

**2018**

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

**K-1 (100S)**

For use by an S corporation and its shareholders only.

For calendar year 2018 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
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>2</b> Net rental real estate income (loss) .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>3</b> Other net rental income (loss) .....			<input checked="" type="radio"/>	<input checked="" type="radio"/>
	<b>4</b> Interest income .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>5</b> Dividends. See instructions .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>6</b> Royalties .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>7</b> Net short-term capital gain (loss) .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>8</b> Net long-term capital gain (loss) .....			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>9</b> Net IRC Section 1231 gain (loss) .....			<input checked="" type="radio"/>	<input type="checkbox"/>
<b>Other Income (Loss)</b>	<b>10 a</b> Other portfolio income (loss). Attach schedule.			<input checked="" type="radio"/>	<input type="checkbox"/>
	<b>b</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> IRC Section 179 expense deduction. 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</b> Gross income from oil, gas, and geothermal properties .....				
	<b>e</b> Deductions allocable to oil, gas, and geothermal properties .....				
	<b>f</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