

2024

S Corporation Capital Gains and Losses and Built-In Gains

D (100S)

Attach to Form 100S.

Table with Corporation name and California corporation number fields.

SECTION A - 8.84% Tax on Built-In Gains

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less.

Table for Part I with columns (a) through (f) and rows 1 through 3c.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year.

Table for Part II with columns (a) through (f) and rows 4 through 6c.

Part III Tax on Built-In Gains.

Table for Part III with rows 7 through 12.

Part IV Net Capital Gains (Losses)

Table for Part IV with row 13.

SECTION B - 1.5% Tax on Capital Gains

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less.

Table for Part I with columns (a) through (f) and rows 1 through 3.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year.

Table for Part II with columns (a) through (f) and rows 4 through 10.