

Schedule K-1 (Form 1120S)

Department of the Treasury Internal Revenue Service

2004

Tax year beginning \_\_\_\_\_, 2004 and ending \_\_\_\_\_, 20\_\_

Final K-1

Amended K-1

OMB No. 1545-0130

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

See back of form and separate instructions.

Part I Information About the Corporation
Part II Information About the Shareholder
A Corporation's employer identification number
B Corporation's name, address, city, state, and ZIP code
C IRS Center where corporation filed return
D Tax shelter registration number, if any
E Check if Form 8271 is attached
F Shareholder's identifying number
G Shareholder's name, address, city, state and ZIP code
H Shareholder's percentage of stock ownership for tax year

Table with 3 columns: Item number, Description, and Item number. Rows include: 1 Ordinary business 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 (28%) gain (loss), 8c Unrecaptured section 1250 gain, 9 Net section 1231 gain (loss), 10 Other income (loss), 11 Section 179 deduction, 12 Other deductions, 13 Credits & credit recapture, 14 Foreign transactions, 15 Alternative minimum tax (AMT) items, 16 Items affecting shareholder basis, 17 Other information.

\* See attached statement for additional information.

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

- 1. Ordinary business income (loss).** You must first determine whether the income (loss) is passive or nonpassive. Then enter on your return as follows:
- |                   |  |
|-------------------|--|
| Passive loss      | Enter on<br>See the Shareholder's Instructions |
| Passive income    | Schedule E, line 28, column (g)                |
| Nonpassive loss   | Schedule E, line 28, column (h)                |
| Nonpassive income | Schedule E, line 28, column (j)                |
- 2. Net rental real estate income (loss)** See the Shareholder's Instructions
- 3. Other net rental income (loss)**
- |            |                                    |
|------------|------------------------------------|
| Net income | Schedule E, line 28, column (g)    |
| Net loss   | See the Shareholder's Instructions |
- 4. Interest income** Form 1040, line 8a
- 5a. Ordinary dividends** Form 1040, line 9a
- 5b. Qualified dividends** Form 1040, line 9b
- 6. Royalties** Schedule E, line 4
- 7. Net short-term capital gain (loss)** Schedule D, line 5, column (f)
- 8a. Net long-term capital gain (loss)** Schedule D, line 12, column (f)
- 8b. Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 8c. Unrecaptured section 1250 gain** See the Shareholder's Instructions
- 9. Net section 1231 gain (loss)** See the Shareholder's Instructions
- 10. Other income (loss)**
- |   |                                    |
|---|------------------------------------|
| <u>Code</u>                                 |                                    |
| <b>A</b> Other portfolio income (loss)      | See the Shareholder's Instructions |
| <b>B</b> Involuntary conversions            | See the Shareholder's Instructions |
| <b>C</b> 1256 contracts & straddles         | Form 6781, line 1                  |
| <b>D</b> Mining exploration costs recapture | See Pub. 535, Chap. 8              |
| <b>E</b> Other income (loss)                | See the Shareholder's Instructions |
- 11. Section 179 deduction** See the Shareholder's Instructions
- 12. Other deductions**
- |   |                                    |
|---|------------------------------------|
| <b>A</b> Cash contributions (50%)   | Schedule A, line 15                |
| <b>B</b> Cash contributions (30%)   | Schedule A, line 15                |
| <b>C</b> Noncash contributions (50%)  | Schedule A, line 16                |
| <b>D</b> Noncash contributions (30%)  | Schedule A, line 16                |
| <b>E</b> Capital gain property to a 50% organization (30%)                      | Schedule A, line 16                |
| <b>F</b> Capital gain property (20%)  | Schedule A, line 16                |
| <b>G</b> Deductions—portfolio (2% floor)  | Schedule A, line 22                |
| <b>H</b> Deductions—portfolio (other)   | Schedule A, line 27                |
| <b>I</b> Investment interest expense  | Form 4952, line 1                  |
| <b>J</b> Deductions—royalty income  | Schedule E, line 18                |
| <b>K</b> Section 59(e)(2) expenditures  | See the Shareholder's Instructions |
| <b>L</b> Reforestation expense deduction  | See the Shareholder's Instructions |
| <b>M</b> Preproductive period expenses  | See the Shareholder's Instructions |
| <b>N</b> Commercial revitalization deduction from rental real estate activities | See Form 8582 Instructions         |
| <b>O</b> Penalty on early withdrawal of savings                                 | Form 1040, line 33                 |
| <b>P</b> Other deductions   | See the Shareholder's Instructions |
- 13. Credits & credit recapture**
- |  |                                    |
|--|------------------------------------|
| <b>A</b> Low-income housing credit (section 42(j)(5))                          | Form 8586, line 5                  |
| <b>B</b> Low-income housing credit (other)                                     | Form 8586, line 5                  |
| <b>C</b> Qualified rehabilitation expenditures (rental real estate)            | Form 3468, line 1                  |
| <b>D</b> Qualified rehabilitation expenditures (other than rental real estate) | Form 3468, line 1                  |
| <b>E</b> Basis of energy property  | Form 3468, line 2                  |
| <b>F</b> Qualified timber property   | Form 3468, line 3                  |
| <b>G</b> Other rental real estate credits                                      | See the Shareholder's Instructions |
| <b>H</b> Other rental credits  | See the Shareholder's Instructions |
| <b>I</b> Undistributed capital gains credit                                    | Form 1040, line 69, box a          |
| <b>J</b> Work opportunity credit   | Form 5884, line 3                  |
| <b>K</b> Welfare-to-Work credit  | Form 8861, line 3                  |

