

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

K-1 (100S)

For use by S corporations and their shareholders only.

For income year beginning MONTH DAY YEAR 1990, 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 for income year ▶ %
- B Tax shelter registration number ▶
- C If the shareholder acquired corporate stock after 10/22/86, check here ▶ and enter the shareholder's weighted percentage increase in stock ownership for 1990 ▶ %
- D If any activity for which income or loss is reported on line 1, 2 or 3 was started or acquired by the corporation after 10/22/86, check here ▶ and enter the date of start-up or acquisition in the date space on line 1, 2 or 3 below.
- E Corporation's California apportionment percentage from Schedule R ▶ %
- F Check applicable boxes: (1) Final K-1 (2) Amended K-1

Caution: Refer to the separate shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your tax return.

	(a) Pro rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) California amount. Combine (b) and (c)
Income (Loss)	1 Ordinary income (loss) from trade or business activities. Date: _____			
	2 Net income (loss) from rental real estate activities. Date: _____			
	3 Net income (loss) from other rental activities. Date: _____			
	4 Portfolio income (loss):			
	a Interest			
	b Dividends			
	c Royalties			
	d Net short-term capital gain (loss)			
	e Net long-term capital gain (loss)			
	f Other portfolio income (loss). Attach schedule			
Deductions	5 Net gain (loss) under IRC Section 1231 (other than due to casualty or theft):			
	a Gain (loss) from residential rental and farm property held for more than one year but not more than five years			
	b Gain (loss) from residential rental and farm property held for more than five years			
	c Other gain (loss)			
Investment Interest	6 Other income (loss). Attach schedule			
	7 a Charitable contributions			
	b Political contributions			
Tax Credits	8 Expense deduction for recovery property (R&TC Sections 17252.5 and 17265 and IRC Section 179). Attach schedule			
	9 Deductions related to portfolio income (loss). Attach schedule			
	10 Other deductions. Attach schedule			
	11 a Interest expense on investment debts			
	b (1) Investment income included on lines 4a through 4f above			
(2) Investment expenses included on line 9 above				
Tax Credits	12 a Low-income housing credit. See instructions. Attach schedule			
	b Credits related to rental real estate activities other than on line 12(a). Attach schedule			
	c Credits related to other rental activities. See instructions. Attach schedule			
	13 Other credits. Attach schedule			

	(a) Pro rata share item	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) California amount. Combine (b) and (c)
Adjustments and Tax Preference Items	14 a Accelerated depreciation of real property placed in service before 1/1/87 ..			
	b Accelerated depreciation of leased personal property placed in service before 1/1/87			
	c Depreciation adjustment on property placed in service after 12/31/86			
	d Depletion (other than oil and gas)			
	e (1) Gross income from oil, gas and geothermal properties			
	(2) Deductions allocable to oil, gas and geothermal properties			
f Other adjustments and tax preference items. Attach schedule(s)				
Other State Taxes	15 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			
Other Items	16 a Total expenditures to which an IRC Section 59(e) election may apply			
	b Type of expenditure ▶ _____			
	17 Property distributions (including cash) other than dividend distributions reported to you on federal Form 1099-DIV			
	18 Amount of loan repayments for "Loans from Shareholders"			
Supplemental Information	19 Supplemental information that is required to be reported separately to each shareholder. Attach additional sheet(s) if necessary.			