

2016

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

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 checked="" 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"/>

Shareholder's name

Shareholder's identifying number

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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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Other Shareholder Information

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	\$	\$