

**2015****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)
<b>1</b>					
<b>2</b> Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions . . . . .					<b>2</b> 00
<b>3 a</b> Net short-term capital gain (loss). Combine line 1, column (f) and line 2. . . . .					<b>3a</b> 00
<b>b</b> Tax on short-term capital gain(s) included on line 12 below. . . . .					<b>3b</b> 00
<b>c</b> Subtract line 3b from line 3a. Enter here and on Form 100S, Schedule K, column (d), line 7 or line 10b. . . . .					<b>3c</b> 00

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

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

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

<b>7</b> Excess of recognized built-in gains over recognized built-in losses attributable to California. Attach computation schedule . . .	<b>7</b>	00
<b>8</b> Taxable income. Get the instructions for federal Schedule D (Form 1120S). Use California amounts. . . . .	<b>8</b>	00
<b>9</b> Enter the smaller of line 7, line 8, or computed amount. See instructions . . . . .	<b>9</b>	00
<b>10</b> Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions. . . . .	<b>10</b>	00
<b>11</b> Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 . . . . .	<b>11</b>	00
<b>12</b> 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 28 . . . . .	<b>12</b>	00

**Part IV Net Capital Gains (Losses)**

<b>13</b> Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4 . . . . .	<b>13</b>	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 (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)
<b>1</b>					
<b>2 a</b> Short-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions . . . . .					<b>2a</b> 00
<b>b</b> Combine line 1, column (f) and line 2a. Enter here and on Form 100S, Schedule K, column (d), line 7 or line 10b . . . . .					<b>2b</b> 00
<b>c</b> Unused capital loss carryover from 2014 attributable to the S corporation . . . . .					<b>2c</b> 00
<b>3</b> Net short-term capital gain (loss). Combine line 2b and line 2c . . . . .					<b>3</b> 00

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

<b>4</b>					
<b>5</b> Enter gain from Schedule D-1, line 9 and/or any capital gain distributions. . . . .					<b>5</b> 00
<b>6</b> Long-term capital gain from form FTB 3805E, line 26 or line 37 and federal Form 8824. See instructions . . . . .					<b>6</b> 00
<b>7</b> 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 . . . . .					<b>7</b> 00
<b>8</b> 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. . .					<b>8</b> 00
<b>9</b> Net capital gain. Enter excess of net long-term capital gain (line 7) over net short-term capital loss (line 3) . . . . .					<b>9</b> 00
<b>10</b> 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 2016 . . . . .					<b>10</b> 00