

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 H : Other income**

- 1 Recoveries (bad debt, prior tax, etc. reported on Schedule 1, 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 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.

**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. . . .			
8994	Employer cr for paid family & medical leave . . .			
	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 H : Foreign gross income from other categories**

1 Select category . ▶ \_\_\_\_\_

**Codes C, I, and J : 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 P, Q : Foreign taxes paid, Foreign taxes accrued**

- 1 Date paid (if code P) or date accrued (if code Q) (mmddyyyy) . . . . .
- 2 To claim a **credit** for foreign taxes paid (if code P) or foreign taxes accrued (if code Q):
  - 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 P) or foreign taxes accrued (if code Q):
  - a Check here to deduct foreign taxes (Schedule A, line 6) 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	Wind facility property (construction began during 2019) . . . . .		
12	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 AC: 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 AC . . . . .	_____

**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.