

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>These columns relate to the properties on lines 19A through 19D. ▶</b>		<b>Property A</b>	<b>Property B</b>	<b>Property C</b>	<b>Property D</b>
<b>20</b>	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	<b>20</b>			
<b>21</b>	Cost or other basis plus expense of sale . . . . .	<b>21</b>			
<b>22</b>	Depreciation (or depletion) allowed or allowable . . . . .	<b>22</b>			
<b>23</b>	Adjusted basis. Subtract line 22 from line 21 . . . . .	<b>23</b>			
<b>24</b>	Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>			
<b>25</b>	<b>If section 1245 property:</b>				
<b>a</b>	Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a . . . . .	<b>25b</b>			
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
<b>a</b>	Additional depreciation after 1975. See instructions . . . . .	<b>26a</b>			
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions . . . . .	<b>26b</b>			
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e . . . . .	<b>26c</b>			
<b>d</b>	Additional depreciation after 1969 and before 1976 . . . . .	<b>26d</b>			
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>			
<b>f</b>	Section 291 amount (corporations only) . . . . .	<b>26f</b>			
<b>g</b>	Add lines 26b, 26e, and 26f . . . . .	<b>26g</b>			
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
<b>a</b>	Soil, water, and land clearing expenses . . . . .	<b>27a</b>			
<b>b</b>	Line 27a multiplied by applicable percentage. See instructions . . . . .	<b>27b</b>			
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>			
<b>28</b>	<b>If section 1254 property:</b>				
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions . . . . .	<b>28a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a . . . . .	<b>28b</b>			
<b>29</b>	<b>If section 1255 property:</b>				
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	<b>29a</b>			
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions . . . . .	<b>29b</b>			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>	
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
<b>33</b>	Section 179 expense deduction or depreciation allowable in prior years . . . . .	<b>33</b>	
<b>34</b>	Recomputed depreciation. See instructions . . . . .	<b>34</b>	
<b>35</b>	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	