

1993 California Corporation Franchise or Income Tax Return

100

For income year beginning MONTH DAY YEAR 1993, and ending MONTH DAY YEAR

Affix Preaddressed Label
California corporation number Federal employer identification number
Corporation name
Address
City State ZIP code
A Final return? B Is income included in a combined report... C Is this corporation to be treated as a credit union? D Is this corporation to be treated as a Real Estate Mortgage Investment Conduit (REMIC) for California purposes?

E Did this bank or corporation determine its income pursuant to a water's-edge election? F Does this corporation or bank and its related entities have either 1) property, payroll or sales in foreign countries that exceeds \$10,000,000; or 2) total assets everywhere that exceed \$250,000,000? G Did this corporation or its subsidiary(ies) have a change in control or ownership, or acquire ownership or control of any other legal entity this year? H Principal business activity code I Is this corporation claiming enterprise zone, program area or Los Angeles Revitalization Zone (LARZ) tax benefits? J Check here if claiming technological property contribution tax benefits: K Date incorporated: Where: Questions continued on Side 2

Table with 17 rows for State Adjustments. Columns include description, amount, and line number. Rows include Net income (loss) before state adjustments, Amount deducted for foreign or domestic tax, Amount deducted for tax under the provisions of the Bank and Corporation Tax Law, Interest on government obligations, Net capital gain from Schedule D, Depreciation and amortization in excess of amount allowed under California law, Other additions, Total, Intercompany dividends, Other dividends, Water's-edge dividend deduction, Capital gain from federal Form 1120 or Form 1120A, Contributions, Net interest deduction for enterprise zone, program area or LARZ investment, Other deductions, Total, and Net Income (loss) after state adjustments.

If all income is derived from California sources, transfer the amount from line 17 to line 18. If income is derived from sources both within and outside of California, complete Schedule R and transfer the amount from Schedule R, line 24 to line 18 below.

Table with 15 rows for California Net Income, Taxes, Payments, and Amount Due or Refund. Columns include description, amount, and line number. Rows include Net income (loss) for state purposes, Net operating loss (NOL) carryover deduction, Disaster loss carryover deduction, Net income for tax purposes, Tax, Tax credits, Balance, Alternative minimum tax, Total tax, Overpayment from prior year allowed as a credit, 1993 estimated tax payments, Amount paid with extension of time to file return, Dissolving/Withdrawing, Tax due, Overpayment, Amount of line 29 to be credited to 1994 estimated tax, Amount of line 29 to be refunded, Penalties and interest, and Total amount due.

Schedule A Taxes Deducted Use additional sheet(s) if necessary.

(a) Nature of tax	(b) Taxing authority	(c) Total amount	(d) Nondeductible amount

Total. Enter total of column (c) on Schedule F, line 17, and amounts in column (d) on Side 1, line 2 or line 3 . . .

Schedule D California Capital Gains and Losses

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less Use additional sheet(s) if necessary.

(a) Kind of property and description (Example, 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain (loss) ((d) less (e))
1					
2 Short-term capital gain from installment sales from form FTB 3805E, line 26 or line 37					2
3 Unused capital loss carryover from 1992					3
4 Net short-term capital gain (loss). Combine lines 1 through 3.					4

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year Use additional sheet(s) if necessary.

5					
6 Enter gain from Schedule D-1, line 7 or line 9					6
7 Long-term capital gain from installment sales from form FTB 3805E, line 26 or line 37					7
8 Net long-term capital gain (loss). Combine lines 5 through 7					8
9 Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)					9
10 Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)					10
11 Total line 9 and line 10. Enter here and on Form 100, Side 1, line 5. Note: If losses exceed gains, carry forward losses to 1994					11

Schedule J Add-On Taxes or Recapture of Tax Credits. See instructions.

