

2022 Dividend Income Deduction

H (100)

Attach to Form 100. Attach additional sheets if necessary.

| | |
|------------------|-------------------------------|
| Corporation name | California corporation number |
|------------------|-------------------------------|

Part I Elimination of Intercompany Dividends (R&TC Section 25106)

| (a) Dividend payer | | (b) Dividend payee | | |
|---|--|--|--|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| (c) Total amount of dividends received | (d) Amount that qualifies for 100% elimination | (e) Amount from column (d) paid out of current year earnings and profits | (f) Amount from column (d) paid out of prior year earnings and profits | (g) Balance column (c) minus column (d) |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | <input checked="" type="radio"/> | | | |
| Enter total amounts of each column on line 4 above. Enter total from Part I, line 4, column (d) on Form 100, Side 2, line 10. | | | | |

Part II Deduction for Dividends Paid to a Corporation by an Insurance Company (R&TC Section 24410)

| (a) Dividend payer | | (b) Dividend payee | | |
|--|---|--|---|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| (c) Percentage of ownership of dividend payer (must be at least 80%) | (d) Total insurance dividends received | (e) Qualified dividend percentage (see instructions) | (f) Amount of qualified insurance dividends column (d) x column (e) | (g) Deductible dividends 85% of column (f) |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 Total amounts in column (g). Enter here and on Form 100, Side 2, line 11 | | | | <input checked="" type="radio"/> |

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Schedule H (100) 2022