

Pdftax Software License Agreement

This license agreement is between E-Gov Access, Inc. and the user of Pdftax software ("Consumer"). By using the software, Consumer agrees to the terms of this License Agreement. Questions should be sent to E-Gov Access, Inc., 1743 NE 146th ST, Shoreline, WA 98155.

1. Limited License

E-Gov Access, Inc. grants Consumer a limited and non-exclusive license to use the software. Consumer may not resell, repackage, redistribute or otherwise use Pdftax software without express written permission from E-Gov Access, Inc.

2. Disclaimer of Warranty

E-GOV ACCESS, INC. MAKES NO WARRANTIES, EXPRESS OR IMPLIED, REGARDING PDFTAX SOFTWARE. E-GOV ACCESS, INC. SPECIFICALLY DISCLAIMS ANY WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE AND ANY WARRANTIES OF MERCHANTABILITY, EXPRESS OR IMPLIED.

3. Exclusion of Consequential Damages.

Consumer's sole remedy for any alleged breaches of warranty herein is limited to returning the software to E-Gov Access, Inc. within 30 days of purchase for a full refund less shipping and handling charges. In no event will E-Gov Access, Inc. be liable for any consequential damages. Customer agrees that E-Gov Access, Inc's maximum liability under any circumstances is equal to the purchase price of this software.

4. The ultimate responsibility for any tax returns prepared using Pdftax software remains with the Consumer. E-Gov Access, Inc. has no responsibility or liability for Consumer's failure to enter all required information accurately, Consumer's willful or fraudulent omission or inclusion of information on a tax return, Consumer's wrongful classification of description of information on a tax return, or Consumer's failure to file a timely return.

5. Any litigation arising from this agreement shall be litigated in Washington State according to Washington State law.

U.S. Income Tax Return for an S Corporation

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**

▶ **See separate instructions.**

2008

For calendar year 2008 or tax year beginning , 2008, ending , 20

A S election effective date	Use IRS label. Otherwise, print or type.	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions)
			\$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c		
	2 Cost of goods sold (Schedule A, line 8)					2		
	3 Gross profit. Subtract line 2 from line 1c					3		
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4		
	5 Other income (loss) (see instructions—attach statement)					5		
	6 Total income (loss). Add lines 3 through 5					6		
Deductions (see instructions for limitations)	7 Compensation of officers					7		
	8 Salaries and wages (less employment credits)					8		
	9 Repairs and maintenance					9		
	10 Bad debts					10		
	11 Rents					11		
	12 Taxes and licenses					12		
	13 Interest					13		
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14		
	15 Depletion (Do not deduct oil and gas depletion.)					15		
	16 Advertising					16		
	17 Pension, profit-sharing, etc., plans					17		
	18 Employee benefit programs					18		
	19 Other deductions (attach statement)					19		
	20 Total deductions. Add lines 7 through 19					20		
	21 Ordinary business income (loss). Subtract line 20 from line 6					21		
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a						
	b Tax from Schedule D (Form 1120S)	22b						
	c Add lines 22a and 22b (see instructions for additional taxes)					22c		
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	23a						
	b Tax deposited with Form 7004	23b						
	c Credit for federal tax paid on fuels (attach Form 4136)	23c						
	d Add lines 23a through 23c					23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>					24		
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed					25		
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26		
27 Enter amount from line 26 Credited to 2009 estimated tax ▶					27			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach statement)	4		
5	Other costs (attach statement)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ► _____

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ► _____		
2 See the instructions and enter the: a Business activity ► _____ b Product or service ► _____		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ► \$ _____		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1
2 Net rental real estate income (loss) (attach Form 8825)	2
3a Other gross rental income (loss) 3a	
b Expenses from other rental activities (attach statement) 3b	
c Other net rental income (loss). Subtract line 3b from line 3a 3c	
4 Interest income	4
5 Dividends: a Ordinary dividends 5a	
b Qualified dividends 5b	
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a	
b Collectibles (28%) gain (loss) 8b	
c Unrecaptured section 1250 gain (attach statement) 8c	
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions) Type ►	10

	Shareholders' Pro Rata Share Items (continued)	Total amount	
Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (<i>see instructions</i>) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	
	e Other rental credits (<i>see instructions</i>) Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	
	g Other credits (<i>see instructions</i>) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	<i>Foreign gross income sourced at corporate level</i>		
	d Passive category	14d	
	e General category	14e	
	f Other (<i>attach statement</i>)	14f	
	<i>Deductions allocated and apportioned at shareholder level</i>		
	g Interest expense	14g	
	h Other	14h	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	i Passive category	14i	
	j General category	14j	
	k Other (<i>attach statement</i>)	14k	
<i>Other information</i>			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (<i>attach statement</i>)	14m		
n Other foreign tax information (<i>attach statement</i>)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions.	15e	
	f Other AMT items (<i>attach statement</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach statement</i>)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	()	
5	Other reductions	()	
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		

**Rental Real Estate Income and Expenses of a
Partnership or an S Corporation**

OMB No. 1545-1186

► See instructions on back.
► Attach to Form 1065, Form 1065-B, or Form 1120S.

