

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

Department of the Treasury  
Internal Revenue Service

**2016**

For calendar year 2016, or tax  
year beginning \_\_\_\_\_, 2016  
ending \_\_\_\_\_, 20\_\_\_\_

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

▶ See back of form and separate instructions.

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

	<i>Code</i>	<i>Report on</i>
<b>1. Ordinary business income (loss).</b> Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss		
Passive income		
Nonpassive loss		
Nonpassive income		
<b>2. Net rental real estate income (loss)</b>		
<b>3. Other net rental income (loss)</b>		
Net income		
Net loss		
<b>4. Interest income</b>		
<b>5a. Ordinary dividends</b>		
<b>5b. Qualified dividends</b>		
<b>6. Royalties</b>		
<b>7. Net short-term capital gain (loss)</b>		
<b>8a. Net long-term capital gain (loss)</b>		
<b>8b. Collectibles (28%) gain (loss)</b>		
<b>8c. Unrecaptured section 1250 gain</b>		
<b>9. Net section 1231 gain (loss)</b>		
<b>10. Other income (loss)</b>		
<i>Code</i>		
<b>A</b> Other portfolio income (loss)		
<b>B</b> Involuntary conversions		
<b>C</b> Sec. 1256 contracts & straddles		
<b>D</b> Mining exploration costs recapture		
<b>E</b> Other income (loss)		
<b>11. Section 179 deduction</b>		
<b>12. Other deductions</b>		
<b>A</b> Cash contributions (50%)		
<b>B</b> Cash contributions (30%)		
<b>C</b> Noncash contributions (50%)		
<b>D</b> Noncash contributions (30%)		
<b>E</b> Capital gain property to a 50% organization (30%)		
<b>F</b> Capital gain property (20%)		
<b>G</b> Contributions (100%)		
<b>H</b> Investment interest expense		
<b>I</b> Deductions—royalty income		
<b>J</b> Section 59(e)(2) expenditures		
<b>K</b> Deductions—portfolio (2% floor)		
<b>L</b> Deductions—portfolio (other)		
<b>M</b> Preproductive period expenses		
<b>N</b> Commercial revitalization deduction from rental real estate activities		
<b>O</b> Reforestation expense deduction		
<b>P</b> Domestic production activities information		
<b>Q</b> Qualified production activities income		
<b>R</b> Employer's Form W-2 wages		
<b>S</b> Other deductions		
<b>13. Credits</b>		
<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
<b>B</b> Low-income housing credit (other) from pre-2008 buildings		
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
<b>D</b> Low-income housing credit (other) from post-2007 buildings		
<b>E</b> Qualified rehabilitation expenditures (rental real estate)		
<b>F</b> Other rental real estate credits		
<b>G</b> Other rental credits		
<b>H</b> Undistributed capital gains credit		
<b>I</b> Biofuel producer credit		
<b>J</b> Work opportunity credit		
<b>K</b> Disabled access credit		
<b>L</b> Empowerment zone employment credit		
<b>M</b> Credit for increasing research activities		
<b>N</b> Credit for employer social security and Medicare taxes		
<b>O</b> Backup withholding		
<b>P</b> Other credits		
<b>14. Foreign transactions</b>		
<b>A</b> Name of country or U.S. possession		
<b>B</b> Gross income from all sources		
<b>C</b> Gross income sourced at shareholder level		
<i>Foreign gross income sourced at corporate level</i>		
<b>D</b> Passive category		
<b>E</b> General category		
<b>F</b> Other		
<i>Deductions allocated and apportioned at shareholder level</i>		
<b>G</b> Interest expense		
<b>H</b> Other		
<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
<b>I</b> Passive category		
<b>J</b> General category		
<b>K</b> Other		
<i>Other information</i>		
<b>L</b> Total foreign taxes paid		
<b>M</b> Total foreign taxes accrued		
<b>N</b> Reduction in taxes available for credit		
<b>O</b> Foreign trading gross receipts		
<b>P</b> Extraterritorial income exclusion		
<b>Q</b> Other foreign transactions		
<b>15. Alternative minimum tax (AMT) items</b>		
<b>A</b> Post-1986 depreciation adjustment		
<b>B</b> Adjusted gain or loss		
<b>C</b> Depletion (other than oil & gas)		
<b>D</b> Oil, gas, & geothermal—gross income		
<b>E</b> Oil, gas, & geothermal—deductions		
<b>F</b> Other AMT items		
<b>16. Items affecting shareholder basis</b>		
<b>A</b> Tax-exempt interest income		
<b>B</b> Other tax-exempt income		
<b>C</b> Nondeductible expenses		
<b>D</b> Distributions		
<b>E</b> Repayment of loans from shareholders		
<b>17. Other information</b>		
<b>A</b> Investment income		
<b>B</b> Investment expenses		
<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)		
<b>D</b> Basis of energy property		
<b>E</b> Recapture of low-income housing credit (section 42(j)(5))		
<b>F</b> Recapture of low-income housing credit (other)		
<b>G</b> Recapture of investment credit		
<b>H</b> Recapture of other credits		
<b>I</b> Look-back interest—completed long-term contracts		
<b>J</b> Look-back interest—income forecast method		
<b>K</b> Dispositions of property with section 179 deductions		
<b>L</b> Recapture of section 179 deduction		
<b>M</b> Section 453(l)(3) information		
<b>N</b> Section 453A(c) information		
<b>O</b> Section 1260(b) information		
<b>P</b> Interest allocable to production expenditures		
<b>Q</b> CCF nonqualified withdrawals		
<b>R</b> Depletion information—oil and gas		
<b>S</b> Reserved		
<b>T</b> Section 108(i) information		
<b>U</b> Net investment income		
<b>V</b> Other information		