

2019 Basis of Primary Residence

TSJ	1	F	2	ST	3			
Date home was purchased				4	Date home was sold		5	
Basis of Home								
1	Purchase price of home			6	4f	Amounts seller owed that taxpayer agreed to pay		13
2	Seller-paid points for home bought after 1990			7	4g	Other fees or closing costs		14
4	Settlement fees or closing costs (when home is sold):				6	Cost of capital improvements		15
4a	Abstract and recording fees			8	7	Special tax assessments		16
4b	Legal fees			9	8	Other increases to basis		17
4c	Surveys			10	10	Depreciation allowed/allowable for business use		18
4d	Title insurance			11	11	Other decreases in basis		20
4e	Transfer or stamp taxes			12				
Gain (Loss), Exclusion, Taxable Gain on Sale of Home								
1	Selling price of home			21	8	Number of days of nonqualified use		23
2	Selling expenses			22	9	Number of days the taxpayer owned the property		24
Calculate Section 121 Exclusion						Taxpayer	Spouse	
2a	Number of days taxpayer used the home during last 5 years					25	26	
2b	Number of days taxpayer owned the home during last 5 years					27	28	
3	If last exclusion was less than 2 years ago, enter the number of days from the most recent sale to the current sale					29	30	
6	Reduced maximum exclusion due to rental portion					31	32	
Miscellaneous								
33	Carry taxable gain to 4797							
	Sales price	34	Cost	35	Expense of sale	36		
37	Do not carry taxable gain to tax return			39	Recently widowed taxpayer eligible for MFJ exclusion			
38	Does not qualify for exclusion (Carry gain to Form 8949/Schedule D)			40	Force exclusion to be printed on Form 8949/Schedule D			
					Carry to 8824 number	41		
Form 5405 Repayment Information								
	Year home purchased			45	Amount of credit taken		46	
	Original credit from Form 5405						42	
	Amount of original credit repaid in prior years						43	
	Amount to repay in 2019 if choosing to repay more than is required						44	
	Date home ceased to be main home if not sold						47	
Form 5405, Part I information								
2	48	Military or foreign service						
Mark the box below that applies if there was a change in the use of the main home or a disposition of the home other than a sale to an unrelated party.								
3c	49	Sold the home to a related person						
3d	50	Converted the home to a rental or business OR still owns the home but it is no longer main home						
3e	51	Transferred the home to spouse (or ex-spouse as part of a divorce settlement)			Ex-spouse's full name	52		
3f	53	Home was destroyed, condemned or disposed of under threat of condemnation and taxpayer had a gain						
3g	54	Home was destroyed, condemned, or disposed of under threat of condemnation and taxpayer did not have a gain						
3h	55	Taxpayer who claimed credit died in 2019						
If the taxpayer has used part of the home (not within the home's living area) for solely business or rental purposes for more than two of the last five years, enter the percentage of the property that was used for business or rental							56	

HOME
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