Name	Employer identification number
------	--------------------------------

1 Show the kind and location of each property. See page 2 to list additional properties.

A -----

B -----

C -----

D -----

		Properties							
		A		B		C		D	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ► -----	15								

16 Total expenses for each property. Add lines 3 through 15	16								
17 Total gross rents. Add gross rents from line 2, columns A through H	17								
18 Total expenses. Add total expenses from line 16, columns A through H	18								
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19								
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a								
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:									
(1) Name	(2) Employer identification number								
-----	-----								
-----	-----								
-----	-----								
21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on:	21								
• Form 1065 or 1120S: Schedule K, line 2, or									
• Form 1065-B: Part I, line 4									

1	Show the kind and location of each property.
E	-----
F	-----
G	-----
H	-----

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2	Gross rents	2							
Rental Real Estate Expenses									
3	Advertising	3							
4	Auto and travel	4							
5	Cleaning and maintenance	5							
6	Commissions	6							
7	Insurance	7							
8	Legal and other professional fees	8							
9	Interest	9							
10	Repairs	10							
11	Taxes	11							
12	Utilities	12							
13	Wages and salaries	13							
14	Depreciation (see instructions)	14							
15	Other (list) ►								
	-----	15							

16	Total expenses for each property. Add lines 3 through 15	16							

Instructions

Section references are to the Internal Revenue Code.

What's New

The IRS will revise this December 2006 version of Form 8825 only when necessary. Continue to use this version of the form for tax years beginning after 2006 until a new revision is issued.

Purpose of form. Partnerships and S corporations use Form 8825 to report income and deductible expenses from rental real estate activities, including net income (loss) from rental real estate activities that flow through from partnerships, estates, or trusts.

Before completing this form, be sure to read:

- *Passive Activity Limitations* in the instructions for Form 1065 or Form 1120S, or *Passive Loss Limitation Activities* in the instructions for Form 1065-B, especially for the definition of "rental activity."
- *Extraterritorial Income Exclusion* in the instructions for Form 1065, 1065-B, or 1120S.

Specific Instructions. Form 8825 provides space for up to eight properties. If there are more than eight properties, attach additional Forms 8825.

The number of columns to be used for reporting income and expenses on this form may differ from the number of rental real estate activities the partnership or S corporation has for purposes of the passive activity limitations. For example, a partnership owns two apartment buildings, each located in a different city. For purposes of the passive activity limitations, the partnership grouped both buildings into a single activity. Although the partnership has only one rental real estate activity for purposes of the

passive activity limitations, it must report the income and deductions for each building in separate columns.

However, if the partnership or S corporation has more than one rental real estate activity for purposes of the passive activity limitations, attach a statement to Schedule K that reports the net income (loss) for each separate activity. Also, attach a statement to each Schedule K-1 that reports each partner's or shareholder's share of the net income (loss) by separate activity (except for limited partners in an electing large partnership). See *Passive Activity Reporting Requirements* in the instructions for Form 1065, Form 1065-B, or Form 1120S for additional information that must be provided for each activity.

Complete lines 1 through 16 for each property. But complete lines 17 through 21 on only one Form 8825. The figures on lines 17 and 18 should be the combined totals for all forms.

Do not report on Form 8825 any:

- Income or deductions from a trade or business activity or a rental activity other than rental real estate. These items are reported elsewhere.
- Portfolio income or deductions.
- Section 179 expense deduction.
- Other items that must be reported separately to the partners or shareholders.
- Commercial revitalization deductions.

Line 1. Show the kind of property rented out (for example, "apartment building"). Give the street address, city or town, and state.

Line 14. The partnership or S corporation may claim a depreciation deduction each year for

rental property (except for land, which is not depreciable). If the partnership or S corporation placed property in service during the current tax year or claimed depreciation on any vehicle or other listed property, complete and attach Form 4562, Depreciation and Amortization. See Form 4562 and its instructions to figure the depreciation deduction.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 6 hr., 27 min.; Learning about the law or the form, 34 min.; Preparing the form, 1 hr., 37 min.; Copying, assembling, and sending the form to the IRS, 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

**SCHEDULE D
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-In Gains

- **Attach to Form 1120S.**
► **See separate instructions.**

OMB No. 1545-0130

2008

Name	Employer identification number
------	--------------------------------

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824					3
4 Combine lines 1 through 3 in column (f)					4
5 Tax on short-term capital gain included on line 21 below					5 ()
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10					6

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37					8
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824					9
10 Capital gain distributions					10
11 Combine lines 7 through 10 in column (f)					11
12 Tax on long-term capital gain included on line 21 below					12 ()
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10					13

Part III Built-In Gains Tax (See instructions **before** completing this part.)

