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Identifying number	
a	Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions.
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3	Gain, if any, from Form 4684, line 3B	3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5
6	Gain, if any, from line 32, from other than casualty or theft	6
7	Combine lines 3 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 15, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

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Irs 4797 Manual Guide

Minjie Lin



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