

# Supplemental Schedule of Gains and Losses

(Includes Gains and Losses from Sales or Exchanges of Assets  
Used in a Trade or Business and Involuntary Conversions)

To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

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)

Caution: If you sold property on which you claimed the investment credit, you may be liable for recapture of that credit. See Form 4255 for additional information.

### SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction F)

| 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 less expense of sale | e. Depreciation allowed (or allowable) since acquisition | f. Cost or other basis, and cost of subsequent improvements (if not purchased, attach explanation) | g. Gain or loss (d plus e less f) |
|--|----------------------------------|------------------------------|---|--|--|-----------------------------------|
| 1  |                                  |                              |   |  |  |                                   |
| 2 Gain, if any, from line 25, Part III on back of this form attributable to casualty and theft . . . . . |                                  |                              |   |  |  |                                   |
| 3 Combine the amounts on lines 1 and 2. Enter here and on the appropriate line on follow-                |                                  |                              |   |  |  |                                   |

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

Note: For livestock, see section 1231(b)(3) or instruction A for a longer holding period.

Skip lines 20 and 21 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 12-22 with various property categories and calculations.

Summary of Part III Gains (Complete Property columns (A) through (D) through line 22(b) before going to line 23)

Summary table with 3 rows: 23 Total gains for all properties; 24 Add columns (A) through (D), lines 18(b), 19(i), 20(d), 21(f), and 22(b); 25 Subtract line 24 from line 23.