

# Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records



If you are not reporting a gain on Form 4797, line 7, column (g), skip lines 1 through 9 and go to line 10.

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|---|-----|----------------------|
| 1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the <b>smaller</b> of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions . . . . . | 1.  | <input type="text"/> |
| 2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 . . . . .  | 2.  | <input type="text"/> |
| 3. Subtract line 2 from line 1 . . . . .  | 3.  | <input type="text"/> |
| 4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions) . . . . .  | 4.  | <input type="text"/> |
| 5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" . . . . .  | 5.  | <input type="text"/> |
| 6. Add lines 3 through 5 . . . . .  | 6.  | <input type="text"/> |
| 7. Enter the <b>smaller</b> of line 6 or the gain from Form 4797, line 7, column (g) . . . . .  | 7.  | <input type="text"/> |
| 8. Enter the amount, if any, from Form 4797, line 8, column (g) . . . . .   | 8.  | <input type="text"/> |
| 9. Subtract line 8 from line 7. If zero or less, enter -0- . . . . .  | 9.  | <input type="text"/> |
| 10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) . . . . .  | 10. | <input type="text"/> |
| 11. Enter the total of any amounts reported to you on a Schedule K-1, Form 1099-DIV, or Form 2439 as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) . . . . .   | 11. | <input type="text"/> |
| 12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions) . . . . .  | 12. | <input type="text"/> |
| 13. Add lines 9 through 12 . . . . .  | 13. | <input type="text"/> |
| 14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the <b>28% Rate Gain Worksheet</b> on page D-8. Otherwise, enter -0- . . . . .   | 14. | <input type="text"/> |
| 15. Enter the (loss), if any, from Schedule D, line 7b. If Schedule D, line 7b, is zero or a gain, enter -0- . . . . .  | 15. | <input type="text"/> |
| 16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 13c . . . . .   | 16. | <input type="text"/> |
| 17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- . . . . .   | 17. | <input type="text"/> |
| 18. <b>Unrecaptured section 1250 gain.</b> Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result here and on Schedule D, line 19 . . . . .  | 18. | <input type="text"/> |