TAXABLE YEAR

## **Sales of Business Property**

CALIFORNIA SCHEDULE

2023

(Also, Involuntary Conversions and Recapture Amounts Under IRC Sections 179 and 280F(b)(2))

Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.

D-1

	e(s) as shown on tax return				33.	N, TTIN, CA SOS file no	o., Califo	ornia Corp. no., or FEIN
ar	t I Sales or Exchanges	of Property Used in	n a Trade or Busine	ess and Involuntary	Conversions From	Other Than Cas	ualty	and Theft - Proper
	Held More Than 1 Y	ear. Use federal For	rm 4684, Casualties	and Thefts, to repor	t involuntary convers	sions from casual	ty and	I theft.
a	Enter the gross proceeds	from sales or excha	nges reported to you	u for 2023 on federal	Form 1099-B, Proce	eds from Broker		
	and Barter Exchange Tra	nsactions, or federal	Form 1099-S, Proce	eeds from Real Estate	e Transactions (or a	substitute		
	statement), that you are in				· · · · · · · · · · · ·	$\sim$	1a	
	Enter the total amount of gair				sitions of MACRS assets	= -	1b	
	Enter the total amount of loss					$\hat{}$	1c	
_	(a)	(b)		(d)		(f)		(g)
	Description of property	Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	Gross sales price	(e) Depreciation allowed or allowable since acquisition	Cost or othe basis, plus improvements a expense of s	ind	Gain or (Loss) Subtract (f) from the sum of (d) and (e)
)		•	•	•	•	•		•
5		O	<u> </u>	•	Image: Control of the	Image: Control of the		<u> </u>
5		0	0	•	•	Õ		<u> </u>
_	Gain, if any, from federal F						3	<u> </u>
	RC Section 1231 gain from					_	4	_
						Ξ	-	_
	RC Section 1231 gain or	` '	-			. =	5	
	Gain, if any, from line 35, fr		,			_	6	
	Combine line 2 through line RC Section 179 Assets: For					_	7	
y a a	ne 8 and line 9. If line 7 is a grear, enter the gain as follows and 12 below; <b>Forms 100</b> and 12 below.	: Forms 540 and 540N I 100W filers, enter the	IR filers, enter the gain e gain on Forms 100 or	on Schedule D (540 or 100W, Side 6, Schedul	540NR), line 1, and ski e D, Part II, line 6, and s	p lines 8, 9, skip lines 8, 9,		
١	Nonrecaptured net IRC Se	ction 1231 losses fro					8	
5	Subtract line 8 from line 7.	If zero or less, enter	-0-				9	
	S corporations: If line 9 is mo	ore than zero, enter this	amount on Schedule	D (100S), Section B, Pa	art II, line 5 and enter the	e		
•		line 10 helevy If line O	s zero, enter the amou	nt from line 7 on line 12		no 0		
	amount, if any, from line 8 on	ime 12 below. If line 9 i			below. All others: If lir	16 3		
a	amount, if any, from line 8 on s more than zero, enter the a							
i	•	mount from line 8 on lir	e 12 below, and enter	the amount from line 9 a	as follows: Forms 540	and		
i	s more than zero, enter the a	mount from line 8 on lir al gain on Schedule D	ne 12 below, and enter (540 or 540NR), line 1;	the amount from line 9 a	as follows: Forms 540 a filers, enter the gain or	and I		
i	s more than zero, enter the a	mount from line 8 on lir al gain on Schedule D	ne 12 below, and enter (540 or 540NR), line 1;	the amount from line 9 a	as follows: Forms 540 a filers, enter the gain or	and I		
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i f	s more than zero, enter the an 540NR filers, enter as a capit Forms 100 or 100W, Side 6, Still Section A - Ordinary	mount from line 8 on lin al gain on Schedule D Schedule D, Part II, line T Gains and Losses	te 12 below, and enter (540 or 540NR), line 1; 6. If line 9 is zero, enter	the amount from line 9 a Forms 100 and 100W or the amount from line 7	as follows: Forms 540 filers, enter the gain or 7 on line 12 below. See	and I		
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ard () ()	s more than zero, enter the at 540NR filers, enter as a capit Forms 100 or 100W, Side 6, Still Section A - Ordinary Ordinary gains and losses  Loss, if any, from line 7 - Gain, if any, from line 7, or Gain, if any, from line 34	mount from line 8 on line al gain on Schedule D. Schedule D. Part II, line  Gains and Losses  not included on line  O  amount from line 8,	te 12 below, and enter (540 or 540NR), line 1; 6. If line 9 is zero, enter 11 through line 16 (in	the amount from line 9 are forms 100 and 100W are the amount from line and include property held    Output  Ou	as follows: Forms 540 filers, enter the gain or 7 on line 12 below. See	(and instr.)  (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	12 13	•
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