



# Owner's/Shareholder's Share of Income, Deductions, Credits, etc.

# 2013

- Subchapter K entity
- S corporation
- QIP Indicator

Tax year beginning \_\_\_\_\_, 2013 and ending \_\_\_\_\_, 20\_\_\_\_\_

SEE INSTRUCTIONS

- Final K-1
- Amended K-1

PART I Information About the Pass Through Entity	PART III Owner's/Shareholder's Share of Current Year Alabama Income, Deductions, Credit, and Other Items						
<b>A</b> Entity's Federal Employer Identification Number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Income allocated and apportioned to Alabama</td> <td style="width: 50%;">100% Alabama – to be reported by Alabama residents</td> </tr> </table>	Income allocated and apportioned to Alabama	100% Alabama – to be reported by Alabama residents				
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<b>B</b> Entity's name, address, city, state, and ZIP code	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Nonseparately stated income</td> <td style="width: 50%;">M2</td> </tr> <tr> <td style="width: 50%; border-right: 1px solid black;">Amount of guaranteed payments to partner to be reported by the partner as Alabama source income (see instructions)</td> <td style="width: 50%;">N2</td> </tr> </table>	Nonseparately stated income	M2	Amount of guaranteed payments to partner to be reported by the partner as Alabama source income (see instructions)	N2		
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PART II Information About the Owner/Shareholder							
<b>C</b> Owner's/Shareholder's identifying number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Section 179 expense</td> <td style="width: 50%;">O2</td> </tr> </table>	Section 179 expense	O2				
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<b>D</b> Owner's/Shareholder's name	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Investment interest expense related to portfolio income</td> <td style="width: 50%;">P2</td> </tr> </table>	Investment interest expense related to portfolio income	P2				
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<b>E</b> Owner's/Shareholder's street address	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Portfolio income</td> <td style="width: 50%;">Q2</td> </tr> </table>	Portfolio income	Q2				
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<b>F</b> Owner's/Shareholder's city, state, ZIP code	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Other expenses related to portfolio income – do not include interest expense</td> <td style="width: 50%;">R2</td> </tr> </table>	Other expenses related to portfolio income – do not include interest expense	R2				
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<b>G</b> <input type="checkbox"/> General partner or LLC member manager <input type="checkbox"/> Limited partner or other LLC member	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Charitable contributions</td> <td style="width: 50%;">S2</td> </tr> </table>	Charitable contributions	S2				
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<b>H</b> What type of entity is this owner/shareholder? <input type="checkbox"/> Tax exempt entity	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Other separately stated business items (attach schedule)</td> <td style="width: 50%;">T2</td> </tr> </table>	Other separately stated business items (attach schedule)	T2				
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<b>I</b> Owner's/Shareholder's percentage of profit and (loss) sharing	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Composite payment made on behalf of owner/shareholder (see instructions)</td> <td style="width: 50%;">U</td> </tr> </table>	Composite payment made on behalf of owner/shareholder (see instructions)	U				
Composite payment made on behalf of owner/shareholder (see instructions)	U						
<b>J</b> Check if owner/shareholder is a nonresident <input type="checkbox"/> Nonresident If a nonresident, provide state of legal residence:  Check if the owner is a single member LLC. <input type="checkbox"/> Owner _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">U.S. income taxes paid (see instructions)</td> <td style="width: 50%;">V2</td> </tr> <tr> <td style="width: 50%; border-right: 1px solid black;">Casualty losses (see instructions)</td> <td style="width: 50%;">W2</td> </tr> </table>	U.S. income taxes paid (see instructions)	V2	Casualty losses (see instructions)	W2		
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<b>K</b> Owner's basis at end of tax year	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Small business health insurance premiums (attach explanation)</td> <td style="width: 50%;">Y</td> </tr> </table>	Small business health insurance premiums (attach explanation)	Y				
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<b>L</b> 1. Credit for taxes paid to foreign country 2. Heroes for Hire Credit 3. Full Employment Act of 2011 4. Capital Credit 5. AL New Markets Development Credit 6. Enterprise Zone Credit 7. Irrigation Credit	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;">Oil and gas depletion</td> <td style="width: 50%;">Z2</td> </tr> <tr> <td style="width: 50%; border-right: 1px solid black;">Separately stated nonbusiness items (attach schedule)</td> <td style="width: 50%;">AA</td> </tr> <tr> <td style="width: 50%; border-right: 1px solid black;">Alabama exempt income (attach explanation)</td> <td style="width: 50%;">AB2</td> </tr> </table>	Oil and gas depletion	Z2	Separately stated nonbusiness items (attach schedule)	AA	Alabama exempt income (attach explanation)	AB2
Oil and gas depletion	Z2						
Separately stated nonbusiness items (attach schedule)	AA						
Alabama exempt income (attach explanation)	AB2						

A completed Alabama Schedule K-1 for each member in the Subchapter K entity/S corporation must be attached to Form 65/Form 20S.