Form 1099-A, Form 8949, and Schedule D - Foreclosure results in gain; Section 121 Exclusion applied to total gain

	CORR	ECTED (if checked)				
LENDER'S name, street address, city of foreign postal code, and telephone no	r town, state or province, country, ZIP of	pr	OMB No. 1545-0877			
noreign postal code, and telephone no			20 <b>14</b>	Ab	Acquisition or andonment of cured Property	
		1 Date of lender's acquisition or	2 Balance of principal		Сору В	
LENDER'S federal identification number	BORROWER'S identification number	knowledge of abandonment	outstanding		For Borrower	
			\$		This is important tax	
BORROWER'S name		3	4 Fair market value of property		information and is being furnished to the Interna	
			\$		Revenue Service. If you are required to file a return, a negligence	
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt			penalty or other sanction may be imposed on you i taxable income results from this transactior	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property				
Account number (see instructions)					and the IRS determines that it has not beer reported	
Form <b>1099-A</b> (kee	ep for your records)	www.irs.gov/form1099a	Department of the T	reasury -	Internal Revenue Service	

www.irs.gov/form1099a

Department of the Treasury - Internal Revenue Service

Form 8949 (2014) Attachment Sequence No. 12A Page 2

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

## Part II

**Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

<ul><li>☐ (D) Long-term transactions</li><li>☐ (E) Long-term transactions</li><li>☐ (F) Long-term transactions</li></ul>	reported on	Form(s) 1099	-B showing bas				<del>)</del> )
1  (a)  Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo. day yr.)	(c) Date sold or disposed (s	(d)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column</i> (e) in the separate instructions	Adjustment, i If you enter an enter a c See the sep	(h) Gain or (loss). Subtract column (e)	
					(f) Code(s) from instructions	<b>(g)</b> Amount of adjustment	from column (d) an combine the resul with column (g)
2 Totals. Add the amounts in columns negative amounts). Enter each total Schedule D, line 8b (if Box D above above is checked), or line 10 (if Box	here and includ is checked), <b>lin</b>	e on your e 9 (if Box E					

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column* (g) in the separate instructions for how to figure the amount of the adjustment.

## Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

lines This	instructions for how to figure the amounts to enter on the below.  form may be easier to complete if you round off cents to be dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, I line 2, colum	from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked					
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked					
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			n or (loss)	11	
12	12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					
13	Capital gain distributions. See the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if any <b>Worksheet</b> in the instructions		our <b>Capital Loss</b>	Carryover	14	( )
15	Net long-term capital gain or (loss). Combine lines 8a the back	=			15	