For the calendar year 2019 or fiscal year beginning (mm/dd/yyyy)_____, and ending (mm/dd/yyyy)_____.

Name(s) as shown on your California tax return.	California corporation number
SSN or ITIN	Spouse's/RDP's SSN or ITIN	FEIN
Additional information. See instructions.	California Secretary of State file number
Street address (suite/room no.)	PMB no.
City (If you have a foreign address, see instructions.)	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

A ⦿ ☐Individual ☐Estate ☐Trust ☐C corporation ☐S corporation ☐Partnership ☐Limited liability company ☐Exempt organization

B ⦿ ☐Initial FTB 3840 ☐Amended FTB 3840 ☐Annual FTB 3840 ☐Final FTB 3840 (see instructions)

    If the "Annual FTB 3840" or "Final FTB 3840" box is checked, enter the taxable year the exchange occurred (yyyy): _____

C This exchange involves: ⦿ ☐Real property ☐Personal property (Individuals only) ☐Related party. If the "related party" box is checked, enter:

    Name of the related party: _____Related party's SSN/ITIN or FEIN:_____.

Part I   Information on Like-Kind Exchange. For individuals, exceptions apply based on AGI limitations. See instructions and R&TC Section 18031.5, for more information.

1   Description of like-kind property given up:_____

2   Description of like-kind property received: _____

3   Date like-kind property given up was originally acquired (mm/dd/yyyy) . . . . **3** _____

4   Date you actually transferred your property to other party (mm/dd/yyyy) . . . . **4** _____

5   Date like-kind property you received was identified by written notice to another party (mm/dd/yyyy) . . . . **5** _____

6   Date you actually received the like-kind property from other party (mm/dd/yyyy) . . . . **6** _____

Part II   Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received. Enter amounts from federal Form 8824. See instructions.

7 Fair market value (FMV) of other property given up.	**7**	00	
8 Adjusted basis of other property given up.	**8**	00	
9 Gain or (loss) recognized on other property given up. Subtract line 8 from line 7.	**9**		00
10 Cash received, FMV of other property received, plus net liabilities assumed by the other party, reduced (but not below zero) by any exchange expenses incurred	**10**		00
11 FMV of like-kind property received	**11**		00
12 Add line 10 and line 11	**12**		00
13 Adjusted basis of like-kind property given up, net amounts paid to other party, plus any exchange expenses not used on line 10.	**13**		00
14 **Realized gain or (loss).** Subtract line 13 from line 12. . . . . ⦿	**14**		00
15 Enter smaller of line 10 or line 14, but not less than zero	**15**		00
16 Ordinary income under recapture rules.	**16**		00
17 Subtract line 16 from line 15. If more than -0-, enter here. If zero or less, enter -0-.	**17**		00
18 **Recognized gain.** Add line 16 and line 17 . . . . ⦿	**18**		00
19 Deferred gain or (loss). Subtract line 18 from line 14.	**19**		00
20 **Basis of like-kind property received.** Subtract line 10 from the sum of line 13 and line 18. ⦿	**20**		00

Sign here if you are filing this form separately and not with a tax return. See instructions.

It is unlawful to forge a spouse's/RDP's signature.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. 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.

Your signature	Date (mm/dd/yyyy)	Telephone
Spouse's/RDP's signature (if filing jointly, both must sign)	Date (mm/dd/yyyy)	Telephone

Signature of owner, officer, or representative	Title	Date (mm/dd/yyyy)
Firm's name	Firm's address	

Taxpayer name	Taxpayer ID

Schedule A   Properties Given Up and Received. See instructions.

Part I   Properties Given Up. If you gave up more than three properties, attach additional copies of Schedule A.

1	Is property in California?	Ownership percentage	Property description
A	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code
B	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code
C	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code

	Properties given up:		A	B	C
2	Was this property acquired in a prior tax deferred exchange?	2	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
3	Consideration/Sales price	3			
4	Selling expenses paid/incurred	4			
5	Amount realized. Subtract line 4 from line 3	5			
6	California adjusted basis	6			
7	Realized gain or (loss). Subtract line 6 from line 5	7			

8   **California source deferred gain.** If all property given up was real property located in California, enter the amount from Side 1, line 19, Deferred gain, adjusted for differences between federal and California law. If multiple properties were given up and the properties were located both in and outside of California, see instructions. If the exchange included both real and personal property, see instructions. .... ⊙ **8** _____ | 00

Part II   Properties Received. If you received more than three properties, attach additional copies of Schedule A.

9	Is property in California?	Ownership percentage	Property description
D	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code
E	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code
F	☐ Yes ☐ No	_ _ _ . _ _ %	Property address (if no street address, provide assessor's parcel number and county)/Description City · State · ZIP code

Part III   Allocation of California Source Deferred Gain. See instructions.

	Properties received:		D	E	F
10	**Allocation of California source deferred gain to properties received.** If only one property was received, enter the amount from Part I, line 8, in column D. If more than one property was received, see instructions.	10			

11   Apportionment percentage for the taxable year of the exchange. See instructions .... ⊙ **11** _ _ _ . _ _ _ _ %