

SCHEDULE D

(Form 1040)

Department of the Treasury  
Internal Revenue Service

Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

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

▶ For more space to list transactions for lines 1a and 9a, get Schedule D-1 (Form 1040).

OMB No. 1545-0074

1992

Attachment  
Sequence No. 12A

Name(s) shown on Form 1040

Your social security number

Caution: Add the following amounts reported to you for 1992 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 9c, column (d), attach a statement explaining the difference.

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes sub-sections 1a, 1b, 1c, 1d, 2, 3, 4, 5, 6, 7, 8.

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes sub-sections 9a, 9b, 9c, 9d, 10, 11, 12, 13, 14, 15, 16, 17, 18.

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Part III Summary of Parts I and II

19 Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13
Note: If both lines 18 and 19 are gains, see Part IV below.
20 If line 19 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:
a The (loss) on line 19; or
b (\$3,000) or, if married filing a separate return, (\$1,500)
Note: When figuring whether line 20a or 20b is smaller, treat both numbers as positive.
Complete Part V if the loss on line 19 is more than the loss on line 20 OR if Form 1040, line 37, is zero.

Part IV Tax Computation Using Maximum Capital Gains Rate

USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND:

Table with 5 columns: You checked filing status box: AND Form 1040, line 37, is over: You checked filing status box: AND Form 1040, line 37, is over:
1 AND \$51,900 3 AND \$43,250
2 or 5 AND \$86,500 4 AND \$74,150

21 Enter the amount from Form 1040, line 37
22 Enter the smaller of line 18 or line 19
23 Subtract line 22 from line 21
24 Enter: \$21,450 if you checked filing status box 1; \$35,800 if you checked filing status box 2 or 5; \$17,900 if you checked filing status box 3; or \$28,750 if you checked filing status box 4
25 Enter the greater of line 23 or line 24
26 Subtract line 25 from line 21
27 Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies
28 Multiply line 26 by 28% (.28)
29 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D

Part V Capital Loss Carryovers from 1992 to 1993

30 Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses
31 Enter the loss from line 20 as a positive amount
32 Combine lines 30 and 31. If zero or less, enter -0-
33 Enter the smaller of line 31 or line 32
Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.
34 Enter the loss from line 8 as a positive amount
35 Enter the gain, if any, from line 18
36 Enter the amount from line 33
37 Add lines 35 and 36
38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0-
Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45.
39 Enter the loss from line 18 as a positive amount
40 Enter the gain, if any, from line 8
41 Enter the amount from line 33
42 Enter the amount, if any, from line 34
43 Subtract line 42 from line 41. If zero or less, enter -0-
44 Add lines 40 and 43
45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-

Part VI Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value.

46 Check here if you elect out of the installment method
47 Enter the face amount of the note or other obligation
48 Enter the percentage of valuation of the note or other obligation %

Part VII Reconciliation of Forms 1099-B for Bartering Transactions.

Complete this part only if you received one or more Forms 1099-B or substitute statements reporting bartering income.

Amount of bartering income from Form 1099-B or substitute statement reported on form or schedule

49 Form 1040, line 22
50 Schedule C, C-EZ, D, E, or F (specify)
51 Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:
52 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions