

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

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2021 or fiscal year beginning and ending
(m m/d d / y y y y) (m m/d d / y y y y)

Shareholder's name **Shareholder's identifying number**

Address

City **State** **ZIP code**

Corporation's FEIN **California corporation number**

Corporation's name

Address

City **State** **ZIP code**

A Current year allocation percentage: ● %

B Shareholder's number of shares: Beginning and Ending

C Loans from shareholder: Beginning \$ and Ending \$

D Reportable transaction or tax shelter registration number(s):

E Check here if this is: ● (1) A final Schedule K-1 (2) An amended Schedule K-1

F What type of entity is this shareholder? ● (1) Individual (2) Estate/trust (3) Qualified exempt organization (4) Single member LLC

G 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 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (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 IRC Section 1231 gain (loss).....			●	▶
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule.			●	▶
	b Other income (loss)			●	▶

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	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Deductions	11 IRC Section 179 expense deduction. Attach schedules				
	12 a Charitable contributions				
	b Investment interest expense			●	▶
	c 1 IRC 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			●	▶
	14 Total withholding (equals amount on Form 592-B if calendar year)			●	▶
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 Gross income from oil, gas, and geothermal properties				
	e Deductions allocable to oil, gas, and geothermal properties				
	f 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			●	▶
19 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.					
20 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.					

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

Interest \$ _____ Royalties \$ _____ Dividends \$ _____
 IRC Section 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 \$ _____
 IRC Section 1231 Gains/Losses \$ _____ Other \$ _____

C. Shareholder's share of the S corporation's property, payroll, and sales:

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

Other Shareholder Information