

**52.209-2 PROHIBITION ON CONTRACTING WITH INVERTED
DOMESTIC CORPORATIONS — REPRESENTATION (MAY 2011)**

(a) *Definitions.* Inverted domestic corporation and subsidiary have the meaning given in the clause of this contract entitled Prohibition on Contracting with Inverted Domestic Corporations (52.209-10).

(b) *Relation to Internal Revenue Code.* An inverted domestic corporation as herein defined does not meet the definition of an inverted domestic corporation as defined by the Internal Revenue Code at [26 U.S.C. 7874](#).

(c) *Representation.* By submission of its offer, the offeror represents that —

- (1) It is not an inverted domestic corporation; and
- (2) It is not a subsidiary of an inverted domestic corporation.