Form **926**
(Rev. December 2026)
Department of the Treasury
Internal Revenue Service

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

For calendar year 20 ____, or tax year beginning _____, 20____, and ending _____, 20____.

Attach to your income tax return for the year of the transfer or distribution.
Go to *www.irs.gov/Form926* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **128**

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

Name of transferor	**Identifying number** (see instructions)

1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . ☐ **Yes** ☐ **No**

2 If the transferor was a corporation, complete questions 2a through 2d.

2a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . . ☐ **Yes** ☐ **No**

2b 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

2c 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

2d Have basis adjustments under section 367(a)(4) been made? . . . . . ☐ **Yes** ☐ **No**

3 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 3a through 3d.

3a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

3b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . . ☐ **Yes** ☐ **No**

3c Is the partner disposing of its **entire** interest in the partnership? . . . . . ☐ **Yes** ☐ **No**

3d 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)

4 Name of transferee (foreign corporation)	**5a Identifying number**, if any
6 Address (including country)	**5b** Reference ID number (see instructions)

7 Country code of country of incorporation or organization (see instructions)

8 Foreign law characterization (see instructions)

9 Is the transferee foreign corporation a controlled foreign corporation? . . . . . ☐ **Yes** ☐ **No**

Part III Information Regarding Transfer of Property (see instructions)

Section A—Cash

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					

10 Was cash the only property transferred? . . . . . ☐ **Yes** ☐ **No**
If "Yes," skip the remainder of Part III and go to Part IV.

Section B—Other Property (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
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . . ☐ **Yes** ☐ **No**
If "Yes," go to line 12b.

12b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . ☐ **Yes** ☐ **No**
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

12c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . . ☐ **Yes** ☐ **No**
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

12d Enter the transferred loss amount included in gross income as required under section 91. . . . . **12d** $ _____

13 Did the transferor transfer property described in section 367(d)(4)? . . . . . ☐ **Yes** ☐ **No**
If "No," skip Section C and questions 14a through 15.

Section C—Intangible Property Subject to Section 367(d)

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. 367(d)(4)						
Totals						

14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . . ☐ **Yes** ☐ **No**

14b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . ☐ **Yes** ☐ **No**

14c 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**

14d If the answer to line 14c 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) . . . . . **14d** $_____

15 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)

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

16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.
16(a) Before _____% **16(b)** After _____%

17 Type of nonrecognition transaction (see instructions) . . . . . **17** _____

18 Indicate whether any transfer reported in Part III is subject to any of the following.

18a Gain recognition under section 904(f)(3) . . . . . ☐ **Yes** ☐ **No**

18b Gain recognition under section 904(f)(5)(F) . . . . . ☐ **Yes** ☐ **No**

18c Recapture under section 1503(d) . . . . . ☐ **Yes** ☐ **No**

18d Exchange gain under section 987 . . . . . ☐ **Yes** ☐ **No**

19 Did this transfer result from a change in entity classification? . . . . . ☐ **Yes** ☐ **No**

20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions . ☐ **Yes** ☐ **No**
If "Yes," complete lines 20b and 20c.

20b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) . **20b** $_____

20c 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**

21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . . ☐ **Yes** ☐ **No**