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SCHEDULE H
(Form 8865)

(November 2018)
Department of the Treasury
Internal Revenue Service

**Acceleration Events and Exceptions Reporting Relating
to Gain Deferral Method Under Section 721(c)**

▶ Attach to Form 8865. See the Instructions for Form 8865.
▶ Go to www.irs.gov/Form8865 for instructions and the latest information.

OMB No. 1545-XXXX

Attachment
Sequence No. **XX**

Name of person filing Form 8865

Filer's identifying number

Name of partnership

Successor
partnership

EIN (if any)

Reference ID number (see instructions)

Name of U.S. transferor (see instructions)

Successor
U.S. transferor

Filing year:
(see instructions)

Tax year of gain deferral contribution
 Annual reporting

Part I Acceleration Event (see instructions)

| (a) Schedule G, Part I, line number | (b) Description of event | (c) Date of event | (d) Gain recognized | (e) Partnership's adjustment to section 721(c) property tax basis | (f) Partial acceleration event |
|--|-----------------------------------|----------------------------|---------------------------|--|---|
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |
| | | | | | <input type="checkbox"/> |

Part II Termination Event (see instructions)

| (a) Schedule G, Part I, line number | (b) Description of event | (c) Date of event |
|--|-----------------------------------|----------------------------|
| | | |
| | | |
| | | |

Part III Successor Event (see instructions)

| (a) Schedule G, Part I, line number | (b) Description of event | (c) Date of event | (d) Name, address, and U.S. taxpayer identification number (U.S. TIN) (if any) of successor partnership, lower-tier partnership, upper-tier partnership, or U.S. corporation (as applicable) |
|--|-----------------------------------|----------------------------|---|
| | | | |
| | | | |
| | | | |

Part IV Taxable Disposition of a Portion of an Interest in Partnership Event (see instructions)

| (a) Description of event | (b) Date of event | (c) Percentage of partnership interest disposed | (d) Percentage of partnership interest retained | (e) Aggregate remaining built-in gain attributed to partnership interest retained |
|-----------------------------------|----------------------------|--|--|--|
| | | | | |
| | | | | |
| | | | | |

Part V Section 367 Transfer Event (see instructions)

| (a) Schedule G, Part 1, line number | (b) Description of event | (c) Date of event | (d) Gain recognized | (e) Name, address, and U.S. TIN (if any) of foreign transferee corporation (as applicable) |
|--|-----------------------------------|----------------------------|---------------------------|---|
| | | | | |
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Part VI Supplemental Information (see instructions)
