



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Report of a Sale or Exchange of
 Certain Partnership Interests**

Go to www.irs.gov/Form8308 for instructions and the latest information.

Name of partnership	Phone number	Employer identification number
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Number, street, and room or suite no. If a P.O. box, see instructions.

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

Check if this is an amended Form 8308 or filed in respect to an administrative adjustment request

Part I Transferor Information

Beneficial owner of the partnership interest immediately before transferring that interest:

Name	Identifying number
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Number and street (including apt. no.)

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

Check if providing record holder information: Check if the transferor is foreign:

Notice to Transferors: The information on this form has been supplied to the IRS. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see Pub. 541, Partnerships.

Statement by Transferor: The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to their return. See the Instructions for Form 8308 for more details.

Part II Transferee Information

Beneficial owner of the partnership interest immediately after the transfer of that interest:

Name	Identifying number
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Number and street (including apt. no.)

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

Check if providing record holder information:

Part III Transfer of Partnership Interest

1 Date of sale or exchange of partnership interest: / /

2 Type of partnership interest transferred:

A Capital **B** Preferred **C** Profits **D** Other

Part IV Partner's Share of Gain (Loss) Required by Sections 751(a) and 1(h)(5) and (6)

The amounts in column (c) should be reported to the selling partner on their Schedule K-1 in box 20 using the relevant code.

		(a) Partnership-level deemed sale gain (loss)	(b1) Percentage interest in the partnership transferred	(b2) Number of units in the partnership transferred	(c) Partner-level deemed sale gain (loss)	K-1 box 20 code
1	Section 751(a) gain (loss)					AB
2	Section 1(h)(5) collectibles gain					AC
3	Section 1(h)(6) unrecaptured section 1250 gain					AD

Sign here only if you are filing this form by itself and not with Form 1065.

Under penalties of perjury, I declare that I have examined this return, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

 Signature of partnership representative or partner or limited liability company member Date / /