

Form 926 (Rev. December 2008), Return by a U.S. Transferor of Property to a Foreign Corporation

Purpose: This is the first circulated draft of the Form 926 (Rev. December 2008) for your review and comments. See below for discussion of major changes.

TPCC Meeting: None scheduled, but may be arranged if requested.

Prior Version: The Form 926 (Rev. December 2005) is available at:
<http://www.irs.gov/pub/irs-pdf/f926.pdf>

Instructions: The Instructions for Form 926 (Rev. December 2008) will be circulated at a later date. The Instructions for Form 926 (Rev. December 2005) are available at:
<http://www.irs.gov/pub/irs-pdf/f926.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:
<http://taxforms.web.irs.gov/Circulations/index.htm>

Comments: Please email, fax, call, or mail any comments by July 23, 2008 to me, and email the form's reviewer, Stephen W. Becker at Stephen.W.Becker@irs.gov

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Major Changes

Form 926 has been redesigned for tax year 2008 at the request of IRS Counsel and LMSB (International). Part III is new and numerous changes have been made throughout the remaining parts.

The instructions are now a separate product beginning with this December 2008 revision. As mentioned above, they will be circulated at a later date.