

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

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
 ► 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 PATRICK DEVINE	Identifying number (see instructions) xxx-xx-xxxx
---	---

- 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
SEE Attached NON-UCC "RE 224 588 683 US" all Labor Contracts are to be transferred by the U.S. Trustee of Labor to the IRS for Delivery to the Treasury Department for the Transferee's EIN Republic Labor Trust account # 98-xxxxxxx.	

- 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)

3 Name of transferee (foreign corporation) Patrick Devine - Foreign Grantor Trust	4a Identifying number, if any 98-xxxxxxx
5 Address (including country) care of: 18463 - 208th Avenue, Sigourney, Iowa Republic "IA 52591-8236 US"	4b Reference ID number (see instructions) 114-xx-xxxxxx
6 Country code of country of incorporation or organization (see instructions) united States of America Republic	
7 Foreign law characterization (see instructions) international organization	
8 Is the transferee foreign corporation a controlled foreign corporation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

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					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

SEE attached NON-UCC "RE 224 588 683 US"
all items will be bailee endorsed over upon the
honorable demands by the U.S Labor Trustee.

Supplemental Information Required To Be Reported (see instructions):

Part IV 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 100 % **(b)** After 0 %
- 10** Type of nonrecognition transaction (see instructions) ▶
- 11** 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**
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? **Yes** **No**
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- a** Tainted property **Yes** **No**
 - b** Depreciation recapture **Yes** **No**
 - c** Branch loss recapture **Yes** **No**
 - d** Any other income recognition provision contained in the above-referenced regulations **Yes** **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:
