

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20_____

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

▶ See back of form and separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number		1 Ordinary business income (loss)	13 Credits
B Corporation's name, address, city, state, and ZIP code		2 Net rental real estate income (loss)	
		3 Other net rental income (loss)	
		4 Interest income	
C IRS Center where corporation filed return		5a Ordinary dividends	
		5b Qualified dividends	14 Foreign transactions
		6 Royalties	
		7 Net short-term capital gain (loss)	
Part II Information About the Shareholder		8a Net long-term capital gain (loss)	
	D Shareholder's identifying number	8b Collectibles (28%) gain (loss)	
		8c Unrecaptured section 1250 gain	
E Shareholder's name, address, city, state, and ZIP code	9 Net section 1231 gain (loss)		
	10 Other income (loss)	15 Alternative minimum tax (AMT) items	
F Shareholder's percentage of stock ownership for tax year _____ %			
		11 Section 179 deduction	16 Items affecting shareholder basis
		12 Other deductions	
For IRS Use Only			17 Other information
* See attached statement for additional information.			

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:
 - Passive loss *Report on* See the Shareholder's Instructions
 - Passive income Schedule E, line 28, column (g)
 - Nonpassive loss Schedule E, line 28, column (h)
 - Nonpassive income Schedule E, line 28, column (j)
- 2. Net rental real estate income (loss)** See the Shareholder's Instructions
- 3. Other net rental income (loss)**
 - Net income Schedule E, line 28, column (g)
 - Net loss See the Shareholder's Instructions
- 4. Interest income** Form 1040, line 8a
- 5a. Ordinary dividends** Form 1040, line 9a
- 5b. Qualified dividends** Form 1040, line 9b
- 6. Royalties** Schedule E, line 4
- 7. Net short-term capital gain (loss)** Schedule D, line 5
- 8a. Net long-term capital gain (loss)** Schedule D, line 12
- 8b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 8c. Unrecaptured section 1250 gain** See the Shareholder's Instructions
- 9. Net section 1231 gain (loss)** See the Shareholder's Instructions
- 10. Other income (loss)** See the Shareholder's Instructions

- | <i>Code</i> | |
|---|------------------------------------|
| A Other portfolio income (loss) | See the Shareholder's Instructions |
| B Involuntary conversions | See the Shareholder's Instructions |
| C Sec. 1256 contracts & straddles | Form 6781, line 1 |
| D Mining exploration costs recapture | See Pub. 535 |
| E Other income (loss) | See the Shareholder's Instructions |
- 11. Section 179 deduction** See the Shareholder's Instructions
 - 12. Other deductions**
 - A** Cash contributions (50%)
 - B** Cash contributions (30%)
 - C** Noncash contributions (50%)
 - D** Noncash contributions (30%)
 - E** Capital gain property to a 50% organization (30%)
 - F** Capital gain property (20%)
 - G** Contributions (100%)
 - H** Investment interest expense Form 4952, line 1
 - I** Deductions—royalty income Schedule E, line 19
 - J** Section 59(e)(2) expenditures See the Shareholder's Instructions
 - K** Deductions—portfolio (2% floor) Schedule A, line 23
 - L** Deductions—portfolio (other) Schedule A, line 28
 - M** Preproductive period expenses See the Shareholder's Instructions
 - N** Commercial revitalization deduction from rental real estate activities See Form 8582 instructions
 - O** Reforestation expense deduction See the Shareholder's Instructions
 - P** Domestic production activities information See Form 8903 instructions
 - Q** Qualified production activities income Form 8903, line 7b
 - R** Employer's Form W-2 wages Form 8903, line 17
 - S** Other deductions See the Shareholder's Instructions

- 13. Credits**
 - A** Low-income housing credit (section 42(j)(5)) from pre-2008 buildings
 - B** Low-income housing credit (other) from pre-2008 buildings
 - C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings
 - D** Low-income housing credit (other) from post-2007 buildings
 - E** Qualified rehabilitation expenditures (rental real estate)
 - F** Other rental real estate credits
 - G** Other rental credits
 - H** Undistributed capital gains credit Form 1040, line 71, box 4
 - I** Alcohol and cellulosic biofuel fuels credit
 - J** Work opportunity credit
 - K** Disabled access credit
 - L** Empowerment zone and renewal community employment credit

- | <i>Code</i> | <i>Report on</i> |
|---|---|
| M Credit for increasing research activities | See the Shareholder's Instructions |
| N Credit for employer social security and Medicare taxes | |
| O Backup withholding | |
| P Other credits | |
| 14. Foreign transactions | |
| A Name of country or U.S. possession | Form 1116, Part I |
| B Gross income from all sources | |
| C Gross income sourced at shareholder level | |
| <i>Foreign gross income sourced at corporate level</i> | |
| D Passive category | Form 1116, Part I |
| E General category | |
| F Other | |
| <i>Deductions allocated and apportioned at shareholder level</i> | |
| G Interest expense | Form 1116, Part I |
| H Other | Form 1116, Part I |
| <i>Deductions allocated and apportioned at corporate level to foreign source income</i> | |
| I Passive category | Form 1116, Part I |
| J General category | |
| K Other | |
| <i>Other information</i> | |
| L Total foreign taxes paid | Form 1116, Part II |
| M Total foreign taxes accrued | Form 1116, Part II |
| N Reduction in taxes available for credit | Form 1116, line 12 |
| O Foreign trading gross receipts | Form 8873 |
| P Extraterritorial income exclusion | Form 8873 |
| Q Other foreign transactions | See the Shareholder's Instructions |
| 15. Alternative minimum tax (AMT) items | |
| A Post-1986 depreciation adjustment | See the Shareholder's Instructions and the Instructions for Form 6251 |
| B Adjusted gain or loss | |
| C Depletion (other than oil & gas) | |
| D Oil, gas, & geothermal—gross income | |
| E Oil, gas, & geothermal—deductions | |
| F Other AMT items | |
| 16. Items affecting shareholder basis | |
| A Tax-exempt interest income | Form 1040, line 8b |
| B Other tax-exempt income | See the Shareholder's Instructions |
| C Nondeductible expenses | |
| D Distributions | |
| E Repayment of loans from shareholders | |
| 17. Other information | |
| A Investment income | Form 4952, line 4a |
| B Investment expenses | Form 4952, line 5 |
| C Qualified rehabilitation expenditures (other than rental real estate) | See the Shareholder's Instructions |
| D Basis of energy property | See the Shareholder's Instructions |
| E Recapture of low-income housing credit (section 42(j)(5)) | Form 8611, line 8 |
| F Recapture of low-income housing credit (other) | Form 8611, line 8 |
| G Recapture of investment credit | See Form 4255 |
| H Recapture of other credits | See the Shareholder's Instructions |
| I Look-back interest—completed long-term contracts | See Form 8697 |
| J Look-back interest—income forecast method | See Form 8866 |
| K Dispositions of property with section 179 deductions | See the Shareholder's Instructions |
| L Recapture of section 179 deduction | |
| M Section 453(l)(3) information | |
| N Section 453A(c) information | |
| O Section 1260(b) information | |
| P Interest allocable to production expenditures | |
| Q CCF nonqualified withdrawals | |
| R Depletion information—oil and gas | |
| S Amortization of reforestation costs | |
| T Section 108(i) information | |
| U Other information | |