1) LIFO recapture due to S corporation election (IRC Sec. 1363(d) deferral: \$ _____)	1	
2) Interest computed under the look-back method for completed long-term contracts (Attach form FTB 3834)	2	
3) Interest on tax attributable to installment:		
a) Sales of certain timeshares and residential lots	3a	
b) Method for nondealer installment obligations	3b	
4) Credit recapture name: _____	4	
5) Combine lines 1 through 4. Revise the amount on Side 1, line 28 or line 29, whichever applies, by this amount. Write "Schedule J" to the left of line 28 or line 29	5	

Questions (continued from Side 1)

- L** Date business began in California or date income was first derived from California sources _____
- M** Accounting method used _____
- N** Location of principal accounting records _____
- O** Has the IRS redetermined the corporation's income tax liability for any prior year(s) which has not previously been reported to California? Yes No
If yes, furnish a copy of the Revenue Agent's Report under separate cover.
- P** First return? Check appropriate box(es).
 New business or successor to previously existing business operated as a:
 sole proprietorship partnership joint venture corporation other
(attach statement showing name, address and FEIN of previous business)
- Q** "Doing business as" name: _____
- R** Was the corporation's income included in a consolidated federal return? Yes No
- S** Is this corporation a regulated investment company for California purposes? Yes No

- T** At any time during the income year, was more than 50% of the voting stock:
a of the corporation owned by any single interest? Yes No
b of another corporation owned by this corporation? Yes No
c of this and one or more other corporations owned or controlled, directly or indirectly, by the same interests? Yes No
 If a, b or c is "yes," furnish a statement of ownership indicating pertinent names, addresses, and percentages of stock owned. If the owner(s) is an individual, provide the social security number.
- U** Have all required information returns (e.g. federal Forms 1099) been filed with the Franchise Tax Board? N/A Yes No
- V** Corporation headquarters are: Within California
 Outside of California, within the U.S. Outside of the U.S.
- W** Corporation is: Apportioning U.S. income to California
 Apportioning worldwide income to California Not apportioning income
 Electing to file on a water's-edge basis and is affiliated with a bank or corporation which is not electing to file on a water's-edge basis
- X** How many affiliates are claiming immunity under Public Law 86-272? _____

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶	Title	Date	Telephone ()
Preparer's signature ▶	Date	Check If self-employed <input type="checkbox"/>	Preparer's SSN/FEIN
Firm's name (or yours, if self-employed) and address ▶	FEIN ▶	Telephone ▶ ()	

Schedule C Tax Credits If the corporation completed Schedule P (100), do not complete this schedule.

1 Jobs credit (FTB 3524)		6 Employer child care contribution credit (FTB 3501)	
2 Enterprise zone hiring/sales and use tax credit (FTB 3805Z)		7 Research credit (FTB 3523)	
3 Program area hiring/sales and use tax credit (FTB 3805Z)		8 Low-income housing credit (FTB 3521)	
4 LARZ hiring/sales and use tax credit (FTB 3806)		9 Other (attach form, schedule or statement)	
5 Employer child care program credit (FTB 3501)		10 Total. Enter here and on Side 1, line 23	

Schedule F Computation of Net Income See General Information H.

Income	1 a) Gross receipts or gross sales	b) Less returns and allowances	Balance ▶	1c
	2 Cost of goods sold. Attach federal Schedule A (California Schedule V)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Dividends. Attach federal Schedule C (California Schedule H)			4
	5 a Interest on obligations of the United States and U.S. instrumentalities			5a
	b Other interest. Attach schedule			5b
	6 Gross rents			6
	7 Gross royalties			7
	8 Capital gain net income. Attach federal Schedule D (California Schedule D)			8
	9 Ordinary gain (loss). Attach federal Form 4797 (California Schedule D-1)			9
	10 Other income. Attach schedule			10
11 Total income. Add lines 3 through 10			11	
Deductions	12 Compensation of officers. Attach federal Schedule E or equivalent schedule	12		
	13 Salaries and wages (not deducted elsewhere)	13		
	14 Repairs	14		
	15 Bad debts	15		
	16 Rents	16		
	17 Taxes (California Schedule A)	17		
	18 Interest	18		
	19 Contributions. Attach schedule	19		
	20 Depreciation. Att. fed. Form 4562 (CA FTB 3885)	20		
	21 Less depreciation claimed elsewhere on return	21a	21b	
	22 Depletion. Attach schedule	22		
	23 Advertising	23		
	24 Pension, profit-sharing, etc., plans	24		
25 Employee benefit plans	25			
26 Other deductions. Attach schedule	26			
27 Specific deduction for 23701r or 23701t organizations. See instructions	27			
28 Total deductions. Add lines 12 through 27			28	
29 Net income before state adjustments. Subtract line 28 from line 11. Enter here and on Side 1, line 1			29	

