

2025

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.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain (loss) col. (d) less col. (e). Includes lines 1-3c.

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

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain (loss) col. (d) less col. (e). Includes lines 4-6c.

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

Table with 3 columns: Line number, Description, Amount. Includes lines 7-12.

Part IV Net Capital Gains (Losses)

Table with 3 columns: Line number, Description, Amount. Includes line 13.

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.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain (loss) col. (d) less col. (e). Includes lines 1-3.

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

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain (loss) col. (d) less col. (e). Includes lines 4-10.