2023 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) 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. 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) 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). Enter here and on Form 100, Side 2, line 11				⦿