

⋮ ⋮
⋮ ⋮

Part I

1

Part II

Is line 8 more than zero?

Yes No

If line 2 is "Yes," you must go to Part III or Part IV, whichever applies. If line 2 is "No," go to line 9.
Stop and attach this form to your return.

c If line 9 is "Yes," stop here, attach this form to your return, and see Additional Filing Requirements in the instructions.

Part III

You Your spouse Both of you

13 ⋮ ⋮

Part IV

15

16
17
18
19a
20
21

22 Postponed gain. Subtract line 21 from line 15 22
23 Adjusted basis of new home. Subtract line 22 from line 19b 23

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.

