

**SCHEDULE O**  
**(Form 8865)**

Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership**  
**(under section 6038B)**

▶ Attach to Form 8865. See Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

**2017**

|                             |              |  |
|-----------------------------|--------------|--|
| Name of transferor          |              | Filer's identifying number             |
| Name of foreign partnership | EIN (if any) | Reference ID number (see instructions) |

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? See instructions . . . . .  Yes  No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?  Yes  No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Part I Transfers Reportable Under Section 6038B**

| Type of property   | (a)<br>Date of transfer | (b)<br>Number of items transferred | (c)<br>Fair market value on date of transfer | (d)<br>Cost or other basis | (e)<br>Section 704(c) allocation method | (f)<br>Gain recognized on transfer |
|--|-------------------------|------------------------------------|--|----------------------------|---|------------------------------------|
| Cash   |                         |                                    |  |                            |   |                                    |
| Stock, notes receivable and payable, and other securities                          |                         |                                    |  |                            |   |                                    |
| Inventory  |                         |                                    |  |                            |   |                                    |
| Tangible property used in trade or business  |                         |                                    |  |                            |   |                                    |
| Intangible property described in section 197(f)(9)                                 |                         |                                    |  |                            |   |                                    |
| Intangible property, other than intangible property described in section 197(f)(9) |                         |                                    |  |                            |   |                                    |
| Other property   |                         |                                    |  |                            |   |                                    |
| <b>Totals</b>  |                         |                                    |  |                            |   |                                    |

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer % (b) After the transfer %

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

**Part II Dispositions Reportable Under Section 6038B**

| (a)<br>Type of property | (b)<br>Date of original transfer | (c)<br>Date of disposition | (d)<br>Manner of disposition | (e)<br>Gain recognized by partnership | (f)<br>Depreciation recapture recognized by partnership | (g)<br>Gain allocated to partner | (h)<br>Depreciation recapture allocated to partner |
|-------------------------|----------------------------------|----------------------------|------------------------------|---------------------------------------|---|----------------------------------|--|
|                         |                                  |                            |                              |                                       |   |                                  |  |
|                         |                                  |                            |                              |                                       |   |                                  |  |
|                         |                                  |                            |                              |                                       |   |                                  |  |

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . .  Yes  No