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Form **1120S**Department of the Treasury
Internal Revenue Service**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.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2018

For calendar year 2018 or tax year beginning , 2018, ending , 20

A S election effective date	TYPE OR PRINT	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 or province, country, and ZIP or foreign postal 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	1a			
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a				1c
	2 Cost of goods sold (attach Form 1125-A)				2
	3 Gross profit. Subtract line 2 from line 1c				3
	4 Net gain (loss) from Form 4797, 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 (see instructions—attach Form 1125-E)				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 (see instructions)				13
	14 Depreciation not claimed on Form 1125-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 2018 estimated tax payments and 2017 overpayment credited to 2018	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Refundable credit from Form 8827, line 8c	23d			
	e Add lines 23a through 23d				23e
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>				24
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed				25
	26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid				26
27 Enter amount from line 26: Credited to 2019 estimated tax ▶ Refunded ▶				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 Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2018)

Schedule B Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No																									
2	See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____																											
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation																											
4	At the end of the tax year, did the corporation:																											
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Corporation</th> <th style="width:25%;">(ii) Employer Identification Number (if any)</th> <th style="width:25%;">(iii) Country of Incorporation</th> <th style="width:25%;">(iv) Percentage of Stock Owned</th> <th style="width:20%;">(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made																						
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b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below																											
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5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.																											
	(i) Total shares of restricted stock ▶ _____																											
	(ii) Total shares of non-restricted stock ▶ _____																											
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.																											
	(i) Total shares of stock outstanding at the end of the tax year ▶ _____																											
	(ii) Total shares of stock outstanding if all instruments were executed ▶ _____																											
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?																											
7	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.																											
8	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 the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain 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 (see instructions) ▶ \$ _____																											
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions																											
10	Does the corporation satisfy one of the following conditions and the corporation doesn't own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions																											
a	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year don't exceed \$25 million, and the corporation isn't a tax shelter; or																											
b	The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.																											
11	Does the corporation satisfy both of the following conditions?																											
a	The corporation's total receipts (see instructions) for the tax year were less than \$250,000																											
b	The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.																											

Schedule B Other Information (see instructions) <i>(continued)</i>		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
	If "Yes," enter the amount of principal reduction ▶ \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		
14a	Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?		
b	If "Yes," did the corporation file or will it file required Forms 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
	If "Yes," enter the amount from Form 8996, line 13 ▶ \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	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		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) 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) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) 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	
	Foreign gross income sourced at corporate level		
	d Section 951A category	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Section 951A category	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
	o Other (attach statement)	14o	
	Other information		
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)			

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
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 (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	
	d	Distributions (attach statement if required) (see instructions)	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 (attach statement)		
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 14p	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:** The corporation may be required to file Schedule M-3 (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 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, 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, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
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				
8 Balance at end of tax year. Subtract line 7 from line 6				

(Rev. November 2018)
Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	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 Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

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 amount 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 entity? See instructions . . . ☐ Yes ☐ No

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

Section references are to the Internal Revenue Code unless otherwise noted.

What's New**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form 1120S – K-1 Allocation Worksheet

**Shareholder
Address
City, State, Zip**

Shareholder ID

Stock Percentage

Total**Allocation %**

% Amount Allocated

OR Dollar Amount

- 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. Collectibles**
- 8c. Unrecaptured section 1250 gain**
- 9. Net section 1231 gain (loss)**
- 10. Other income (loss)**
- 11. Section 179 deduction**

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Address
City, State, Zip**

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- 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)**
- 88. Collectibles**
- 8c. Unrecaptured section 1250 gain**
- 9. Net section 1231 gain (loss)**
- 10. Other income (loss)**
- 11. Section 179 deduction**

Form 1120S – K-1 Allocation Worksheet

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- 10. Other income (loss)**
- 11. Section 179 deduction**

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2018**

For calendar year 2018, or tax year

beginning / / 2018ending / / **Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

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

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☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1
(Form 1120S)**Department of the Treasury
Internal Revenue Service**2018**

