

**SCHEDULE D
(FORM 1040)**

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

OMB No. 1545-0074

1983

11

Department of the Treasury
Internal Revenue Service

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

Name(s) as 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 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, plus expense of sale	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						
2	Short-term gain from sale or exchange of a principal residence from Form 2119, lines 7 or 11				2	
3	Short-term capital gain from installment sales from Form 6252, line 21 or 29				3	
4	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries				4	
5	Add lines 1 through 4 in column f and column g.				5	()
6	Combine columns f and g of line 5 and enter the net gain or (loss)				6	
7	Short-term capital loss carryover from years beginning after 1969				7	()
8	Net short-term gain or (loss), combine lines 6 and 7				8	

PART II.—Long-term Capital Gains and Losses—Assets Held More Than One Year

9						
10	Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16 or 18				10	
11	Long-term capital gain from installment sales from Form 6252, line 21 or 29				11	
12	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries				12	
13	Add lines 9 through 12 in column f and column g				13	()
14	Combine columns f and g of line 13 and enter the net gain or (loss)				14	
15	Capital gain distributions				15	
16	Enter gain from Form 4797, line 6(a)(1)				16	
17	Combine lines 14 through 16				17	
18	Long-term capital loss carryover from years beginning after 1969				18	()
19	Net long-term gain or (loss), combine lines 17 and 18				19	

Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.

PART III.—Summary of Parts I and II

<p>20 Combine lines 8 and 19, and enter the net gain or (loss) here <i>Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain complete lines 21 through 23 and skip lines 24 and 25.</i></p>	20	
<p>21 If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19</p>	21	
<p>22 Enter 60% of line 21 <i>If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i></p>	22	
<p>23 Subtract line 22 from line 20. Enter here and on Form 1040, line 13</p>	23	
<p>24 If line 20 shows a loss, enter one of the following amounts: a If line 8 is zero or a net gain, enter 50% of line 20; b If line 19 is zero or a net gain, enter line 20; or c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19</p>	24	
<p>25 Enter here and as a loss on Form 1040, line 13, the smallest of: a The amount on line 24; b \$3,000 (\$1,500 if married and filing a separate return); or c Taxable income, as adjusted</p>	25	

PART IV.—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

Check here if you elect out of the installment method.
 Enter the face amount of the note or other obligation ▶
 Enter the percentage of valuation of the note or other obligation ▶

PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24 is more than the loss on line 25)

Note: You do not have to complete Part V on the copy you file with IRS.

Section A.—Short-term Capital Loss Carryover

<p>26 Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31.</p>	26	
<p>27 Enter gain shown on line 19. If that line is blank or shows a loss, enter zero</p>	27	
<p>28 Reduce any loss on line 26 to the extent of any gain on line 27</p>	28	
<p>29 Enter smaller of line 25 or line 28</p>	29	
<p>30 Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984</p>	30	

Section B.—Long-term Capital Loss Carryover

<p>31 Subtract line 29 from line 25 (Note: If you skipped lines 27 through 30, enter amount from line 25)</p>	31	
<p>32 Enter loss from line 19; if none, enter zero and skip lines 33 through 36</p>	32	
<p>33 Enter gain shown on line 8. If that line is blank or shows a loss, enter zero</p>	33	
<p>34 Reduce any loss on line 32 to the extent of any gain on line 33</p>	34	
<p>35 Multiply amount on line 31 by 2</p>	35	
<p>36 Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984</p>	36	