

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation  
 (under section 367)**

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

Name of transferor	Identification number (see instructions)
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Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

**1** The following questions apply only if the transferor is a corporation:

- 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 identification number(s):

Controlling shareholder	Identification 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

**2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), list the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

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

<b>3</b> Name of transferee (foreign corporation)	<b>4</b> Identification number, if any
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**5** Address (including country)

<b>6</b> Place of organization or creation	<b>7</b> Foreign law characterization (see instructions)
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**8** Is the transferee foreign corporation a controlled foreign corporation? . . . . .  Yes  No

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

<b>9</b> Date of transfer	<b>10</b> Type of nonrecognition transaction (see instructions)
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**11** Description of property transferred:

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**12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?  **Yes**  **No**

**13** Was the transferor required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T (e.g., for tainted property, depreciation recapture, branch loss recapture, etc.)?  **Yes**  **No**

**14a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred pursuant to the transaction?  **Yes**  **No**

**b** If yes, describe the nature of the rights to the intangible property that was transferred in the transfer:

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<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	▶ _____ Signature	_____ Date	▶ _____ Title	
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ _____	Date _____	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security no. _____
	Firm's name (or yours if self-employed), and address ▶ _____		EIN ▶ _____	: _____
			ZIP code ▶ _____	

