

Sale of Your Home

ORG22

Attach copies of your original purchase and the current sale settlement sheets here.

Complete if the sale of your home occurred in the current year (2009).

Yes No

- 1 a Was the sale amount of your residence \$250,000 or less (\$500,000 or less if married filing a joint return)?
- b Did you acquire this home in a like-kind (Section 1031) exchange and sell it within 5 years of acquiring it?
- c Did you use this home partially or completely in a trade or business or hold it for investment **AND** dispose of it in a like-kind (Section 1031) exchange?
- 2 a Did **you** live in your home as a principal residence for a total of at least 2 years during the 5-year period ending on the date of sale?
- b If married filing a joint return, did your **spouse** live in your home as a principal residence for a total of at least 2 years during the 5-year period ending on the date of sale?
- 3 Did you receive a Form 1099-S?
- 4 a Have **you** sold and excluded gain from another principal residence within 2 years before the sale of this home?
- b If married filing a joint return, has your **spouse** sold and excluded gain from another principal residence within 2 years before the sale of this home?
- 5 Did you sell this home due to a change of health, place of employment or other unforeseen circumstances? (If this is a joint sale, answer both questions the same. Otherwise, answer as applicable.)
- a **You**
- b Your **spouse**
- 6 a Did you or your spouse use any part of your residence for business or rental purposes after May 6, 1997?
- b Was the home used as investment or rental property after December 31, 2008?
- 7 a Will you be receiving periodic payments of principal or interest from this sale?
- b If **Yes**, what is the amount of the financial instrument?

8 Address of former home sold _____

9 a Date former home was sold _____

 b Date former home was bought _____

10 Sales price of the home sold _____

Description	Amount
Original cost of home sold:	
11 a Purchase price of home sold	
b Postponed gain on the sale of your previous home (from Form 2119 for the year this home was bought)	
Additions and increases to basis:	
12 a Settlement fees or closing costs when home was purchased Do not include amounts previously deducted as moving expenses	
b Cost of capital improvements	
c Additions, including costs of materials and labor	
d Other additions and increases to basis	
Decreases to basis:	
13 a Seller-paid points (for old home bought after 1990)	
b Other decreases to basis	

Description	Amount
14 a _____	
b _____	
c _____	
d _____	

Installment Sale Income

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Attach all closing documents if this is the year of sale.

Was the property sold in this installment sale a rental or used in a trade or business?
Was the final installment received this year?

1 Description of property
2a Date acquired 2b Date sold
c Check this box if ordinary gain from non-capital asset

GROSS PROFIT INFORMATION
(Complete for year of sale only.)

3 Selling price, including mortgages and other debts
4 Mortgages and other debts buyer assumed or took property subject to
5 Cost or other basis of property sold
6 Depreciation allowed or allowable
7 Commissions and other expenses of sale
8 Was this property your main home?

CURRENT TAXABLE PORTION

9 Gross profit percentage
10a Payments received in current year
b Interest received in current year

Seller Financed Mortgage Information

11 Payer's Name Address SSN or EIN

12 Payments received in prior years (do not include interest)

SALES TO RELATED PARTIES

13a Was the property sold to a related party after May 14, 1980?
b If yes, was the property a marketable security?
c Give the name, address, and taxpayer identification number of related party.

14 Did the related party, during this tax year, resell or dispose of the property?

Answer yes to no more than one of the following questions.

15a Was the second disposition more than two years after the first disposition (other than dispositions of marketable securities)?
b Was the first disposition a sale or exchange of stock to the issuing corporation?
c Was the second disposition an involuntary conversion where the threat of conversion occurred after the first disposition?
d Did the second disposition occur after the death of the original seller or buyer?
e Can it be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either disposition?

16 If you answered no to all questions 15a through 15e, enter sales price of the property sold by related party (attach Form 6252 for year of first sale)