

**Supplemental Schedule of Gains and Losses**  
Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, etc.  
To be filed with Form 1040, 1041, 1065, 1120, etc.—See Instruction A

Name

Identifying number as shown on page 1  
of your return

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252—Assets Held More than Six Months (See Instruction F)**

Lines 18 and 19 should be omitted if there are no dispositions of farm property or farmland; or, if this form is filed by a partnership.

Description of sections 1245, 1250, 1251, and 1252 property:

Date acquired (mo., day, yr.)

Date sold (mo., day, yr.)

Relate lines 10(A) through 10(E) to these columns ▶ ▶ ▶ ▶

Property (A)

Property (B)

Property (C)

Property (D)

Property (E)

sales price . . . . .

or other basis and expense of sale . . . . .

depreciation allowed (or allowable) . . . . .

adjusted basis, line 12 less line 13 . . . . .

gain, subtract line 14 from line 11 . . . . .

**Section 1245 property:**

depreciation allowed (or allowable) after applicable date (see instructions) . . . . .

line 15 or line 16(a), whichever is smaller . . . . .

**Section 1250 property:**

Enter additional depreciation after 12/31/63 and before 1/1/70 . . . . .

Enter additional depreciation after 12/31/69 . . . . .

Enter line 15 or line 17(b), whichever is smaller . . . . .

Line 17(c) times applicable percentage (see instruction F.4) . . . . .

Enter excess, if any, of line 15 over line 17(b) . . . . .

Enter line 17(a) or line 17(e), whichever is smaller . . . . .

Line 17(f) times applicable percentage (see instruction F.4) . . . . .

Add line 17(d) and line 17(g) . . . . .

**Section 1251 property:**

If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years . . . . .

If farm property, other than land, subtract line 16(b) from line 15; OR, if farmland, enter line 15 or line 18(a), whichever is smaller (see instruction F.5) . . . . .

Excess deductions account (see instruction F.5) . . . . .

Enter line 18(b) or line 18(c), whichever is smaller . . . . .

**Section 1252 property:**

Enter soil, water, and land clearing expenses made after 12/31/69 . . . . .

Enter amount from line 18(d), if any; otherwise, enter a zero . . . . .

Enter excess, if any, of line 19(a) over line 19(b) . . . . .

Line 19(c) times applicable percentage (see instruction F.5) . . . . .

Line 15 less line 19(b) . . . . .

Enter smaller of line 19(d) or line 19(e) . . . . .

Summary of Part III Gains (Complete Property columns (A) through (E) up to line 19(f), before going to line 20)

Summary of Property columns (A) through (E), line 15 . . . . .

Summary of Property columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 . . . . .

Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions D and F.2) . . . . .