

Part VI **Terms of Agreement**

By signing this transfer agreement, you agree to the following:

- This document constitutes an agreement by the transferee to assume the liability of the transferor for any unpaid installment payments of the transferor under section 965(h).
- The transferee and the transferor (if it continues to exist immediately after the acceleration event) agree to comply with all of the conditions and requirements of section 965(h) and Regulations section 1.965-7(b), as well as any other applicable requirements of the regulations under section 965.
- If the transferor continues to exist immediately after the acceleration event, the transferor and any successor to the transferor will remain jointly and severally liable for any unpaid installment payments of the transferor under section 965(h), including, if applicable, under Regulations section 1.1502-6.
- If the Commissioner requests additional information (for example, additional information regarding the ability of the transferee to fully pay the remaining section 965(h) net tax liability), the transferee will provide such information.
- If the Commissioner determines, at the time of submission or such later date until the section 965(h) net tax liability has been fully paid, that this transfer agreement contains a material misrepresentation or material omission, or if the transferee does not provide the additional information requested by the Commissioner within a reasonable timeframe communicated by the Commissioner to the transferee, the Commissioner may reject the transfer agreement effective as of the date of the related acceleration event or, in the alternative, on the date the Commissioner determines that this transfer agreement includes a material misrepresentation or material omission.
- If the Commissioner rejects the transfer agreement, at the time of submission or such later date, any unpaid installment payments of the transferor assumed by the transferee become due and payable on the date of rejection.
- The transferee waives the right to a notice of liability and consents to the immediate assessment of the portion of the transferor's section 965(h) net tax liability remaining unpaid, as shown in Part IV. The transferee understands that by signing this agreement, the transferee will not be able to contest this liability in Tax Court, except as additional transferee or fiduciary liability is determined for this year.

Transferor Signature

Sign Here	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts I, III and IV are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(h) transferor reported in Part I.	
▶	Signature	Date
	Print name	Print title
	Email address	Daytime phone

Transferee Signature

Sign Here	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts II, III, IV, and V are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(h) transferee reported in Part II.	
▶	Signature	Date
	Print name	Print title
	Email address	Daytime phone

If either the transferor or the transferee is a corporation, the agreement must be signed with the corporate name, followed by the signature and title of the officer authorized to sign.