TAXABLE YEAR

CALIFORNIA SCHEDULE

2010 S Corporation Depreciation and Amortization B (100S)

For use by S corporations only. Attach to Form 100S.

Corporation name | California corporation number

Part I Depreciation. Use additional sheets if necessary.

1 Enter federal depreciation from federal Form 4562, line 22. IRC Section 179 expense deduction is not included on this line. Get federal Form 4562 instructions	1		00

California depreciation:

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Method of figuring dep.	(f) Life or rate	(g) Depreciation for this year
2						

3 Add the amounts on line 2, column (g)	3		00
4 Subtract line 3 from line 1. If negative, use brackets. Enter here and on the applicable line of Form 100S, Side 5, Schedule K	4		00
5 Enter IRC Section 179 expense deduction here and on Form 100S, Side 1, line 13. Do not enter more than $25,000	5		00

Part II Amortization. Use additional sheets if necessary.

1 Enter federal amortization from federal Form 4562, line 44	1		00

California amortization:

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (See instructions)	(f) Period or percentage	(g) Amortization for this year
2						

3 Add the amounts on line 2, column (g)	3		00
4 California amortization adjustment. Subtract line 3 from line 1. If negative, use brackets. Enter here and on the applicable line of Form 100S, Side 5, Schedule K	4		00

Part III Depreciation and Amortization Adjustment

1 Combine the amounts on Part I, line 4, and Part II, line 4. Enter here (if negative, use brackets) and on Form 100S, Side 1, line 5. For passive activities, see instructions.	1		00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2010 S Corporation Tax Credits C (100S)

- Complete and attach all supporting credit forms to Form 100S.
- To claim more than seven credits, attach schedule.

	(a) Credit amount limited to 1/3 of total	(b) Carryover from prior year	(c) Credit used this year, not more than (a) + (b)	(d) Tax balance that may be offset by credits	(e) Credit carryover to 2011
1 Regular tax from Form 100S, Side 1, line 22					
2 Minimum franchise tax plus QSub annual tax(es), if applicable					
3 Subtract line 2 from line 1. If zero or less, enter -0- **Note:** Reduce the amount in column (d) by the New Jobs Credit amount claimed on Form 100S, line 23b, if applicable.					
4 Code: ____ ____ ____ Credit name:_____					
5 Code: ____ ____ ____ Credit name:_____					
6 Code: ____ ____ ____ Credit name:_____					
7 Code: ____ ____ ____ Credit name:_____					
8 Code: ____ ____ ____ Credit name:_____					
9 Code: ____ ____ ____ Credit name:_____					
10 Code: ____ ____ ____ Credit name:_____					
11 Enter the credit amounts on Form 100S, Side 1, line 24a, and line 24b. If more than two credits, enter the total of any remaining credits on Form 100S, Side 1, line 25					

TAXABLE YEAR **2010**

S Corporation Capital Gains and Losses and Built-In Gains

CALIFORNIA SCHEDULE **D (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 (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 form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions	2	00
3 a	Net short-term capital gain (loss). Combine line 1, column (f) and line 2	3a	00
b	Tax on short-term capital gain(s) included on line 12 below	3b	00
c	Subtract line 3b from line 3a. Enter here and on Form 100S, Schedule K, column (d), line 7 or line 10b	3c	00

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

4					

5	Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions	5	00
6 a	Net long-term capital gain (loss). Combine line 4, column (f) and line 5	6a	00
b	Tax on long-term capital gain(s) included on line 12 below	6b	00
c	Subtract line 6b from line 6a. Enter here and on Form 100S, Schedule K, column (d), line 8 or line 10b	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	7	00
8	Taxable income. Get the instructions for federal Schedule D (Form 1120S). Use California amounts	8	00
9	Enter the smaller of line 7, line 8, or computed amount. See instructions	9	00
10	Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions	10	00
11	Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12	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 1, line 28	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	13	00

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 (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 a	Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions	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	2b	00
c	Unused capital loss carryover from 2009 attributable to the S corporation	2c	00
3	Net short-term capital gain (loss). Combine line 2b and line 2c	3	00

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

4					

5	Enter gain from Schedule D-1, line 9 and/or any capital gain distributions	5	00
6	Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions	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	8	00
9	Net capital gain. Enter excess of net long-term capital gain (line 7) over net short-term capital loss (line 3)	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 2011	10	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2010 S Corporation Dividend Income Deduction

H (100S)

Attach to Form 100S. 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					

Enter total amounts of each column on line 4 above. If **no** entry in Part III, enter total from Part I, line 4, column (d) on Form 100S, Side 1, line 9. See instructions.

Part II Deduction for Qualifying Dividends Paid to a Member of a Water's-Edge Combined Report (R&TC Section 24411)

(Foreign dividends paid by partially included members of a water's-edge combined report cannot be computed on this schedule.)

	(a) Dividend payer	(b) Name of member of the water's-edge group receiving dividend
1		
2		
3		

	(c) Percentage of ownership of dividend payer	(d) Amount of qualified dividends received by payee (see instructions)	(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) Deductible dividends column (d) X .75 or 100% dividends from construction projects
1					
2					
3					
4	Total amounts in column (g). Enter here and on Form 100S, Side 1, line 10				

Part III 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)				
5	Add amounts from Part I, line 4, column (d) and Part III, line 4, column (g). Enter here and on Form 100S, Side 1, line 9				

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