

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

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

2001

Attachment
Sequence No. 12

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2						
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)						
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet					()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).						

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9						
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)						
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						
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
13 Capital gain distributions. See page D-1 of the instructions						
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet					()	()
15 Combine lines 8 through 14 in column (g)						
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.						

* **28% rate gain or loss** includes all "collectibles gains and losses" (as defined on page D-6 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

<p>17 Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39</p> <p>Next:</p> <ul style="list-style-type: none"> • If both lines 16 and 17 are gains and Form 1040, line 39, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040. 	17		
<p>18 If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 37</p> <p>Next:</p> <ul style="list-style-type: none"> • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 37, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet on page D-6 of the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040. 	18	()	

Part IV Tax Computation Using Maximum Capital Gains Rates

<p>19 Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions</p> <p>If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.</p>	19		
<p>20 Enter your taxable income from Form 1040, line 39</p>	20		
<p>21 Enter the smaller of line 16 or line 17 of Schedule D</p>	21		
<p>22 If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-</p>	22		
<p>23 Subtract line 22 from line 21. If zero or less, enter -0-</p>	23		
<p>24 Subtract line 23 from line 20. If zero or less, enter -0-</p>	24		
<p>25 Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies</p>	25		
<p>26 Enter the smaller of:</p> <ul style="list-style-type: none"> • The amount on line 20 or • \$45,200 if married filing jointly or qualifying widow(er); \$27,050 if single; \$36,250 if head of household; or \$22,600 if married filing separately <p>If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.</p>	26		
<p>27 Enter the amount from line 24</p>	27		
<p>28 Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34</p>	28		
<p>29 Enter your qualified 5-year gain, if any, from line 7 of the worksheet on page D-8</p>	29		
<p>30 Enter the smaller of line 28 or line 29</p>	30		
<p>31 Multiply line 30 by 8% (.08)</p>	31		
<p>32 Subtract line 30 from line 28</p>	32		
<p>33 Multiply line 32 by 10% (.10)</p> <p>If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.</p>	33		
<p>34 Enter the smaller of line 20 or line 23</p>	34		
<p>35 Enter the amount from line 28 (if line 28 is blank, enter -0-)</p>	35		
<p>36 Subtract line 35 from line 34</p>	36		
<p>37 Multiply line 36 by 20% (.20)</p>	37		
<p>38 Add lines 25, 31, 33, and 37</p>	38		
<p>39 Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies</p>	39		
<p>40 Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 40</p>	40		

