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OCT 28 2009

DELETED DATE OCT 08 2009

No Tax Change

SCANNED NOV 02 2009

Amended

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2004 or other tax year beginning 10/01/2004, and ending 09/30/2005

See separate instructions.

OMB No 1545-0087

2004

Form 990-T

Department of the Treasury
Internal Revenue Service

A Check box if address changed

B Exempt under section

501(c)(3) 220(e)
 408(e) 1529(a)
 408A 530(a)

C Book value of all assets at end of year

2,244,208,247

Please Print or Type

Name of organization (check box if name changed and see instructions)

CARNEGIE CORPORATION OF NEW YORK

Number, street, and room or suite no (If a P O box, see page 7 of instructions)

437 MADISON AVENUE

City or town, state, and ZIP code

NEW YORK, NY 10022

D Employer identification number (Employees' trust, see instructions for Block D on page 7)

13-1628151

E New unrelated bus. activity codes (See instructions for Block E on page 7)

525990

F Group exemption number (see instructions for Block F on page 7)

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity SEE STATEMENT 1

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation

J The books are in care of ROBERT J. SEMAN Telephone number 212-371-3200

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit (subtract line 2 from line 1c)	3		
4 a	Capital gain net income (attach Schedule D)	4a	646,642	646,642
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement)	5	8,523,466	8,523,466
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (see page 9 of the instructions - attach schedule)	12		
13	Total (combine lines 3 through 12)	13	9,170,108	9,170,108

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Part II Deductions Not Taken Elsewhere (See page 9 of the instructions for limitations on deductions) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	314
19	Taxes and licenses	19	153,056
20	Charitable contributions (see page 11 of the instructions for limitation rules)	20	224,349
21	Depreciation (attach Form 4562)	21	NONE
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23	Depletion	23	NONE
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule J)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule)	28	6,773,246
29	Total deductions (add lines 14 through 28)	29	7,150,965
30	Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13)	30	2,019,143
31	Net operating loss deduction	31	
32	Unrelated business taxable income before specific deduction (subtract line 31 from line 30)	32	2,019,143
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000
34	Unrelated business taxable income (subtract line 33 from line 32) If line 33 is greater than line 32, enter the smaller of zero or line 32	34	2,018,143

SEE STATEMENT 6

SEE STATEMENT 3

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Part III Tax Computation

35 Organizations Taxable as Corporations (see instructions for tax computation on page 12) Controlled group members (sections 1561 and 1563) - check here <input type="checkbox"/> See instructions and		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order) (1) <input type="text"/> (2) <input type="text"/> (3) <input type="text"/>		
b Enter organization's share of (1) additional 5% tax (not more than \$11,750) (2) additional 3% tax (not more than \$100,000)		
c Income tax on the amount on line 34	35c	686,169
36 Trusts Taxable at Trust Rates (see instructions for tax computation on page 13) Income tax on the amount on line 34 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37 Proxy tax (see page 13 of the instructions)	37	
38 Alternative minimum tax	38	
39 Total (add lines 37 and 38 to line 35c or 36, whichever applies)	39	686,169

Part IV Tax and Payments

40 a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	40a		
b Other credits (see page 14 of the instructions)	40b		
c General business credit - Check here and indicate which forms are attached <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	40c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d		
e Total credits (add lines 40a through 40d)	40e		
41 Subtract line 40e from line 39	41		686,169
42 Other taxes Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).	42		
43 Total tax (add lines 41 and 42)	43		686,169
44 a Payments A 2003 overpayment credited to 2004	44a	222,118	
b 2004 estimated tax payments	44b	625,000	
c Tax deposited with Form 8868	44c		
d Foreign organizations - Tax paid or withheld at source (see instructions)	44d		
e Backup withholding (see instructions)	44e		
f Other credits and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total ▶	44f		
45 Total payments (add lines 44a through 44f)	45		847,118
46 Estimated tax penalty (see page 4 of the instructions) Check <input type="checkbox"/> if Form 2220 is attached	46		
47 Tax due - If line 45 is less than the total of lines 43 and 46, enter amount owed	47		NONE
48 Overpayment - If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48		160,949
49 Enter the amount of line 48 you want. Credited to 2005 estimated tax ▶ 160,949 Refunded ▶	49		

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 15.)

