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(2) The name of the established securities market or markets on which the stock is listed;

(3) [Reserved] For further guidance, see §1.883–2T(f)(3).

(4) For each class of stock relied upon to meet the requirements of paragraph (d) of this section, if one or more 5-percent shareholders, as defined in paragraph (d)(3)(i) of this section, own in the aggregate 50 percent or more of the vote and value of the outstanding shares of that class of stock for more than half the number of days during the taxable year—

(i) The days during the taxable year of the corporation in which the stock was closely-held without regard to the exception in paragraph (d)(3)(ii) of this section and the percentage of the vote and value of the class of stock that is owned by 5-percent shareholders during such days;

(ii) [Reserved] For further guidance, see §1.883–2T(f)(4)(ii).

(5) Any other relevant information specified by Form 1120–F and its accompanying instructions.

[T.D. 9087, 68 FR 51406, Aug. 26, 2003, as amended by T.D. 9332, 72 FR 34606, June 25, 2007]

§1.883–2T Treatment of publicly-traded corporations (temporary).

(a) through (e)(1) [Reserved]. For further guidance, see §1.883–2(a) through (e)(1).

(2) *Availability and retention of documents for inspection*. The documentation described in §1.883–2(e)(1) must be retained by the corporation seeking qualified foreign corporation status until the expiration of the statute of limitations for the taxable year of the foreign corporation to which the documentation relates. Such documentation must be made available for inspection by the Commissioner at such time and such place as the Commissioner may request in writing in accordance with §1.883–1T(c)(3)(ii)(A) or (B), as applicable.

(f) through (f)(2) [Reserved] For further guidance, see §1.883–2(f) through (f)(2).

(3) A description of each class of stock relied upon to meet the requirements of §1.883–2(d), including whether the class of stock is issued in registered or bearer form, the number of issued and outstanding shares in that class of stock as of the close of the taxable year, and the value of each class of stock in relation to the total value of all the corporation's shares outstanding as of the close of the taxable year;

(4) and (4)(i) [Reserved] For further guidance, see §1.883–2(f)(4) and (f)(4)(i).

(ii) With respect to all qualified shareholders who own directly, or by application of the attribution rules in §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 §1.883–2(d)(3)(ii)—

(A) The total number of qualified shareholders, as defined in §1.883–4(b)(1);

(B) The total percentage of the value of the shares owned, directly or indirectly, by such qualified shareholders by country of residence, determined under §1.883–4(b)(2) (residence of individual shareholders) or §1.883–4(d)(3) (special rules for residence of certain shareholders); and

(C) The days during the taxable year of the corporation that such qualified shareholders owned, directly or indirectly, their shares in the closely held block of stock.

(5) [Reserved] For further guidance, see §1.883–2(f)(5).

[T.D. 9332, 72 FR 34606, June 25, 2007]

§1.883–3 Treatment of controlled foreign corporations.

[Reserved] For further guidance, see §1.883–3T.

[T.D. 9332, 72 FR 34607, June 25, 2007]

§1.883–3T Treatment of controlled foreign corporations (temporary).

(a) *General rule*. A foreign corporation satisfies the stock ownership test of §1.883–1(c)(2) if it is a controlled foreign corporation (as defined in section 957(a)), satisfies the qualified U.S. person ownership test in paragraph (b) of this section, and satisfies the substantiation and reporting requirements of paragraphs (c) and (d) of this section, respectively. A CFC that fails the qualified U.S. person ownership test of paragraph (b) of this section will not