SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2005

Attachment Sequence No. 12

Name(s) shown on Form 1040

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	*020 "STCGL"	+030 "VARIOUS	+040 "BANKRUP	+050 "EXPIRED"	+060 "EXPIRED"	+075
	090	100	110	120	130	145
	160	170	180	190	200	215
	230	240	250	260	270	285
	300	310	320	330	340	350

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	639	649
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	710	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824		4	715
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		5	725
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** on page D-6 of the instructions		6	(860)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)		7	877

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	*880 "STM nn"	+890 "INHERIT" "VARIOUS"	+900 "BANKRUP	+910 "EXPIRED"	+920 "EXPIRED"	+935
	950	960	970	980	990	1005
	1020	1030	1040	1050	1060	1075
	1090	1100	1110	1120	1130	1145
	1300	1320	1340	1360	1380	1400

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9	1701	1703
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	1715	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824		11	1720
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		12	1731
13	Capital gain distributions. See page D-1 of the instructions 1760 "FORM 8814" 1770		13	1775
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** on page D-6 of the instructions		14	(1820)
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back		15	1835

Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below	16	2400
17	Are lines 15 and 16 **both** gains? 2420 ☐ **Yes.** Go to line 18. 2440 ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-7 of the instructions ▶	18	2460
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-8 of the instructions ▶	19	2480
20	Are lines 18 and 19 **both** zero or blank? 2500 ☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040. **Do not** complete lines 21 and 22 below. 2520 ☐ **No.** Complete Form 1040 through line 43, and then complete the **Schedule D Tax Worksheet** on page D-9 of the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(2540)
22	Do you have qualified dividends on Form 1040, line 9b? 2560 ☐ **Yes.** Complete Form 1040 through line 43, and then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040. 2580 ☐ **No.** Complete the rest of Form 1040.		