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**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](http://www.irs.gov/Form1120S) for instructions and the latest information.**

**2019**

For calendar year 2019 or tax year beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 20

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

**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 . . . . . ▶

**J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

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

|  |   |            |            |
|--|---|------------|------------|
| <b>Income</b>  | <b>1a</b> Gross receipts or sales . . . . .   | <b>1a</b>  |            |
|  | <b>b</b> Returns and allowances . . . . .   | <b>1b</b>  |            |
|  | <b>c</b> Balance. Subtract line 1b from line 1a . . . . .   |            | <b>1c</b>  |
|  | <b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .  |            | <b>2</b>   |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .   |            | <b>3</b>   |
|  | <b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .   |            | <b>4</b>   |
| <b>5</b> Other income (loss) (see instructions—attach statement) . . . . .                     |   | <b>5</b>   |            |
| <b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . . ▶                         |   | <b>6</b>   |            |
| <b>Deductions</b><br>(see instructions for limitations)  | <b>7</b> Compensation of officers (see instructions—attach Form 1125-E) . . . . .                                       |            | <b>7</b>   |
|  | <b>8</b> Salaries and wages (less employment credits) . . . . .   |            | <b>8</b>   |
|  | <b>9</b> Repairs and maintenance . . . . .  |            | <b>9</b>   |
|  | <b>10</b> Bad debts . . . . .   |            | <b>10</b>  |
|  | <b>11</b> Rents . . . . .   |            | <b>11</b>  |
|  | <b>12</b> Taxes and licenses . . . . .  |            | <b>12</b>  |
|  | <b>13</b> Interest (see instructions) . . . . .   |            | <b>13</b>  |
|  | <b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .                   |            | <b>14</b>  |
|  | <b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .   |            | <b>15</b>  |
|  | <b>16</b> Advertising . . . . .   |            | <b>16</b>  |
|  | <b>17</b> Pension, profit-sharing, etc., plans . . . . .  |            | <b>17</b>  |
|  | <b>18</b> Employee benefit programs . . . . .   |            | <b>18</b>  |
|  | <b>19</b> Other deductions (attach statement) . . . . .   |            | <b>19</b>  |
|  | <b>20</b> <b>Total deductions.</b> Add lines 7 through 19 . . . . . ▶   |            | <b>20</b>  |
|  | <b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .                                |            | <b>21</b>  |
| <b>Tax and Payments</b>  | <b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .                                 | <b>22a</b> |            |
|  | <b>b</b> Tax from Schedule D (Form 1120-S) . . . . .  | <b>22b</b> |            |
|  | <b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .  |            | <b>22c</b> |
|  | <b>23a</b> 2019 estimated tax payments and 2018 overpayment credited to 2019 . . . . .                                  | <b>23a</b> |            |
|  | <b>b</b> Tax deposited with Form 7004 . . . . .   | <b>23b</b> |            |
|  | <b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .  | <b>23c</b> |            |
|  | <b>d</b> Reserved for future use . . . . .  | <b>23d</b> |            |
|  | <b>e</b> Add lines 23a through 23d . . . . .  |            | <b>23e</b> |
|  | <b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/> |            | <b>24</b>  |
|  | <b>25</b> <b>Amount owed.</b> If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .    |            | <b>25</b>  |
|  | <b>26</b> <b>Overpayment.</b> If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . . |            | <b>26</b>  |
| <b>27</b> Enter amount from line 26: <b>Credited to 2020 estimated tax</b> ▶ <b>Refunded</b> ▶ |   | <b>27</b>  |            |

