

**Supplemental Schedule of Gains and Losses**  
 Sales, Exchanges and Involuntary Conversions under  
 Sections 1231, 1245, 1250, 1251, 1252, and 1254  
 To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

**1977**

Name(s) as shown on return

Identifying number as shown on page 1  
of your tax return

**Part I** Sales or Exchanges of Property Used in Trade or Business, and Involuntary Conversions (Section 1231)

**SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction E)**

a. Kind of property (if necessary, attach additional descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
<b>1</b>						

**2** Combine the amounts on line 1. Enter here, and on the appropriate line as follows . . . . .

- (a)** For all except partnership returns:  
 (1) If line 2 is zero or a gain, enter that amount in column g, line 3.  
 (2) If line 2 is a loss, enter the loss on line 5.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252, 1254—Assets Held More than Nine Months (See Separate Instructions)

Disregard lines 18 and 19 if there are no dispositions of farm property or farmland, or if this form is filed by a partnership.

Table with columns: Description of sections 1245, 1250, 1251, 1252, and 1254 property; Date acquired (mo., day, yr.); Date sold (mo., day, yr.); Property (A); Property (B); Property (C); Property (D). Rows include lines 11-20 with various depreciation and gain calculations.

Summary of Part III Gains (Complete Property columns (A) through (D) through line 20(b) before going to line 21)

Summary table with rows 21-23: 21 Total gains for all properties; 22 Add columns (A) through (D), lines 16(b), 17(i), 18(d), 19(f), and 20(b); 23 Subtract line 22 from line 21.