

Final K-1

Amended K-1

**Schedule K-1  
(Form 1120S)**

**2008**

Department of the Treasury  
Internal Revenue Service

For calendar year 2008, or tax  
year beginning \_\_\_\_\_, 2008  
ending \_\_\_\_\_, 20\_\_

**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

\* 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

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

**1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

	<i>Report on</i>
Passive loss	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)**

<i>Code</i>	
<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> Sec. 1256 contracts & straddles	Form 6781, line 1
<b>D</b> Mining exploration costs recapture	See Pub. 535
<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%)	} See the Shareholder's Instructions
<b>B</b> Cash contributions (30%)	
<b>C</b> Noncash contributions (50%)	
<b>D</b> Noncash contributions (30%)	
<b>E</b> Capital gain property to a 50% organization (30%)	
<b>F</b> Capital gain property (20%)	
<b>G</b> Contributions (100%)	
<b>H</b> Investment interest expense	Form 4952, line 1
<b>I</b> Deductions—royalty income	Schedule E, line 18
<b>J</b> Section 59(e)(2) expenditures	See the Shareholder's Instructions
<b>K</b> Deductions—portfolio (2% floor)	Schedule A, line 23
<b>L</b> Deductions—portfolio (other)	Schedule A, line 28
<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> Reforestation expense deduction	See the Shareholder's Instructions
<b>P</b> Domestic production activities information	See Form 8903 instructions
<b>Q</b> Qualified production activities income	Form 8903, line 7
<b>R</b> Employer's Form W-2 wages	Form 8903, line 15
<b>S</b> Other deductions	See the Shareholder's Instructions

**13. Credits**

<b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions
<b>B</b> Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions
<b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings	Form 8586, line 11
<b>D</b> Low-income housing credit (other) from post-2007 buildings	Form 8586, line 11
<b>E</b> Qualified rehabilitation expenditures (rental real estate)	} See the Shareholder's Instructions
<b>F</b> Other rental real estate credits	
<b>G</b> Other rental credits	
<b>H</b> Undistributed capital gains credit	Form 1040, line 68, box a
<b>I</b> Alcohol and cellulosic biofuel fuels credit	Form 6478, line 9
<b>J</b> Work opportunity credit	Form 5884, line 3
<b>K</b> Disabled access credit	See the Shareholder's Instructions
<b>L</b> Empowerment zone and renewal community employment credit	Form 8844, line 3

<i>Code</i>		<i>Report on</i>
<b>M</b> Credit for increasing research activities		See the Shareholder's Instructions
<b>N</b> Credit for employer social security and Medicare taxes		Form 8846, line 5
<b>O</b> Backup withholding		Form 1040, line 62
<b>P</b> 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	
<b>C</b> Gross income sourced at shareholder level	
<i>Foreign gross income sourced at corporate level</i>	
<b>D</b> Passive category	} Form 1116, Part I
<b>E</b> General category	
<b>F</b> Other	
<i>Deductions allocated and apportioned at shareholder level</i>	
<b>G</b> Interest expense	Form 1116, Part I
<b>H</b> Other	Form 1116, Part I
<i>Deductions allocated and apportioned at corporate level to foreign source income</i>	
<b>I</b> Passive category	} Form 1116, Part I
<b>J</b> General category	
<b>K</b> Other	
<i>Other information</i>	
<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—gross income	
<b>E</b> Oil, gas, & geothermal—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	
<b>D</b> Property distributions	
<b>E</b> Repayment of loans from shareholders	

**17. Other information**

<b>A</b> Investment income	Form 4952, line 4a
<b>B</b> Investment expenses	Form 4952, line 5
<b>C</b> Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
<b>D</b> Basis of energy property	See the Shareholder's Instructions
<b>E</b> Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
<b>F</b> Recapture of low-income housing credit (other)	Form 8611, line 8
<b>G</b> Recapture of investment credit	See Form 4255
<b>H</b> Recapture of other credits	See the Shareholder's Instructions
<b>I</b> Look-back interest—completed long-term contracts	See Form 8697
<b>J</b> Look-back interest—income forecast method	See Form 8866
<b>K</b> Dispositions of property with section 179 deductions	} See the Shareholder's Instructions
<b>L</b> Recapture of section 179 deduction	
<b>M</b> Section 453(l)(3) information	
<b>N</b> Section 453A(c) information	
<b>O</b> Section 1260(b) information	
<b>P</b> Interest allocable to production expenditures	
<b>Q</b> CCF nonqualified withdrawals	
<b>R</b> Depletion information—oil and gas	
<b>S</b> Amortization of reforestation costs	
<b>T</b> Other information	