S CORPORATION SHAREHOLDER CAPITAL ACCOUNT WORKSHEET

Tax Year: _____

Shareholder Name:		**Corporation Name:**	
Taxpayer ID (SSN):		**Employer ID (EIN):**	
Ownership %:		**Number of Shares:**	

Capital Account Transaction Item	Amount	Balance
1. Beginning Capital Account Balance (As of Jan 1)		
2. Increases to Capital Account (Additions)		
a. Capital contributed during the year (cash and property)		
b. Shareholder's share of ordinary business income		
c. Shareholder's share of separately stated income items		
d. Shareholder's share of tax-exempt income		
Total Increases (Add Lines 2a through 2d)		
3. Decreases to Capital Account (Subtractions)		
a. Distributions of cash or property to shareholder		
b. Shareholder's share of ordinary business loss		
c. Shareholder's share of separately stated loss/deduction items		
d. Shareholder's share of non-deductible, non-capital expenses		
Total Decreases (Add Lines 3a through 3d)		
4. Ending Capital Account Balance (Line 1 + Total Increases - Total Decreases)		

This worksheet is for tracking purposes. Retain this document with the shareholder's permanent tax records.