

Transfer Agreement Under Section 965(i)(2)

OMB No. 1545-0123

File in Duplicate
(see *When and Where To File*
in the separate instructions)

► Go to www.irs.gov/Form965 for instructions and the latest information.

Part I Transferor Information

Name of eligible section 965(i) transferor (see instructions for definition)

Taxpayer identification number

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part II Transferee Information

Name of eligible section 965(i) transferee (see instructions for definition)

Taxpayer identification number

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part III Identifying Information of the S Corporation (with respect to which the section 965(i) election was effective)

Name

Taxpayer identification number

Part IV Triggering Event Leading to Transfer Agreement

- 1 Enter the date of the triggering event ►
- 2 Was the transfer by reason of death of the transferor? ☐ Yes ☐ No
- 3 Provide the portion, expressed as a percentage, of the transferor's section 965(i) deferred net tax liability with respect to the S corporation which is properly allocable to the portion of stock being transferred to the transferee %
- 4 Provide a detailed description of the triggering event that led to the transfer agreement:

Part V Report of Unpaid Section 965(i) Net Tax Liability or Portion Thereof Attributable to Transferred Stock

- 5 Enter the amount of the transferor's unpaid section 965(i) net tax liability being assumed (see instructions) \$

Part VI Transferee's Ability To Pay Remaining Liability

- 6 Is the transferee able to pay the section 965(i) net tax liability being assumed? ☐ Yes ☐ No
- 7 Did the leverage ratio (see instructions) of the transferee, immediately after the triggering event, exceed 3:1? . ☐ Yes ☐ No
- 8 Provide any additional information pertaining to the transferee's ability to pay (see instructions):
