

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

2017

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2017 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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| | (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 IRC Section 179 expense deduction. 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