

Recommended Names and Descriptions of PDF Files Defined in Regulatory Requirements

Title of Disclosure/Agreement/ Statement	Regulatory Requirement to Be Attached to Return	PDF File Name (limited to 64)	Description to be used in Binary Attachment.xsd (limited to 128)
IRC § 367 - Foreign Restructuring Transactions			
§ 367 Interest	Prior §1.367(a)-8(b)(3)(iii)	Section367Interest	Section 367 Interest
Gain Recognition Agreement Under § 1.367(a)-8	§ 1.367(a)-8(c)(2) and (d)(1)	GainRecognitionAgreement- 1.367(a)-8	Gain Recognition Agreement 1.367(a)-8
Calculation of Section 367 Tax and Interest	§ 1.367(a)-8(c)(1)(v)	CalculationOfSection367TaxAnd Interest	Calculation of Sec 367 Tax and Interest
Annual Certification for Gain Recognition Agreement Under § 1.367(a)-8	§ 1.367(a)-8(g)	AnnualCertificationForGainReco gnitionAgreement-1.367(a)-8	Annual Certification for Gain Recognition Agreement 1.367(a)-8
Election to Reduce Stock Basis Under § 1.367(a)-8(o)(1)(iii)	§ 1.367(a)-8(o)(1)(iii)	ElectionToReduceStockBasis- 1.367(a)-8(o)(1)(iii)	Election to Reduce Stock Basis 1.367(a)-8(o)(1)(iii)
Election to Reduce Stock Basis Under § 1.367(a)-8(o)(5)(iii)(B)	§ 1.367(a)-8(o)(5)(iii)(B)	ElectionToReduceStockBasis- 1.367(a)-8(o)(5)(iii)(B)	Election to Reduce Stock Basis 1.367(a)-8(o)(5)(iii)(B)
Section 367(a) - Reporting of Cross-Border Transfer Under Reg. § 1.367(a)-3(c)(6)	§ 1.367(a)-3(c)(6)	Sec367(a)ReportingCrossBorder Transfer-1.367(a)-3(c)(6)	367(a) - Reporting of Cross- Border Transfer 1.367(a)- 3(c)(6)
Section 367(a) - Compilation of Ownership Statements under Reg. § 1.367(a)-3(c)	§ 1.367(a)-3(c)(7)	Sec367(a)CompilationOfOwners hipStmts-1.367(a)-3(c)	367(a) - Compilation of Ownership Stmt-1.367(a)- 3(c)

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Notice Statement Under § 1.367(b)-1(c)	§ 1.367(b)-1(c)	NoticeStatement-1.367(b)-1(c)	1.367(b)-1(c) Notice Stmt
Required Statement under § 1.367(e)-2(b)(2)(i)	§ 1.367(e)-2(b)(2)(i)	RequiredStatement-1.367(e)-2(b)(2)(i)	1.367(e)-2(b)(2)(i) Required Stmt
Required Statement under § 1.367(e)-2(c)(2)(i)	§ 1.367(e)-2(c)(2)(i)	RequiredStatement-1.367(e)-2(c)(2)(i)	1.367(e)-2(c)(2)(i) Required Stmt
Specific Form Attachments			
Form 5471, Schedule O - Section F - Required Organizational Chart	§ 6038B	Form5471ScheduleO-OrgChart	Form 5471 Schedule O - Org Chart
Form 8858, Item 5 - Required Organizational Chart	As instructed by Form 8858 and Instructions to Form 8858	Form8858-OrgChart	Form 8858, Item 5 - Org Chart
Detailed Attachment to Form 926	§ 1.6038B-1(b); § 1.6038B-1T(c) & (d)	Form926DetailedAttachment	Form 926 Detailed Attachment
Corporate Nonrecognition Provisions			
Statement Pursuant to Section 332 by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Corporation Receiving a Liquidation Distribution	§ 1.332-6(a)	332Stmt	Sec 332 Stmt

