Form **8824**

Department of the Treasury Internal Revenue Service Name(s) shown on tax return

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

▶ Go to www.irs.gov/Form8824 for instructions and the latest information.

OMB No. 1545-1190

2019
Attachment Sequence No. 109

Identifying number

Note: Generally, only real property should be described on line 1 or 2. However, you may describe personal and/or real property on line 1 or 2 if you are filing this form to report the disposition of property exchanged in a previously reported related party like-kind exchange. If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1	Description of like-kind property given up:						
2	Description of like-kind property received:						
3	Date like-kind property given up was originally acquired (month, day, y	en up was originally acquired (month, day, year)		3 MM/DD/YYYY			
4	ate you actually transferred your property to the other party (month, day, year)			4 MM/DD/YYYY			
5	Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement			5 MM/DD/YYYY			
6	Date you actually received the like-kind property from other party (mor	nth, day, year). See instruc	tions 6	MM/DD)/YYYY		
7	Was the exchange of the property given up or received made with a re (such as through an intermediary)? See instructions. If "Yes," complete			☐ Yes	□ No		
rope	Do not file this form if a related party sold property into the exchange, or ty became your replacement property; and none of the exceptions in line property as if the exchange had been a sale. If one of the exceptions on I	11 applies to the exchange	e. Instead, rep	ort the di			
Par							
8	Name of related party	Relationship to you	Related party's	ted party's identifying number			
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)						
9	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange?						
10	During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?						
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.						
11	f one of the exceptions below applies to the disposition, check the applicable box.						
а	$\hfill\Box$ The disposition was after the death of either of the related parties.	The disposition was after the death of either of the related parties.					
b	The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.						
С	☐ You can establish to the satisfaction of the IRS that neither the exits principal purposes. If this box is checked, attach an explanation		n had tax av	oidance a	as one of		
					204		

37

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Deferred gain. Subtract the sum of lines 35 and 36 from line 32 .

Basis of replacement property. Subtract line 37 from line 33

Your social security number

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Part	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Receive	d	
	on: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other eporting of multi-asset exchanges in the instructions.	(not li	ke-kind) property
Note:	Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 1	5.	
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. 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	25	
Part	V Deferral of Gain From Section 1043 Conflict-of-Interest Sales		
federa nonre	This part is to be used only by officers or employees of the executive branch of the federal government of government (including certain spouses, minor or dependent children, and trustees as described in second cognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requered only if the cost of the replacement property is more than the basis of the divested property.	tion 1	043) for reporting
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.)		<u> </u>
27	Description of divested property ▶		
28	Description of replacement property ▶		
29	Date divested property was sold (month, day, year)	29	MM/DD/YYYY
30	Sales price of divested property. See instructions		
31 32	Basis of divested property	32	
33 34	Cost of replacement property purchased within 60 days after date of sale . 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

38