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. Go to www.irs.gov/Form4797 for instructions and the latest information.

Attachment Sequence No. 27

Name(s) snown on return							identifying number			
1a	Enter the gross proceed substitute statement) that	1099-S (or	1a							
b	Enter the total amount of MACRS assets	positions of	1b							
С	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets									
Par					ess and Involunta Year (see instru		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 other basis, plus improvements expense of sa	and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)		
3 4 5	Gain, if any, from Form 4 Section 1231 gain from in Section 1231 gain or (los	nstallment sales from s) from like-kind exc	changes from Forn	n 8824	SE	ON	3 4 5	Y		
6 7	Gain, if any, from line 32, Combine lines 2 through		•				7			
	Partnerships and S cor line 10, or Form 1120-S,				ctions for Form 1065,	Schedule K,				
	Individuals, partners, S from line 7 on line 11 be 1231 losses, or they were Schedule D filed with you	elow and skip lines e recaptured in an e	8 and 9. If line 7 i arlier year, enter th	s a gain and you one gain from line 7	didn't have any prior	year section				
8	Nonrecaptured net section	on 1231 losses from	prior years. See in	nstructions	4U.44		8			
9	Subtract line 8 from line line 9 is more than zero, capital gain on the Scheo	enter the amount fro	om line 8 on line 12	2 below and enter t	he gain from line 9 as	a long-term	9			
Part	Ordinary Gains	and Losses (se	ee instructions)						
10	Ordinary gains and losse	s not included on lir	nes 11 through 16	(include property h	eld 1 year or less):					
							-			
11	Loss, if any, from line 7						11 ()		
12	Gain, if any, from line 7 o	r amount from line 8	B, if applicable .			[12			
13	Gain, if any, from line 31						13			
14	Net gain or (loss) from Fo					Г.	14			
15	Ordinary gain from install		•			- t	15			
16 17	Ordinary gain or (loss) fro Combine lines 10 through		-			T-	16 17			
18	For all except individual a and b below. For individual	returns, enter the ar	nount from line 17	on the appropriate		П	.,			
а		des a loss from Form roperty on Schedule	4684, line 35, colu A (Form 1040), line	mn (b)(ii), enter that e 16. (Do not includ	e any loss on property	used as an	18a			
b							108			
	(Form 1040), Part I, line 4						18b			

Cat. No. 13086I

Form 4797 (2022) Page **2**

rai	(see instructions)	ier Se	ections 1245, 12	250, 1252, 1	254,	and 1255				
19	(a) Description of section 1245, 1250, 1252, 1254, or 125		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)						
Α										
В										
D				1						
	These columns relate to the properties on lines 19A through 19D).	Property A	Property	В	Property C	Property D			
20	Gross sales price (Note: See line 1a before completing.) .									
21	Cost or other basis plus expense of sale 2									
22	Depreciation (or depletion) allowed or allowable									
23	Adjusted basis. Subtract line 22 from line 21	23								
24	Total gain. Subtract line 23 from line 20	24								
25										
а										
b										
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								
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions.	26b	. U	DE						
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				_				
d	Additional depreciation after 1969 and before 1976.	26d								
е	Enter the smaller of line 26c or 26d	26e								
f	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.		2. 2	202		2				
а	Soil, water, and land clearing expenses	27a								
b	Line 27a multiplied by applicable percentage. See instructions	27b								
c	Enter the smaller of line 24 or 27b	27c								
28	If section 1254 property:									
а	Intangible drilling and development costs, expenditures 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: Applicable percentage of payments excluded from									
а	income under section 126. See instructions	29a								
b	Enter the smaller of line 24 or 29a. See instructions .	29b								
Sun	nmary of Part III Gains. Complete property colur	nns A	through D through	gh line 29b b	etore	going to line 30.	T			
	-		l' 0.4							
30	Total gains for all properties. Add property columns A through D. lines 25b, 26c, 27c, 2	•								
31	Add property columns A through D, lines 25b, 26g, 27c, 2									
32	other than casualty or theft on Form 4797, line 6									
Fal	Recapture Amounts Under Sections 17 (see instructions)	y and	28UF(D)(2) Wh	en Busines	ss Us	-				
			(a) Section 179	(b) Section 280F(b)(2)						
33	Section 179 expense deduction or depreciation allowable	33								
34	Recomputed depreciation. See instructions									
35	Recapture amount. Subtract line 34 from line 33. See the	instruct	ions for where to re	port	35					