- |  |  |                                    |
|--|--|------------------------------------|
| <u>Code</u>  |  | <u>Enter on</u>                    |
| <b>L</b> Disabled access credit                                    |  | Form 8826, line 7                  |
| <b>M</b> Empowerment zone and renewal community employment credit  |  | Form 8844, line 3                  |
| <b>N</b> New York Liberty Zone business employee credit            |  | Form 8884, line 3                  |
| <b>O</b> New markets credit  |  | Form 8874, line 2                  |
| <b>P</b> Credit for employer social security and Medicare taxes    |  | Form 8846, line 5                  |
| <b>Q</b> Backup withholding  |  | Form 1040, line 63                 |
| <b>R</b> Credit for alcohol used as fuel                           |  | Form 6478, line 10                 |
| <b>S</b> Recapture of low-income housing credit (section 42(j)(5)) |  | Form 8611, line 8                  |
| <b>T</b> Recapture of low-income housing credit (other)            |  | Form 8611, line 8                  |
| <b>U</b> Recapture of investment credit                            |  | See Form 4255                      |
| <b>V</b> Other credits   |  | See the Shareholder's Instructions |
| <b>W</b> Recapture of other credits                                |  | See the Shareholder's Instructions |
- 14. Foreign transactions**
- |  |                   |
|--|-------------------|
| <b>A</b> Name of country or U.S. possession        | Form 1116, Part I |
| <b>B</b> Gross income from all sources             | Form 1116, Part I |
| <b>C</b> Gross income sourced at shareholder level | Form 1116, Part I |
- Foreign gross income sourced at corporate level
- |                             |                   |
|-----------------------------|-------------------|
| <b>D</b> Passive            | Form 1116, Part I |
| <b>E</b> Listed categories  | Form 1116, Part I |
| <b>F</b> General limitation | Form 1116, Part I |
- Deductions allocated and apportioned at shareholder level
- |                           |                   |
|---------------------------|-------------------|
| <b>G</b> Interest expense | Form 1116, Part I |
| <b>H</b> Other            | Form 1116, Part I |
- Deductions allocated and apportioned at corporate level to foreign source income
- |                             |                   |
|-----------------------------|-------------------|
| <b>I</b> Passive            | Form 1116, Part I |
| <b>J</b> Listed categories  | Form 1116, Part I |
| <b>K</b> General limitation | Form 1116, Part I |
- Other information
- |  |                                    |
|--|------------------------------------|
| <b>L</b> Total foreign taxes paid                | Form 1116, Part II                 |
| <b>M</b> Total foreign taxes accrued             | Form 1116, Part II                 |
| <b>N</b> Reduction in taxes available for credit | Form 1116, line 12                 |
| <b>O</b> Foreign trading gross receipts          | Form 8873                          |
| <b>P</b> Extraterritorial income exclusion       | Form 8873                          |
| <b>Q</b> Other foreign transactions              | See the Shareholder's Instructions |
- 15. Alternative minimum tax (AMT) items**
- |   |   |
|---|---|
| <b>A</b> Post-1986 depreciation adjustment              | } See the Shareholder's Instructions and the instructions for Form 6251 |
| <b>B</b> Adjusted gain or loss                          |   |
| <b>C</b> Depletion (other than oil & gas)               |   |
| <b>D</b> Oil, gas, & geothermal properties—gross income |   |
| <b>E</b> Oil, gas, & geothermal properties—deductions   |   |
| <b>F</b> Other AMT items                                |   |
- 16. Items affecting shareholder basis**
- |   |                                    |
|---|------------------------------------|
| <b>A</b> Tax-exempt interest income           | Form 1040, line 8b                 |
| <b>B</b> Other tax-exempt income              | See the Shareholder's Instructions |
| <b>C</b> Nondeductible expenses               | See the Shareholder's Instructions |
| <b>D</b> Property distributions               | See the Shareholder's Instructions |
| <b>E</b> Repayment of loans from shareholders | See the Shareholder's Instructions |
- 17. Other information**
- |   |                                    |
|---|------------------------------------|
| <b>A</b> Investment income                                    | Form 4952, line 4a                 |
| <b>B</b> Investment expenses                                  | Form 4952, line 5                  |
| <b>C</b> Look-back interest—completed long-term contracts     | See Form 8697                      |
| <b>D</b> Look-back interest—income forecast method            | See Form 8866                      |
| <b>E</b> Dispositions of property with section 179 deductions | See the Shareholder's Instructions |
| <b>F</b> Recapture of section 179 deduction                   | See the Shareholder's Instructions |
| <b>G</b> Section 453(l)(3) information                        | See the Shareholder's Instructions |
| <b>H</b> Section 453A(c) information                          | See the Shareholder's Instructions |
| <b>I</b> Section 1260(b) information                          | See the Shareholder's Instructions |
| <b>J</b> Interest allocable to production expenditures        | See the Shareholder's Instructions |
| <b>K</b> CCF nonqualified withdrawal                          | See the Shareholder's Instructions |
| <b>L</b> Information needed to figure depletion—oil and gas   | See the Shareholder's Instructions |
| <b>M</b> Amortization of reforestation costs                  | See the Shareholder's Instructions |
| <b>N</b> Other information                                    | See the Shareholder's Instructions |