INCOME YEAR **1989** **Water's-Edge Election Fee Supplemental Schedule** CALIFORNIA FOR **100-FEE-**

Corporation name: Corporation G

California corporation number: 0123456

Key California corporation number: N/A

ATTACH THIS SCHEDULE TO THE BACK OF FORM 100 OR FORM 1005.

1	Base year California property	1	1,980,000
2	Base year California payroll	2	5,000,000
3	California sales for the current income year	3	7,000,000
4	Total California property, payroll and sales. Add lines 1 through 3	4	13,980,000
5	New investment in California property (amount expended since January 1, 1987, on new plants or facilities located in California)	5	110,000
6	1985 California work years	6	147
7	1986 California work years	7	153
8	1987 California work years	8	164
9	Average California work years. Add lines 6 through 8 and divide the result by 3	9	156
10	California work years for the current income year	10	180
11	Greater of average or 1987 California work years. Enter the greater of line 9 or line 8	11	164
12	New California employees. Subtract line 11 from line 10. If less than zero, enter zero	12	16
13	California payroll for the current income year	13	5,000,000
14	Average California payroll for the current income year. Divide line 13 by line 10	14	27,778
15	Increase in California payroll. Multiply line 12 by line 14	15	444,445
16	Total adjusted California property, payroll and sales. Add line 4 and line 15 and subtract the result from line 4	16	13,425,555
17	Multiply line 16 by 0.03% (.0003)	17	4,028
18	California property for the current income year	18	3,000,000
19	California payroll for the current income year	19	5,000,000
20	California sales for the current income year	20	7,000,000
21	Total. Add lines 18 through 20	21	15,000,000
22	Multiply line 21 by 0.01% (.0001)	22	1,500
23	Election Fee. Enter the greater of line 17 or line 22. Enter zero if no tax liability was incurred under Revenue and Taxation Code Sections 25101 and 25110. Enter here and on Form 100-FEE, line 1	23	4,028

First Fee Alternative Calculation

Second Fee Alternative Calculation

Complete Side 2 of this schedule to identify every affiliated taxpayer subject to the election fee under R&TC Section 25110.

Greater Of The Two Calculations

Exhibit 4-5