

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

## K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2008 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, 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 at year end ..... ● \_\_\_\_\_ %
- B** Reportable transaction or tax shelter registration number(s): \_\_\_\_\_
- C** Check here if this is: ● **(1)**  A final Schedule K-1    **(2)**  An amended Schedule K-1
- D** What type of entity is this shareholder? ..... ● **(1)**  Individual    **(2)**  Estate/Trust    **(3)**  Qualified Exempt Organization
- E** Is this shareholder a nonresident 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 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) .....			●	►
	<b>2</b> Net rental real estate income (loss) .....			●	►
	<b>3</b> Other net rental income (loss) .....				
	<b>4</b> Interest income .....			●	►
	<b>5</b> Dividends. See instructions .....			●	►
	<b>6</b> Royalties .....			●	►
	<b>7</b> Net short-term capital gain (loss) .....			●	►
	<b>8</b> Net long-term capital gain (loss) .....			●	►
	<b>9</b> Net Section 1231 gain (loss) .....			●	►
<b>Other Income (Loss)</b>	<b>10 a</b> Other portfolio income (loss). Attach schedule .....			●	►
	<b>b</b> Other income (loss) .....			●	►
<b>Deductions</b>	<b>11</b> Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17262.2, 17267.6, and 17268) Attach schedules .....				
	<b>12 a</b> Charitable contributions .....				
	<b>b</b> Investment interest expense .....			●	►
	<b>c 1</b> Section 59(e)(2) expenditures .....				
	<b>2</b> Type of expenditures .....				
	<b>d</b> Deductions-portfolio .....				
<b>Credits</b>	<b>13 a</b> Low-income housing credit. See instructions. Attach schedule .....			●	►
	<b>b</b> Credits related to rental real estate activities other than on line 13(a). Attach schedule .....			●	►
	<b>c</b> Credits related to other rental activities. See instructions. Attach schedule .....			●	►
	<b>d</b> Other credits. Attach schedule .....			●	►
	<b>14</b> Total withholding (equals amount on Form 592-B if calendar year) .....			●	►

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
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 1 Gross income from oil, gas, and geothermal properties . . . . .				
	2 Deductions allocable to oil, gas, and geothermal properties . . . . .				
	e 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 . . . . .			●	▶

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

Interest	\$ _____	Royalties	\$ _____	Dividends	\$ _____
1231 Gains/Losses	\$ _____	Capital Gains/Losses	\$ _____	Other	\$ _____

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**Table 2** — Unitary 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	\$ _____
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	\$ _____	\$ _____