

2019

California S Corporation Franchise or Income Tax Return

100S

For calendar year 2019 or fiscal year beginning and ending .
(m m / d d / y y y y) (m m / d d / y y y y)

Corporation name

California corporation number

FEIN

Additional information. See instructions.

California Secretary of State file number

Street address (suite/room no.)

PMB no.

City (if the corporation has a foreign address, see instructions.)

State

ZIP code

Foreign country name

Foreign province/state/country

Foreign postal code

Schedule Q Questions (continued on Side 3)

A 1. FINAL RETURN? ☒ ☐ Dissolved ☐ Surrendered (withdrawn) ☐ Merged/Reorganized ☐ IRC Section 338 sale ☐ QSub election

Enter date (mm/dd/yyyy).

2. Is the S corporation deferring any income from the disposition of assets? ☒ Yes ☐ No

If "Yes" enter the year of disposition (yyyy).

3. Is the S corporation reporting previously deferred income from: ☒ Installment sale ☐ IRC §1031 ☐ IRC §1033 ☐ Other

B 1. During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this corporation or any of its subsidiaries that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? ☒ Yes ☐ No

2. During this taxable year, did this corporation or any of its subsidiaries acquire control or majority ownership (more than a 50% interest) in another legal entity that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? ☒ Yes ☐ No

3. During this taxable year, has more than 50% of the voting stock of this corporation cumulatively transferred in one or more transactions after an interest in California real property (i.e., land, buildings) was transferred to it that was excluded from property tax reassessment under Revenue and Taxation Code Section 62(a)(2) and it was not reported on a previous year's tax return? ☒ Yes ☐ No

(Yes requires filing of statement, penalties may apply – see instructions.)

State Adjustments	1	Ordinary income (loss) from trade or business activities from Schedule F (Form 100S, Side 4), line 22 or federal Form 1120S, line 21. If Schedule F (Form 100S, Side 4) was not completed, attach federal Form 1120S, page 1, and supporting schedules	1	00
	2	Foreign or domestic tax based on income or profits and California franchise or income tax deducted	2	00
	3	Interest on government obligations	3	00
	4	Net capital gain from Schedule D (100S), Section A & Section B. Attach Schedule D (100S). See instructions.	4	00
	5	Depreciation and amortization adjustments. Attach Schedule B (100S)	5	00
	6	Portfolio income	6	00
	7	Other additions. Attach schedule(s)	7	00
	8	Total. Add line 1 through line 7	8	00

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Deborah Ellis Timberlake



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Marsh's California Corporation Law Harold Marsh,R. Roy Finkle,Larry W. Sonsini,1999-12-01 This authoritative research tool covers all aspects of California corporate law and

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