

ATS Test Scenario 10
Taxpayer: William Brown
SSN: 400-00-1075

Test Scenario 10 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 8865**
- **Form 8865 Schedule O**
- **Form 8838P**

Additional Information:

Form 8838-P, line 5a enter 09302019 as the contribution date

The binary attachment PDF name is "8838P Signature Document"

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial William	Last name Brown	Your social security number 400 00 1075
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street), P.O. box, or instructions. 5678 National Harbor Street		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Washington, DC 20015		If more than four dependents, see instructions and <input type="checkbox"/> here ▶ <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1
2a Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required
3a Qualified dividends	3a	3b Ordinary dividends. Attach Sch. B if required
4a IRA distributions	4a	4b Taxable amount
c Pensions and annuities	4c	4d Taxable amount
5a Social security benefits	5a	5b Taxable amount
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		6
7a Other income from Schedule 1, line 9		7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b
8a Adjustments to income from Schedule 1, line 22		8a
b Subtract line 8a from line 7b. This is your adjusted gross income		8b
9 Standard deduction or itemized deductions (from Schedule A)	9	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10		11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b Add Schedule 2, line 3, and line 12a and enter the total		12b
13a Child tax credit or credit for other dependents	13a	
b Add Schedule 3, line 7, and line 13a and enter the total		13b
14 Subtract line 13b from line 12b. If zero or less, enter -0-		14
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15
16 Add lines 14 and 15. This is your total tax		16
17 Federal income tax withheld from Forms W-2 and 1099		17
18 Other payments and refundable credits:		
a Earned income credit (EIC)	18a	
b Additional child tax credit. Attach Schedule 8812	18b	
c American opportunity credit from Form 8863, line 8	18c	
d Schedule 3, line 14	18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits		19
20 Subtract line 19 from line 16. If zero or less, enter -0-. This is the amount you owe		20
a Amount of line 20 you want refunded to you . Form 8878 attached, check here <input type="checkbox"/>		21
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number		
22 Amount of line 20 you want applied to your 2020 estimated tax	22	

Amount You Owe **23** **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions

24 Estimated tax penalty (see instructions)

Third Party Designee (Other than paid preparer) Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. **Yes.** Complete below. **No**


Designee's name Phone no. Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Phone no.			
Firm's address	Firm's EIN			

a Employee's social security number 400-00-1075		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 00-0000029				1 Wages, tips, other compensation 115,000		2 Federal income tax withheld 20,000				
c Employer's name, address, and ZIP code William Brown Associates 456 Blue Street Washington, DC 20015				3 Social security wages 115,000		4 Social security tax withheld 7,130				
				5 Medicare wages and tips 115,000		6 Medicare tax withheld 1,668				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. William Brown 5678 National Harbor Washington, DC 20015				11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID number DC 00-0000011		16 State wages, tips, etc. 115,000		17 State income tax 3,200		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

2019

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2019

Attachment Sequence No. **118**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**
Information furnished for the foreign partnership's tax year beginning , 2019, and ending , 20

Name of person filing this return **William Brown** Filer's identification number **400-00-1075**

Filer's address (if you aren't filing this form with your tax return) **[Redacted]** A Category of filer (see **Categories of Filers** in the instructions and check applicable box(es)): 1 2 3 4

B Filer's tax year beginning , 20 , and ending , 20 C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent: Name EIN

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership **John Brown Associates
28 Greek Street, London W1D5DQ** 2(a) EIN (if any) **00-0000011** 2(b) Reference ID number (see instructions) 3 Country under whose laws organized

4 Date of organization	5 Principal place of business	6 Principal business activity code number	7 Principal business activity	8a Functional currency	8b Exchange rate (see instructions)
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H Provide the following information for the foreign partnership's tax year:

1 Name, address, and identification number of agent (if any) in the United States **William Brown Associates, 00-0000029
456 Blue Street, Washington DC 20015**

2 Check if the foreign partnership must file: Form 1042 Form 8804 Form 1065 Service Center where Form 1065 is filed:

3 Name and address of foreign partnership's agent in country of organization, if any

4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions Yes No If "Yes," enter the total amount of the disallowed deductions \$
- 6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)? Yes No
- 7 Were any special allocations made by the foreign partnership? Yes No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions
- 9 How is this partnership classified under the law of the country in which it's organized? ▶
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b Yes No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)? Yes No
- 11 Does this partnership meet **both** of the following requirements?
 - 1. The partnership's total receipts for the tax year were less than \$250,000.
 - 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.▶ Yes No If "Yes," **don't** complete Schedules L, M-1, and M-2.

