

2022 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
2	Seller-paid points for home bought after 1990	7		4g	Other fees or closing costs
4	Settlement fees or closing costs (when home is sold):			6	Cost of capital improvements
4a	Abstract and recording fees	8		7	Special tax assessments
4b	Legal fees	9		8	Other increases to basis
4c	Surveys	10		10	Depreciation allowed / allowable for business use
4d	Title insurance	11			State depreciation (if different)
4e	Transfer or stamp taxes	12		11	Other decreases in basis
Gain (Loss), Exclusion, Taxable Gain on Sale of Home					
1	Selling price of home	21		8	Number of days of nonqualified use
2	Selling expenses	22		9	Number of days the taxpayer owned the property
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		
					41
					Carry to 8824 number
Form 5405 Repayment Information					
Year home purchased			45	Amount of credit taken	
				46	
TIP: Enter the original credit from Form 5405 ONLY if the credit above does not have prior-year data. Refer to the instructions in the screen help (Ctrl+Alt+?) for overriding the above amount.					
Original credit from Form 5405				42	
Amount of original credit repaid in prior years				43	
Amount to repay in 2022 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 2022			
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
10-8