

# Worksheet for Figuring a Shareholder's Stock and Debt Basis

**Form 1120S**

Attach this worksheet to your return.

**2018**

Name of Shareholder:	SSN:
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Name of Corporation:	EIN
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## **Part I - Shareholder Stock Basis**

1. Stock basis at the beginning of the corporation's tax year . . . . . 1. \_\_\_\_\_
  2. Basis from any capital contributions made or additional stock acquired during the tax year . . . . . 2. \_\_\_\_\_
  - 3a. Ordinary business income (losses go on Part III) . . . . . 3a. \_\_\_\_\_
  - b. Net rental real estate income (losses go on Part III) . . . . . 3b. \_\_\_\_\_
  - c. Other net rental income (losses go on Part III) . . . . . 3c. \_\_\_\_\_
  - d. Interest income . . . . . 3d. \_\_\_\_\_
  - e. Ordinary dividends . . . . . 3e. \_\_\_\_\_
  - f. Royalties . . . . . 3f. \_\_\_\_\_
  - g. Net capital gains (losses go on Part III) . . . . . 3g. \_\_\_\_\_
  - h. Net section 1231 gain (losses go on Part III) . . . . . 3h. \_\_\_\_\_
  - i. Other income (losses go on Part III) . . . . . 3i. \_\_\_\_\_
  - j. Excess depletion adjustment . . . . . 3j. \_\_\_\_\_
  - k. Tax-exempt income . . . . . 3k. \_\_\_\_\_
  - l. Recapture of business credits . . . . . 3l. \_\_\_\_\_
  - m. Other items that increase stock basis . . . . . 3m. \_\_\_\_\_
  4. Add lines 3a through 3m . . . . . 4. \_\_\_\_\_
  5. Stock basis before distributions. Add lines 1, 2, and 4 . . . . . 5. \_\_\_\_\_
  6. Distributions (excluding dividend distributions) . . . . . 6. \_\_\_\_\_
- Note.** If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.
7. Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15 . . . . . 7. \_\_\_\_\_
  - 8a. Nondeductible expenses . . . . . 8a. \_\_\_\_\_
  - b. Depletion for oil and gas . . . . . 8b. \_\_\_\_\_
  9. Add lines 8a and 8b . . . . . 9. \_\_\_\_\_
  10. Stock basis before loss and deduction items. Subtract line 9 from line 7. If result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15 . . . . . 10. \_\_\_\_\_
  11. Allowable loss and deduction items. Enter the amount from Part III, line 13, column (c) . . . . . 11. \_\_\_\_\_
  12. Debt basis restoration (see net increase in instructions for Part II, line 8) . . . . . 12. \_\_\_\_\_
  13. Other items that decrease stock basis . . . . . 13. \_\_\_\_\_
  14. Add lines 11, 12, and 13 . . . . . 14. \_\_\_\_\_
  15. **Stock basis at the end of the corporation's tax year.** Subtract line 14 from line 10. If the result is zero or less, enter -0- . . . . . 15. \_\_\_\_\_