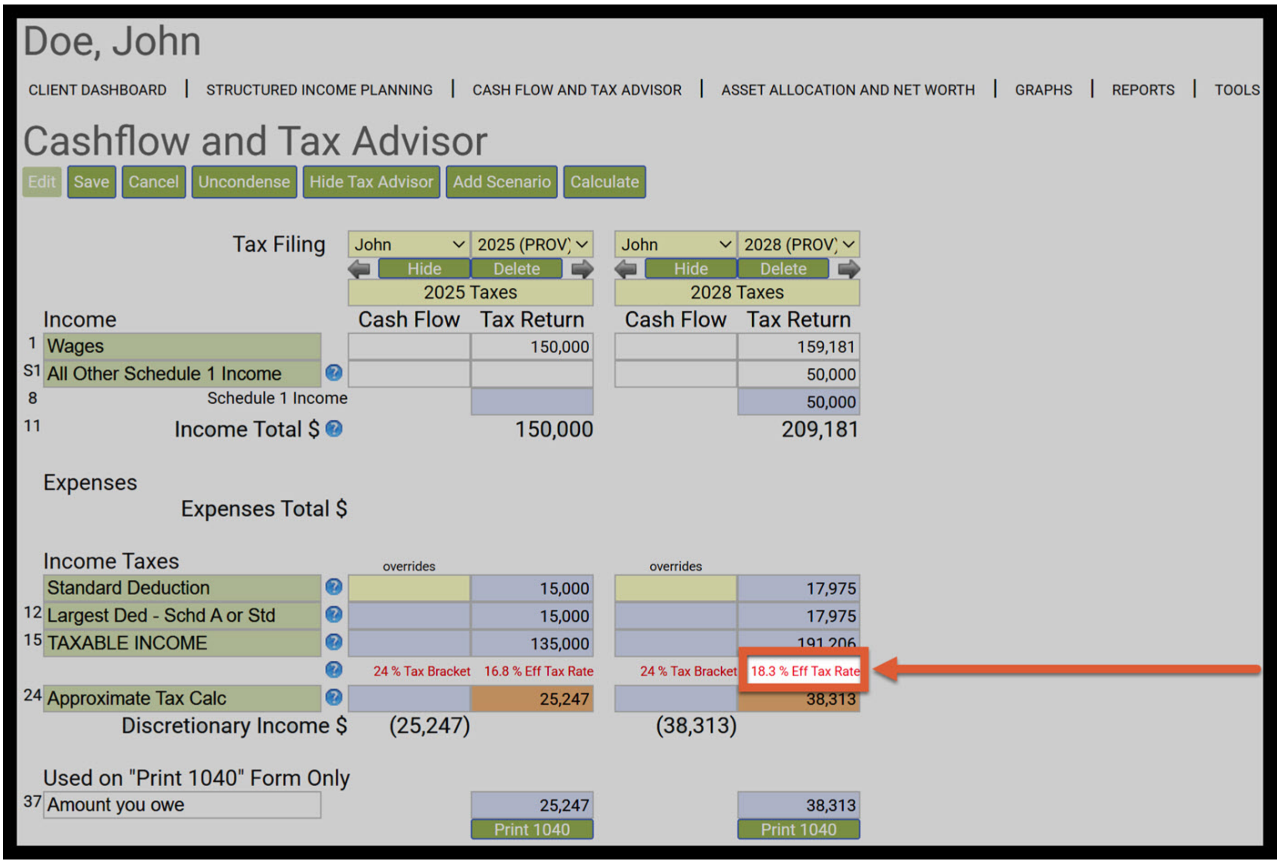
Step 12: Condense: Click on the green condense button underneath the Cashflow and Tax advisor Heading to condense the displayed data.



