

2025

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

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) Name of distributor	(b) Year of deferral (yyyy)	(c) Ownership percentage at time of distribution	(d) Current ownership percentage	(e) DISA balance at beginning of taxable year	(f) Current year capital contributions	(g) 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) Name of distributor	(b) Percentage of ownership of dividend distributor	(c) Distribution amount	(d) Amount from column (c) paid out of current year E&P	(e) Amount from column (c) paid out of accumulated E&P	(f) Amount from column (c) reducing basis of the distributors stock	(g) 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) Name of distributor	(b) Year of deferral (yyyy)	(c) Type of triggering event	(d) DISA balance	(e) Recognition ratio	(f) Amount of capital gain recognized (column (d) x (e))	(g)	
						Box A	Box B
1							
2 Short-term DISA capital gains. Add the amounts in Line 1, column (f) where column (g), Box A is checked . Enter here and on Form 100 or 100W, Side 6, Schedule D, Part I, line 1, column (f). See instructions.							
3 Long-term DISA capital gains. Add the amounts in Line 1, column (f) where column (g), Box A is not checked. Enter here and on Form 100 or 100W, Side 6, Schedule D, Part II, line 5, column (f). See instructions.							

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