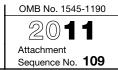


(and section 1043 conflict-of-interest sales)

► Attach to your tax return.



Identifying number

Name(s) shown on tax return	Name(s)	shown	on	tax	return
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Part I	Information on the Like-Kind Exchange
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1	Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country. 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						
4	Date you actually transferred your property to 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 (month, day, year). See instructions	6	MM/DD/YYYY					
7	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							
Part	II Related Party Exchange Information							
8	Name of related party Relationship to you	Relat	ed 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 or transfer property into the exchange, directly or indirectly (such as through an intermediary), that became your replacement property?							
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	If one of the exceptions below applies to the disposition, check the applicable box:							
а	\Box The disposition was after the death of either of the related parties.							
b	b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.							
с	C Vou 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.

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

Your social security number

Part	III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Rec	eive	d				
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other	her (no	ot like-kind) prope	erty,			
	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 12	-					
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,						
15	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 24	Recognized gain. Add lines 21 and 22	23 24					
24 25	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	24 25					
Part		25					
	section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to conconflict-of-interest requirements. This part can be used only if the cost of the replacement property the divested property.			is of			
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						
00							
28	Description of replacement property						
29	Date divested property was sold (month, day, year)	29	MM/DD/Y	YYY			
30	Sales price of divested property (see instructions)	-					
31	Basis of divested property	-					
32	Realized gain. Subtract line 31 from line 30	32					
33	Cost of replacement property purchased within 60 days after date	02					
00	of sale						
34	Subtract line 33 from line 30. If zero or less, enter -0	34					
				T			
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					
27	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37					
37		51					
38	Basis of replacement property. Subtract line 37 from line 33	38					