☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S) **2004**
Department of the Treasury
Internal Revenue Service

Tax year beginning 2004
and ending 2004

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

► **See back of form and separate instructions.**

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

D ☐ Tax shelter registration number, if any ______

E ☐ Check if Form 8271 is attached

Part II Information About the Shareholder

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 . . . . ______ %

For IRS Use Only

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

1	Ordinary business income (loss)	**13**	Credits & credit recapture
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	**14**	Foreign transactions
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)	**15**	Alternative minimum tax (AMT) items
11	Section 179 deduction	**16**	Items affecting shareholder basis
12	Other deductions		
		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:

	Enter on
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)

Code		
A	Other portfolio income (loss)	See the Shareholder's Instructions
B	Involuntary conversions	See the Shareholder's Instructions
C	1256 contracts & straddles	Form 6781, line 1
D	Mining exploration costs recapture	See Pub. 535, Chap. 8
E	Other income (loss)	See the Shareholder's Instructions

11. Section 179 deduction	See the Shareholder's Instructions

12. Other deductions

A	Cash contributions (50%)	Schedule A, line 15
B	Cash contributions (30%)	Schedule A, line 15
C	Noncash contributions (50%)	Schedule A, line 16
D	Noncash contributions (30%)	Schedule A, line 16
E	Capital gain property to a 50% organization (30%)	Schedule A, line 16
F	Capital gain property (20%)	Schedule A, line 16
G	Deductions—portfolio (2% floor)	Schedule A, line 22
H	Deductions—portfolio (other)	Schedule A, line 27
I	Investment interest expense	Form 4952, line 1
J	Deductions—royalty income	Schedule E, line 18
K	Section 59(e)(2) expenditures	See the Shareholder's Instructions
L	Reforestation expense deduction	See the Shareholder's Instructions
M	Preproductive period expenses	See the Shareholder's Instructions
N	Commercial revitalization deduction from rental real estate activities	See Form 8582 Instructions
O	Penalty on early withdrawal of savings	Form 1040, line 33
P	Other deductions	See the Shareholder's Instructions

13. Credits & credit recapture

Code		Enter on
A	Low-income housing credit (section 42(j)(5))	Form 8586, line 5
B	Low-income housing credit (other)	Form 8586, line 5
C	Qualified rehabilitation expenditures (rental real estate)	Form 3468, line 1
D	Qualified rehabilitation expenditures (other than rental real estate)	Form 3468, line 1
E	Basis of energy property	Form 3468, line 2
F	Qualified timber property	Form 3468, line 3
G	Other rental real estate credits	See the Shareholder's Instructions
H	Other rental credits	See the Shareholder's Instructions
I	Undistributed capital gains credit	Form 1040, line 69, box a
J	Work opportunity credit	Form 5884, line 3
K	Welfare-to-Work credit	Form 8861, line 3
L	Disabled access credit	Form 8826, line 7
M	Empowerment zone and renewal community employment credit	Form 8844, line 3
N	New York Liberty Zone business employee credit	Form 8884, line 3
O	New markets credit	Form 8874, line 2
P	Credit for employer social security and Medicare taxes	Form 8846, line 5
Q	Backup withholding	Form 1040, line 63
R	Credit for alcohol used as fuel	Form 6478, line 10
S	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
T	Recapture of low-income housing credit (other)	Form 8611, line 8
U	Recapture of investment credit	See Form 4255
V	Other credits	See the Shareholder's Instructions
W	Recapture of other credits	See the Shareholder's Instructions

14. Foreign transactions

A	Name of country or U.S. possession	Form 1116, Part I
B	Gross income from all sources	Form 1116, Part I
C	Gross income sourced at shareholder level	Form 1116, Part I
	Foreign gross income sourced at corporate level	
D	Passive	Form 1116, Part I
E	Listed categories	Form 1116, Part I
F	General limitation	Form 1116, Part I
	Deductions allocated and apportioned at shareholder level	
G	Interest expense	Form 1116, Part I
H	Other	Form 1116, Part I
	Deductions allocated and apportioned at corporate level to foreign source income	
I	Passive	Form 1116, Part I
J	Listed categories	Form 1116, Part I
K	General limitation	Form 1116, Part I
	Other information	
L	Total foreign taxes paid	Form 1116, Part II
M	Total foreign taxes accrued	Form 1116, Part II
N	Reduction in taxes available for credit	Form 1116, line 12
O	Foreign trading gross receipts	Form 8873
P	Extraterritorial income exclusion	Form 8873
Q	Other foreign transactions	See the Shareholder's Instructions

15. Alternative minimum tax (AMT) items

A	Post-1986 depreciation adjustment	See the Shareholder's Instructions and the instructions for Form 6251
B	Adjusted gain or loss	
C	Depletion (other than oil & gas)	
D	Oil, gas, & geothermal properties—gross income	
E	Oil, gas, & geothermal properties—deductions	
F	Other AMT items	

16. Items affecting shareholder basis

A	Tax-exempt interest income	Form 1040, line 8b
B	Other tax-exempt income	See the Shareholder's Instructions
C	Nondeductible expenses	See the Shareholder's Instructions
D	Property distributions	See the Shareholder's Instructions
E	Repayment of loans from shareholders	See the Shareholder's Instructions

17. Other information

A	Investment income	Form 4952, line 4a
B	Investment expenses	Form 4952, line 5
C	Look-back interest—completed long-term contracts	See Form 8697
D	Look-back interest—income forecast method	See Form 8866
E	Dispositions of property with section 179 deductions	See the Shareholder's Instructions
F	Recapture of section 179 deduction	See the Shareholder's Instructions
G	Section 453(l)(3) information	See the Shareholder's Instructions
H	Section 453A(c) information	See the Shareholder's Instructions
I	Section 1260(b) information	See the Shareholder's Instructions
J	Interest allocable to production expenditures	See the Shareholder's Instructions
K	CCF nonqualified withdrawal	See the Shareholder's Instructions
L	Information needed to figure depletion—oil and gas	See the Shareholder's Instructions
M	Amortization of reforestation costs	See the Shareholder's Instructions
N	Other information	See the Shareholder's Instructions