

# Assets Transferred from Corporation to Insurance Company

2023

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
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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)
<b>3</b>						

### 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)
<b>15</b>							

**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)
<b>17</b>							

**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**

Under penalties of perjury, I declare 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.

<b>Sign Here</b>	Signature of corporation (transferor) officer	▶	Title	Date	Telephone
	Signature of insurer	▶	Title	Date	Telephone