

S Corporation
Capital Gains and Losses and Built-In Gains

D (100S)

2005

Corporation name as shown on Form 100S

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 sheet(s) if necessary.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost of other basis plus expense of sale, (f) Gain (loss) (d) less (e). Includes summary rows 2, 3a, 3b, 3c.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost of other basis plus expense of sale, (f) Gain (loss) (d) less (e). Includes summary rows 5, 6a, 6b, 6c.

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

Table with 2 columns: Description and Amount. Rows 7-12 for tax calculations.

Part IV Net Capital Gains (Losses)

Combine amounts on Part I, line 3a and Part II, line 6a. Enter here and on Form 100S, Side 1, line 4

SECTION B - 1.5% Tax on Capital Gains

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less. Use additional sheet(s) if necessary.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost of other basis plus expense of sale, (f) Gain (loss) (d) less (e). Includes summary rows 2a, 2b, 2c, 3.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year. Use additional sheet(s) if necessary.

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost of other basis plus expense of sale, (f) Gain (loss) (d) less (e). Includes summary rows 5, 6, 7, 8, 9, 10.