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.

`		Transferor of Prop In Corporation	perty	OMB No. 1545-0026		
	Attach to your income tax return		distribution.	Sequence No. 128		
Par	rt I U.S. Transferor Information (see instruction	s)	Identifying number (s	ee instructions)		
Maine		G	identifying number (s			
	If the transferor was a corporation, complete questions If the transfer was a section 361(a) or (b) transfer, was th 5 or fewer domestic corporations?	e transferor controlled (unde	er section 368(c)) by 	☐ Yes ☐ No ☐ Yes ☐ No		
	Controlling shareholder	lde	entifying number			
с	If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?					
	Name of parent corporation	EIN of	f parent corporatio	n		
d	Have basis adjustments under section 367(a)(5) been	made?		🗌 Yes 🗌 No		
2 a	If the transferor was a partner in a partnership that was complete questions 2a through 2d. List the name and EIN of the transferor's partnership:		not treated as such	under section 367)		
	Name of partnership	El	N of partnership			
С	Did the partner pick up its pro rata share of gain on Is the partner disposing of its entire interest in the partner Is the partner disposing of an interest in a limited partner securities market?	artnership? . ership that is regularly tradeo	d on an established	 ☐ Yes ☐ Yes ☐ Yes ☐ Yes ☐ No 		
Par	· · · · · · · · · · · · · · · · · · ·	on (see instructions)		and a set of a set of		
3	Name of transferee (foreign corporation)		4 Identifying nu	mber, if any		
5	Address (including country)		1			
6	Country code of country of incorporation or organization	(see instructions)				
7	Foreign law characterization (see instructions)					
8	Is the transferee foreign corporation a controlled foreign	corporation?	<u></u> .	🗌 Yes 🗌 No		
For F	Paperwork Reduction Act Notice, see separate instructions.	Cat. No. 169	982D Fo	orm 926 (Rev. 12-2008)		

Part III Information Regarding Transfer of Property (see instructions)

Part III Information Regarding Transfer of Property (see instructions)									
Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer				
Cash									
Stock and									
securities									
Installment									
obligations, account					·				
receivables or									
similar property									
Foreign currency									
or other property denominated in									
foreign currency									
Les este est			· · ·						
Inventory									
Assets subject to depreciation									
recapture (see									
Temp. Regs. sec. 1.367(a)-4T(b))									
Tangible property used in trade or									
business not listed									
under another category									
Intangible									
property									
,									
Property to be									
leased (as									
described in Temp. Regs. sec.									
1.367(a)-4T(c))									
Property to be sold (as									
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))									
1.367(a)-4T(e))									
Other property									

Supplemental Information Required To Be Reported (see instructions):

Pa	Additional Information Regarding Transfer of Property (see instructions)		
9 E	Enter the transferor's interest in the foreign transferee corporation before and after the transfer:		
((a) Before % (b) After %		
10	Type of nonrecognition transaction (see instructions) ►		
b c	Indicate whether any transfer reported in Part III is subject to any of the following: Gain recognition under section 904(f)(3) Gain recognition under section 904(f)(5)(F) Recapture under section 1503(d) Exchange gain under section 987	Ye Ye Ye Ye	es 🗌 No
12	Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?	☐ Ye	es 🗌 No
b c	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: Tainted property		es 🗌 No
14	Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?	∐ Ye	es 🗌 No
15a	Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?	∐ Ye	es 🗌 No
b	If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ▶ \$		
16	Was cash the only property transferred?	∐ Ye	es 🗌 No
17a	a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction?	∐ Ye	es 🗌 No
b	• If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:		

Form 926 (Rev. 12-2008)

