

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning _____, 2010
ending _____, 20_____

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

▶ See back of form and separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number		1 Ordinary business income (loss)	13 Credits
B Corporation's name, address, city, state, and ZIP code		2 Net rental real estate income (loss)	
		3 Other net rental income (loss)	
		4 Interest income	
C IRS Center where corporation filed return		5a Ordinary dividends	
		5b Qualified dividends	14 Foreign transactions
		6 Royalties	
Part II Information About the Shareholder		7 Net short-term capital gain (loss)	
	D Shareholder's identifying number	8a Net long-term capital gain (loss)	
		8b Collectibles (28%) gain (loss)	
E Shareholder's name, address, city, state, and ZIP code	8c Unrecaptured section 1250 gain		
	9 Net section 1231 gain (loss)		
F Shareholder's percentage of stock ownership for tax year _____ %		10 Other income (loss)	15 Alternative minimum tax (AMT) items
	For IRS Use Only		
		11 Section 179 deduction	16 Items affecting shareholder basis
		12 Other deductions	
			17 Other information
* See attached statement for additional information.			

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:
 - Passive loss *Report on* See the Shareholder's Instructions
 - Passive income Schedule E, line 28, column (g)
 - Nonpassive loss Schedule E, line 28, column (h)
 - Nonpassive income Schedule E, line 28, column (j)
- 2. Net rental real estate income (loss)** See the Shareholder's Instructions
- 3. Other net rental income (loss)**
 - Net income Schedule E, line 28, column (g)
 - Net loss See the Shareholder's Instructions
- 4. Interest income** Form 1040, line 8a
- 5a. Ordinary dividends** Form 1040, line 9a
- 5b. Qualified dividends** Form 1040, line 9b
- 6. Royalties** Schedule E, line 4
- 7. Net short-term capital gain (loss)** Schedule D, line 5, column (f)
- 8a. Net long-term capital gain (loss)** Schedule D, line 12, column (f)
- 8b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 8c. Unrecaptured section 1250 gain** See the Shareholder's Instructions
- 9. Net section 1231 gain (loss)** See the Shareholder's Instructions
- 10. Other income (loss)** See the Shareholder's Instructions

- | <i>Code</i> | <i>Report on</i> |
|---|------------------------------------|
| A Other portfolio income (loss) | See the Shareholder's Instructions |
| B Involuntary conversions | See the Shareholder's Instructions |
| C Sec. 1256 contracts & straddles | Form 6781, line 1 |
| D Mining exploration costs recapture | See Pub. 535 |
| E Other income (loss) | See the Shareholder's Instructions |
- 11. Section 179 deduction** See the Shareholder's Instructions
 - 12. Other deductions**
 - A** Cash contributions (50%)
 - B** Cash contributions (30%)
 - C** Noncash contributions (50%)
 - D** Noncash contributions (30%)
 - E** Capital gain property to a 50% organization (30%)
 - F** Capital gain property (20%)
 - G** Contributions (100%)
 - H** Investment interest expense Form 4952, line 1
 - I** Deductions—royalty income Schedule E, line 18
 - J** Section 59(e)(2) expenditures See the Shareholder's Instructions
 - K** Deductions—portfolio (2% floor) Schedule A, line 23
 - L** Deductions—portfolio (other) Schedule A, line 28
 - M** Preproductive period expenses See the Shareholder's Instructions
 - N** Commercial revitalization deduction from rental real estate activities See Form 8582 instructions
 - O** Reforestation expense deduction See the Shareholder's Instructions
 - P** Domestic production activities information See Form 8903 instructions
 - Q** Qualified production activities income Form 8903, line 7b
 - R** Employer's Form W-2 wages Form 8903, line 17
 - S** Other deductions See the Shareholder's Instructions

- 13. Credits**
 - A** Low-income housing credit (section 42(j)(5)) from pre-2008 buildings See the Shareholder's Instructions
 - B** Low-income housing credit (other) from pre-2008 buildings See the Shareholder's Instructions
 - C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings Form 8586, line 11
 - D** Low-income housing credit (other) from post-2007 buildings Form 8586, line 11
 - E** Qualified rehabilitation expenditures (rental real estate)
 - F** Other rental real estate credits
 - G** Other rental credits
 - H** Undistributed capital gains credit Form 1040, line 71, box 4
 - I** Alcohol and cellulosic biofuel fuels credit Form 6478, line 8
 - J** Work opportunity credit Form 5884, line 3
 - K** Disabled access credit See the Shareholder's Instructions
 - L** Empowerment zone and renewal community employment credit Form 8844, line 3

- | <i>Code</i> | <i>Report on</i> |
|---|------------------------------------|
| M Credit for increasing research activities | See the Shareholder's Instructions |
| N Credit for employer social security and Medicare taxes | Form 8846, line 5 |
| O Backup withholding | Form 1040, line 61 |
| P Other credits | See the Shareholder's Instructions |
- 14. Foreign transactions**
 - A** Name of country or U.S. possession
 - B** Gross income from all sources
 - C** Gross income sourced at shareholder level
 - Foreign gross income sourced at corporate level*
 - D** Passive category
 - E** General category
 - F** Other
 - Deductions allocated and apportioned at shareholder level*
 - G** Interest expense Form 1116, Part I
 - H** Other Form 1116, Part I
 - Deductions allocated and apportioned at corporate level to foreign source income*
 - I** Passive category
 - J** General category
 - K** Other
 - Other information*
 - L** Total foreign taxes paid Form 1116, Part II
 - M** Total foreign taxes accrued Form 1116, Part II
 - N** Reduction in taxes available for credit Form 1116, line 12
 - O** Foreign trading gross receipts Form 8873
 - P** Extraterritorial income exclusion Form 8873
 - Q** Other foreign transactions See the Shareholder's Instructions
 - 15. Alternative minimum tax (AMT) items**
 - A** Post-1986 depreciation adjustment
 - B** Adjusted gain or loss
 - C** Depletion (other than oil & gas)
 - D** Oil, gas, & geothermal—gross income
 - E** Oil, gas, & geothermal—deductions
 - F** Other AMT items
 - 16. Items affecting shareholder basis**
 - A** Tax-exempt interest income Form 1040, line 8b
 - B** Other tax-exempt income
 - C** Nondeductible expenses
 - D** Distributions
 - E** Repayment of loans from shareholders
 - 17. Other information**
 - A** Investment income Form 4952, line 4a
 - B** Investment expenses Form 4952, line 5
 - C** Qualified rehabilitation expenditures (other than rental real estate) See the Shareholder's Instructions
 - D** Basis of energy property See the Shareholder's Instructions
 - E** Recapture of low-income housing credit (section 42(j)(5)) Form 8611, line 8
 - F** Recapture of low-income housing credit (other) Form 8611, line 8
 - G** Recapture of investment credit See Form 4255
 - H** Recapture of other credits See the Shareholder's Instructions
 - I** Look-back interest—completed long-term contracts See Form 8697
 - J** Look-back interest—income forecast method See Form 8866
 - K** Dispositions of property with section 179 deductions
 - L** Recapture of section 179 deduction
 - M** Section 453(l)(3) information
 - N** Section 453A(c) information
 - O** Section 1260(b) information
 - P** Interest allocable to production expenditures
 - Q** CCF nonqualified withdrawals
 - R** Depletion information—oil and gas
 - S** Amortization of reforestation costs
 - T** Section 108(i) information
 - U** Other information