

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor	Identifying number (see instructions)
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- 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? . . . . .  **Yes**  **No**
- b** Did the transferor remain in existence after the transfer? . . . . .  **Yes**  **No**  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . .  **Yes**  **No**  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? . . . . .  **Yes**  **No**

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . .  **Yes**  **No**
- c** Is the partner disposing of its **entire** interest in the partnership? . . . . .  **Yes**  **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . .  **Yes**  **No**

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

<b>3</b> Name of transferee (foreign corporation)	<b>4a</b> Identifying number, if any
<b>5</b> Address (including country)	<b>4b</b> Reference ID number (see instructions)
<b>6</b> Country code of country of incorporation or organization (see instructions)	
<b>7</b> Foreign law characterization (see instructions)	
<b>8</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash, Stock, and Securities**

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 (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

**9** Was cash the only property transferred? . . . . .  **Yes**  **No**  
 If “Yes,” skip the remainder of Part III and go to Part IV.

**10** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . .  **Yes**  **No**

**Section B—Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

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*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C—Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

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*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  **Yes**  **No**

**12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.

**a** Transfer of property subject to section 367(a)(1) gain recognition . . . . .  **Yes**  **No**

**b** Depreciation recapture . . . . .  **Yes**  **No**

**c** Branch loss recapture (see instructions) . . . . .  **Yes**  **No**

**d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture ► \$ \_\_\_\_\_

**e** Any other income recognition provision contained in the above-referenced regulations . . . . .  **Yes**  **No**

If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D—Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						

- 13a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)?  Yes  No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 14a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)?  Yes  No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367 (d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?  Yes  No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 15a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %
- 18 Type of nonrecognition transaction (see instructions) ► \_\_\_\_\_
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 20 Did this transfer result from a change in entity classification?  Yes  No
- 21a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)?  Yes  No  
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No