

**Shareholder's Share of Income,
2025 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				
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.....			●	►
Alternative Minimum Tax (AMT) Items	14 Total withholding (equals amount on Form 592-B if calendar year)			●	►
	15 a Depreciation adjustment on property placed in service after 12/31/86			●	●
Items Affecting Shareholder Basis	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			●	●
	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

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
Other Information	17 a Investment income. See instructions			<input checked="" type="radio"/>	<input checked="" type="radio"/>
	b Investment expenses. See instructions			<input checked="" type="radio"/>	<input checked="" type="radio"/>
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions			<input checked="" type="radio"/>	
	d Other information. See instructions			<input checked="" 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 checked="" type="radio"/>	<input checked="" type="radio"/>	
	d Total applicable deductions and losses. Attach schedule		<input checked="" type="radio"/>	<input checked="" type="radio"/>	
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		<input checked="" 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	\$ _____	\$ _____

Other Shareholder Information