2019

CALIFORNIA FORM

Deferred Intercompany Stock Account (DISA) and Capital Gains Information

3726

Complete a separate form FTB 3726 for each corporation that received the distribution. Part I Prior Years DISA Information (Cal. Code Regs., tit. 18 section 25106.5-1(b)(8)). Attach additional sheets if necessary. Fill out Part I completely to satisfy the annual disclosure requirements. (a) Name of distributor (b) (c) (d) (c) (d) (e) (I) (II) (II) (III) (I	Attach t	o Form 100 or Form 100W.									
Fill out Part I completely to satisfy the annual disclosure requirements. (a) Name of distributor (b) Year of deferral (yyyy) Vear of deferral (yyyy	Corporation name (distribution recipient)										
Fill out Part I completely to satisfy the annual disclosure requirements. (a) (b) (c) Ownership deferral (yyyy) Pear of deferral (yyyy) Percentage at time of distribution (b) (c) Ownership percentage at time of distribution (c) Ownership percentage at time of distribution at each of taxal evaluation at each of	Complete	a separate form FTB 3726 for each corporation that received	the distribution.								
Name of distributor Year of deferral (yyyyy) Part II Current Year DISA Information. Attach additional sheets if necessary. Complete this part to calculate the current taxable year DISA balances at time of distribution Current ownership percentage beginning of taxable year DISA balances at contributions Current year capital contributions Current year capital contributions Current year capital contributions Column (e) column (e) Current year DISA balances that are required to be disclosed. (a) (b) Percentage of ownership ownership of ownership of dividend Name of distributor Name of distributor Ownership of dividend DISA balance at beginning of taxable year DISA balances that are required to be disclosed. (b) Amount from column (c) paid out of accumulated E&P deferred capital contributions Current year DISA balances that are required to be disclosed. (g) Amount from column (c) paid out of accumulated E&P deferred capital contributions Current year DISA balances that are required to be disclosed. (g) Amount from column (c) paid out of accumulated E&P deferred capital contributions Current year E&P of accumulated E&P deferred capital contributions Current year Current year E&P of accumulated E&P deferred capital contributions Column (c) paid out of accumulated E&P of accumulated E&P of the distributors stock less the sum of accumulated E&P of	Part I)(8)). Attach addit	ional sheets if ı	necessar	y.				
(a) Name of distributor Percentage of dividend (b) Percentage of distribution Ownership of dividend (c) Amount from column (c) paid out of current year E&P of accumulated E&P reducing basis of the distributors stock less the sum of column (c) (g) Amount from column (c) paid out of accumulated E&P reducing basis of the distributors stock less the sum of column (c) (g) Amount from column (c) paid out of accumulated E&P reducing basis of the distributors stock less the sum of column (c)		(a) Name of distributor	Year of deferral	Ownership percentage at time of	Current ownership	DIS beginni	SA balance at	Current year capital	(g) DISA balance at end of taxable year (column (e) less column (f))		
(a) Name of distributor Percentage of distributor Percentage of distribution of ownership of dividend (b) (c) Percentage Distribution Amount from column (c) paid out of current year E&P of accumulated E&P reducing basis of the distributors stock less the sum of column (c) (g) Amount from column (c) paid out of accumulated E&P reducing basis of the distributors stock less the sum of column (c) (g) Amount from column (c) paid out of accumulated E&P reducing basis of the distributors stock less the sum of column (c)											
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Name of distributor Percentage Distribution Amount from Column (c) paid out Column (c) paid out Column (c) C	Part II	Current Year DISA Information. Attach additional sheets if no	ecessary. Comple	ete this part to cald	culate the curre	nt taxabl	le year DISA balar	nces that are required	to be disclosed.		
		(a) Name of distributor	Percentage of ownership of dividend	Distribution	Amount f	aid out	Amount from column (c) paid	Amount from out column (c) E&P reducing basis of	Deferred capital gains (current year DISA f the balance) (column (c)		

Part III DISA Capital Gains Recognized This Taxable Year (Cal. Code Regs., tit. 18 section 25106.5-1(f)(1)(B)). Attach additional sheets if necessary. Check column (g), Box A if the gain is a short-term capital gain.

Check column (g), Box B if partial sale of stock.

(a) Name of distributor	(f) Amount of	(g)			
	capital gain recognized (column (d) x (e))	Box A	Box B		
1					
2 Short-term DISA capital gains. Add the amounts in Line 1, column (f) whe Schedule D, Part I, line 1, column (f). See instructions	 	 			
3 Long-term DISA capital gains. Add the amounts in Line 1, column (f) whe Schedule D, Part II, line 5, column (f). See instructions					