

Schedule B Other Information (see instructions) (continued)

Yes No

- 12** During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
- If "Yes," enter the amount of principal reduction ▶ \$
- 13** During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions
- 14a** Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?
- b** If "Yes," did the corporation file or will it file required Form(s) 1099?
- 15** Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?
- If "Yes," enter the amount from Form 8996, line 15 ▶ \$

Schedule K Shareholders' Pro Rata Share Items

Total amount

Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss) 3a		
	b	Expenses from other rental activities (attach statement) 3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Interest income	4	
	5	Dividends: a Ordinary dividends 5a		
		b Qualified dividends 5b		
	6	Royalties	6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
Deductions	8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a	
	b	Collectibles (28%) gain (loss) 8b		
	c	Unrecaptured section 1250 gain (attach statement) 8c		
	9	Net section 1231 gain (loss) (attach Form 4797)	9	
Deductions	10	Other income (loss) (see instructions) Type ▶	10	
	11	Section 179 deduction (attach Form 4562)	11	
	12a	Charitable contributions	12a	
	b	Investment interest expense	12b	
Credits	c	Section 59(e)(2) expenditures Type ▶	12c	
	d	Other deductions (see instructions) Type ▶	12d	
	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
Foreign Transactions	f	Biofuel producer credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶	13g	
	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Reserved for future use	14d	
	e	Foreign branch category	14e	
	f	Passive category	14f	
	g	General category	14g	
	h	Other (attach statement)	14h	
		Deductions allocated and apportioned at shareholder level		
	i	Interest expense	14i	
	j	Other	14j	
		Deductions allocated and apportioned at corporate level to foreign source income		
	k	Reserved for future use	14k	
l	Foreign branch category	14l		
m	Passive category	14m		
n	General category	14n		
o	Other (attach statement)	14o		
	Other information			
p	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ▶	14p		
q	Reduction in taxes available for credit (attach statement)	14q		
r	Other foreign tax information (attach statement)			

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ _____		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year				
2 Ordinary income from page 1, line 21				
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions	()			()
6 Combine lines 1 through 5				
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6				