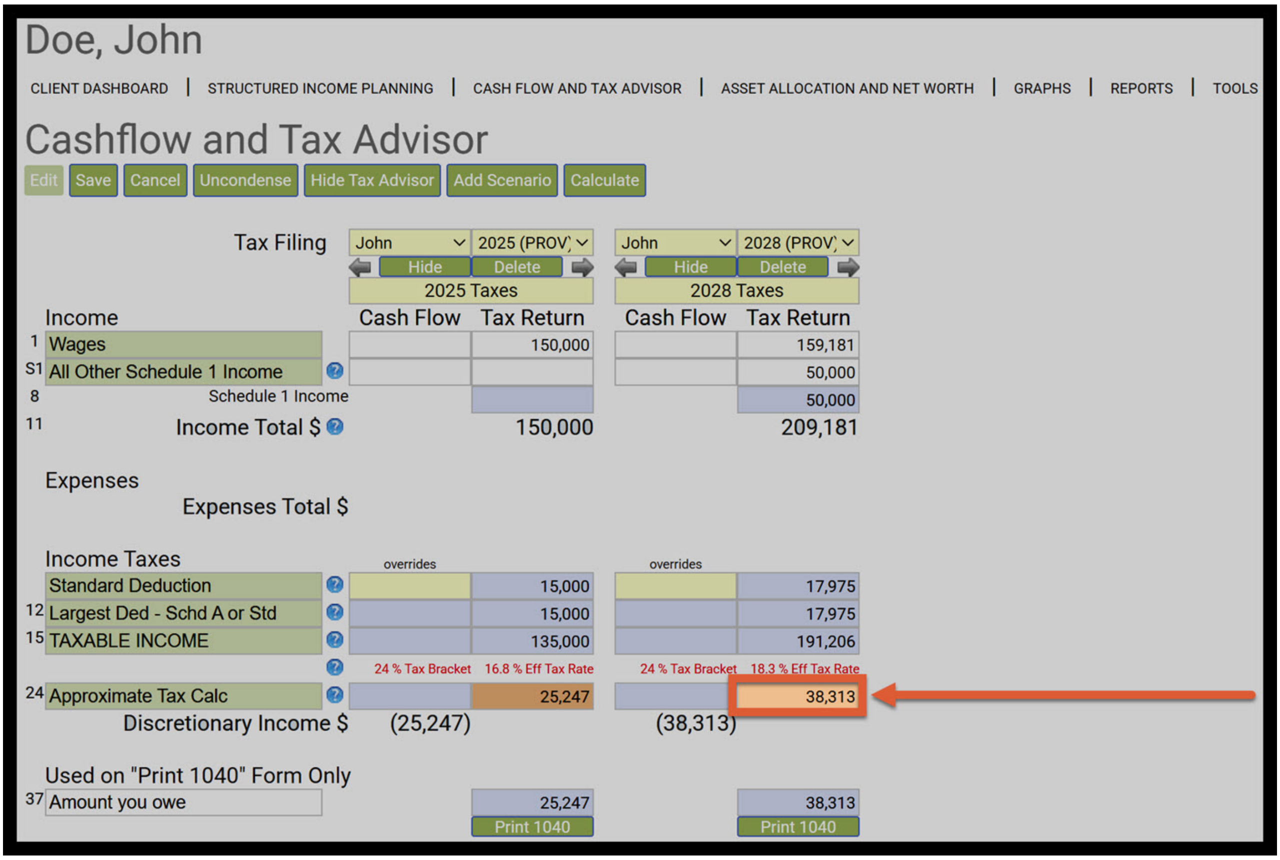
Step 13: All Other Schedule 1 Income: Year 4 profit is automatically shown under All Other Schedule 1 Income Tax Return.



