

Name(s) Shown on Return	Social Security Number
_____	_____

S Corporation Name _____

Box 8c : Unrecaptured section 1250 gain

- 1 Included in net section 1231 gain _____
- 2 Included in long-term gain — passed through from estate, trust, REIT or mutual fund _____
- 3 Included in long-term gain — from disposition of interest in a partnership _____

Box 10 : Other income (loss)

Code A : Other portfolio income (loss)

- 1 Income or loss from REMIC — residual holder _____
- 2 Excess inclusion from REMIC _____
- 3 Section 212 expense from REMIC _____
- 4 Other * (enter description):

- 5 Total box 10, code A _____

Code B : Involuntary conversions

- 1 Loss from casualty or theft of trade, business, rental, or royalty property _____
- 2 Loss from casualty or theft of income-producing and employee property _____
- 3 Gain from casualty or theft _____
- 4 Total box 10, code B _____

Code E : Other income

- 1 Recoveries (bad debt, prior tax, etc. reported on Form 1040, line 21) _____
- 2 Ordinary gain (loss) (reported on Form 4797, Part II) _____
- 3 Net short-term capital gain (loss) **not** portfolio income _____
- 4 Net long-term capital gain (loss) **not** portfolio income _____
- 5 Other nonpassive income (loss) to be reported on Schedule E, page 2 (enter description):

- 6 Other * (enter description):

- 7 Total box 10, code E _____

Box 11: Section 179 deduction

- 1 Section 179 carryover from prior year Form 4562 _____
- 2 Section 179 deduction allowed per current year Form 4562 (see Help) _____
- 3 Reserved for future use _____
- 4 State section 179 expense information:

State . . . ▶ _____	State 179 deduction ▶ _____	Reserved . . . ▶ _____
State . . . ▶ _____	State 179 deduction ▶ _____	Reserved . . . ▶ _____
State . . . ▶ _____	State 179 deduction ▶ _____	Reserved . . . ▶ _____
State . . . ▶ _____	State 179 deduction ▶ _____	Reserved . . . ▶ _____

Corporation Name: _____

Box 12 : Other deductions

Code P : Domestic production activities information

	All Sources	Non-Domestic Production	Domestic Production		
			Total	Oil	Other than Oil
1 Gross receipts					
2 Cost of goods sold					
3 Deductions - directly allocable . . .					
4 Deductions - not directly allocable .					
5 Form W-2 Wages					

Code Q : Domestic production activities income

1 Oil-related qualified production activities income _____

Code S : Other deductions

1 Other taxes _____

2 Other miscellaneous itemized deductions (2% floor) _____

3 State income tax withheld State name . . . ▶ _____

4 Penalty on early withdrawal of savings _____

5 Other nonpassive deduction to be reported on Schedule E, page 2 (enter description): _____

6 Other * (enter description): _____

7 Total box 12, code S _____

* Manually enter item here and on appropriate tax form or schedule.

Corporation Name: _____

Box 13 : Credits

Code E : Qualified rehabilitation expenditures (Additional information)

1 Select qualified rehabilitation expenditures property type . . . ▶ _____

Codes F, G, M, and P : Other credits (Enter breakdown)

Form	Description	Rental Real Estate	Other Rental	Other
5884	Work opportunity credit			
5884-A	Employee retention credit.			
6478	Alcohol and cellulosic biofuel fuel credit			
6765	Credit for increasing research (GBC)			
6765	Credit for increasing research (ESBC).			
8820	Orphan drug credit			
8826	Disabled access credit			
8830	Enhanced Oil Recovery credit			
8834	Qualified plug-in electric vehicle credit.			
8835	Renewable electricity production (Part I)			
8835	Renewable electricity production (Part II)			
8844	Empowerment zone and renewal community			
8845	Indian employment credit			
8846	Credit for employer social security and Medicare			
8864	Biodiesel and renewable diesel fuels credit			
8874	New markets credit			
8881	Small employer pension startup			
8882	Credit for employer provided child care facilities			
8896	Low sulfur diesel fuel credit			
8900	Qualified railroad track maintenance credit			
8904	Oil/gas production from marginal wells credit			
8906	Distilled spirits credit			
8908	Energy efficient home credit			
8910	Alternative motor vehicle credit.			
8911	Alternative fuel vehicle refueling property credit			
8923	Mine rescue team training credit			
8932	Employer differential wage payments			
8933	Carbon dioxide sequestration			
8936	Qualified plug-in electric drive vehicle credit			
8941	Small employer health insurance premiums.			
	General credits from electing large partnerships			
Total of above credits for codes F, G, and P				
Amounts from box 13, codes F, G, and P				