- 12a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI)
- c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI
- d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI
- 13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership
- 14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment Yes No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member _____ Date _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

Schedule A-1 Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a <input type="checkbox"/> Owns a direct interest		b <input type="checkbox"/> Owns a constructive interest		
Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Name	Address	Identification number (if any)	Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Name of foreign partner	Address	Country of organization (if any)	U.S. taxpayer identification number (if any)	Check if related to U.S. transferor	Percentage interest	
					Capital	Profits
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? Yes No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

Schedule B Income Statement—Trade or Business Income

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales	1a		
	b Less returns and allowances	1b		1c
	2 Cost of goods sold			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6
	7 Other income (loss) (attach statement)			7
8 Total income (loss). Combine lines 3 through 7			8	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)			9
	10 Guaranteed payments to partners			10
	11 Repairs and maintenance			11
	12 Bad debts			12
	13 Rent			13
	14 Taxes and licenses			14
	15 Interest (see instructions)			15
	16 a Depreciation (if required, attach Form 4562)	16a		
	b Less depreciation reported elsewhere on return	16b		16c
	17 Depletion (Don't deduct oil and gas depletion.)			17
	18 Retirement plans, etc.			18
19 Employee benefit programs			19	
20 Other deductions (attach statement)			20	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20			21	
22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8			22	
Tax and Payment	23 Reserved for future use			23
	24 Reserved for future use			24
	25 Reserved for future use			25
	26 Reserved for future use			26
	27 Reserved for future use			27
	28 Reserved for future use			28
	29 Reserved for future use			29
	30 Reserved for future use			30

Schedule K Partners' Distributive Share Items **Total amount**

Income (Loss)	1 Ordinary business income (loss) (Schedule B, line 22)			1
	2 Net rental real estate income (loss) (attach Form 8825)			2
	3 a Other gross rental income (loss)	3a		
	b Expenses from other rental activities (attach statement)	3b		
	c Other net rental income (loss). Subtract line 3b from line 3a			3c
	4 Guaranteed payments: a Services 4a b Capital 4b			
	c Total. Add line 4a and line 4b			4c
	5 Interest income			5
	6 Dividends and dividend equivalents: a Ordinary dividends			6a
	b Qualified dividends	6b		
	c Dividend equivalents	6c		
7 Royalties			7	
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))			8	
9 a Net long-term capital gain (loss) (attach Schedule D (Form 1065))			9a	
b Collectibles (28%) gain (loss)	9b			
c Unrecaptured section 1250 gain (attach statement)	9c			
10 Net section 1231 gain (loss) (attach Form 4797)			10	
11 Other income (loss) (see instructions) Type ▶			11	
Deductions	12 Section 179 deduction (attach Form 4562)			12
	13 a Contributions			13a
	b Investment interest expense			13b
	c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			13c(2)
d Other deductions (see instructions) Type ▶			13d	

Schedule K Partners' Distributive Share Items <i>(continued)</i>		Total amount	
Self-Employment	14a Net earnings (loss) from self-employment	14a	
	b Gross farming or fishing income	14b	
	c Gross nonfarm income	14c	
Credits	15a Low-income housing credit (section 42(j)(5))	15a	
	b Low-income housing credit (other)	15b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d Other rental real estate credits (see instructions) Type ▶	15d	
	e Other rental credits (see instructions) Type ▶	15e	
	f Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a Name of country or U.S. possession ▶		
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	16c	
	Foreign gross income sourced at partnership level		
	d Reserved for future use ▶	e Foreign branch category ▶	16e
	f Passive category ▶	g General category ▶	h Other (attach statement) ▶
	Deductions allocated and apportioned at partner level		
	i Interest expense ▶	j Other ▶	16j
	Deductions allocated and apportioned at partnership level to foreign source income		
	k Reserved for future use ▶	l Foreign branch category ▶	16l
	m Passive category ▶	n General category ▶	o Other (attach statement) ▶
	p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		16p
q Reduction in taxes available for credit (attach statement)		16q	
r Other foreign tax information (attach statement)		16r	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a	
	b Adjusted gain or loss	17b	
	c Depletion (other than oil and gas)	17c	
	d Oil, gas, and geothermal properties—gross income	17d	
	e Oil, gas, and geothermal properties—deductions	17e	
	f Other AMT items (attach statement)	17f	
Other Information	18a Tax-exempt interest income	18a	
	b Other tax-exempt income	18b	
	c Nondeductible expenses	18c	
	19a Distributions of cash and marketable securities	19a	
	b Distributions of other property	19b	
	20a Investment income	20a	
	b Investment expenses	20b	
c Other items and amounts (attach statement)			

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				

Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.") (continued)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement)				
14 Total assets				
Liabilities and Capital				
15 Accounts payable				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement)				
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement)				
21 Partners' capital accounts				
22 Total liabilities and capital				

Schedule M Balance Sheets for Interest Allocation

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets		
2 Total foreign assets:		
a Passive category		
b General category		
c Other (attach statement)		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this tax year (itemize): \$		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16p not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation \$	
a Depreciation \$			
b Travel and entertainment \$		8 Add lines 6 and 7	
5 Add lines 1 through 4		9 Income (loss). Subtract line 8 from line 5	

