

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

## K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2012 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    **(4)**  Single Member LLC
- E** 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 (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 17267.2, 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>e</b> New jobs credit . . . . .				
	<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 \$ \_\_\_\_\_

**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 \$ \_\_\_\_\_  
 1231 Gains/Losses \$ \_\_\_\_\_ Other \$ \_\_\_\_\_  
 C. Shareholder's share of the S corporation's property, payroll, and sales: California Sales – Doing Business Test \$ \_\_\_\_\_

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