



# Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2013 to 2014 if your 2013 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2013 Schedule D, line 16, **or (b)** the amount on your 2013 Form 1040, line 41 (or your 2013 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2014, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2014, see Pub. 4681.

1. Enter the amount from your 2013 Form 1040, line 41, or your 2013 Form 1040NR, line 39. If a loss, enclose the amount in parentheses .....	1.	<input type="text"/>
2. Enter the loss from your 2013 Schedule D, line 21, as a positive amount .....	2.	<input type="text"/>
3. Combine lines 1 and 2. If zero or less, enter -0- .....	3.	<input type="text"/>
4. Enter the <b>smaller</b> of line 2 or line 3 .....	4.	<input type="text"/>
<b>If line 7 of your 2013 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>		
5. Enter the loss from your 2013 Schedule D, line 7, as a positive amount .....	5.	<input type="text"/>
6. Enter any gain from your 2013 Schedule D, line 15. If a loss, enter -0- .....	6.	<input type="text"/>
7. Add lines 4 and 6 .....	7.	<input type="text"/>
8. <b>Short-term capital loss carryover for 2014.</b> Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6 .....	8.	<input type="text"/>
<b>If line 15 of your 2013 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>		
9. Enter the loss from your 2013 Schedule D, line 15, as a positive amount .....	9.	<input type="text"/>
10. Enter any gain from your 2013 Schedule D, line 7. If a loss, enter -0- .....	10.	<input type="text"/>
11. Subtract line 5 from line 4. If zero or less, enter -0- .....	11.	<input type="text"/>
12. Add lines 10 and 11 .....	12.	<input type="text"/>
13. <b>Long-term capital loss carryover for 2014.</b> Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 .....	13.	<input type="text"/>