

Worksheet for Figuring a Shareholder's Stock and Debt Basis

Form 1120S

Attach this worksheet to your return.

2019

Name of Shareholder:	SSN:
Name of Corporation:	EIN

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.	