For calendar year 2018, or tax year

beginning / / 2018ending / / **Shareholder's Share of Income, Deductions,
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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:	<i>Report on</i>	<i>Code</i>	<i>Report on</i>
Passive loss	See the Shareholder's Instructions	O Backup withholding	See the Shareholder's Instructions
Passive income	Schedule E, line 28, column (h)	P Other credits	See the Shareholder's Instructions
Nonpassive loss	See the Shareholder's Instructions	14. Foreign transactions	
Nonpassive income	Schedule E, line 28, column (k)	A Name of country or U.S. possession	} Form 1116, Part I
2. Net rental real estate income (loss)	See the Shareholder's Instructions	B Gross income from all sources	
3. Other net rental income (loss)		C Gross income sourced at shareholder level	
Net income	Schedule E, line 28, column (h)	<i>Foreign gross income sourced at corporate level</i>	
Net loss	See the Shareholder's Instructions	D Section 951A category	} Form 1116, Part I
4. Interest income	Form 1040, line 2b	E Foreign branch category	
5a. Ordinary dividends	Form 1040, line 3b	F Passive category	
5b. Qualified dividends	Form 1040, line 3a	G General category	
6. Royalties	Schedule E, line 4	H Other	
7. Net short-term capital gain (loss)	Schedule D, line 5	<i>Deductions allocated and apportioned at shareholder level</i>	
8a. Net long-term capital gain (loss)	Schedule D, line 12	I Interest expense	Form 1116, Part I
8b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	J Other	Form 1116, Part I
8c. Unrecaptured section 1250 gain	See the Shareholder's Instructions	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
9. Net section 1231 gain (loss)	See the Shareholder's Instructions	K Section 951A category	} Form 1116, Part I
10. Other income (loss)		L Foreign branch category	
Code		M Passive category	
A Other portfolio income (loss)	See the Shareholder's Instructions	N General category	
B Involuntary conversions	See the Shareholder's Instructions	O Other	
C Sec. 1256 contracts & straddles	Form 6781, line 1	<i>Other information</i>	
D Mining exploration costs recapture	See Pub. 535	P Total foreign taxes paid	Form 1116, Part II
E Section 951A income	} See the Shareholder's Instructions	Q Total foreign taxes accrued	Form 1116, Part II
F Section 965(a) inclusion		R Reduction in taxes available for credit	Form 1116, line 12
G Subpart F income other than sections 951A and 965 inclusion		S Foreign trading gross receipts	Form 8873
H Other income (loss)		T Extraterritorial income exclusion	Form 8873
11. Section 179 deduction	See the Shareholder's Instructions	U Section 965 information	See the Shareholder's Instructions
12. Other deductions		V Other foreign transactions	See the Shareholder's Instructions
A Cash contributions (60%)	} See the Shareholder's Instructions	15. Alternative minimum tax (AMT) items	
B Cash contributions (30%)		A Post-1986 depreciation adjustment	} See the Shareholder's Instructions and the Instructions for Form 6251
C Noncash contributions (50%)		B Adjusted gain or loss	
D Noncash contributions (30%)		C Depletion (other than oil & gas)	
E Capital gain property to a 50% organization (30%)		D Oil, gas, & geothermal—gross income	
F Capital gain property (20%)		E Oil, gas, & geothermal—deductions	
G Contributions (100%)		F Other AMT items	
H Investment interest expense	Form 4952, line 1	16. Items affecting shareholder basis	
I Deductions—royalty income	Schedule E, line 19	A Tax-exempt interest income	Form 1040, line 2a
J Section 59(e)(2) expenditures	See the Shareholder's Instructions	B Other tax-exempt income	} See the Shareholder's Instructions
K Section 965(c) deduction	See the Shareholder's Instructions	C Nondeductible expenses	
L Deductions—portfolio (other)	Schedule A, line 16	D Distributions	
M Preproductive period expenses	See the Shareholder's Instructions	E Repayment of loans from shareholders	
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	17. Other information	
O Reforestation expense deduction	See the Shareholder's Instructions	A Investment income	Form 4952, line 4a
P through R	Reserved for future use	B Investment expenses	Form 4952, line 5
S Other deductions	See the Shareholder's Instructions	C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
13. Credits		D Basis of energy property	See the Shareholder's Instructions
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Shareholder's Instructions	E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
B Low-income housing credit (other) from pre-2008 buildings		F Recapture of low-income housing credit (other)	Form 8611, line 8
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		G Recapture of investment credit	See Form 4255
D Low-income housing credit (other) from post-2007 buildings		H Recapture of other credits	See the Shareholder's Instructions
E Qualified rehabilitation expenditures (rental real estate)		I Look-back interest—completed long-term contracts	See Form 8697
F Other rental real estate credits	} See the Shareholder's Instructions	J Look-back interest—income forecast method	See Form 8866
G Other rental credits		K Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
H Undistributed capital gains credit		L Recapture of section 179 deduction	
I Biofuel producer credit		M through U	
J Work opportunity credit		V Section 199A income	
K Disabled access credit		W Section 199A W-2 wages	
L Empowerment zone employment credit		X Section 199A unadjusted basis	
M Credit for increasing research activities		Y Section 199A REIT dividends	
N Credit for employer social security and Medicare taxes		Z Section 199A PTP income	
		AA Excess taxable income	
		AB Excess business interest income	
		AC Other information	

