SCHEDULE D

(Form 1040)

Capital Gains and Losses

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

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

1992

OMB No. 1545-0074

ttachment

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

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

). Sequence No. 12A

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. Short-Term Capital Gains and Losses—Assets Held One Year or Less (a) Description of property (e) Cost or (f) LOSS (g) GAIN (b) Date acquired (c) Date sold (d) Sales price If (e) is more than (d), (Éxample, 100 shares 7% If (d) is more than (e), other basis (Mo., day, yr.) (see page D-2) (Mo., day, vr.) preferred of "XYZ" Co.) (see page D-3) subtract (d) from (e) subtract (e) from (d) 1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See page D-3. **1b** Amounts from Schedule D-1, line 1b. Attach Schedule D-1 1c Total of All Sales Price Amounts. Add column (d) of lines 1a and 1b . 1d Other Transactions. 2 Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23. 3 3 Short-term gain from installment sales from Form 6252, line 26 or 37 4 Short-term gain or (loss) from like-kind exchanges from Form 8824 4 5 5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . 6 Short-term capital loss carryover from 1991 Schedule D, line 36 7 7 Add lines 1a, 1b, 1d, and 2 through 6, in columns (f) and (g). Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 8 Long-Term Capital Gains and Losses—Assets Held More Than One Year 9a Stocks, Bonds, Other Securities, and Real Estate, Include Form 1099-B and 1099-S Transactions, See page D-3. 9b Amounts from Schedule D-1, line 9b. Attach Schedule D-1 9c Total of All Sales Price Amounts. Add column (d) of lines 9a and 9b . 9c 9d Other Transactions. 10 10 Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23. 11 11 Long-term gain from installment sales from Form 6252, line 26 or 37 12 Long-term gain or (loss) from like-kind exchanges from Form 8824. 12 13 13 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . 14 14 Gain from Form 4797, line 8 or 10 15 15

Long-term capital loss carryover from 1991 Schedule D, line 43

Add lines 9a, 9b, 9d, and 10 through 16, in columns (f) and (g).

Net long-term capital gain or (loss). Combine columns (f) and (g) of line 17

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Schedule D (Form 1040) 1992 Attachment Sequence No. 12A Page 2

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.		You	Your social security number		
Da	rt III Summary of Parts I and II				
		T		i	
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	19			
	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:				
	The (loss) on line 19; or				
	(\$3,000) or, if married filing a separate return, (\$1,500)	20	()	
	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 zer	O.			
	rt IV Tax Computation Using Maximum Capital Gains Rate				
	THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND: U checked Form 1040, You checked		Form 1040,		
	g status box: AND line 37, is over: filing status box: AND	lir	ne 37, is over:		
	1 \$51,900 3 2 or 5 \$86,500 4		\$43,250 \$74,150		
	733/222	21	\$74,150	i	
21	Enter the amount from Form 1040, line 37	22			
22	Enter the smaller of line 18 or line 19	23		-	
23 24	Subtract line 22 from line 21				
24	\$17,900 if you checked filing status box 3; or \$28,750 if you checked filing status box 4	24		į	
25	Enter the greater of line 23 or line 24	25		-	
26	Subtract line 25 from line 21	26			
27	Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies	27		!	
28	Multiply line 26 by 28% (.28)	28			
29	Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D	29			
Pa	rt 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	30			
31	Enter the loss from line 20 as a positive amount	31			
32	Combine lines 30 and 31. If zero or less, enter -0-	32		-	
33	Enter the smaller of line 31 or line 32	33			
24	Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.	34			
34 35	Enter the loss from line 8 as a positive amount	34			
36	Enter the amount from line 33	1			
37	Add lines 35 and 36	37			
38	Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0	38			
	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	39			
40	Enter the gain, if any, from line 8	_			
41	Enter the amount from line 33 41				
42	Enter the amount, if any, from line 34 42				
43	Subtract line 42 from line 41. If zero or less, enter -0	- 44			
44 45	Add lines 40 and 43	44		-	
	Election Not To Use the Installment Method. Complete this part only if you el method and report a note or other obligation at less than full face value.		ut of the inst	allment	
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			%	
Pa	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.	fr S	unt of bartering om Form 1099- ubstitute staten ted on form or s	-B or ment	
49	Form 1040, line 22	49			
50	Schedule C, C-EZ, D, E, or F (specify) ▶	50			
51	Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:				
		51			
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	52			