Form <b>9</b>	26			
(Rev. Decer	nber 2011)			
Department of the Treasury Internal Revenue Service				
Part I	U.S. T			
Name of tra	Insferor			

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

OMB No. 1545-0026

► Attach to your income tax return for the year of the transfer or distribution.

Attachment Sequence No. **128** 

rt I	U.S. Transferor Information (see instructions)	
of tra	Insferor	

Identifying number (see instructions)

1	If the transferor was a corporation, complete questions 1a through 1d.
а	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?
b	Did the transferor remain in existence after the transfer?
	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 fil	ing 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 a	If the transferor was a partner in a partnership that was the complete questions 2a through 2d. List the name and EIN of the transferor's partnership:	e actual transferor (but is n	ot treated as such under section 367),
	Name of partnership	EIN	l of partnership
b	Did the partner pick up its pro rata share of gain on the trans Is the partner disposing of its <b>entire</b> interest in the partnersh		
d	Is the partner disposing of an interest in a limited partners securities market?	ship that is regularly traded	l on an established
Par	<b>Transferee Foreign Corporation Information</b> (se	ee instructions)	
3	Name of transferee (foreign corporation)		4 Identifying number, if any
5	Address (including country)		
6	Country code of country of incorporation or organization (see	e instructions)	
7	Foreign law characterization (see instructions)		
8	Is the transferee foreign corporation a controlled foreign corp	poration?	🗌 Yes 🗌 No
For Pa	perwork Reduction Act Notice, see separate instructions.	Cat. No. 16982D	Form <b>926</b> (Rev. 12-2011)

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

Stock and securities         Image: securities         Image: securities         Image: securities           inclaimant         Image: securities         Image: securities         Image: securities         Image: securities           inclaimant         Image: securities         Image: securities         Image: securities         Image: securities           inclaimant         Image: securities         Image: securities         Image: securities         Image: securities           inclaimant         Image: securities         Image: securities         Image: securities         Image: securities           intransition         Image: securities         Image: securities         Image: securities         Image: securities           intransition         Image: securities         Image: securities         Image: securities         Image: securities           intransition         Image: securities         Image: securities         Image: securities         Image: securities           intransition         Image: securities         Image: securities         Image: securities         Image: securities         Image: securities           intransition         Image: securities         Image: secur	Type of property	<b>(a)</b> Date of transfer	<b>(b)</b> Description of property	<b>(c)</b> Fair market value on date of transfer	<b>(d)</b> Cost or other basis	<b>(e)</b> Gain recognized on transfer
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obligations, account						
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or other property denominated in foreign currency	Foreign currency					
foreign currency	or other property					
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depreciation						
recapture (see	Assets subject to depreciation					
1.367(a)-4T(b)	recapture (see					
Tangible property used in trade or business not listed under another category         Image: Section of the s	Temp. Regs. sec.					
used in trade or						
under another category         Image	used in trade or					
category       Intangible       Intangible       Intangible       Intangible         property       Intangible       Intangible       Intangible       Intangible         Property to be leased       Intangible       Intangible       Intangible       Intangible         Property to be leased       Intangible       Intangible       Intangible       Intangible         Property to be sold (as described in Temp. Regs. sec.       Intangible       Intangible       Intangible       Intangible         Transfers of oil and gas working interests (as described in Temp. Regs. sec.       Intangible       Intangible       Intangible       Intangible         Temp. Regs. sec.       Intangible       Intangible       Intangible       Intangible       Intangible         gas working interests (as described in Temp. Regs. sec.       Intangible       Intangible       Intangible       Intangible         Intage.       Intangible       Intangible       Intangible       Intangible       Intagible         Intage.	business not listed					
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property						
property	Intangible					
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Property to be sold (as described in Temp. Regs. sec.       Image: sec.       Image: sec.       Image: sec.         1.367(a)-4T(d))       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Transfers of oil and gas working interests (as described in Temp. Regs. sec.       Image: sec.       Image: sec.       Image: sec.         1.367(a)-4T(e))       Image: sec.       Image: sec.       Image: sec.       Image: sec.         1.367(a)-4T(e))       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.       Image: sec.         Image: sec.       Image: sec.       Image: sec.       Image: sec.	and temp. Regs. sec.					
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gas working interests (as described in Temp. Regs. sec.						
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1.367(a)-4T(e))	(as described in					
	Temp. Regs. sec.					
Other property	1.001 (a)-41 (C))					
Other property						
	Other property					

## Supplemental Information Required To Be Reported (see instructions):

Part	Additional Information Regarding Transfer of Property (see instructions)		
9	Enter the transferor's interest in the foreign transferee corporation before and after the transfer:		
	(a) Before% (b) After%		
10	Type of nonrecognition transaction (see instructions) ►		
11 a b c d	Gain recognition under section 904(f)(5)(F)       .	Yes Yes	□ No □ No
12 13 a b c d	Depreciation recapture	☐ Yes ☐ Yes ☐ Yes	□ No □ No □ No
14	Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?	Yes	🗌 No
15a	Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?	] Yes	🗌 No
b	If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$		
16	Was cash the only property transferred?	Yes	🗌 No
17a	Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction?	Yes	🗌 No
b	If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:		

Form 926 (Rev. 12-2011)