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Statement Pursuant to § 1.351-3(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Transferor	§ 1.351-3(a)	1.351-3(a)Stmt	1.351-3(a) Stmt
Statement Pursuant to § 1.361-5(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Distributing Corporation	§ 1.361-5(a)	1.361-5(a)Stmt	1.361-5(a) Stmt
Statement Pursuant to § 1.355-5(a) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Distributee	§ 1.355-5(a)	1.355-5(a)Stmt	1.355-5(a) Stmt
Statement Pursuant to § 1.355-5(b) by [Insert Name and Taxpayer Identification Number (if any) of Taxpayer], a Significant Distributee	§ 1.355-5(b)	1.355-5(b)Stmt	1.355-5(b) Stmt
Statement Pursuant to § 1.368-3(a) by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Corporation a Party to a Reorganization	§ 1.368-3(a)	1.368-3(a)Stmt	1.368-3(a) Stmt

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Statement Pursuant to § 1.368-3(b) by [Insert Name and Employer Identification Number (if any) of Taxpayer], a Significant Holder	§ 1.368-3(b)	1.368-3(b)Stmt	1.368-3(b) Stmt

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Election of Date of Distribution or Transfer Pursuant to § 1.381(b)-1(b)(2)	§ 1.381(b)-1(b)(2)	ElectionOfDateOfDistbutnOrTran sfer-1.381(b)-1(b)(2)	Election of Date of Distribution or Transfer 1.381(b)-1(b)(2)

IRC § 1503(d) - Dual Consolidated Loss

Domestic Use Election and Agreement	§ 1.1503(d)-6(d)	1503(d)DomesticUseElection	1503(d) Domestic Use Election
No Possibility of Foreign Use of Dual Consolidated Loss Statement	§ 1.1503(d)-6(c)(2)	1503(d)NoPossibilityOfForeignU seOfDualConsolidatedLossState ment	1503(d) No Possibility of Foreign Use of Dual Consolidated Loss Statement
New Domestic Use Agreement	§ 1.1503(d)-6(f)(2)(iii)(A)	1503(d)NewDomesticUseAgree ment	1503(d) New Domestic Use Agreement
Original Elector Statement	§ 1.1503(d)-6(f)(2)(iii)(B)	1503(d)OriginalElectorStatement	1503(d) Original Elector Statement
Certification of Dual Consolidated Loss	§ 1.1503(d)-6(g)	1503(d)CertificationOfDualCons olidatedLoss	1503(d) Annual Certification of Dual Consolidated Loss
Reduction of Recapture Amount	§ 1.1503(d)-6(h)(2)(i)	1503(d)ReductionOfRecaptureA mount	1503(d) Reduction of Recapture Amount
Reduction of Interest Charge	§ 1.1503(d)-6(h)(2)(ii)	1503(d)ReductionOfInterestChar ge	1503(d) Reduction of Interest Charge
Statement Identifying Liability	§ 1.1503(d)-6(h)(3)(iii)(A)	1503(d)StatementIdentifyingLiabi lity	1503(d) Statement Identifying Liability
Termination of Ability for Foreign Use	§ 1.1503(d)-6(j)(2)	1503(d)TerminationOfAbilityForF oreignUse	1503(d) Termination of Ability for Foreign Use

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IRC § 482 - Transfer Pricing			
Statement of Controlled Participant to § 1.482-7T Cost Sharing Arrangement	§ 1.482-7T(k)(4)(iii)(B)	1.482-7TCostSharingArrangementStmt	1.482-7T Stmt - Cost Sharing Arrangement
American Recovery and Reinvestment Tax Act of 2009 Issues			
Carryback Based on Section 1211	§ 1211	ARRA-RevProc2009-26.pdf	ARRA - Rev Proc 2009-26
Losses in Certain Investment Arrangements		RevenueProcedure2009-20.pdf	Revenue Procedure 2009-20