

2023**S Corporation Capital Gains
and Losses and Built-In Gains****D (100S)**

Attach to Form 100S.

Corporation name

California corporation number

SECTION A – 8.84% Tax on Built-In Gains**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less.** Use additional sheets if necessary.

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) col. (d) less col. (e)
1					
2 Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions.				<input checked="" type="radio"/>	2 00
3 a Net short-term capital gain (loss). Combine line 1, column (f) and line 2				<input checked="" type="radio"/>	3a 00
b Tax on short-term capital gain(s) included on line 12 below				<input checked="" type="radio"/>	3b 00
c Subtract line 3b from line 3a. Enter here and on Form 100S, Schedule K, column (d), line 7 or line 10b.				<input checked="" type="radio"/>	3c 00

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheets if necessary.

4 <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions.				<input checked="" type="radio"/>	5 00
6 a Net long-term capital gain (loss). Combine line 4, column (f) and line 5				<input checked="" type="radio"/>	6a 00
b Tax on long-term capital gain(s) included on line 12 below				<input checked="" type="radio"/>	6b 00
c Subtract line 6b from line 6a. Enter here and on Form 100S, Schedule K, column (d), line 8 or line 10b.				<input checked="" type="radio"/>	6c 00

Part III Tax on Built-In Gains. See instructions before completing this part.

7 Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule.	<input checked="" type="radio"/>	7 00
8 Taxable income. Get the instructions for federal Schedule D (Form 1120-S). Use California amounts	<input checked="" type="radio"/>	8 00
9 Enter the smaller of line 7, line 8, or computed amount. See instructions.	<input checked="" type="radio"/>	9 00
10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions	<input checked="" type="radio"/>	10 00
11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12.	<input checked="" type="radio"/>	11 00
12 Tax on built-in gains. Multiply line 11 by 8.84% (financial S corps. must use 10.84%). Enter here and on Form 100S, Side 2, line 27.	<input checked="" type="radio"/>	12 00

Part IV Net Capital Gains (Losses)

13 Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4	<input checked="" type="radio"/>	13 00
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SECTION B – 1.5% Tax on Capital Gains**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less.** Use additional sheets if necessary.

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) col. (d) less col. (e)
1					
2 a Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824				<input checked="" type="radio"/>	2a 00
b Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 7 or line 10b				<input checked="" type="radio"/>	2b 00
c Unused capital loss carryover from 2022 attributable to the S corporation				<input checked="" type="radio"/>	2c 00
3 Net short-term capital gain (loss). Combine line 2b and line 2c.				<input checked="" type="radio"/>	3 00

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year. Use additional sheets if necessary.

4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>				
5	Enter gain from Schedule D-1, line 9 and/or any capital gain distributions					<input checked="" type="radio"/>	5		00
6	Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824.					<input checked="" type="radio"/>	6		00
7	Net long-term capital gain (loss). Combine line 4, column (f) through line 6. Enter here and on Form 100S, Schedule K, column (d), line 8 or line 10b						7		00
8	Enter excess of net short-term capital gain Section B, Part I, line 3 over net long-term capital loss Section B, Part II, line 7.					<input checked="" type="radio"/>	8		00
9	Net capital gain. Enter excess of net long-term capital gain (line 7) over net short-term capital loss (line 3)					<input checked="" type="radio"/>	9		00
10	Total line 8 and line 9. If line 10 is a gain, enter here and on Form 100S, Side 1, line 4. If line 10 is a loss, carry forward losses to taxable year 2024						10		00