

**LIKE-KIND EXCHANGE REPLACEMENT PROPERTY
ANALYSIS OF TAX BASIS FOR DEPRECIATION UNDER REG. 1.168(i)-6T**

Address of Relinquished Property _____

Relinquished Property date of sale - _____

Address of Replacement Property _____

Purchase price -

Land value \$ _____ %

Improvements value _____

Total purchase price \$ _____ 100.00 %

ALLOCATION OF TAX BASIS - REPLACEMENT PROPERTY

	Total	Land	Building
Old Basis - Cost (as of date of sale)	\$ _____	\$ _____	\$ _____
Old Basis - Accum Depr (as of date of sale)	(_____)	(_____)	(_____)
New Basis (allocated based on relative FMV)	_____	_____	_____
Total Tax Basis (should agree with Form 8824)	\$ _____	\$ _____	\$ _____

ALTERNATIVE ALLOCATION OF TAX BASIS - REPLACEMENT PROPERTY

	Total	
Old Basis - Cost - Improvements Only	\$ _____	Reference "old" depreciation schedule
Old Basis - Accum Depr on Improvements	(_____)	Reference "old" depreciation schedule
New basis - Improvements Only	_____	This amount is forced
Land (allocated at ___% of total basis (below)	_____	Percent of total basis below
Total basis of new property (Form 8824)	\$ _____	Should agree with Form 8824



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