**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.

**Schedule B Other Information** (see instructions)

| <b>1</b>                | Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual<br><b>c</b> <input type="checkbox"/> Other (specify) ▶ _____  | <b>Yes</b>                     | <b>No</b>                                    |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------|---|--------------------------------|--|--|--------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>2</b>                | See the instructions and enter the:<br><b>a</b> Business activity ▶ _____ <b>b</b> Product or service ▶ _____   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>3</b>                | 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 . . .  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>4</b>                | At the end of the tax year, did the corporation:  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>a</b>                | 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:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Country of Incorporation</th> <th style="width:15%;">(iv) Percentage of Stock Owned</th> <th style="width:30%;">(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>b</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 . . . . .   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">(i) Name of Entity</th> <th style="width:15%;">(ii) Employer Identification Number (if any)</th> <th style="width:15%;">(iii) Type of Entity</th> <th style="width:15%;">(iv) Country of Organization</th> <th style="width:30%;">(v) Maximum Percentage Owned in Profit, Loss, or Capital</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 Entity             | (ii) Employer Identification Number (if any) | (iii) Type of Entity   | (iv) Country of Organization   | (v) Maximum Percentage Owned in Profit, Loss, or Capital   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| (i) Name of Entity      | (ii) Employer Identification Number (if any)  | (iii) Type of Entity           | (iv) Country of Organization                 | (v) Maximum Percentage Owned in Profit, Loss, or Capital   |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         |   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         |   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         |   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         |   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>5a</b>               | At the end of the tax year, did the corporation have any outstanding shares of restricted stock? . . . . .<br>If "Yes," complete lines (i) and (ii) below.  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         | <b>(i)</b> Total shares of restricted stock . . . . . ▶ _____   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         | <b>(ii)</b> Total shares of non-restricted stock . . . . . ▶ _____  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>b</b>                | At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? . . . . .<br>If "Yes," complete lines (i) and (ii) below.   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         | <b>(i)</b> Total shares of stock outstanding at the end of the tax year . . . . . ▶ _____   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                         | <b>(ii)</b> Total shares of stock outstanding if all instruments were executed ▶ _____  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>6</b>                | Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>7</b>                | Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/><br>If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>8</b>                | If the corporation <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> 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 <b>and</b> <b>(b)</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 . . . . . ▶ \$ _____  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>9</b>                | 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 . . . . .   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>10</b>               | Does the corporation satisfy one or more of the following? See instructions . . . . .   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>a</b>                | The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>b</b>                | The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>c</b>                | The corporation is a tax shelter and the corporation has business interest expense.<br>If "Yes," complete and attach Form 8990.   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>11</b>               | Does the corporation satisfy <b>both</b> of the following conditions? . . . . .   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>a</b>                | The corporation's total receipts (see instructions) for the tax year were less than \$250,000.  |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>b</b>                | The corporation's total assets at the end of the tax year were less than \$250,000.<br>If "Yes," the corporation is not required to complete Schedules L and M-1.   |                                |  |  |                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

| <b>Schedule B Other Information</b> (see instructions) (continued) |   | Yes | No |
|--|---|-----|----|
| <b>12</b>  | 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 . . . . . ▶ \$  |     |    |
| <b>13</b>  | During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .   |     |    |
| <b>14a</b>   | Did the corporation make any payments in 2019 that would require it to file Form(s) 1099? . . . . .   |     |    |
| <b>b</b>   | If "Yes," did the corporation file or will it file required Form(s) 1099? . . . . .   |     |    |
| <b>15</b>  | Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .  |     |    |
|  | If "Yes," enter the amount from Form 8996, line 14 . . . . . ▶ \$   |     |    |

