## TAXABLE YEAR S Corporation 2005 Capital Gains and Losses and Built-In Gains

CALIFORNIA SCHEDULE

D (100S)

SE	CTION A – 8.84% Tax on Built-In Gains						
Pa	rt I Short-Term Capital Gains and Losses	– Assets Held One Y	ear or Less. Use add	itional sheet(s) if nec	essary.		
	(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost of other bands expense of		(f) Gain (loss) (d) less (e)
1							
2	Short-term capital gain from form FTB 3805E	, line 26 or line 37 an	d federal Form 8824.	See instructions		2	
3	a Net short-term capital gain (loss). Combine	line 1, column (f) an	d line 2			3a	
	<b>b</b> Tax on short-term capital gain(s) included of					3b	
	c Subtract line 3b from line 3a. Enter this am	ount on Form 100S,	Schedule K, column (	d), line 4d or line 6 .		3c	
Pa	rt II Long-Term Capital Gains and Losses	- Assets Held More	<b>Than One Year.</b> Use a	additional sheet(s) if n	ecessary.	•	·
4							
5	Long-term capital gain from form FTB 3805E	line 26 or line 37 and	d federal Form 8824.	See instructions		5	
6	a Net long-term capital gain (loss). Combine	line 4, column (f) and	l line 5			6a	
	<b>b</b> Tax on long-term capital gain(s) included on					6b	
	c Subtract line 6b from line 6a. Enter this am	ount on Form 100S, S	Schedule K, column (	d), line 4e or line 6 .		6c	
Pa	rt III Tax on Built-In Gains. See instructions		,	,	'		'
7	Excess of recognized built-in gains over reco	gnized built-in losses	attributable to Califor	nia. Attach computati	on schedule	7	
8	Taxable income. See the instructions for fede	ral Schedule D (Form	1120S). Use Californ	ia amounts		8	
	Enter the smaller of line 7 or line 8 or comput	·				9	
0	Net operating loss (NOL) carryover deduction	from years the corpo	oration was a C corpo	ration.			
	See instructions					10	
11	Subtract line 10 from line 9. If zero or less, er	nter -0- here and on li	ne 12			11	
	Tax on built-in gains. Multiply line 11 by 8.84% (f					12	
	rt IV Net Capital Gains (Losses)	·	,	·			<u>.</u>
Cor	nbine amounts on Part I, line 3a and Part II, lin	ne 6a. Enter here and	on Form 100S, Side	1, line 4			
SE	CTION B - 1.5% Tax on Capital Gains						
Pa	rt I Short-Term Capital Gains and Losses	– Assets Held One Y	ear or Less. Use add	itional sheet(s) if nec	essary.		
	(a)  Description of property (Example: 100 shares 7% preferred of "Z" Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost of other bands expense of		(f) Gain (loss) (d) less (e)
1							
2	a Short-term capital gain from form FTB 3805	E, line 26 or line 37 ar	nd federal Form 8824.	See instructions		2a	
	<b>b</b> Combine line 1, column (f) and line 2a. Ente					2b	
	c Unused capital loss carryover from 2004 att					2c	
3	Net short-term capital gain (loss). Combine lin					3	
	rt II Long-Term Capital Gains and Losses						
4							
5	Enter gain from Schedule D-1, line 9 and/or a	ny capital gain distrib	utions			5	
	Long-term capital gain from form FTB 3805E					6	
7	Net long-term capital gain (loss). Combine lir	ie 4, column (f) throu	gh line 6. Enter here	and on Form 100S, S	chedule K,		
1	column (d), line 4e or line 6						
1	Column (a), into 40 or into 0	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					
		tion B, Part I (line 3) o	over net long-term cap	oital loss Section B. Pa	ırt II, line 7	8	
	Enter excess of net short-term capital gain Sec					9	
8 9		n capital gain (line 7)	over net short-term o	capital loss (line 3) .			