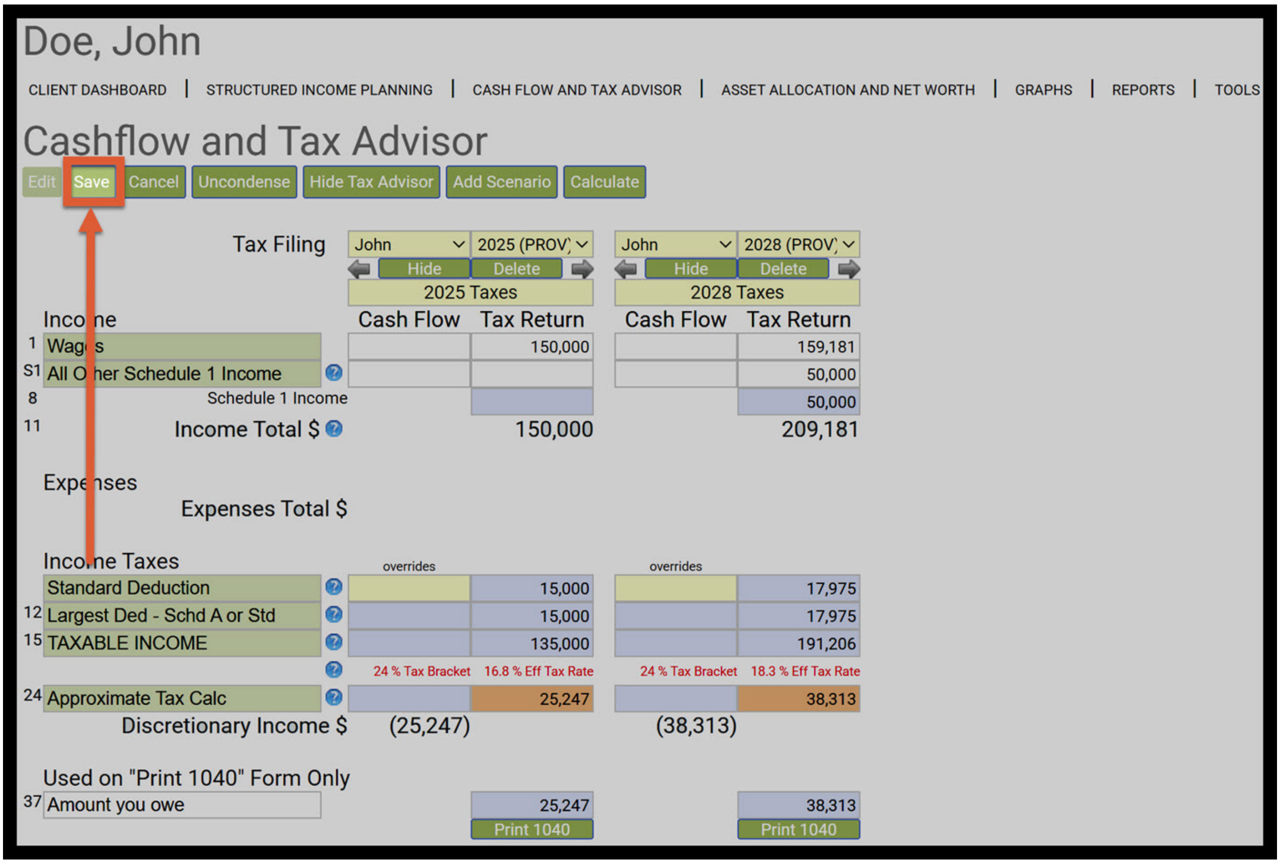
Step 14: Effective Tax Rate: Note the effective tax rate. This rate will be automatically reflected in Year 4 of the structured income plan. The effective tax rate rounded for display purposes.



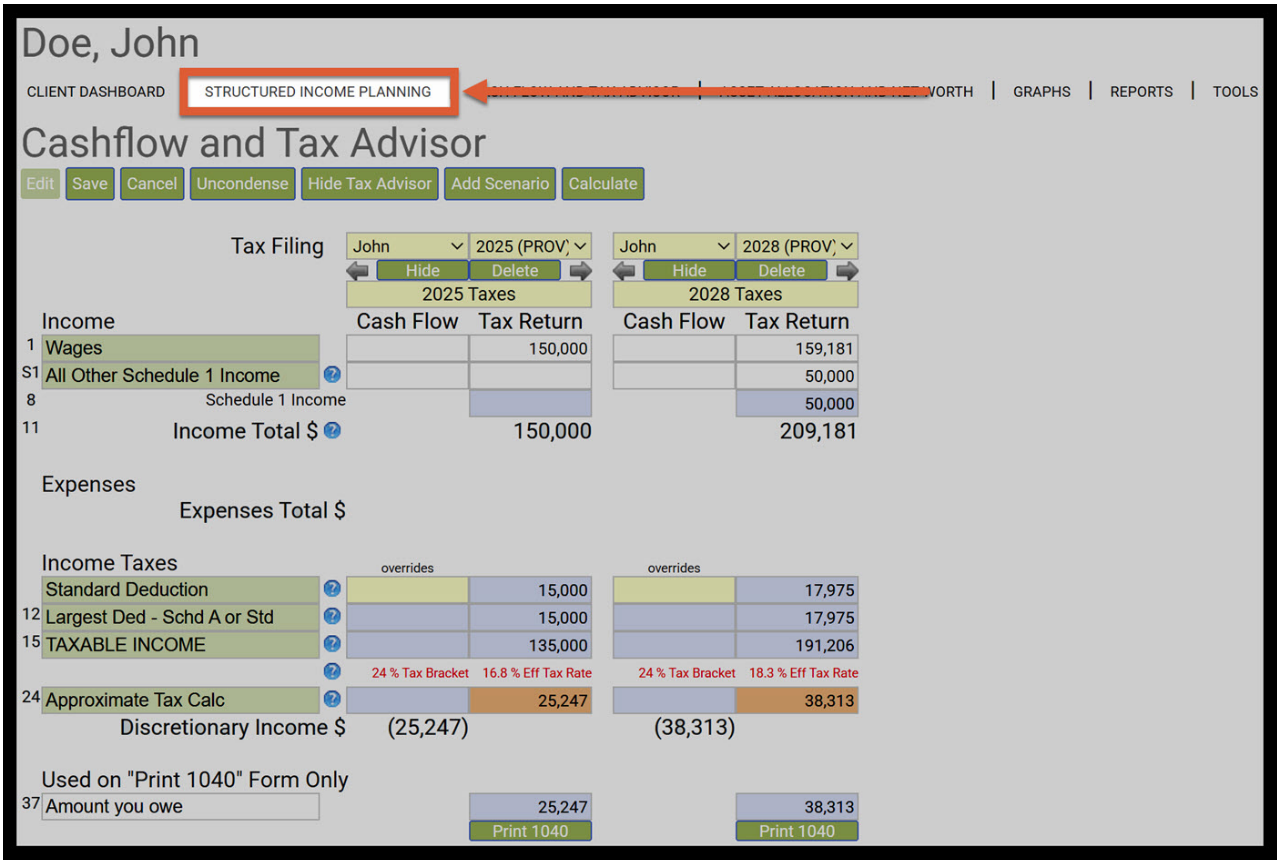
Step 15: Approximate Tax Calc: Note the Tax Return calculation. The dollar amount will identical to the one on the Structured Income Planning page.



