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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 2
PASS-THROUGH INCOME FROM A PARTNERSHIP
OR S CORPORATION
Complete a separate Worksheet 2 for each SC K-1
Attach each Worksheet 2 to your return

I-335B(Rev. 3/21/23)
3422**2023**

dor.sc.gov

For the year January 1 - December 31, 2023, or fiscal tax year beginning 2023 and ending 2024

| | |
|---------------|--------------|
| Your name | Your SSN |
| Spouse's name | Spouse's SSN |

To use the flat rate on active trade or business income, an individual, estate, or trust with pass-through income from one or more Partnerships, S Corporations, or LLCs taxed as Partnerships or S Corporations must complete a separate Worksheet 2 for each Partnership, S Corporation, or LLC.

Complete a separate Worksheet 2 for each SC K-1.

| Name of business: | Column A Federal K-1 amounts | Column B SC K-1 amounts | Column C SC active trade or business amounts |
|---|------------------------------------|-------------------------------|--|
| 1. Ordinary business income (loss) | | | 1. |
| 2. Net rental real estate income (loss) | | | 2. |
| 3. Other net rental income (loss) | | | 3. |
| 4. Guaranteed payments* | | | 4. |
| 5. Interest income | | | 5. |
| 6. Ordinary/qualified dividends | | | |
| 7. Royalties | | | 7. |
| 8. Net short-term capital gain (loss) | | | |
| 9a. Net long-term capital gain (loss) | | | |
| 9b. Collectibles (28%) gain (loss) | | | |
| 9c. Unrecaptured section 1250 gain | | | |
| 10. Net section 1231 gain (loss) | | | 10. |
| 11. Other income (loss) | | | 11. |
| 12. Section 179 deduction | | | 12. () |
| 13. Other deductions | | | |
| 14. Self-employment earnings (loss)* | | | |
| 15. Credits | | | |
| 16. Foreign transactions | | | 16. |
| 17. Alternative minimum tax (AMT) items | | | |
| 18. Tax exempt income and nondeductible expenses* | | | |
| 19. Distributions* | | | |
| 20. Items affecting shareholder basis** | | | |
| 21. Other information | | | |
| 22. Total of Column C | | | 22. |

Worksheet 2 combines elements of federal K-1s for the 1065 and the 1120-S.

* Items on the 1065, Schedule K-1 but not on the 1120-S, Schedule K-1.

** Items on the 1120-S, Schedule K-1 but not on the 1065, Schedule K-1.

Ownership Interest: _____%

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