

# Deferred Intercompany Stock Account (DISA) and Capital Gains Information

**2020**

**3726**

Attach to Form 100 or Form 100W.

|   |                               |
|---|-------------------------------|
| Corporation name (distribution recipient) | California corporation number |
|---|-------------------------------|

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)<br>Name of distributor | (b)<br>Year of deferral (yyyy) | (c)<br>Ownership percentage at time of distribution | (d)<br>Current ownership percentage | (e)<br>DISA balance at beginning of taxable year | (f)<br>Current year capital contributions | (g)<br>DISA balance at end of taxable year (column (e) less column (f)) |
|----------------------------|--------------------------------|---|-------------------------------------|--|---|---|
|                            |                                |   |                                     |  |   |   |
|                            |                                |   |                                     |  |   |   |
|                            |                                |   |                                     |  |   |   |
|                            |                                |   |                                     |  |   |   |

**Part II Current Year DISA Information.** Attach additional sheets if necessary. Complete this part to calculate the current taxable year DISA balances that are required to be disclosed.

| (a)<br>Name of distributor | (b)<br>Percentage of ownership of dividend distributor | (c)<br>Distribution amount | (d)<br>Amount from column (c) paid out of current year E&P | (e)<br>Amount from column (c) paid out of accumulated E&P | (f)<br>Amount from column (c) reducing basis of the distributors stock | (g)<br>Deferred capital gains (current year DISA balance) (column (c) less the sum of columns (d), (e), & (f)) |
|----------------------------|--|----------------------------|--|---|--|--|
|                            |  |                            |  |   |  |  |
|                            |  |                            |  |   |  |  |
|                            |  |                            |  |   |  |  |
|                            |  |                            |  |   |  |  |

**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)<br>Name of distributor  | (b)<br>Year of deferral (yyyy) | (c)<br>Type of triggering event | (d)<br>DISA balance | (e)<br>Recognition ratio | (f)<br>Amount of capital gain recognized (column (d) x (e)) | (g)   |       |
|---|--------------------------------|---------------------------------|---------------------|--------------------------|---|-------|-------|
|   |                                |                                 |                     |                          |   | Box A | Box B |
| <b>1</b>  |                                |                                 |                     |                          |   |       |       |
|   |                                |                                 |                     |                          |   |       |       |
|   |                                |                                 |                     |                          |   |       |       |
|   |                                |                                 |                     |                          |   |       |       |
| <p><b>2 Short-term DISA capital gains.</b> Add the amounts in Line 1, column (f) where column (g), Box A is <b>checked</b>. Enter here and on Form 100 or 100W, Side 6, Schedule D, Part I, line 1, column (f). See instructions. . . . .</p>     |                                |                                 |                     |                          |   |       |       |
| <p><b>3 Long-term DISA capital gains.</b> Add the amounts in Line 1, column (f) where column (g), Box A is <b>not</b> checked. Enter here and on Form 100 or 100W, Side 6, Schedule D, Part II, line 5, column (f). See instructions. . . . .</p> |                                |                                 |                     |                          |   |       |       |

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