

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

Department of the Treasury  
Internal Revenue Service

**2012**

For calendar year 2012, or tax  
year beginning \_\_\_\_\_, 2012  
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
For IRS Use Only		<b>12</b> Other deductions	
			<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.**

- 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
- 8a. Net long-term capital gain (loss)** Schedule D, line 12
- 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>                                 |                                    |
|---|------------------------------------|
| <b>A</b> Other portfolio income (loss)      | See the Shareholder's Instructions |
| <b>B</b> Involuntary conversions            | See the Shareholder's Instructions |
| <b>C</b> Sec. 1256 contracts & straddles    | Form 6781, line 1                  |
| <b>D</b> Mining exploration costs recapture | See Pub. 535                       |
| <b>E</b> 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 19
    - 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
  - B** Low-income housing credit (other) from pre-2008 buildings
  - C** Low-income housing credit (section 42(j)(5)) from post-2007 buildings
  - D** Low-income housing credit (other) from post-2007 buildings
  - 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
  - J** Work opportunity credit
  - K** Disabled access credit
  - L** Empowerment zone and renewal community employment credit

- | <i>Code</i>   | <i>Report on</i>  |
|---|---|
| <b>M</b> Credit for increasing research activities                                      | See the Shareholder's Instructions                                    |
| <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   | Form 1116, Part I   |
| <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   | Form 1116, Part I   |
| <b>E</b> General category   |   |
| <b>F</b> Other  |   |
| <i>Deductions allocated and apportioned at shareholder level</i>                        |   |
| <b>G</b> Interest expense   | Form 1116, Part I   |
| <b>H</b> Other  | Form 1116, Part I   |
| <i>Deductions allocated and apportioned at corporate level to foreign source income</i> |   |
| <b>I</b> Passive category   | Form 1116, Part I   |
| <b>J</b> General category   |   |
| <b>K</b> Other  |   |
| <i>Other information</i>  |   |
| <b>L</b> Total foreign taxes paid   | Form 1116, Part II  |
| <b>M</b> Total foreign taxes accrued  | Form 1116, Part II  |
| <b>N</b> Reduction in taxes available for credit  | Form 1116, line 12  |
| <b>O</b> Foreign trading gross receipts   | Form 8873   |
| <b>P</b> Extraterritorial income exclusion  | Form 8873   |
| <b>Q</b> Other foreign transactions   | See the Shareholder's Instructions                                    |
| <b>15. Alternative minimum tax (AMT) items</b>  |   |
| <b>A</b> Post-1986 depreciation adjustment  | See the Shareholder's Instructions and the Instructions for Form 6251 |
| <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   | Form 1040, line 8b  |
| <b>B</b> Other tax-exempt income  | See the Shareholder's Instructions                                    |
| <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  | Form 4952, line 4a  |
| <b>B</b> Investment expenses  | Form 4952, line 5   |
| <b>C</b> Qualified rehabilitation expenditures (other than rental real estate)          | See the Shareholder's Instructions                                    |
| <b>D</b> Basis of energy property   | See the Shareholder's Instructions                                    |
| <b>E</b> Recapture of low-income housing credit (section 42(j)(5))                      | Form 8611, line 8   |
| <b>F</b> Recapture of low-income housing credit (other)                                 | Form 8611, line 8   |
| <b>G</b> Recapture of investment credit   | See Form 4255   |
| <b>H</b> Recapture of other credits   | See the Shareholder's Instructions                                    |
| <b>I</b> Look-back interest—completed long-term contracts                               | See Form 8697   |
| <b>J</b> Look-back interest—income forecast method                                      | See Form 8866   |
| <b>K</b> Dispositions of property with section 179 deductions                           | See the Shareholder's Instructions                                    |
| <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> Amortization of reforestation costs  |   |
| <b>T</b> Section 108(i) information   |   |
| <b>U</b> Other information  |   |