Your social security number

Pa	rt III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Receiv	/ed	
Caut	tion: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) p	roperty,	
see I	Reporting of multi-asset exchanges in the instructions.		
Note	: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.		
12	Fair market value (FMV) of other property given up		
13	Adjusted basis of other property given up		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or		
	(loss) in the same manner as if the exchange had been a sale	14	
	Caution: If the property given up was used previously or partly as a home, see Property used as		
	home in the instructions.		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced		
	(but not below zero) by any exchange expenses you incurred. See instructions	15	
16	FMV of like-kind property you received	16	
17	Add lines 15 and 16	17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange		
	expenses not used on line 15. See instructions	18	
19	Realized gain or (loss). Subtract line 18 from line 17	19	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	
22	Subtract line 21 from line 20. If zero or less, enter -0 If more than zero, enter here and on Schedule D	21	
22	or Form 4797, unless the installment method applies. See instructions	22	
22		22	
23	Recognized gain. Add lines 21 and 22	23	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	
25 Do	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	
	rt IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales		
	e: This part is to be used only by officers or employees of the executive branch of the federal government or judicial officers.		
	ral government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for rep	-	
	ecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part	can	
	sed only if the cost of the replacement property is more than the basis of the divested property.		
26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a		
	copy of your certificate. Keep the certificate with your records.)		
27	Description of divested property		
28	Description of replacement property		
29	Date divested property was sold (month, day, year)	29	
30	Sales price of divested property. See instructions		
31	Basis of divested property		
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale 33		
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
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35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
33	Ordinary income under recapture rules. Enter note and offr offr 4737, line 10. See instructions	33	
36	Subtract line 35 from line 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D		
36		26	
	or Form 4797. See instructions	36	
a=	Defended using Culture table soon of lines OF and CO from Page CO		
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
	D 1 () () () () () () () () () (
38	Basis of replacement property. Subtract line 37 from line 33	38	