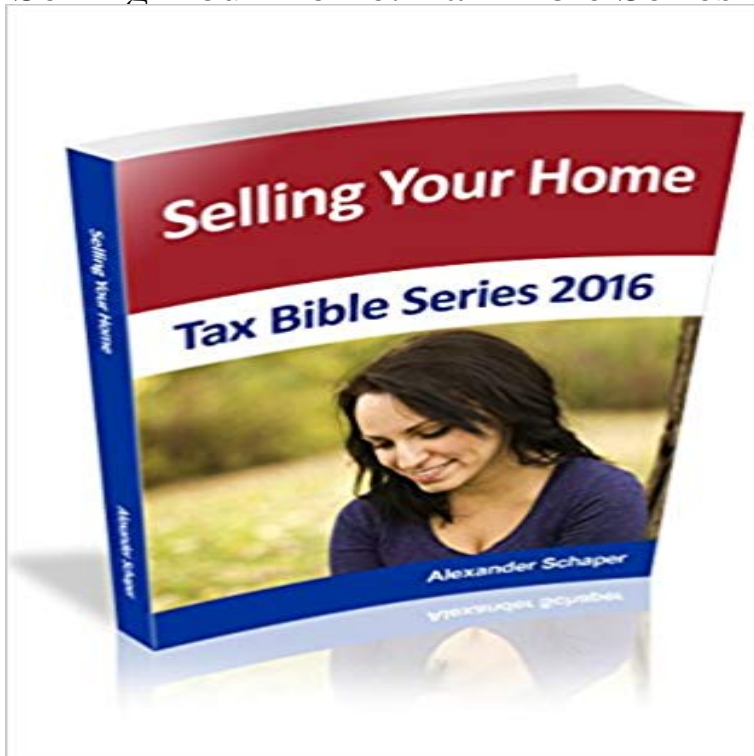


## Selling Your Home: Tax Bible Series 2016



**Selling Your Home Key Points** This publication explains the tax rules that apply when you sell (or otherwise give up ownership of) a home. It also shows you how to do the calculations you'll need to do.

If you sell your home at a significant profit (gain), some or all of that gain could be taxable. However, in most cases, if the home you sold counts as your main home, the first \$250,000 of gain is not taxable \$500,000 if you are married and filing jointly. If you sell your home at a loss, the money you receive is not taxable. However, you cannot deduct the loss from other income. This publication will show you how to determine if you have a gain or loss, how much of that gain is taxable (if any), and how to report your transaction correctly.

**Does Your Home Sale Qualify for Maximum Exclusion** The tax code recognizes the importance of home ownership by providing certain tax breaks when you sell your home. To qualify for these breaks, your home must meet the Eligibility Test, later. The type of home involved is less important. A single-family home, condominium, cooperative apartment, mobile home, or houseboat can all count as a residence. How your sale qualifies. Your sale qualifies for exclusion of \$250,000 gain (\$500,000 if married filing jointly) if the following is true: You owned the home and used it as your main home during at least 2 of the last 5 years before the date of sale. You did not acquire the home through a like-kind exchange (also known as a 1031 exchange), during the past 5 years. You did not claim any exclusion for the sale of a home that occurred during a 2-year period ending on the date of the sale of the home, the gain from which you now want to exclude. If all of these are true, skip to Figuring Gain or Loss, later. If one or more of these are not true, you might still be eligible. Keep reading to find out.

**Transfer of your home.** If you transferred

your home (or share of a jointly owned home) to a spouse or ex-spouse as part of a divorce settlement, you are considered to have no gain or loss. You have nothing to report on your tax forms and this entire publication does not apply to you. Main Home If you own or live in more than one home, the test for determining which one is your main home is a facts and circumstances test. The most important factor is where you spend the most time. However, other factors can enter the picture as well. The more of these that are true of a home, the more likely it is your main home: The address listed on your: 1. U.S. Postal Service address, 2. Voter Registration Card, 3. Federal and state tax returns, and 4. Drivers license or car registration. The home is near: 1. Where you work, 2. Where you bank, 3. The residence of one or more family members, and 4. Recreational clubs or religious organizations of which you are a member. Eligibility Test You can exclude up to \$250,000 of gain (\$500,000 if married filing jointly) on the sale of your home if you meet the Eligibility test. Eligibility Step 1 Automatic Disqualification Determine whether any of the automatic disqualifications apply. Your home sale is not eligible for the exclusion if ANY of the following are true:

NEWAGEOFTRUTH There's been too many lies and not enough truth stay updated via rss MY NEW PLAYLIST Why are some looking forward to the end of days? Posted: July 26, 2016 in Cheating, Education, Evil, Politics, Religion, Social Issues Tags: Armageddon, bible, Christianity, Conspiracy theory, Prophecy, Y2K 0 end of days Some temptations are just too good to pass up. My curiosity got the best of me the other day and I gave in by watching one of those "End of the World" conspiracies videos. This time around the date is set for July 29, 2016. So in three days the biblical prophecies will come true and we will be swallowed up by hell fire while the others who are "saved" will rejoice in the heavens.

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