Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

Attachment Sequence No. 27

Nam	Name(s) shown on return							number		
	- · ·				F ():222 F	1000 0 /				
1	Enter the gross proceeds substitute statement) that						1			
Pa	rt I Sales or Exchan Than Casualty o						sions	From Other		
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or of basis, plu improvement expense of	lus Subtract (f) from the			
3	Gain, if any, from Form 468	4, line 39					3			
4	Section 1231 gain from inst						4			
5	Section 1231 gain or (loss) to						5			
6	Gain, if any, from line 32, from						6			
7	Combine lines 2 through 6.		*				7			
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.									
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.									
8	Nonrecaptured net section 1231 losses from prior years (see instructions)									
9	Subtract line 8 from line 7. If zero or less, enter -0 If line 9 is zero, enter the gain from line 7 on line 12 below. If line									
Ŭ	9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term									
	capital gain on the Schedule						9			
Par	t II Ordinary Gains									
10	Ordinary gains and losses n	ot included on line	s 11 through 16 (ir	nclude property held	1 year or less):					
								/		
11	Loss, if any, from line 7.						11 12	()		
12										
13							13			
14	Net gain or (loss) from Form						14			
15	Ordinary gain from installme						15			
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16 17			
17 18	J						17			
10	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:									
а	If the loss on line 11 includes	s a loss from Form 4	1684, line 35, colun	nn (b)(ii), enter that pa	art of the loss here. E	nter the part				
	of the loss from income-pro-	0 ,	•	,	•		ı			
	used as an employee on Sch						18a			
b	Redetermine the gain or (los	ss) on line 17 exclu	aing the loss, if an	ıy, on ıine 18a. Enter	nere and on Form 1	040, line 14	18b	- 4707		

A B C C D These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. These columns relate to the properties on lines 194 through 190. The property A Property B Property B Property B Property C Property B Property C Property D Through 190. The section 1945 property: 25	Pa	Gain From Disposition of Property Und (see instructions)	ler Se	ctions 1245, 12	250, 1252, ⁻	1254,	and 1255		, ,
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