

2025 Water's-Edge Election

100-WE

Sign Form 100-WE and attach to the back of Form 100W, or Form 100S. Keep a copy for the corporation's records.

Corporation name		Key California corporation number	
Address (suite, room, or PMB no.)			
City	State	ZIP code	

WATER'S-EDGE ELECTION

The electing corporation, _____, elects to file on a water's-edge basis pursuant to California Revenue and Taxation Code (R&TC) Sections 25110 and 25113.

Check here if the common parent is electing on behalf of the water's-edge group. List each corporation covered by this election below. As the common parent of a controlled group, the corporation hereby elects for all members of the controlled group that are includable in the water's-edge combined report.

PERIOD: The election shall begin on the first day of the taxable year, (mm/dd/yyyy) ● _____, for which the election can be made and shall, except as otherwise provided by statute or herein, continue for 84 calendar months from that date. The election shall remain in effect until terminated.

TERMINATION: The election may be terminated in accordance with the rules provided by R&TC Section 25113.

Electing corporation name	Signature of officer of electing corporation
Electing California corporation number	Date
Print or type name and title of signing officer	

Corporations Covered by the Water's-Edge Election

Key California corporation name*	Key California corporation number
Common parent name	FEIN (if applicable)
List of corporations covered by the election	
Corporation name	California corporation number

*For definition of a Key Corporation, see FTB Pub. 1061, Guidelines for Corporations Filing a Combined Report. **Attach additional sheets if necessary.**

Instructions

Enter the corporation name, California corporation number, federal employer identification number (FEIN), if applicable, and address as listed on Form 100W or Form 100S.

Enter the name of the corporation making the election in the space provided described as electing corporation.

Be sure to check the box if a common parent is electing on behalf of members of the controlled group included in the water's-edge combined report. If there is no common parent election, each electing member of the water's-edge group should file its own election, even if a

single return is filed on a combined basis. See R&TC Section 25113 for more information.

List all taxpayers covered by the common parent's election on this page. An election made on a group return of a self-assessed combined reporting group shall constitute an election by each taxpayer member included in that group return.

Enter the beginning date of the water's-edge election in the space provided. This date is generally the same as the beginning date for the taxable year that appears on Form 100W or Form 100S for the first taxable year of the election. If the corporation is a member

of a water's-edge combined group that has different fiscal-year ends, the election beginning date is the beginning date of the taxable year of the last member of the group to file its return and make the election. For example, if one member of the water's-edge group has a January 1, 2025, to December 31, 2025, taxable year, and the second member has an April 1, 2025, to March 31, 2026, taxable year, the beginning date of this water's-edge election is April 1, 2025. See R&TC Section 25113(c)(3) for more information.

An officer of the electing corporation must sign and date the election.