

Name(s) shown on tax return. Do not enter name and social security number if shown on page 1.

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**Before you begin:**

- If you are **e-filing Form 8824** and completing line 12, 15, or 25, see the instructions for important information regarding a separate statement you must attach.
- 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. See instructions	12		
a	Description of other property given up _____			
13	Adjusted basis of other property given up	13		
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		
a	Description of other property you received _____			
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 or Form 4797, unless the installment method applies. See instructions	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	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions			
	Note: Complete lines 25a, 25b, and 25c if you received like-kind section 1250 property, like-kind section 1245 property, or like-kind intangible property in the exchange.	25		
a	Basis of like-kind section 1250 property received	25a		
b	Basis of like-kind section 1245 property received	25b		
c	Basis of like-kind intangible property received	25c		

Part IV 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 _____		
29	Date divested property was sold (month, day, year)	29	
30	Sales price of divested property. See instructions	30	
31	Basis of divested property	31	
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	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions	36	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32.	37	
38	Basis of replacement property. Subtract line 37 from line 33.	38	