1 At any time during the 2004 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the organization may have to file Form TD F 90-22.1 If "Yes," enter the name of the foreign country here ▶	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see page 15 of the instructions for other forms the organization may have to file		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶		

Schedule A - Cost of Goods Sold - Enter method of inventory valuation ▶

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5 (Enter here and on line 2, Part I)	7	
3 Cost of labor	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4 a Additional section 263A costs (attach schedule)	4a				X
b Other costs (attach schedule)	4b				
5 Total - Add lines 1 through 4b	5				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: *Robert J. Jew* Date: *10/8/09* Title: *CEO*

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only Preparer's signature: *Mark Peit CIA* Date: *10/08/09* Check if self-employed Preparer's SSN or PTIN: **P00029738**
Firm's name (or yours if self-employed), address, and ZIP code: **RSM MCGLADREY, INC.** EIN: **41-1944416**
1185 AVENUE OF THE AMERICAS Phone no: **212-372-1000**

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (See instructions on page 16)

1 Description of property

(1)
(2)
(3)
(4)

2 Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

Total income (Add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1) ▶

Total deductions. Enter here and on line 6, column (B), Part I, page 1 ▶

Schedule E - Unrelated Debt-Financed Income (See instructions on page 17)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		0.0000 %		
(2)		0.0000 %		
(3)		0.0000 %		
(4)		0.0000 %		
Totals ▶			Enter here and on line 7, column (A), Part I, page 1.	Enter here and on line 7, column (B), Part I, page 1

Total dividends-received deductions included in column 8 ▶

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (See instructions on page 18)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on line 8, Column (A), Part I, page 1

Add columns 6 and 11. Enter here and on line 8, Column (B), Part I, page 1

Totals ▶

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(See instructions on page 18)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
Totals ▶	Enter here and on line 9, column (A), Part I, page 1			Enter here and on line 9, column (B), Part I, page 1

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(See instructions on page 18)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals ▶	Enter here and on line 10, col. (A), Part I, page 1.	Enter here and on line 10, col (B), Part I, page 1.				Enter here and on line 26, Part II, page 1

Schedule J - Advertising Income (See instructions on page 19)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ▶						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis)

(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5) ▶	Enter here and on line 11, col (A), Part I, page 1	Enter here and on line 11, col (B), Part I, page 1				Enter here and on line 27, Part II, page 1

Schedule K - Compensation of Officers, Directors, and Trustees (See instructions on page 19)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
			%
			%
			%
			%

Total - Enter here and on line 14, Part II, page 1 ▶

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr.)		
A				
B				
C				
D				
These columns relate to the properties on lines 19A through 19D. ▶	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20			
21 Cost or other basis plus expense of sale	21			
22 Depreciation (or depletion) allowed or allowable	22			
23 Adjusted basis. Subtract line 22 from line 21	23			
24 Total gain. Subtract line 23 from line 20.	24			
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a			
b Enter the smaller of line 24 or 25a	25b			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975 (see instructions)	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions).	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage (see instructions)	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a			
b Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b Enter the smaller of line 24 or 29a (see instructions)	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

FORM 990T - LINE 5 - INCOME (LOSS) FROM PARTNERSHIPS

ORDINARY INCOME FROM LIMITED PARTNERSHIPS	3,303,462.
PORTFOLIO INCOME FROM LIMITED PARTNERSHIPS	11,914.
OTHER INCOME FROM LIMITED PARTNERSHIPS	5,208,090.
SEE ATTACHED STATEMENT 5 FOR ADDITIONAL DETAIL	
INCOME (LOSS) FROM PARTNERSHIPS	<u>8,523,466.</u>

FORM 990T - PART II - LINE 19 - TAXES AND LICENSES

<u>State</u>	<u>Amount</u>
Arizona	7,411
California	138,000
District of Columbia	100
Idaho	600
Minnesota	941
New Hampshire	1,400
New Mexico	50
New York	1,489
Oregon	2,165
Virginia	900
Total Taxes and Licenses	<u><u>153,056</u></u>

Carnegie Corp of NY
 Federal + State UBTI
 09/30/2005

Federal and State UBIT Calculation	Federal
State Tax Rate	SCHEDULE
Calculated Tax	686,169
Underpayment of Tax Penalty	
Minimum Tax	-
Greater of Calculated Tax/Minimum Tax	686,169
Payments & Credits:	
Overpayments applied from 2003 tax return	(222,118)
Withholding Taxes	-
Estimated Taxes	(525,000)
4th Qtr Payment	(100,000)
Total Payments & Credits	(847,118)
Balance Due/(Refund)	(160,949)
	<i>Federal</i>