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash	
2 Capital contributed:		b Property	
a Cash		7 Other decreases (itemize): \$	
b Property			
3 Net income (loss) per books		8 Add lines 6 and 7	
4 Other increases (itemize): \$		9 Balance at end of tax year. Subtract line 8 from line 5	
5 Add lines 1 through 4			

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filing this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return)
1 Sales of inventory				
2 Sales of property rights (patents, trademarks, etc.)				
3 Compensation received for technical, managerial, engineering, construction, or like services				
4 Commissions received				
5 Rents, royalties, and license fees received				
6 Distributions received				
7 Interest received				
8 Other				
9 Add lines 1 through 8				
10 Purchases of inventory				
11 Purchases of tangible property other than inventory				
12 Purchases of property rights (patents, trademarks, etc.)				
13 Compensation paid for technical, managerial, engineering, construction, or like services				
14 Commissions paid				
15 Rents, royalties, and license fees paid				
16 Distributions paid				
17 Interest paid				
18 Other				
19 Add lines 10 through 18				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions				

**SCHEDULE O
(Form 8865)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Transfer of Property to a Foreign Partnership
(Under Section 6038B)**

▶ **Attach to Form 8865. See the Instructions for Form 8865.**
▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

OMB No. 1545-1668

Name of transferor <u>William Brown</u>		Filer's identifying number <u>400-00-1075</u>
Name of foreign partnership <u>James Brown Associates</u>	EIN (if any) <u>00-0000011</u>	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions Yes No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? Yes No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? Yes No

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash							
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
Totals							

3 Enter the transferor's percentage interest in the partnership: (a) Before the transfer % (b) After the transfer %

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? Yes No

**Consent To Extend the Time To Assess Tax
 Pursuant to the Gain Deferral Method (Section 721(c))**

OMB No. 1545-1668

Attachment
 Sequence No. 146

▶ Attach to your income tax return.
 ▶ Go to www.irs.gov/Form8865 for the latest information.

Name(s) of consenting taxpayer(s)

William Brown

Identifying number (see instructions)

400-00-1075

Social security number of spouse (only if a joint income tax return was filed)

Number, street, and room or suite no. If a P.O. box, see instructions.

5678 National Harbor

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

Washington, DC 20015

The taxpayer(s) listed above and the Commissioner of the IRS, according to the regulations under section 721(c), agree to the following.

1a For gain deferral contributions, the amount of any federal income tax due on the gain realized, but not recognized, upon the contribution described on line 5, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended 12, 31, 2019

month day year
 may be assessed at any time on or before 12, 31, 2026 (see instructions); and
 month day year

The amount of any federal income tax due as a result of the allocation of book and tax items with respect to the section 721(c) property described on line 5, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended 12, 31, 2024 may be assessed at any time on or
 month day year
 before 12, 31, 2019 (see instructions).
 month day year

b For contributions not subject to the gain deferral method, the amount of any federal income tax due on the gain recognized upon the contribution described on line 5, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended 12, 31, 2019 may be assessed at any time on or
 month day year
 before 12, 31, 2023 (see instructions).
 month day year

- 2** This consent establishes an extended period for assessing tax. The expiration of the extended period may be suspended or otherwise affected by the operation of law in the same manner as the original period. For example, if a notice of deficiency in tax covered by this consent is issued, the period for assessing tax won't end prior to the end of the suspension period provided for by section 6503(a), plus any time that remains in the assessment period, as extended, at the time the suspension takes effect. Under no circumstances will this consent reduce the period of time otherwise provided by law for making an assessment.
- 3** The consenting taxpayer(s) may file a claim for credit or refund for the tax assessed by reason of this consent within 6 months after the period ends for assessing tax established by this consent.
- 4** The amount of any deficiency assessment covered by this consent will be limited to the amount of any federal income tax due on the gain realized, whether or not recognized, on the contribution described on line 5 (and as applicable, the federal income tax due as a result of the allocation of book and tax items with respect to the section 721(c) property) including any penalties, additions to tax, and interest attributable to it and consequential changes to other items based on that adjustment.
- 5** Complete the following information (see instructions).

- a** Date of contribution _____
- b** Description of the section 721(c) property ABC Building
- c** Name of section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14)) and identifying number, if any

William Brown Associates 00-0000029

Under penalties of perjury, I declare that I have examined this consent, including accompanying statements and schedules, and to the best of my knowledge and belief, it's true, correct, and complete. A signed consent, properly completed in accordance with this form and its instructions, is deemed to have been executed by the Commissioner of the IRS.

▶ _____ Signature of consenting taxpayer (see instructions)	▶ _____ Date
▶ _____ Signature of spouse (complete only if a joint return is filed)	▶ _____ Date
▶ _____ Taxpayer's representative sign here	▶ _____ Date
▶ _____ Corporate officer(s) sign here	▶ _____ Date