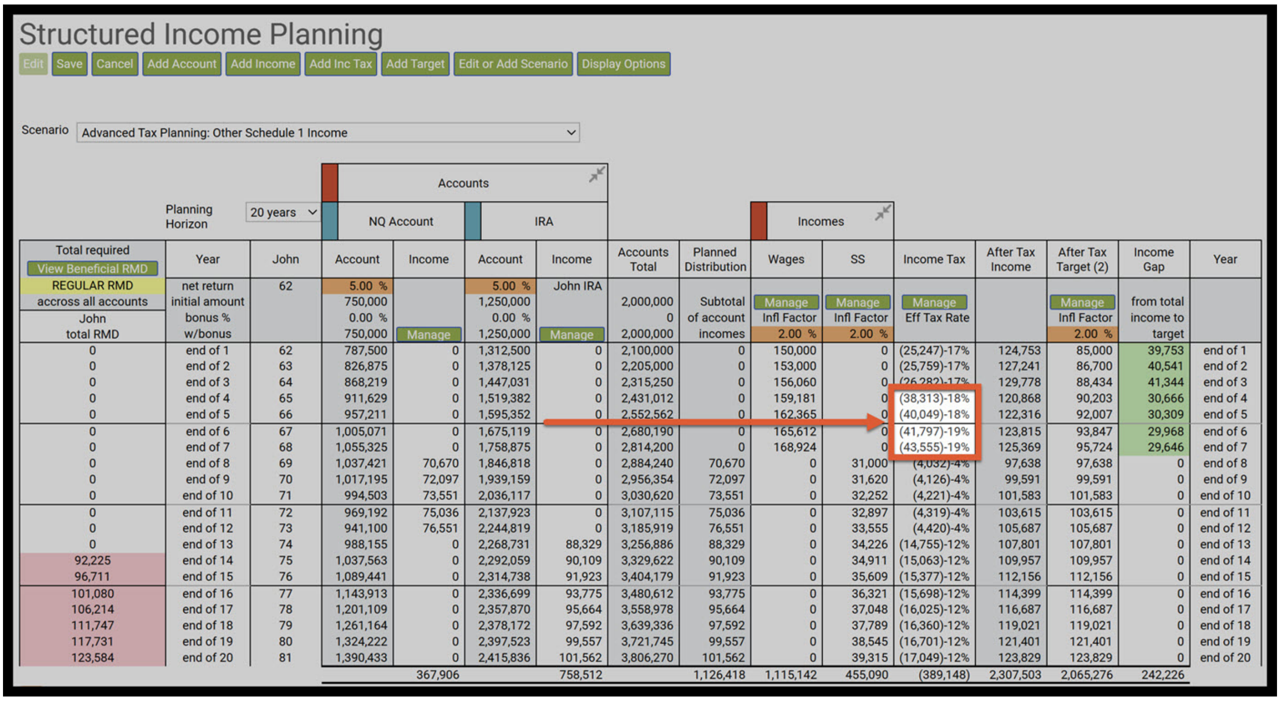
Step 16: Save: Click on the green Save button underneath the Cash Flow and Tax Advisor heading.



Step 17: Structured Income Planning: Click on the Structured Income Planning heading underneath the Clients name.



Step 18: Structured Inome Planning Page: You will automatically be taken back to the Structured Income Planning Page. The effective and approximate tax rates should automatically be changed to the amounts that were configured on the Cash Flow and Tax Advisor page.



