

Attach to Form 1040 for year of sale. See separate instructions. Please print or type.

Form header section with fields for name, address, and social security numbers.

Part I Gain on Sale

Part I form with lines 1-9 for gain on sale calculation and replacement period questions.

Part II One-Time Exclusion of Gain for People Age 55 or Older

Part II form with lines 10-14 for one-time exclusion eligibility and calculation.

Part III Adjusted Sales Price, Taxable Gain, and Adjusted Basis of New Home

Part III form with lines 15-23 for adjusted sales price, taxable gain, and adjusted basis.

Part IV Exclusion and Taxable Gain for Sales After May 6, 1997

24 Did you (or your spouse if filing a joint return) own and use the property as your main home for a total of at least 2 years of the 5-year period before the sale? See page 3 for exceptions Yes No

25 Maximum exclusion. See page 5 for the amount to enter.	25		
26 Enter the amount from line 8	26		
27 Exclusion. Enter the smaller of line 25 or line 26. If line 26 is the smaller amount, stop and attach this form to your return. Otherwise, go to line 28	27		
28 Taxable gain. Subtract line 27 from line 26	28		

• If you are reporting this sale on the installment method, see the line 15 instructions.
 • All others, enter the amount from line 28 on **Schedule D, line 4 or line 11.**

Sign here only if you are filing this form by itself and not with your tax return.	Under penalties of perjury, I declare that I have examined this form, including attachments, and to the best of my knowledge and belief, it is true, correct, and complete.			
	Your signature	Date	Spouse's signature	Date
	_____		_____	
	If a joint return, both must sign.			