| <b>Schedule K Shareholders' Pro Rata Share Items</b>   |   | Total amount |
|--|---|--------------|
| <b>Income (Loss)</b>   | <b>1</b> Ordinary business income (loss) (page 1, line 21) . . . . .  | <b>1</b>     |
|  | <b>2</b> Net rental real estate income (loss) (attach Form 8825) . . . . .                                      | <b>2</b>     |
|  | <b>3a</b> Other gross rental income (loss) . . . . . <b>3a</b>  |              |
|  | <b>b</b> Expenses from other rental activities (attach statement) . . . . . <b>3b</b>                           |              |
|  | <b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .                                | <b>3c</b>    |
|  | <b>4</b> Interest income . . . . .  | <b>4</b>     |
|  | <b>5</b> Dividends: <b>a</b> Ordinary dividends . . . . . <b>5a</b>   |              |
|  | <b>b</b> Qualified dividends . . . . . <b>5b</b>  |              |
|  | <b>6</b> Royalties . . . . .  | <b>6</b>     |
|  | <b>7</b> Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .                         | <b>7</b>     |
| <b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .                              | <b>8a</b>   |              |
| <b>b</b> Collectibles (28%) gain (loss) . . . . . <b>8b</b>  |   |              |
| <b>c</b> Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>                                       |   |              |
| <b>9</b> Net section 1231 gain (loss) (attach Form 4797) . . . . .   | <b>9</b>  |              |
| <b>10</b> Other income (loss) (see instructions) . . . . . Type ▶  | <b>10</b>   |              |
| <b>Deductions</b>  | <b>11</b> Section 179 deduction (attach Form 4562) . . . . .  | <b>11</b>    |
|  | <b>12a</b> Charitable contributions . . . . .   | <b>12a</b>   |
|  | <b>b</b> Investment interest expense . . . . .  | <b>12b</b>   |
|  | <b>c</b> Section 59(e)(2) expenditures <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶ <b>12c(2)</b>                      |              |
| <b>d</b> Other deductions (see instructions) . . . . . Type ▶  | <b>12d</b>  |              |
| <b>Credits</b>   | <b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .   | <b>13a</b>   |
|  | <b>b</b> Low-income housing credit (other) . . . . .  | <b>13b</b>   |
|  | <b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . . | <b>13c</b>   |
|  | <b>d</b> Other rental real estate credits (see instructions) Type ▶   | <b>13d</b>   |
|  | <b>e</b> Other rental credits (see instructions) . . . . . Type ▶   | <b>13e</b>   |
|  | <b>f</b> Biofuel producer credit (attach Form 6478) . . . . .   | <b>13f</b>   |
|  | <b>g</b> Other credits (see instructions) . . . . . Type ▶  | <b>13g</b>   |
| <b>Foreign Transactions</b>  | <b>14a</b> Name of country or U.S. possession ▶   |              |
|  | <b>b</b> Gross income from all sources . . . . .  | <b>14b</b>   |
|  | <b>c</b> Gross income sourced at shareholder level . . . . .  | <b>14c</b>   |
|  | Foreign gross income sourced at corporate level   |              |
|  | <b>d</b> Reserved for future use . . . . .  | <b>14d</b>   |
|  | <b>e</b> Foreign branch category . . . . .  | <b>14e</b>   |
|  | <b>f</b> Passive category . . . . .   | <b>14f</b>   |
|  | <b>g</b> General category . . . . .   | <b>14g</b>   |
|  | <b>h</b> Other (attach statement) . . . . .   | <b>14h</b>   |
|  | Deductions allocated and apportioned at shareholder level   |              |
|  | <b>i</b> Interest expense . . . . .   | <b>14i</b>   |
|  | <b>j</b> Other . . . . .  | <b>14j</b>   |
|  | Deductions allocated and apportioned at corporate level to foreign source income                                |              |
|  | <b>k</b> Reserved for future use . . . . .  | <b>14k</b>   |
|  | <b>l</b> Foreign branch category . . . . .  | <b>14l</b>   |
|  | <b>m</b> Passive category . . . . .   | <b>14m</b>   |
|  | <b>n</b> General category . . . . .   | <b>14n</b>   |
|  | <b>o</b> Other (attach statement) . . . . .   | <b>14o</b>   |
| Other information  |   |              |
| <b>p</b> Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . . ▶ | <b>14p</b>  |              |
| <b>q</b> Reduction in taxes available for credit (attach statement) . . . . .  | <b>14q</b>  |              |
| <b>r</b> Other foreign tax information (attach statement)  |   |              |

