

2025**Shareholder's Share of Income,
Deductions, Credits, etc.****K-1 (100S)**

For use by an S corporation and its shareholders only.

For calendar year 2025 or fiscal year beginning and ending .

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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 (1) What type of entity is this shareholder? ● (a) ☐ Individual (b) ☐ Estate/trust (c) ☐ Qualified exempt organization (d) ☐ Single member LLC

(2) If the shareholder above is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:

● TIN: _____ ● Name: _____

G Is this shareholder a resident of California? ● ☐ Yes ► ☐ No

H Corporation's total number of shares: Beginning and Ending

Shareholder's name

Shareholder's identifying number

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)			●	▶
Deductions	11 IRC Section 179 expense deduction. Attach schedules			⊙	⊙
	12 a Cash charitable contributions			⊙	
	b Noncash charitable contributions			⊙	
	c Investment interest expense			●	▶
	d 1 IRC Section 59(e)(2) expenditures			⊙	⊙
	2 Type of expenditures				
	e Deductions-portfolio			⊙	⊙
f 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			●	▶

Shareholder's name

Shareholder's identifying number

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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
Other Information	17 a Investment income. See instructions			<input type="radio"/>	<input type="radio"/>
	b Investment expenses. See instructions			<input type="radio"/>	<input type="radio"/>
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions			<input type="radio"/>	<input type="radio"/>
	d Other information. See instructions			<input type="radio"/>	<input type="radio"/>
Other State Taxes	18 a Type of income _____				
	b Name of state _____				
	c Total gross income from sources outside California. Attach schedule			<input type="radio"/>	<input type="radio"/>
	d Total applicable deductions and losses. Attach schedule.			<input type="radio"/>	<input type="radio"/>
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			<input type="radio"/>	<input type="radio"/>
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.					

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	\$	\$