

# 2018 Dividend Income Deduction

# H (100)

Attach to Form 100. Attach additional sheets if necessary.

|                  |                               |
|------------------|-------------------------------|
| Corporation name | California corporation number |
|------------------|-------------------------------|

**Part I Elimination of Intercompany Dividends (R&TC Section 25106)**

| (a)<br>Dividend payer   |  | (b)<br>Dividend payee  |  |   |
|---|--|--|--|---|
| 1   |  |  |  |   |
| 2   |  |  |  |   |
| 3   |  |  |  |   |
| (c)<br>Total amount of dividends received   | (d)<br>Amount that qualifies for 100%<br>elimination | (e)<br>Amount from column (d) paid out of<br>current year earnings and profits | (f)<br>Amount from column (d) paid out of<br>prior year earnings and profits | (g)<br>Balance<br>column (c) minus column (d) |
| 1   |  |  |  |   |
| 2   |  |  |  |   |
| 3   |  |  |  |   |
| 4   | <input checked="" type="radio"/>                     |  |  |   |
| Enter total amounts of each column on line 4 above. Enter total from Part I, line 4, column (d) on Form 100, Side 2, line 10. |  |  |  |   |

**Part II Deduction for Dividends Paid to a Corporation by an Insurance Company (R&TC Section 24410)**

| (a)<br>Dividend payer  |   | (b)<br>Dividend payee                                      |   |  |
|--|---|--|---|--|
| 1  |   |  |   |  |
| 2  |   |  |   |  |
| 3  |   |  |   |  |
| (c)<br>Percentage of ownership of dividend<br>payer (must be at least 80%)       | (d)<br>Total insurance dividends received | (e)<br>Qualified dividend percentage<br>(see instructions) | (f)<br>Amount of qualified insurance dividends<br>column (d) x column (e) | (g)<br>Deductible dividends<br>85% of column (f) |
| 1  |   |  |   |  |
| 2  |   |  |   |  |
| 3  |   |  |   |  |
| 4 Total amounts in column (g). Enter here and on Form 100, Side 2, line 11 ..... |   |  |   | <input checked="" type="radio"/>                 |