## TAXABLE YEAR 2024

S Corporation Capital Gains and Losses and Built-In Gains

D (100S)

Attach to Form 100S. Corporation name

California corporation number

SE	CTION A - 8.84% Tax on Built-In Gains								
	rt I Short-Term Capital Gains and Losses	– Assets Held One Y	<b>'ear or Less.</b> Use add	litional sheets if neces	sary.				
	(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	<b>(b)</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 col		(f) Gain (loss) col. (d) less col. (d		
1									
-									
2	Short-term capital gain from form FTB 3805E	line 26 or line 37 an	d federal Form 8824	See instructions		2		00	
	<b>a</b> Net short-term capital gain (loss). Combine					<u>-</u> 3a		00	
Ũ	<b>b</b> Tax on short-term capital gain(s) included					3b		00	
	<b>c</b> Subtract line 3b from line 3a. Enter here an					3c		00	
Pa	<b>Int II</b> Long-Term Capital Gains and Losses					00	Ι	1 00	
	$\bullet$	$\odot$			0				
	$\overline{\bullet}$	$\overline{\bullet}$	<b>O</b>	Ŏ	Ō		<b>O</b>		
5	Long-term capital gain from form FTB 3805E,	÷				5		00	
	<b>a</b> Net long-term capital gain (loss). Combine					6a		00	
Ŭ	<b>b</b> Tax on long-term capital gain(s) included o					6b		00	
	<b>c</b> Subtract line 6b from line 6a. Enter here an					6c		00	
Pa	<b>TALE 111 Tax on Built-In Gains.</b> See instructions	s before completing t	his part.			00	1	1 00	
	Excess of recognized built-in gains over recog			ia Attach computation	n schedule 🏾 🔍	7		00	
	Taxable income. Get the instructions for feder					8		00	
	Enter the smaller of line 7, line 8, or computer		,		$\sim$	9		00	
	10 Net operating loss (NOL) carryover deduction from years the corporation was a C corporation. See instructions							00	
	Subtract line 10 from line 9. If zero or less, er					<u>10</u> 11		00	
	Tax on built-in gains. Multiply line 11 by 8.849								
	Form 100S, Side 2, line 27		,			12		00	
Pa	<b>Int IV</b> Net Capital Gains (Losses)							100	
13	Combine amounts on Part I, line 3a and Part	II, line 6a. Enter here	and on Form 100S, S	ide 1, line 4	$\odot$	13		00	
SE	CTION B – 1.5% Tax on Capital Gains								
Pa	rt I Short-Term Capital Gains and Losses	– Assets Held One Y	<b>'ear or Less.</b> Use add	litional sheets if neces	sary.				
	(a) Description of property	(b) Date acquired	(c) Date sold	(d) Gross sales price	(e) Cost or other basis		(f) Gain (loss)		
	(Example: 100 shares 7% preferred of "Z" Co.)	(mm/dd/yyyy)	(mm/dd/yyyy)		plus expense of	sale	col. (d) less col. (e	e)	
1									
2	a Short-term capital gain from form FTB 380					2a		00	
	<b>b</b> Combine line 1, column (f) and line 2a. Ent					<b>2</b> b		00	
	c Unused capital loss carryover from 2023 at	ttributable to the S co	rporation			2c		00	
3	Net short-term capital gain (loss). Combine li	<u>ne 2b and line 2c</u>	The Original Street Str	<u> </u>	<b>)</b>	3		00	
	rt II Long-Term Capital Gains and Losses	-	1 -	-	1 -				
4		$\textcircled{\bullet}$							
				$\textcircled{\bullet}$		-			
	Enter gain from Schedule D-1, line 9 and/or a				$\sim$	5		00	
	Long-term capital gain from form FTB 3805E,					6		00	
7	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	
	Enter excess of net short-term capital gain Sec					8		00	
	Net capital gain. Enter excess of net long-term				•	9		00	
10	Total line 8 and line 9. If line 10 is a gain, enter								
	carry forward losses to taxable year 2025			<u></u>		10		00	

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