

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

2016

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2016 or fiscal year beginning and ending
(m m/d d / y y y y) (m m/d d / y y y y)

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** Shareholder's percentage of stock ownership for the tax year %
- 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 (Form 1120S)	(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)			<input checked="" type="radio"/>	<input type="checkbox"/>
	2 Net rental real estate income (loss)			<input checked="" type="radio"/>	<input type="checkbox"/>
	3 Other net rental income (loss)			<input type="radio"/>	<input checked="" type="radio"/>
	4 Interest income			<input checked="" type="radio"/>	<input type="checkbox"/>
	5 Dividends. See instructions			<input checked="" type="radio"/>	<input type="checkbox"/>
	6 Royalties			<input checked="" type="radio"/>	<input type="checkbox"/>
	7 Net short-term capital gain (loss)			<input checked="" type="radio"/>	<input type="checkbox"/>
	8 Net long-term capital gain (loss)			<input checked="" type="radio"/>	<input type="checkbox"/>
	9 Net IRC Section 1231 gain (loss)			<input checked="" type="radio"/>	<input type="checkbox"/>
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule			<input checked="" type="radio"/>	<input type="checkbox"/>
	b Other income (loss)			<input checked="" type="radio"/>	<input type="checkbox"/>

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	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Deductions	11 Expense deduction for recovery property (IRC Section 179). Attach schedules				
	12 a Charitable contributions				
	b Investment interest expense			●	▶
	c 1 IRC Section 59(e)(2) expenditures				
	2 Type of expenditures				
	d Deductions-portfolio				
	e 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 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			●	▶

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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