Corporation name: _____

Box 14 : Foreign transactions

Code F : Foreign gross income from other categories

1 Select category . ▶ _____

Codes C, G, and H : Shareholder level foreign income and expense

Enter U.S. and foreign source (see help)

- 1 Gross income sourced at shareholder level
- 2 Interest expense allocated at shareholder level.
- 3 Other expenses allocated at shareholder level

Total	U.S. Source	Foreign
_____	_____	_____
_____	_____	_____
_____	_____	_____

Codes L, M : Foreign taxes paid, Foreign taxes accrued

- 1 Date paid (if code L) or date accrued (if code M) (mmddyyyy)
- 2 To claim a **credit** for foreign taxes paid (if code L) or foreign taxes accrued (if code M):
 - a Double click to link to a copy of Form 1116, Foreign Tax Credit ▶
 - b Select country column for Form 1116: **A** **B** **C**
 - c If also filing Form 2555, Foreign Earned Income Exclusion, check if earned income from this activity is already entered on Form 2555 ▶
- 3 To claim a **deduction** for foreign taxes paid (if code L) or foreign taxes accrued (if code M):
 - a Check here to deduct foreign taxes (Schedule A, line 8) if there is **NO** foreign earned income from this activity reported on Form 2555 ▶

Box 15 : Alternative minimum tax (AMT) items

Code B : Adjusted gain or loss

- 1 Adjustment to Section 1231 gain
- 2 Adjustment to unrecaptured Section 1250 gain
- 3 Total box 15, code B

Code F : Other Alternative Minimum Tax (AMT) items

- 1 Incentive stock options
- 2 Tax-exempt interest from private activity bonds. State name ▶ _____
- 3 **Excess** intangible drilling costs (IDCs)
- 4 **Excess** depletion, oil and gas
- 5 Accelerated depreciation of real property (before 1987)
- 6 Accelerated depreciation of leased property (before 1987)
- 7 Other (enter description):

- 8 Total box 15, code F

Box 16 : Items affecting shareholder basis

Code A : Tax-exempt interest income

- 1 Tax-exempt interest income. Enter state(s) and amount(s).

State	Amount
_____	_____
_____	_____
_____	_____
_____	_____
- 2 Total box 16, code A

Corporation name: _____

Box 17 : Other information

Code D : Basis of Energy Property

	Basis	Capacity (kW / MW)	Capacity (Horsepower)
1	Geothermal property		
2	Solar property		
3	Qualified fuel cell property:		
a	Pre-10/4/08		
b	Post-10/3/08		
4	Qualified microturbine property		
5	Combined heat and power system property		
6	Qualified small wind energy property		
a	10/4/08 - 12/31/08		
b	Post-12/31/08		
7	Geothermal heat pump systems		
8	Qualified investment credit facility property		
9	Wind facility property (construction began during 2017)		
10	Wind facility property (construction began during 2018)		
11	Total box 17, code D		

Code R : Oil and Gas Depletion

NOTE: Depletion expense related to Royalty Income should not be entered here. Enter the depletion expense directly on the Schedule E Worksheet that is linked to the royalty income.

1	Cost depletion	
2	Percentage depletion	

Code V: Other Information

1	Gross farming and fishing income	
2	Qualifying advanced coal project credit (3468):	
a	Basis of gasification combined cycle property	
b	Basis of advanced coal property (Section 48A(d)(3)(B)(ii))	
c	Basis of advanced coal property (Section 48A(d)(3)(B)(iii))	
3	Qualifying gasification project credit (3468):	
a	Basis of qualifying gasification property that separates at least 75% of emissions	
b	Basis of qualifying gasification property other than above	
4	Qualifying advanced energy project credit (3468)	
5	Other * (enter description):	

6	Total box 17, code V	

Outside Expenses

Self-employed health insurance for more-than-2% S corporation shareholders

1	Health insurance premiums paid or reimbursed by the S corporation that were not reported on Form 1095-A	
2	Medicare wages (Form W-2, box 5) from this corporation	

Interest paid

1	Interest expense from debt used to finance acquisition of S Corporation shares	
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* Manually enter item here and on appropriate tax form or schedule.