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Form **4797**

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

OMB No. 1545-0184

Attachment Sequence No. 27

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form4797 for instructions and the latest information. Name(s) shown on return Identifying number

1	Enter the gross proceeds substitute statement) that					1099-S (or	1	
Pa	rt I Sales or Exchan					ary Convers		From Other
	Than Casualty of						310113	
					(e) Depreciation	(f) Cost or of	her	(g) Gain or (loss)
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	allowed or allowable since	basis, plu improvements		Subtract (f) from the
	of property	(mo., day, yr.)	(mo., day, yr.)	Sales price	acquisition	expense of s		sum of (d) and (e)
					7			
3	Gain, if any, from Form 468	4, line 39	B. I.				3	
4	Section 1231 gain from inst		4					
5	Section 1231 gain or (loss) t		5					
6	Gain, if any, from line 32, from	om other than casu	alty or theft .				6	
7	Combine lines 2 through 6.	Enter the gain or (le	oss) here and on th	he appropriate line a	s follows		7	
	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 co line 7 on line 11 below and losses, or they were recap Schedule D filed with your r	section 1231						
8	Nonrecaptured net section	1231 losses from p	orior vears. See ins	tructions			8	
9	Subtract line 8 from line 7. I	·	•		ım line 7 on line 12 h	elow If line		
3	9 is more than zero, enter	· ·						
	capital gain on the Schedule					ŭ	9	
Pa	rt II Ordinary Gains	and Losses (s	ee instructions					
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	Gain, if any, from line 7 or a	mount from line 8,	if applicable .				12	
13	Gain, if any, from line 31						13	
14	Net gain or (loss) from Form	4684, lines 31 and	d 38a				14	
15	Ordinary gain from installme	ent sales from Forn	n 6252, line 25 or 3	36			15	
16	Ordinary gain or (loss) from	like-kind exchange	es from Form 8824				16	
17	Combine lines 10 through 1	6]	17	
18	For all except individual retu and b below. For individual	*			ne of your return and	l skip lines a		
	If the loss on line 11 includes	•			art of the loss here. F	nter the loss		
	from income-producing prop							
	employee.) Identify as from "I	•	,	•			18a	
ı	Redetermine the gain or (loss)						18b	
	Paperwork Reduction Act N				Cat. No. 13086l	-,,	.00	Form 4797 (2018)
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19	(see instructions) (a) Description of section 1245, 1250, 1252, 1254, or 125		(b) Date acqu	iired	(c) Date sold (mo.			
19	(a) Description of Section 1245, 1250, 1252, 1254, or 125		(mo., day, y	r.)	day, yr.)			
A								
B		_						
C D		-						
	These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	/ B	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						40
23	Adjusted basis. Subtract line 22 from line 21	23						-
		M						
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:	05					_	
	Depreciation allowed or allowable from line 22	25a						
	Enter the smaller of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975. See instructions .	26a						
	Applicable percentage multiplied by the smaller of line							
	24 or line 26a. See instructions	26b						
С	Subtract line 26a from line 24. If residential rental property							
	or line 24 isn't more than line 26a, skip lines 26d and 26e	26c						
	Additional depreciation after 1969 and before 1976	26d						
е	Enter the smaller of line 26c or 26d	26e						
	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g						
27	If section 1252 property: Skip this section if you didn't							
	dispose of farmland or if this form is being completed for a partnership.							
_	·	07-						
	Soil, water, and land clearing expenses	27a 27b						
	Enter the smaller of line 24 or 27b	27c						
28	If section 1254 property:	210						
	Intangible drilling and development costs, expenditures							
а	for development of mines and other natural deposits,							
	mining exploration costs, and depletion. See instructions	28a						
b	Enter the smaller of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
	income under section 126. See instructions	29a						
	Enter the smaller of line 24 or 29a. See instructions .	29b				<u> </u>		
Sun	mary of Part III Gains. Complete property colur	nns A	through D through	gh line 29b l	petore	going to lin	e 30.	
00	Tatal asing for all appropriation Add appropriation Advance Advance	ala D	lin = 0.4				00	
30	Total gains for all properties. Add property columns A through D. lines 25b, 26c, 27c, 2	-					30 31	
31 32	Add property columns A through D, lines 25b, 26g, 27c, 2 Subtract line 31 from line 30. Enter the portion from cast						31	
J Z		•		•			32	
Par								or Less
	(,					(a) Section 179		(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prior	vears		33			
34			years		34			
35	Recapture amount. Subtract line 34 from line 33. See the				35			