

**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](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

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

**Part II Termination Event** (see instructions)

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

**Part III Successor Event** (see instructions)

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

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

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

**Part V Section 367 Transfer Event** (see instructions)

| (a)<br>Schedule G,<br>Part I,<br>line number | (b)<br>Description of event | (c)<br>Date of event | (d)<br>Gain recognized | (e)<br>Name, address, and U.S. TIN (if any)<br>of foreign transferee<br>corporation (as applicable) |
|--|-----------------------------|----------------------|------------------------|---|
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|  |                             |                      |                        |   |

**Part VI Supplemental Information** (see instructions)

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