Federal and State UBIT Calculation	Federal
Ordinary Income/(Loss)	
Avanti Strategic Land Investors III, L.P.	1,065,358
Avanti Strategic Land Investors IV, L.P.	260,565
Baupost Value Partners, L.P. - I	63,637
Brookdale Investors Two, L.P.	-
Brookdale Investors Three, L.P.	-
CMD Realty Investment Fund III, L.P.	19,152
CMD Realty Investment Fund IV, L.P.	189,518
GTCR Fund VIII, LP	(12,171)
Institutional Partners, LP	4,085
Madison Dearborn Capital Partners II, L.P.	(58,512)
Madison Dearborn Capital Partners III, L.P.	(9,229)
Madison Dearborn Capital Partners IV, L.P.	123,985
OCM Real Estate Opportunities Fund B, L.P.	1,653,176
Shorenstein Realty Investors Three, L.P.	-
Shorenstein Realty Investors Four, L.P.	-
Vestar Capital Partners IV, L.P.	(314)
Alpine Investors II, L.P.	(17,222)
ASP III Alternative Investments, L.P.	(145,607)
CP Investment Fund, L.P.	167,040
Fir Tree Institutional Value Fund, L.P.	-
Interest and Dividends	
Baupost Value Partners, L.P. - I	6,531
Madison Dearborn Capital Partners IV, L.P.	5,120
Fir Tree Institutional Value Fund, L.P.	263
Section 1231 Gains/(Losses)	
Baupost Value Partners, L.P. - I	453,297
Brookdale Investors Two, L.P.	139,970
Brookdale Investors Three, L.P.	943
Madison Dearborn Capital Partners III, L.P.	2,888
ASP III Alternative Investments, L.P.	(19)
Long-Term Capital Gains/(Losses)	
Baupost Value Partners, L.P. - I	48,650
Fir Tree Institutional Value Fund, L.P.	913
Other Income	
Baupost Value Partners, L.P. - I	(51,972)
Brookdale Investors Two, L.P.	(23,534)
Brookdale Investors Three, L.P.	(43,051)
Douglas Emmett Realty Fund 1996	246,728
Douglas Emmett Realty Fund 1997	129,249
Douglas Emmett Realty Fund 1998	1,232
Madison Dearborn Capital Partners II, L.P.	25
Madison Dearborn Capital Partners III, L.P.	3
Madison Dearborn Capital Partners IV, L.P.	305
Shorenstein Realty Investors Three, L.P.	1,091,393
Shorenstein Realty Investors Four, L.P.	3,890,366
Acadia Mervyn Investors I, LLC	(20,405)
Acadia Mervyn Investors II, LLC	(12,249)
Total Income	6,917,061
Investment Interest Expenses	
Baupost Value Partners, L.P. - I	(314)
Other Expenses	
Avanti Strategic Land Investors III, L.P.	(154,220)
Avanti Strategic Land Investors IV, L.P.	(61,254)
Baupost Value Partners, L.P. - I	(1,877)
OCM Real Estate Opportunities Fund B, L.P.	(1,913,490)
Shorenstein Realty Investors Three, L.P.	(898,618)
Shorenstein Realty Investors Four, L.P.	(3,667,472)
ASP III Alternative Investments, L.P.	(3,858)
State Taxes Paid during 03/04- Cash	(153,056)
Tax Preparation Fees	(84,132)
Foreign Tax Expense	(8,325)
Charitable Contributions (10% of Inc b/f special deduction)	(224,349)
Specific Deduction	(1,000)
Total Expenses	(7,153,965)
Net Unrelated Business Income	(236,904)
Less Net Operating Loss Deduction per 2003 T/R	(2,018,143)
Less Net Capital Loss Deduction	(2,018,143)
Net Unrelated Business Income	(2,018,143)

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

OTHER DEDUCTIONS FROM LIMITED PARTNERSHIPS	6,700,789.
FOREIGN TAX EXPENSES	8,325.
TAX PREPARATION FEES	64,132.
SEE ATTACHED STATEMENT 5 FOR ADDITIONAL DETAIL	
PART II - LINE 28 - OTHER DEDUCTIONS	<u>6,773,246.</u>

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

INVESTMENTS IN LEVERAGED LIMITED PARTNERSHIPS

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) shown on return CARNEGIE CORPORATION OF NEW YORK	Identifying number 13-1628151
--	---

1 Enter the gross proceeds from sales or exchanges reported to you for 2004 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo, day, yr.)	(c) Date sold (mo, day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2 SEE STATEMENT 5						597,079.

3 Gain, if any, from Form 4684, line 39	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 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	597,079.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below

All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)	9	

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7	11	()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	

For Paperwork Reduction Act Notice, see page 8 of the instructions.