

**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. 1545-1668

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|--|--|---------------------------------|---|---|--|
| Name of person filing Form 8865 | | | Filer's identifying number | | |
| Name of partnership | <input type="checkbox"/> Successor partnership | EIN (if any) | Reference ID number (see instructions) | | |
| Name of U.S. transferor (see instructions) | <input type="checkbox"/> Successor U.S. transferor | Filing year: (see instructions) | <input type="checkbox"/> Tax year of gain deferral contribution | <input type="checkbox"/> 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 |
|--|-----------------------------|----------------------|
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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) |
|--|-----------------------------|----------------------|---|
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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 |
|-----------------------------|----------------------|--|--|--|
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Part V Section 367 Transfer Event (see instructions)

| (a) Schedule G, Part I, 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)
