

Note: The draft you are looking for begins on the next page.

## Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

				Final K-1	Amended	K-1	OMB No. 1545-0123
(Fo	nedule K-1 20 mrm 1120-S) artment of the Treasury			Dedu	ctions, Credits,	and	
	nal Revenue Service For calendar year 2025, o		1	Ordinary busine	ess income (loss)	13	Credits
	beginning / / 2025 ending / /		2	Net rental real e	estate income (loss)		
	areholder's Share of Income, Deductions, edits, etc.  See separate instructions.		3	Other net rental	l income (loss)		
E	Part I Information About the Corporation		4	Interest income	•		
Α	Corporation's employer identification number		5a	Ordinary divide	nds		
В	Corporation's name, address, city, state, and ZIP code		5b	Qualified divide	nds	14	Schedule K-3 is attached if checked
			6	Royalties		15	Alternative minimum tax (AMT) items
			7	Net short-term	capital gain (loss)		
С	IRS Center where corporation filed return		8a	Net long-term of	capital gain (loss)		
D	Corporation's total number of shares  Beginning of tax year		8b	Collectibles (28	%) gain (loss)		
	End of tax year		8c	Unrecaptured s	ection 1250 gain		
G	Part II Information About the Shareholder		9	Net section 123	31 gain (loss)	16	Items affecting shareholder basis
E	Shareholder's identifying number	1	10	Other income (I	oss)		
F1	Shareholder's name, address, city, state, and ZIP code						
F2	If the shareholder is a disregarded entity, a trust, an estate, or a nomi similar person, enter the individual or entity responsible for reporting:					17	Other information
F3	TIN Name What type of entity is this shareholder?	1	11	Section 179 de	duction		
		1	12	Other deduction	ns		
G	Current year allocation percentage	<u>%</u>					
н	Shareholder's number of shares  Beginning of tax year						
	End of tax year						
ı	Loans from shareholder  Beginning of tax year						
	End of tax year \$						
Only							
For IRS Use Only			18 [	More than one activity for at-risk purposes*			
띴		-1	19 [	More than o	one activity for passiv	e activ	ity purposes*
Po			* See attached statement for additional information.				