

2024

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

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2024 or fiscal year beginning [] and ending [] (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 Current year allocation percentage [] %

B Shareholder's number of shares: Beginning [] and Ending []

C Loans from shareholder: Beginning \$ [] and Ending \$ []

D Reportable transaction or tax shelter registration number(s): []

E Check here if this is: (1) [] A final Schedule K-1 (2) [] An amended Schedule K-1

F (1) What type of entity is this shareholder? (a) [] Individual (b) [] Estate/trust (c) [] Qualified exempt organization (d) [] Single member LLC

(2) If the shareholder above is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:

TIN: [] Name: []

G Is this shareholder a resident of California? [] Yes [] No

H Corporation's total number of shares: Beginning [] and Ending []

Shareholder's name

Shareholder's identifying number

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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
Income (Loss)	1 Ordinary business income (loss)			<input type="radio"/>	<input type="checkbox"/>
	2 Net rental real estate income (loss)			<input type="radio"/>	<input type="checkbox"/>
	3 Other net rental income (loss)			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	4 Interest income			<input type="radio"/>	<input type="checkbox"/>
	5 Dividends. See instructions.			<input type="radio"/>	<input type="checkbox"/>
	6 Royalties			<input type="radio"/>	<input type="checkbox"/>
	7 Net short-term capital gain (loss)			<input type="radio"/>	<input type="checkbox"/>
	8 Net long-term capital gain (loss)			<input type="radio"/>	<input type="checkbox"/>
	9 Net IRC Section 1231 gain (loss)			<input type="radio"/>	<input type="checkbox"/>
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule.			<input type="radio"/>	<input type="checkbox"/>
	b Other income (loss)			<input type="radio"/>	<input type="checkbox"/>
Deductions	11 IRC Section 179 expense deduction. Attach schedules			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	12 a Charitable contributions			<input checked="" type="radio"/>	
	b Investment interest expense			<input type="radio"/>	<input type="checkbox"/>
	c 1 IRC Section 59(e)(2) expenditures			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	2 Type of expenditures				
	d Deductions-portfolio			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	e Other deductions.			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
Credits	13 a Low-income housing credit. See instructions. Attach schedule.			<input type="radio"/>	<input type="checkbox"/>
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule			<input type="radio"/>	<input type="checkbox"/>
	c Credits related to other rental activities. See instructions. Attach schedule			<input type="radio"/>	<input type="checkbox"/>
	d Other credits. Attach schedule			<input type="radio"/>	<input type="checkbox"/>
	14 Total withholding (equals amount on Form 592-B if calendar year)			<input type="radio"/>	<input type="checkbox"/>
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	b Adjusted gain or loss			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	c Depletion (other than oil and gas)			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	d Gross income from oil, gas, and geothermal properties			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	e Deductions allocable to oil, gas, and geothermal properties			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	f Other AMT items. Attach schedule			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
Items Affecting Shareholder Basis	16 a Tax-exempt interest income			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	b Other tax-exempt income			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	c Nondeductible expenses			<input checked="" type="radio"/>	<input checked="" type="checkbox"/>
	d Total property distributions (including cash) other than dividends distribution reported on line 17c			<input type="radio"/>	<input type="checkbox"/>
	e Repayment of loans from shareholders			<input 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 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		
Other information	17 a Investment income. See instructions			<input checked="" type="radio"/>	<input checked="" type="radio"/>		
	b Investment expenses. See instructions			<input checked="" type="radio"/>	<input checked="" type="radio"/>		
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions			<input type="radio"/>	<input type="radio"/>		
	d Other information. See instructions			<input checked="" type="radio"/>	<input type="radio"/>		
Other State Taxes	18 a Type of income _____						
	b Name of state _____						
	c Total gross income from sources outside California. Attach schedule					<input checked="" type="radio"/>	<input checked="" type="radio"/>
	d Total applicable deductions and losses. Attach schedule.					<input checked="" type="radio"/>	<input checked="" type="radio"/>
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued					<input type="radio"/>	<input type="radio"/>
19 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.	20 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.						

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