

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use lines 20 and 22 for more space to list transactions for lines 1 and 9.**

OMB No. 1545-0074

**1993**

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-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21 . . . . .		2			
3	<b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2 . . . . .		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4	
5	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1 . . . . .				5	
6	Short-term capital loss carryover from 1992 Schedule D, line 38 . . . . .				6	
7	Add lines 1, 2, and 4 through 6, in columns (f) and (g) . . . . .				7	( )
8	<b>Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . .				8	

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

9						
10	Enter your long-term totals, if any, from line 23 . . . . .		10			
11	<b>Total long-term sales price amounts.</b> Add column (d) of lines 9 and 10 . . . . .		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				12	
13	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1 . . . . .				13	
14	Capital gain distributions . . . . .				14	
15	Long-term capital loss carryover from 1992 Schedule D, line 45 . . . . .				15	
16	Add lines 9, 10, and 12 through 15, in columns (f) and (g) . . . . .				16	( )
17	<b>Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 16 . . . . .				17	

**Part III Summary of Parts I and II**

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. <b>Note:</b> If both lines 17 and 18 are gains, see the <b>Schedule D Tax Worksheet</b> on page D-4 . . . . .					18	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses: a The (loss) on line 18; <b>or</b> b (\$3,000) or, if married filing separately, (\$1,500) . . . . . <b>Note:</b> See the <b>Capital Loss Carryover Worksheet</b> on page D-4 if the loss on line 18 exceeds the loss on line 19 <b>or</b> if Form 1040, line 35, is a loss.					19	( )

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

Your social security number

**Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less** (Continuation of Part I)

(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-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
<b>20</b>						
<b>21</b> Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2 .						

**Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year** (Continuation of Part II)

<b>22</b>						
<b>23</b> Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10 .						