

Assets Transferred from Corporation to Insurance Company

2018

3725

Attach to Form 100 or Form 100W.

Corporation (transferor) name

California corporation number

FEIN

Part I Assets Transferred from Corporation to Insurance Company

Section A – Information on Property Transferred

- 1 Was appreciated property transferred to an insurance company? ☐ Yes ☐ No
If **"Yes,"** enter the insurance company's name, California corporation number, and/or FEIN (see instructions), then continue with line 2. If **"No,"** skip line 2 and line 3 and continue with Part II.

Insurance company (insurer) name

California corporation number

FEIN

- 2 Does the insurance company use the transferred property in the active conduct of the insurer's trade or business? ☐ Yes ☐ No
If **"Yes,"** continue with line 3. If **"No,"** skip line 3, and continue with Part II.

Section B – Deferred Capital Gains. See instructions. Use additional sheets if necessary.

(a) Taxable year	(b) Description of property transferred	(c) Location of property transferred	(d) Date transferred (mm/dd/yyyy)	(e) Fair market value (FMV) at date of transfer	(f) Adjusted basis of the transferred property on date of transfer	(g) Amount of gain deferred under R&TC Section 24465 col. (e) less col. (f)
3						

Part II Information on Stocks. See instructions.

- 4 Did the corporation transfer shares of stock to an insurer? ☐ Yes ☐ No
- 5 a Did the insurer transfer, or otherwise dispose of any transferred stock received in this taxable year or a prior taxable year? ☐ Yes ☐ No
If **"Yes,"** what was the cumulative percentage of transferred stock (measured by relative fair market value) that was transferred or disposed of? _____%
- b Was the insurer's stock transferred or disposed of? ☐ Yes ☐ No
If **"Yes,"** what was the cumulative percentage of the insurer's stock (measured by relative fair market value) that was transferred or disposed of? _____%
- 6 Did the insurer issue additional, or cancel existing shares of stock during the taxable year? ☐ Yes ☐ No
If **"Yes,"** answer lines 6a and 6b.
- a Indicate the number of shares outstanding **before** such issuance or cancellation. _____
- b Indicate the number of shares outstanding **after** such issuance or cancellation. _____
- 7 Did the transferred entity issue additional or cancel existing shares of stock during the taxable year? See instructions. ☐ Yes ☐ No
If **"Yes,"** answer lines 7a and 7b.
- a Indicate the number of shares outstanding **before** such issuance or cancellation. _____
- b Indicate the number of shares outstanding **after** such issuance or cancellation. _____
- 8 Did the insurer or transferred entity issue another class of stock or type of equity interest? ☐ Yes ☐ No
- 9 Did the equity interest in the transferred entity become worthless? ☐ Yes ☐ No

Part III Assets Transferred from Insurance Company. See instructions.

- 10** Did the ownership of the holder of the transferred property change during the taxable year? ☐ Yes ☐ No
If "Yes," go to line 11. If "No," skip line 11.
- 11** Is the holder of the property held by an insurer in the commonly controlled group of the transferor or a member of the taxpayer's combined reporting group? ☐ Yes ☐ No
If "Yes," go to line 12. If "No," complete Part IV.
- 12** Did the insurer dispose of, in whole or in part, any transferred property during the taxable year? ☐ Yes ☐ No
If "Yes," go to line 13. If "No," do not complete Part IV.
- 13** Did the insurer dispose of any transferred property to a member of the corporation/transferor's combined reporting group or to another insurer in the transferor's commonly controlled group during the taxable year? ☐ Yes ☐ No
If "Yes," go to line 14. If "No," the gain is taxable, complete Part IV.
- 14** Does the transferee use the property it received in the active conduct of a trade or business? ☐ Yes ☐ No
If "Yes," do not complete Part IV. If "No," the gain is taxable, complete Part IV.

Part IV Capital Gains and Losses

Section A – Short-Term Capital Gains and Losses - Assets Held One Year or Less. See instructions. Use additional sheets if necessary.

(a) Taxable Year	(b) Description of property	(c) Location of property	(d) Percentage of property	(e) Date (mm/dd/yyyy)	(f) Amount realized or FMV	(g) Adjusted basis of property	(h) Gain (loss) col. (f) less col. (g)
15							

- 16 Short-term capital gains (losses).** Total amounts in column (h). Enter here and on Form 100 or Form 100W, Side 6, Schedule D, Part I, line 1, column (f) or Schedule D (100S), Section A or Section B, Part I, line 1, column (f).
See instructions **16**

Section B – Long-Term Capital Gains and Losses - Assets Held More Than One Year. See instructions. Use additional sheets if necessary.

(a) Taxable Year	(b) Description of property	(c) Location of property	(d) Percentage of property	(e) Date (mm/dd/yyyy)	(f) Amount realized or FMV	(g) Adjusted basis of property	(h) Gain (loss) col. (f) less col. (g)
17							

- 18 Long-term capital gains (losses).** Total amounts in column (h). Enter here and on Form 100 or Form 100W, Side 6, Schedule D, Part II, line 5, column (f) or Schedule D (100S), Section A or Section B, Part II, line 4, column (f).
See instructions **18**

Sign Here	Under penalties of perjury, I declared that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.				
	Signature of corporation (transferor) officer	▶	Title	Date	Telephone ()
	Signature of insurer	▶	Title	Date	Telephone ()