

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.

12	Fair market value (FMV) of other property given up. See instructions	12		
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
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			25

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