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule).	14
15 Taxable income (attach computation schedule)	15
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B	16
17 Section 1374(b)(2) deduction	17
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18
19 Enter 35% of line 18	19
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21

Form 1120S – K-1 Allocation Worksheet

Shareholder 1

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 2

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 3

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
2. Net rental real estate income (loss)
3. Other net rental income (loss)
4. Interest income
- 5a. Ordinary dividends
- 5b. Qualified dividends
6. Royalties
7. Net short-term capital gain (loss)
- 8a. Net long-term capital gain (loss)
- 8b. Unrecaptured section 1250 gain
9. Net section 1231 gain (loss)
10. Other income (loss)

Form 1120S – K-1 Allocation Worksheet

Shareholder 4

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
1. Ordinary income (loss)					
2. Net rental real estate income (loss)					
3. Other net rental income (loss)					
4. Interest income					
5a. Ordinary dividends					
5b. Qualified dividends					
6. Royalties					
7. Net short-term capital gain (loss)					
8a. Net long-term capital gain (loss)					
8b. Unrecaptured section 1250 gain					
9. Net section 1231 gain (loss)					
10. Other income (loss)					

Shareholder 5

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
1. Ordinary income (loss)					
2. Net rental real estate income (loss)					
3. Other net rental income (loss)					
4. Interest income					
5a. Ordinary dividends					
5b. Qualified dividends					
6. Royalties					
7. Net short-term capital gain (loss)					
8a. Net long-term capital gain (loss)					
8b. Unrecaptured section 1250 gain					
9. Net section 1231 gain (loss)					
10. Other income (loss)					

Shareholder 6

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
1. Ordinary income (loss)					
2. Net rental real estate income (loss)					
3. Other net rental income (loss)					
4. Interest income					
5a. Ordinary dividends					
5b. Qualified dividends					
6. Royalties					
7. Net short-term capital gain (loss)					
8a. Net long-term capital gain (loss)					
8b. Unrecaptured section 1250 gain					
9. Net section 1231 gain (loss)					
10. Other income (loss)					

Form 1120S – K-1 Allocation Worksheet

Shareholder 7

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 8

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 9

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
2. Net rental real estate income (loss)
3. Other net rental income (loss)
4. Interest income
- 5a. Ordinary dividends
- 5b. Qualified dividends
6. Royalties
7. Net short-term capital gain (loss)
- 8a. Net long-term capital gain (loss)
- 8b. Unrecaptured section 1250 gain
9. Net section 1231 gain (loss)
10. Other income (loss)

Form 1120S – K-1 Allocation Worksheet

Shareholder 10

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 11

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
 2. Net rental real estate income (loss)
 3. Other net rental income (loss)
 4. Interest income
 - 5a. Ordinary dividends
 - 5b. Qualified dividends
 6. Royalties
 7. Net short-term capital gain (loss)
 - 8a. Net long-term capital gain (loss)
 - 8b. Unrecaptured section 1250 gain
 9. Net section 1231 gain (loss)
 10. Other income (loss)
-

Shareholder 12

Name

Address

City, State, Zip

Stock Percentage

	Total	Allocation %	% Amount Allocated	<i>OR</i>	Dollar Amount Allocated
--	-------	--------------	--------------------	-----------	-------------------------

1. Ordinary income (loss)
2. Net rental real estate income (loss)
3. Other net rental income (loss)
4. Interest income
- 5a. Ordinary dividends
- 5b. Qualified dividends
6. Royalties
7. Net short-term capital gain (loss)
- 8a. Net long-term capital gain (loss)
- 8b. Unrecaptured section 1250 gain
9. Net section 1231 gain (loss)
10. Other income (loss)

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

► See back of form and separate instructions.

For IRS Use Only

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

► See back of form and separate instructions.

For IRS Use Only

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

► See back of form and separate instructions.

For IRS Use Only

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

► See back of form and separate instructions.

For IRS Use Only

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

► See back of form and separate instructions.

For IRS Use Only

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2008**☐ Final K-1☐ Amended K-1

OMB No. 1545-0130

For calendar year 2008, or tax

year beginning _____, 2008

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	
		7 Net short-term capital gain (loss)	
Part II Information About the Shareholder		8a Net long-term capital gain (loss)	
	D Shareholder's identifying number	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.			

2008

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20____

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

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