

# 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 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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	(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
<b>Deductions</b>	<b>11</b> Expense deduction for recovery property (IRC Section 179). Attach schedules .....				
	<b>12 a</b> Charitable contributions .....				
	<b>b</b> Investment interest expense .....			●	▶
	<b>c 1</b> IRC Section 59(e)(2) expenditures .....				
	<b>2</b> Type of expenditures .....				
	<b>d</b> Deductions-portfolio .....				
<b>e</b> Other deductions .....					
<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) .....			●	▶
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15 a</b> Depreciation adjustment on property placed in service after 12/31/86. ....			◎	◎
	<b>b</b> Adjusted gain or loss .....				
	<b>c</b> Depletion (other than oil and gas) .....				
	<b>d 1</b> Gross income from oil, gas, and geothermal properties .....				
	<b>2</b> Deductions allocable to oil, gas, and geothermal properties .....				
	<b>e</b> Other AMT items. Attach schedule .....				
<b>Items Affecting Shareholder Basis</b>	<b>16 a</b> Tax-exempt interest income .....				
	<b>b</b> Other tax-exempt income .....				
	<b>c</b> Nondeductible expenses .....				
	<b>d</b> Total property distributions (including cash) other than dividends distribution reported on line 17c .....			●	▶
	<b>e</b> Repayment of loans from shareholders .....			●	▶
<b>Other Information</b>	<b>17 a</b> Investment income. See instructions .....				
	<b>b</b> Investment expenses. See instructions .....				
	<b>c</b> Total taxable dividend distribution paid from accumulated earnings and profits. See instructions .....			●	▶
	<b>d</b> Other information. See instructions .....				
<b>Other State Taxes</b>	<b>18 a</b> Type of income .....				
	<b>b</b> Name of state .....				
	<b>c</b> Total gross income from sources outside California. Attach schedule .....				
	<b>d</b> Total applicable deductions and losses. Attach schedule .....				
	<b>e</b> Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....			●	▶

Shareholder's name

Shareholder's identifying number

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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