| <b>Schedule K</b>                          |            | <b>Shareholders' Pro Rata Share Items</b> (continued)  | <b>Total amount</b> |  |
|--|------------|--|---------------------|--|
| <b>Alternative Minimum Tax (AMT) Items</b> | <b>15a</b> | Post-1986 depreciation adjustment . . . . .  | <b>15a</b>          |  |
|  | <b>b</b>   | Adjusted gain or loss . . . . .  | <b>15b</b>          |  |
|  | <b>c</b>   | Depletion (other than oil and gas) . . . . .   | <b>15c</b>          |  |
|  | <b>d</b>   | Oil, gas, and geothermal properties—gross income . . . . .   | <b>15d</b>          |  |
|  | <b>e</b>   | Oil, gas, and geothermal properties—deductions . . . . .   | <b>15e</b>          |  |
|  | <b>f</b>   | Other AMT items (attach statement) . . . . .   | <b>15f</b>          |  |
| <b>Items Affecting Shareholder Basis</b>   | <b>16a</b> | Tax-exempt interest income . . . . .   | <b>16a</b>          |  |
|  | <b>b</b>   | Other tax-exempt income . . . . .  | <b>16b</b>          |  |
|  | <b>c</b>   | Nondeductible expenses . . . . .   | <b>16c</b>          |  |
|  | <b>d</b>   | Distributions (attach statement if required) (see instructions) . . . . .  | <b>16d</b>          |  |
|  | <b>e</b>   | Repayment of loans from shareholders . . . . .   | <b>16e</b>          |  |
| <b>Other Information</b>                   | <b>17a</b> | Investment income . . . . .  | <b>17a</b>          |  |
|  | <b>b</b>   | Investment expenses . . . . .  | <b>17b</b>          |  |
|  | <b>c</b>   | Dividend distributions paid from accumulated earnings and profits . . . . .  | <b>17c</b>          |  |
|  | <b>d</b>   | Other items and amounts (attach statement)   |                     |  |
| <b>Reconciliation</b>                      | <b>18</b>  | <b>Income (loss) reconciliation.</b> 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 . . . . . | <b>18</b>           |  |

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

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

**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 |
|--|-------------------------------------|---|--------------------------------------|-------------------------------|
| <b>1</b> Balance at beginning of tax year . . . . .                        |                                     |   |                                      |                               |
| <b>2</b> Ordinary income from page 1, line 21 . . . . .                    |                                     |   |                                      |                               |
| <b>3</b> Other additions . . . . .   |                                     |   |                                      |                               |
| <b>4</b> Loss from page 1, line 21 . . . . .                               | ( )                                 |   |                                      |                               |
| <b>5</b> Other reductions . . . . .  | ( )                                 |   |                                      | ( )                           |
| <b>6</b> Combine lines 1 through 5 . . . . .                               |                                     |   |                                      |                               |
| <b>7</b> Distributions . . . . .   |                                     |   |                                      |                               |
| <b>8</b> 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](http://www.irs.gov/Form1125A) for the latest information.**

|          |  |                                |  |
|----------|--|--------------------------------|--|
| Name     |  | Employer identification number |  |
| <b>1</b> | Inventory at beginning of year . . . . .   | <b>1</b>                       |  |
| <b>2</b> | Purchases . . . . .  | <b>2</b>                       |  |
| <b>3</b> | Cost of labor . . . . .  | <b>3</b>                       |  |
| <b>4</b> | Additional section 263A costs (attach schedule) . . . . .  | <b>4</b>                       |  |
| <b>5</b> | Other costs (attach schedule) . . . . .  | <b>5</b>                       |  |
| <b>6</b> | <b>Total.</b> Add lines 1 through 5 . . . . .  | <b>6</b>                       |  |
| <b>7</b> | Inventory at end of year . . . . .   | <b>7</b>                       |  |
| <b>8</b> | <b>Cost of goods sold.</b> 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 . . . . . | <b>8</b>                       |  |

**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**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

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

**Shareholder**  
**Address**  
**City, State, Zip**

**Shareholder ID**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

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

**Shareholder**  
**Address**  
**City, State, Zip**

**Shareholder ID**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

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3. Other net rental income (loss)
4. Interest income
- 5a. Ordinary dividends
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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