Structured Income Planning

Edit | Save | Cancel | Add Account | Add Income | Add Inc Tax | Add Target | Edit or Add Scenario | Display Options

Scenario: Advanced Tax Planning: Other Schedule 1 Income

Planning Horizon: 20 years

Total required	Year	John	Accounts – NQ Account – Account	Accounts – NQ Account – Income	Accounts – IRA – Account	Accounts – IRA – Income	Accounts Total	Planned Distribution	Incomes – Wages	Incomes – SS	Income Tax	After Tax Income	After Tax Target (2)	Income Gap	Year
View Beneficial RMD															
REGULAR RMD	net return	62	5.00 %		5.00 %	John IRA									
accross all accounts	initial amount		750,000		1,250,000		2,000,000	Subtotal	Manage	Manage	Manage		Manage	from total	
John	bonus %		0.00 %		0.00 %		0	of account	Infl Factor	Infl Factor	Eff Tax Rate		Infl Factor	income to	
total RMD	w/bonus		750,000	Manage	1,250,000	Manage	2,000,000	incomes	2.00 %	2.00 %			2.00 %	target	
0	end of 1	62	787,500	0	1,312,500	0	2,100,000	0	150,000	0	(25,247)-17%	124,753	85,000	39,753	end of 1
0	end of 2	63	826,875	0	1,378,125	0	2,205,000	0	153,000	0	(25,759)-17%	127,241	86,700	40,541	end of 2
0	end of 3	64	868,219	0	1,447,031	0	2,315,250	0	156,060	0	(26,282)-17%	129,778	88,434	41,344	end of 3
0	end of 4	65	911,629	0	1,519,382	0	2,431,012	0	159,181	0	(38,313)-18%	120,868	90,203	30,666	end of 4
0	end of 5	66	957,211	0	1,595,352	0	2,552,562	0	162,365	0	(40,049)-18%	122,316	92,007	30,309	end of 5
0	end of 6	67	1,005,071	0	1,675,119	0	2,680,190	0	165,612	0	(41,797)-19%	123,815	93,847	29,968	end of 6
0	end of 7	68	1,055,325	0	1,758,875	0	2,814,200	0	168,924	0	(43,555)-19%	125,369	95,724	29,646	end of 7
0	end of 8	69	1,037,421	70,670	1,846,818	0	2,884,240	70,670	0	31,000	(4,032)-4%	97,638	97,638	0	end of 8
0	end of 9	70	1,017,195	72,097	1,939,159	0	2,956,354	72,097	0	31,620	(4,126)-4%	99,591	99,591	0	end of 9
0	end of 10	71	994,503	73,551	2,036,117	0	3,030,620	73,551	0	32,252	(4,221)-4%	101,583	101,583	0	end of 10
0	end of 11	72	969,192	75,036	2,137,923	0	3,107,115	75,036	0	32,897	(4,319)-4%	103,615	103,615	0	end of 11
0	end of 12	73	941,100	76,551	2,244,819	0	3,185,919	76,551	0	33,555	(4,420)-4%	105,687	105,687	0	end of 12
0	end of 13	74	988,155	0	2,268,731	88,329	3,256,886	88,329	0	34,226	(14,755)-12%	107,801	107,801	0	end of 13
92,225	end of 14	75	1,037,563	0	2,292,059	90,109	3,329,622	90,109	0	34,911	(15,063)-12%	109,957	109,957	0	end of 14
96,711	end of 15	76	1,089,441	0	2,314,738	91,923	3,404,179	91,923	0	35,609	(15,377)-12%	112,156	112,156	0	end of 15
101,080	end of 16	77	1,143,913	0	2,336,699	93,775	3,480,612	93,775	0	36,321	(15,698)-12%	114,399	114,399	0	end of 16
106,214	end of 17	78	1,201,109	0	2,357,870	95,664	3,558,978	95,664	0	37,048	(16,025)-12%	116,687	116,687	0	end of 17
111,747	end of 18	79	1,261,164	0	2,378,172	97,592	3,639,336	97,592	0	37,789	(16,360)-12%	119,021	119,021	0	end of 18
117,731	end of 19	80	1,324,222	0	2,397,523	99,557	3,721,745	99,557	0	38,545	(16,701)-12%	121,401	121,401	0	end of 19
123,584	end of 20	81	1,390,433	0	2,415,836	101,562	3,806,270	101,562	0	39,315	(17,049)-12%	123,829	123,829	0	end of 20
				367,906		758,512		1,126,418	1,115,142	455,090	(389,148)	2,307,503	2,065,276	242,226	

If you feel you need more support or would like to set up demo time with one of our representatives, please contact us at: +1-888-449-6917 or support@planscout.com.