

<div>form 8824</div> <div>Department of treasury Internal Revenue Service</div>	<div>Like-Kind Exchanges</div> <div>(and section 1043 conflict-of-interest sales)</div> <div>Attach to your text return</div> <div>Go to www.irs.gov/Form8824 for instructions and the latest information</div>	<div>OMB No.1545-1190</div> <div>2021 Attachement Sequence No.109</div>
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Name(s) shown on tax return Identifying number

Part 1	Information on the Like-Kind Exchange
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Note: Generally, only real property should be described on line 1 and 2. However you may describe personal property transferred prior to January 1, 2018, as part of an exchange subject to the Like-Kind exchange transition rule described in the instructions, and/or real property on lines 1 and 2, if you are filing this form to report the disposition of property exchanged in a previous reported related party like-kind exchange. If the property 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, year) 3

MM/DD/YYYY

4. Date you actually transferred your property to the other party (month, day,year) 4

MM/DD/YYYY

5. Date kind-like property you received was identified by written notice actually transferred your property to the other 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 the other party (month, day,year) 6

MM/DD/YYYY

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

..... ☐ YES ☐ NO

Note: Do not file this form if a related party sold property into the exchange, directly (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 2	Related Party Exchange Information
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8.	Name of related party	Relationship to you	Related 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 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?..... ☐ YES ☐ NO

10. During this tax year(and before the date that is 2 years after last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property received?..... ☐ YES ☐ 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. During this tax year(and before the date that is 2 years after last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property received?

The disposition was after the death of either of the related parties

- a

☐
- 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

For Paperwork Reduction Act Notice, see the instructions.

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From
8824(2021)

Name(s) shown on tax column. Do not enter name and social security number if shown on other side	Your social security number
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Part III	Realized Gain or (Loss), Recognized, and Basis of Like-Kind Property Received
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Cautious:If you transfered and received **(a)** more than one group of Like-kind property, or **(b)** cash or other (not like-kind) property see **Reporting of multi-asset exchanges** in the instructions

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12. Fair market value (FMV) of other property given up. See instructons

12

13. Adjust basis of other property given up.....

13

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

Cautious: 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. See instructions 2

25

Part IV	Deferral of Gain From Section 1043 Conflict-of-Interest Sales
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Note: This part is to be used only by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property.

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.)

27. Description of divested property



28. Description of replacement property

29. Date divested property was sold (month,day,year). 29

30. Sales price of divested property. See instructions 30

31. Basis of divested property 31

32. **Realized gain.** Subtract line 31 from line 30 32

33. **Realized gain.** Cost of replacement property purchased within 60 days after date of sale. 33

34. 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. **Deferred gain. line 32 .** Subtract the sum of lines 35 and 36 from 37

38. **Basis of replacement property.** Subtract line 37 from line 33 38