SCHEDULE G (Form 8865)

Statement of Application of the Gain Deferral Method Under Section 721(c)

(November 2018)

Department of the Treasury

► Attach to Form 8865. See the Instructions for Form 8865.

OMB No. 1545-1668

Internal Revenue	e Service		► Go t	o www.irs.g	ov/Form8865 for in	istructions an	id the la	itest informa	tion.					
Name of person	n filing Form 8865										Filer's identifica	ation number		
Name of partner	rship	Successor partnership		EIN (if any)	Reference ID no		umber (see instructions)							
	ansferor (see instructions)							uccessor .S. transferor	Filing year: (see ins	,	contribution	Annual	reporting	
Part I	Section 721(c) Propert	t y (see inst	ructions)											
1.	2.	3.	4.	5.	6.	ontributio	on			7. Events	7. Events			
Tax year of contribution	Description of property	Recovery period	Section 197(f)(9) property	Effectively connected income property	(a) Fair market value	(b) Basis		(c) Built-in gai	(a) Acceleration (including partial acceleration event)	(b) Terminati	(c) Successor	(d) Tax disposition of a portion of partnership interest	(e) Section 367 transfer	
1														
_2														
3														
4														
4a	From Part I additional statement(s), if any													
	ered partnership rules of T								tions			. 🗌 Yes	□No	
Part II	Remaining Built-in Ga	in, Remed	liai incom	ie, and Ga	ain Recognition	(see instru	ctions)							
Part I, line number	heginning of tax year		(b) Remaining bu end of to	, uilt-in gain at		(c) Remedial income allocated to U.S. transferor			(d) Gain recognized due to acceleration event			(e) Gain recognized due to section 367 transfer		
1														
2														
3														
4														
Total*														

 $^{^{\}star}$ Total must include any amounts included on an attached statement. See instructions.

Schedule G (Form 8865) (11-2018)

	A		(5)		14 <i>0</i> :11 B		=04/ \ D	. / .	\					
Part I	II Allocati	on Percenta	iges of Partn	ership Items	s With Respe	ect to Section	n 721(c) Prop	perty (see ins	structions)					
		1. Income			2. Gain			3. Deduction	4. Loss					
	(a) (b)		(c)	(a) (b)		(c)	(a)	(b)	(c)	(a)	(b)		(a)	
Part I,	U.S.	U.S. Related domestic Rel		U.S.	Related domestic		U.S.	Related domestic	Related foreign	U.S.	Related do	mestic I	(c) Related foreign	
line number	transferor	transferor partners partners		transferor partners		partners	transferor	partners	partners	transferor	partne	partners		ers
1	%	%	%	%	% %		%	%	%	%		%		%
2	%	%	%	%	%	%	%		%	%				
3	%	%			%	%				%			%	
4	%	%	%	%	%	%	%	%	%	%		%		%
Part I	V Allocati	on of Items	to U.S. Trans	sferor With F	Respect to S	ection 721(c	Property (se	ee instructior	ns)	1	•	•		
		1. Income			2. Gain			3. Deduction		SS				
Part I,	ine (a)		(b) (a)		(b)		(a)		(b)	(a)		(b)		
number			Tax	Book		Tax	Book		Tax	Book				Tax
1														
2														
3														
4														
Part \	Addition	nal Informat	ion (see instr	uctions). If "Y	es" to any qu	estion 1 thro	ugh 6b belov	v, complete S	Schedule H.	•			Yes	No
1	During the tax	year, did an	acceleration e	event or partia	I acceleration	event (as des	cribed in Tem	porary Regula	tions section 1	1.721(c)-4T or	Tempora	ıry		
														İ
	During the tax year, did a termination event (as described in Temporary Regulations section 1.721(c)-5T(b)) occur with respect to one or more section 721(c) properties? Ouring the tax year, did a successor event (as described in Temporary Regulations section 1.721(c)-5T(c)) occur with respect to one or more section 721(c) properties?													
		iring the tax year, was there a tax disposition of a portion of an interest in the partnership (as described in Temporary Regulations section 1.721(c)-5T(f))?												
5	During the tax year, was there a direct or indirect transfer of section 721(c) property to a foreign corporation subject to section 367 (as described in										in			
	Temporary Regulations section 1.721(c)-5T(e))?									5				
6a	Was any addit	ional section 7	721(c) property	contributed to	the section 7	21(c) partnersh	nip during the t	ax year? If "Ye	es," complete \$	Schedule O, ir	clude ead	ch 📉		
	(7)										a			
b	Is the gain deferral method applied with respect to one or more of such additional section 721(c) property contributed?)			
7a	Was a copy of the waiver of treaty benefits (as described in Temporary Regulations section 1.721(c)-6T(b)(2)(iii)) filed with respect to each section 721(c)													
		roperty contribution to the section 721(c) partnership? If "Yes," complete line 7b									3			
b	With respect t	o each section	n 721(c) prope	rty for which a	waiver of trea	ty benefits wa	s filed, after ex	cercising reaso	nable diligenc	e, has the U.S	. transfer	or		
	determined th	at to the best	of its knowled	dge and belief,	all income fro	m section 72	I(c) property a	llocated to the	partners duri	ng the tax yea	ar remaine	ed		
									tes (under eithe					
									ether any such as made any cl					
	convention to	an exemption	from U.S. inco	ome tax or a re	educed rate of	US income t	axation on inc	ome derived f	rom the use of	section 721(c	nroperty	v?		
			section 1.721-							,	, , , ,	•		
Part \			mation (see i											
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