## Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

1 If the transferor was a corporation, complete questions 1a through 1d.
a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?
b Did the transferor remain in existence after the transfer? YesNo If not, list the controlling shareholder(s) and their identifying number(s):

## Controlling shareholder

## Identifying number



| Name of partnership | EIN of partnership |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . $\square$ Yes |  |  |  |  |
| Is the partner disposing of its entire interest in the partnership? . |  |  |  |  |
| Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? |  |  |  |  |

## Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)
4 Identifying number, if any

5 Address (including country)
6 Country code of country of incorporation or organization (see instructions)
7 Foreign law characterization (see instructions)

| $8 \quad$ Is the transferee foreign corporation a controlled foreign corporation? . . . . . . . . . . . . . . . . $\square$ |  |  |
| :--- | :--- | :--- | :--- |
| For Paperwork Reduction Act Notice, see separate instructions. | Cat. No. 16982D | Form 926 (Rev. 12-2008) |

Part III Information Regarding Transfer of Property (see instructions)

| Type of property | (a) Date of transfer | (b) <br> Description of <br> property | $\xrightarrow{\text { (c) }}$ Fair market value on date of transfer | $\begin{gathered} \text { (d) } \\ \text { Cost or other } \\ \text { basis } \end{gathered}$ | (e) Gain recognized on transfer |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| Stock and securities |  |  |  | - |  |
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| Installment obligations, account receivables or similar property |  |  |  |  |  |
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| Foreign currency or other property denominated in foreign currency |  |  |  |  |  |
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| Inventory |  |  |  |  |  |
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|  |  |  |  |  |  |
| Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b)) |  |  |  |  |  |
|  |  |  |  |  |  |
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| Tangible property used in trade or business not listed under another category |  |  |  |  |  |
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| Intangible property |  |  |  |  |  |
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| ```Property to be leased (as described in Temp. Regs. sec. 1.367(a)-4T(c))``` |  |  |  |  |  |
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|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d)) |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e)) |  |  |  |  |  |
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|  |  |  |  |  |  |
| Other property |  |  |  |  |  |
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|  |  |  |  |  |  |

Supplemental Information Required To Be Reported (see instructions):

## Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
(a) Before $\qquad$ \% (b) After $\qquad$ \%
10 Type of nonrecognition transaction (see instructions)
11 Indicate whether any transfer reported in Part III is subject to any of the following:
a Gain recognition under section 904(f)(3)
b Gain recognition under section 904
d Exchange gain under section 987
(5)(F)

## . .

Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?YesNo
13 Indicate whether the transferor was required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T for any of the following:
a Tainted propertyYesNo
b Depreciation recapture ..... $\square$ Noc Branch loss recapture$\square$ Yesd Any other income recognition provision contained in the above-referenced regulationsYesNo
14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?YesNo
15a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?YesNo
b If the answer to line 15 a is "Yes," enter the amount of foreign goodwill or going concern value transferred \$ $\qquad$
16 Was cash the only property transferred?YesNo
17a Was intangible property (within the meaning of section $936(\mathrm{~h})(3)(\mathrm{B})$ ) transferred as a result of the transaction?YesNo
b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

