\section*{| Part III | Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received |
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Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see 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

| 12 |  |
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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
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

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16 FMV of like-kind property you received
17 Add lines 15 and 16
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

25
19 Realized gain or (loss). Subtract line 18 from line 17
20 Enter the smaller of line 15 or line 19, but not less than zero
ers of the

## Part IV $\quad$ Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used 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


Form 8824 (2019)

