

**Shareholder Name**

Wiley Coyote

**Identifying Number**

111-11-1111

**Corporation Name**

Acme Corporation

**Identifying Number**

77-7777777

 Special Ordering Election Per Treas. Reg. Section 1.1367-1(g)**Part 1 - Stock Basis**

Stock basis at the beginning of the tax year		\$0.00
Current year capital contributions or new stock purchased		\$2,500.00
Increases to stock basis		
Ordinary business income	\$3,500.00	
Total increases to stock basis		<u>\$3,500.00</u>
Stock basis before distributions		\$6,000.00
Distributions		
Total distributions	\$0.00	
Tax free distributions		<u>\$0.00</u>
Stock Basis after distributions		\$6,000.00
Nondeductible expenses		
Nondeductible expenses	\$500.00	
Total nondeductible expenses to stock basis		<u>\$500.00</u>
Stock basis before losses & deductions		\$5,500.00
Decreases to stock basis		
Carry forward of prior year suspended losses.	\$3,300.00	
Cash contributions (50%)	\$1,000.00	
Total decreases to stock basis		<u>\$4,300.00</u>
Stock basis before debt restoration		\$1,200.00
Debt basis restoration		<u>\$0.00</u>
Stock basis at the end of the year		<u><u>\$1,200.00</u></u>

**Part 2 - Loan Balance**

Loan balance at the beginning of the tax year	\$0.00
New loans to corporation during the tax year	\$0.00
Loan repayments	<u>\$0.00</u>
Loan balance at the end of the tax year	<u><u>\$0.00</u></u>

**Part 3 - Debt Basis**

Debt basis at the beginning of the tax year	\$0.00
Debt basis restoration	<u>\$0.00</u>
Debt basis before new loans	\$0.00
New loans to corporation during the tax year	\$0.00
Debt basis before loan repayments	\$0.00
Loan repayments	
Nontaxable loan repayments	<u>\$0.00</u>
Debt basis after repayments	\$0.00
Nondeductible expenses to debt basis	
Total nondeductible expenses to debt basis	<u>\$0.00</u>
Debt basis after nondeductible expenses	\$0.00
Decreases to debt basis	

Allowable losses	\$0.00
Debt basis at the end of the tax year	<u>\$0.00</u>

### Part 4 - Total Basis

Stock basis at the end of the tax year	\$1,200.00
Debt basis at the end of the tax year	<u>\$0.00</u>
Total basis at the end of the tax year	<u>\$1,200.00</u>

### Part 5 - Taxable Items & Carryovers

Taxable distributions in excess of stock basis	\$0.00
Taxable loan repayments in excess of debt basis	\$0.00
Nondeductible expenses carried over to next year	\$0.00
Suspended losses carried over to next year	\$0.00

	CY Losses	PY Losses	Total Losses	CY Allowable Loss	Suspended Loss CF
Net Section 1231 Loss (CF)	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
Cash Contributions (50%) (CF)	\$1,000.00	\$300.00	\$1,300.00	\$1,300.00	\$0.00
Total	<u>\$1,000.00</u>	<u>\$3,300.00</u>	<u>\$4,300.00</u>	<u>\$4,300.00</u>	<u>\$0.00</u>

CY = Current Year, PY = Prior Year, CF = Carry Forward

Shareholder Name	Shareholder Number	Year
Wiley Coyote	111-11-1111	2018