Schedule H Dividend Income Attach additional sheet(s) if necessary. See Schedule H Instructions.

(a) Payer	(b) Common or preferred stock	(c) Dividend received	(d) Unitary (Yes/No) If yes, enter Col. (c) amt. in Col. (e)	(e) Allowable intercompany dividend deduction (Side 1, line 9)	(f) Deductible %	(g) Deductible dividend	(h) Limitation %	(i) Allowable other dividend deduction (Side 1, line 10)
Total. Add columns (e) and (i). Enter here and on the applicable line of Side 1								

Schedule V Cost of Goods Sold

1 Inventory at beginning of year	1
2 Purchases	2
3 Cost of labor	3
4 a Additional IRC Section 263A costs. Attach schedule	4a
b Other costs. Attach schedule	4b
5 Total. Add lines 1 through 4b	5
6 Inventory at end of year	6
7 Cost of goods sold. Subtract line 6 from line 5	7

Method of inventory valuation ▶ _____

Was there any substantial change in the manner of determining quantities, costs or valuations between opening and closing inventory? Yes No
 If "Yes," attach an explanation. Enter California seller's permit number, if any ▶ _____
 Check if the LIFO inventory method was adopted this income year for any goods. If checked, attach federal Form 970
 If the LIFO inventory method was used for this income year, enter the percentage (or amounts) of closing inventory under LIFO _____
 Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to the corporation? Yes No

Schedule L Balance Sheets	Beginning of income year		End of income year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2 a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 Federal and state government obligations				
5 Other current assets. Attach schedule(s)				
6 Loans to stockholders/officers. Attach schedule				
7 Mortgage and real estate loans				
8 Other investments. Attach schedule(s)				
9 a Buildings and other fixed depreciable assets				
b Less accumulated depreciation	()		()	
10 a Depletable assets				
b Less accumulated depletion	()		()	
11 Land (net of any amortization)				
12 a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
13 Other assets. Attach schedule(s)				
14 Total assets.				
Liabilities and stockholders' equity				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities. Attach schedule(s)				
18 Loans from stockholders				
19 Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities. Attach schedule(s)				
21 Capital stock: a Preferred stock				
b Common stock				
22 Paid-in or capital surplus. Attach reconciliation				
23 Retained earnings — Appropriated. Attach schedule				
24 Retained earnings — Unappropriated				
25 Less cost of treasury stock		()		()
26 Total liabilities and stockholders' equity.				

Schedule M-1 Reconciliation of income (loss) per books with income (loss) per return

This schedule does not have to be completed if the amount on Schedule L, line 14, column (d), is less than \$25,000.

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		a Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		a Depreciation . . . \$	
a Depreciation . . . \$		b State tax refunds \$	
b State taxes . . . \$			
c Travel and entertainment \$		9 Total. Add line 7 and line 8	
6 Total. Add lines 1 through 5		10 Net income per return. Subtract line 9 from line 6.	

Schedule M-2 Analysis of unappropriated retained earnings per books (Schedule L, line 24)

This schedule does not have to be completed if the amount on Schedule L, line 14, column (d), is less than \$25,000.

1 Balance at beginning of year		5 Distributions: a Cash	
2 Net income per books		b Stock	
3 Other increases (itemize)		c Property	
		6 Other decreases (itemize)	
4 Total. Add lines 1 through 3		7 Total. Add line 5 and line 6	
		8 Balance at end of year. Subtract line 7 from line 4.	