

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

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.

Table with 25 rows for Part III. Columns include description, line number, and value. Rows include: 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; 15 Cash received, FMV of other property received, plus net liabilities assumed by other party; 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; 19 Realized gain or (loss); 20 Enter the smaller of line 15 or line 19, but not less than zero; 21 Ordinary income under recapture rules; 22 Subtract line 21 from line 20; 23 Recognized gain; 24 Deferred gain or (loss); 25 Basis of like-kind property received.

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.

Table with 18 rows for Part IV. Columns include description, line number, and value. Rows include: 26 Enter the number from the upper right corner of your certificate of divestiture; 27 Description of divested property; 28 Description of replacement property; 29 Date divested property was sold; 30 Sales price of divested property; 31 Basis of divested property; 32 Realized gain; 33 Cost of replacement property purchased within 60 days after date of sale; 34 Subtract line 33 from line 30; 35 Ordinary income under recapture rules; 36 Subtract line 35 from line 34; 37 Deferred gain; 38 Basis of replacement property.