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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Name of corporation

Employer identification number

Part I Qualified Foreign Corporation

- 1a Enter the name of the qualified foreign country... 1b Check one of the following boxes... 1c Enter the applicable authority... 2 Enter the gross income in each of the following categories... 2a-2h table

Stock ownership test of Regulations section 1.883-1(c)(2):

- 3 Check one of the following boxes to indicate the test... 4 Check the box if none of the shares... 5 Check the box if (a) there are no shares...

Part II Stock Ownership Test for Publicly-Traded Corporations

- 6 Enter the name of the country... 7 Enter the name of the securities market... 8 Enter a description of each class of stock... 9 For each class of stock... a(i) The days during the tax year...

- (ii) The total percentage of the vote and value of the class of stock that is owned by 5% shareholders during such days ▶ %
- b With respect to all qualified shareholders who own directly, or by application of the attribution rules in Regulations section 1.883-4(c), stock in the closely-held block of stock upon which the corporation intends to rely to satisfy the exception to the closely-held test of Regulations section 1.883-2(d)(3)(ii), enter:
 - (i) The total number of qualified shareholders, as defined in Regulations section 1.883-4(b)(1) ▶
 - (ii) The total percentage of the value of the shares owned, directly or indirectly, by such qualified shareholders by country of residence (see instructions):

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____

- (iii) The days during the tax year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely-held block of stock ▶

Part III Stock Ownership Test for Controlled Foreign Corporations

- 10 Enter the percentage of the value of the shares of the CFC that is owned by all qualified U.S. persons identified in the qualified ownership statements required under Temporary Regulations section 1.883-3T(c)(2), applying the attribution of ownership rules of Temporary Regulations section 1.883-3T(b)(4) ▶ %
- 11 Enter the period during which such qualified U.S. persons held such stock (see instructions) ▶
- 12 Enter the period during which the foreign corporation was a CFC (see instructions) ▶
- 13 Is the CFC directly held by qualified U.S. persons? Yes No
- 14 Does the CFC have any bearer shares outstanding? Yes No
- 15 If the answer to 14 above is "Yes," is the CFC relying on direct or indirect ownership of such shares to meet the qualified U.S. person ownership test? Yes No

Part IV Qualified Shareholder Stock Ownership Test

- 16 Check the box if more than 50% of the value of the outstanding shares of the corporation is owned (or treated as owned by reason of Regulations section 1.883-4(c)) by qualified shareholders for each category of income for which the exemption is claimed
- 17 With respect to all qualified shareholders relied upon to satisfy the 50% ownership test of Regulations section 1.883-4(a):
 - a Enter the total number of such qualified shareholders as defined in Regulations section 1.883-4(b)(1) ▶
 - b Enter the total percentage of the value of the outstanding shares owned, applying the attribution rules of Regulations section 1.883-4(c), by such qualified shareholders by country of residence or organization, whichever is applicable:

Country code (see instructions)	Percentage
_____	_____
_____	_____
_____	_____
_____	_____

- c Enter the period during the tax year of the foreign corporation that such stock was held by qualified shareholders ▶