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Form 8824
Department of the Treasury Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Attach to your tax return.

OMB No. 1545-1190

Name(s) shown on tax return

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

Attachment Sequence No. 109 Identifying number

Pa	t I Information on the Like-Kind Exchange	
	: Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property lo de the United States, indicate the country.	ocated
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, year)	YYY
4	Date you actually transferred your property to the other party (month, day, year)	YYY
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	ΎΥΥ
6	Date you actually received the like-kind property from other party (month, day, year). See instructions 6 M/DD/Y	YYY
7	Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III	No

Note: Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

Part	II Related Party Exchange Information			
8	Name of related party	Relationship to you	Related party's identifying	ı 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 the exchange), did the related party sell or dispose of any part of the (or an intermediary) in the exchange?	like-kind property recei	ved from you	🗌 No
10	During this tax year (and before the date that is 2 years after the last the exchange), did you sell or dispose of any part of the like-kind prope		· _	🗌 No

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 If one of the exceptions below applies to the disposition, check the applicable box.

- \mathbf{a} 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.
- **c** You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions.

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

 see <i>Reporting of multi-asset e</i> Note: Complete lines 12 through 12 Fair market value (FMV) of a Description of other prop 13 Adjusted basis of other p 14 Gain or (loss) recognized (loss) in the same manne Caution: If the property home in the instructions. 15 Cash received, FMV of of (but not below zero) by a a Description of other prop 16 FMV of like-kind property. 17 Add lines 15 and 16 . 18 Adjusted basis of like-kine expenses not used on line 19 Realized gain or (loss). 20 Enter the smaller of line 1 21 Ordinary income under received and the structure or Form 4797, unless the 	gh 14 only if you gave up property that was not like-kind. Otherwise, go to line 15. of other property given up property given up property given up ed on other property given up. Subtract line 13 from line 12. Report the gain or be d on other property given up. Subtract line 13 from line 12. Report the gain or be d on other property given up. Subtract line 13 from line 12. Report the gain or be d on other property given up. Subtract line 13 from line 12. Report the gain or be d on other property given up. Subtract line 3 from line 12. Report the gain or be d on other property given up was used previously or partly as a home, see Property used as s. i other property received, plus net liabilities assumed by other party, reduced any exchange expenses you incurred. See instructions ty you received the property you gave up, net amounts paid to other party, plus any exchange ind property you gave up, net amounts paid to other party, plus any exchange 1	like-k 14 15 16 17 18 19 20 21	kind) property,
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		23 24	
	Subtract line 23 from line 19. If a related party exchange, see instructions 2 erty received. Subtract line 15 from the sum of lines 18 and 23. See instructions		
	25a, 25b, and 25c if you received like-kind section 1250 property, like-kind or like-kind intangible property in the exchange.		
		25	
	on 1250 property received		
	Description 25b gible property received 25c		
	pible property received		
federal government (including c nonrecognition of gain under se be used only if the cost of the re	nly by officers or employees of the executive branch of the federal government or jucertain spouses, minor or dependent children, and trustees as described in section section 1043 on the sale of property to comply with the conflict-of-interest required replacement property is more than the basis of the divested property. The upper right corner of your certificate of divestiture. (Do not attach a	n 10	43) for reporting
copy of your certificate.	Keep the certificate with your records.)		_
27 Description of divested p	property		
28 Description of replaceme	nent property		
29 Date divested property w	was sold (month, day, year)		MM/DD/YYYY
	property. See instructions		
	erty		
		32	
	operty purchased within 60 days after date of sale . 33	_	
		34	
		35	
34 Subtract line 33 from line			
34 Subtract line 33 from line35 Ordinary income under re-			
34 Subtract line 33 from line35 Ordinary income under re36 Subtract line 35 from line	ne 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D	36	
 34 Subtract line 33 from line 35 Ordinary income under re 36 Subtract line 35 from line or Form 4797. See instru 	ne 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D	36 37	
 34 Subtract line 33 from line 35 Ordinary income under re 36 Subtract line 35 from line or Form 4797. See instru 37 Deferred gain. Subtract 	ane 34. If zero or less, enter -0 If more than zero, enter here and on Schedule D auctions uctions sum of lines 35 and 36 from line 32	36 37 38	