**Form 1120S – K-1 Allocation Worksheet**

**Shareholder**  
**Address**  
**City, State, Zip**

**Shareholder ID**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

1. Ordinary income (loss)
2. Net rental real estate income (loss)
3. Other net rental income (loss)
4. Interest income
- 5a. Ordinary dividends
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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

**Shareholder**  
**Address**  
**City, State, Zip**

**Shareholder ID**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

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

**Shareholder**  
**Address**  
**City, State, Zip**

**Shareholder ID**

|                         |              |                     |                           |           |                      |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|
| <b>Stock Percentage</b> | <b>Total</b> | <b>Allocation %</b> | <b>% Amount Allocated</b> | <b>OR</b> | <b>Dollar Amount</b> |
|-------------------------|--------------|---------------------|---------------------------|-----------|----------------------|

1. Ordinary income (loss)
2. Net rental real estate income (loss)
3. Other net rental income (loss)
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- 5a. Ordinary dividends
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7. Net short-term capital gain (loss)
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- 8b. Collectibles
- 8c. Unrecaptured section 1250 gain
9. Net section 1231 gain (loss)
10. Other income (loss)
11. Section 179 deduction

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

beginning  /  / 2019ending  /  /**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

|           |  |           |                                     |
|-----------|--|-----------|-------------------------------------|
| <b>1</b>  | Ordinary business income (loss)  | <b>13</b> | Credits                             |
| <b>2</b>  | Net rental real estate income (loss)   |           |                                     |
| <b>3</b>  | Other net rental income (loss)   |           |                                     |
| <b>4</b>  | Interest income  |           |                                     |
| <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>8a</b> | Net long-term capital gain (loss)  |           |                                     |
| <b>8b</b> | Collectibles (28%) gain (loss)   |           |                                     |
| <b>8c</b> | Unrecaptured section 1250 gain   |           |                                     |
| <b>9</b>  | Net section 1231 gain (loss)   |           |                                     |
| <b>10</b> | Other income (loss)  | <b>15</b> | Alternative minimum tax (AMT) items |
|           |  |           |                                     |
|           |  |           |                                     |
|           |  |           |                                     |
| <b>11</b> | Section 179 deduction  | <b>16</b> | Items affecting shareholder basis   |
| <b>12</b> | Other deductions   |           |                                     |
|           |  |           |                                     |
|           |  |           |                                     |
|           |  | <b>17</b> | Other information                   |
|           |  |           |                                     |
|           |  |           |                                     |
| <b>18</b> | <input type="checkbox"/> More than one activity for at-risk purposes*          |           |                                     |
| <b>19</b> | <input type="checkbox"/> More than one activity for passive activity purposes* |           |                                     |

\* See attached statement for additional information.

**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 . . . . . %

For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

beginning  /  / 2019ending  /  /**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

|           |  |           |                                     |
|-----------|--|-----------|-------------------------------------|
| <b>1</b>  | Ordinary business income (loss)  | <b>13</b> | Credits                             |
| <b>2</b>  | Net rental real estate income (loss)   |           |                                     |
| <b>3</b>  | Other net rental income (loss)   |           |                                     |
| <b>4</b>  | Interest income  |           |                                     |
| <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>8a</b> | Net long-term capital gain (loss)  |           |                                     |
| <b>8b</b> | Collectibles (28%) gain (loss)   |           |                                     |
| <b>8c</b> | Unrecaptured section 1250 gain   |           |                                     |
| <b>9</b>  | Net section 1231 gain (loss)   |           |                                     |
| <b>10</b> | Other income (loss)  | <b>15</b> | Alternative minimum tax (AMT) items |
|           |  |           |                                     |
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| <b>11</b> | Section 179 deduction  | <b>16</b> | Items affecting shareholder basis   |
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|           |  |           |                                     |
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| <b>18</b> | <input type="checkbox"/> More than one activity for at-risk purposes*          |           |                                     |
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For IRS Use Only

☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Schedule K-1**  
**(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2019**

For calendar year 2019, or tax year

beginning  /  / 2019ending  /  /**Shareholder's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

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