

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

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2022 or fiscal year beginning [ ] and ending [ ]

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 Current year allocation percentage, B Shareholder's number of shares, C Loans from shareholder, D Reportable transaction or tax shelter registration number(s), E Check here if this is, F What type of entity is this shareholder?, G Is this shareholder a resident of California?

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

Table with 5 columns: (a) Pro-rata share items, (b) Amount from federal Schedule K-1, (c) California adjustment, (d) Total amounts using California law, (e) California source amounts and credits. Rows include Ordinary business income, Net rental real estate income, etc.

Shareholder's name

Shareholder's identifying number



**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 1120-S)	(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 . . . . .			●	▶
<b>19</b> <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.					
<b>20</b> <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.					

Shareholder's name

Shareholder's identifying number

\_\_\_\_\_

\_\_\_\_\_

**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