

Shareholder's Share of Income, Deductions, Credits, etc.

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2012 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

A Shareholder's percentage of stock ownership at year end • _____ %**B** Reportable transaction or tax shelter registration number(s): _____**C** Check here if this is: • **(1)** ☐ A final Schedule K-1 **(2)** ☐ An amended Schedule K-1**D** What type of entity is this shareholder? • **(1)** ☐ Individual **(2)** ☐ Estate/Trust **(3)** ☐ Qualified Exempt Organization **(4)** ☐ Single Member LLC**E** Is this shareholder a resident of California? • ☐ Yes ► ☐ No**Caution:** Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss)			•	►
	2 Net rental real estate income (loss)			•	►
	3 Other net rental income (loss)				
	4 Interest income			•	►
	5 Dividends. See instructions			•	►
	6 Royalties			•	►
	7 Net short-term capital gain (loss)			•	►
	8 Net long-term capital gain (loss)			•	►
	9 Net Section 1231 gain (loss)			•	►
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule ..			•	►
	b Other income (loss)			•	►
Deductions	11 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6, and 17268) Attach schedules				
	12 a Charitable contributions				
	b Investment interest expense			•	►
	c 1 Section 59(e)(2) expenditures				
	2 Type of expenditures				
	d Deductions-portfolio				
e Other deductions					
Credits	13 a Low-income housing credit. See instructions. Attach schedule			•	►
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule			•	►
	c Credits related to other rental activities. See instructions. Attach schedule			•	►
	d Other credits. Attach schedule			•	►
	e New jobs credit				
	14 Total withholding (equals amount on Form 592-B if calendar year)			•	►

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86				
	b Adjusted gain or loss				
	c Depletion (other than oil and gas)				
	d 1 Gross income from oil, gas, and geothermal properties				
	2 Deductions allocable to oil, gas, and geothermal properties				
	e Other AMT items. Attach schedule				
Items Affecting Shareholder Basis	16 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses				
	d Total property distributions (including cash) other than dividends distribution reported on line 17c			●	▶
	e Repayment of loans from shareholders			●	▶
Other Information	17 a Investment income. See instructions				
	b Investment expenses. See instructions				
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions			●	▶
	d Other information. See instructions				
Other State Taxes	18 a Type of income _____				
	b Name of state _____				
	c Total gross income from sources outside California. Attach schedule				
	d Total applicable deductions and losses. Attach schedule.				
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			●	▶

Table 1 — Each shareholder's share of nonbusiness income from intangibles. See instructions.

Interest	\$ _____	Royalties	\$ _____	Dividends	\$ _____
1231 Gains/Losses	\$ _____	Capital Gains/Losses	\$ _____	Other	\$ _____

FOR USE BY SHAREHOLDERS ONLY. SEE INSTRUCTIONS.

Table 2 — Shareholder's pro-rata share of business income and factors — See instructions.

- A. Shareholder's share of the S corporation's business income \$ _____
- B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:
- | | | | |
|----------------------|----------|-----------------|----------|
| Capital Gains/Losses | \$ _____ | Rents/Royalties | \$ _____ |
| 1231 Gains/Losses | \$ _____ | Other | \$ _____ |
- C. Shareholder's share of the S corporation's property, payroll, and sales: California Sales – Doing Business Test \$ _____

Factors	Total within and outside California	Total within California
Property: Beginning	\$	\$
Ending	\$	\$
Annual Rent Expense	\$	\$
Payroll	\$	\$
Sales	\$	\$