SCHEDULE D

## Capital Gains and Losses

OMB No. 1545-0074

(Form 1040)

Department of the Treasury

Internal Revenue Service

(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 10

Attachment Sequence No. 12A

'n

Name(s) shown on Form 1040

Ines 1a and 9a, get Schedule D-1 (Form 104)	10).	Se

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.

Pa	rt I	Short-Tern	n Capital Gai	ins and Loss	es—Assets He	eld One Ye	ear or	Less			
(E)	xample, 1	ion of property 00 shares 7% of "XYZ" Co.)	<b>(b)</b> Date acquired (Mo., day, yr.)	<b>(c)</b> Date sold (Mo., day, yr.)	(d) Sales price (see page D-2)	(e) Cos other ba (see page	asis	(f) LOSS If (e) is more tha subtract (d) from		(g) GAIN If (d) is more than subtract (e) from	
1a	Stocks	s, Bonds, Oth	ner Securities, a	and Real Estate	e. Include Form	1099-B and	1099-S	Transactions.	See	page D-3.	
											-
1b	Amount	s from Schedule	D-1, line 1b. Attac	h Schedule D-1							
1c			rice Amounts. nes 1a and 1b	· · ▶ 1c							
1d	Other	Transactions				_					
2	Short-t	erm gain from	sale or exchange	e of vour home f	rom Form 2119, lir	ne 17 or 23	2				
3		-	-	-	252, line 26 or 3		3				-
4		-			from Form 8824		4				-
5		-		-	orporations, and		5				
6		-		om 1991 Schedu			6				
7	Add lir	nes 1a, 1b, 1d	, and 2 through	6, in columns (	(f) and (g).		7	(	)		
8					olumns (f) and (g)				8		
-	rt II				es—Assets He						
9a	Stocks	s, Bonds, Oth	er Securities, a	and Real Estate	e. Include Form	1099-B and	1099-S	Transactions.	See	page D-3.	<del>.</del>
										1 	
										1	
											<u>.</u>
	• •						-				<u>.</u>
			D-1, line 9b. Attac	n Schedule D-1			-				
9c			rice Amounts. nes 9a and 9b	► 9c							
9d	Other	Transactions	S.	1				1			:
							-		, , ,		
							10				
10	Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23.										
11	Long-t	erm gain from	n installment sal	es from Form 6	252, line 26 or 37		11				<u> </u>
12	2 Long-term gain or (loss) from like-kind exchanges from Form 8824										
13			· · · ·	-	prporations, and f		13				
14							14				
15			7, line 8 or 10	15							
16	-		-	m 1991 Schedu			16				
17				h 16, in column			17	(	)		
18	Net lo	ng-term capi	tal gain or (loss	sj. Combine col	umns (f) and (g) o	prime 17			18		1

Namely shows on Form 1040, Do and relia nome and acids security number 4         Your social security number           Care Bill         Summary of Parts I and II         Your social security number           Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, ince 18 and 19 are gains, see Part IV below.         19           20         If line 19 is a (loss), enter hare and as a (loss) on Form 1040. Ince 13, the smaller of:         20           21         If and immerity Billing segments return, (§1 500)         20           22 of Si 700         Si 700         3           23 control from the Form 1040, line 37, is soore:         Si 7, so over:           24 control from the Form 1040, line 37, is soore:         Si 7, so over:           25 solution:         Si 7, so over:         Si 7, so over:           24 control from the 27 form to 24.         21           25 solution:         Si 7, so over:         Si 7, so over:           25 solution:         Si 7, so over:         Si 7, so over:           26 solution:         Si 7, so over:         Si 7, so over:           26 solution:         Si 7, so over:         Si 7, so over:           27 form to 24 control is 21.         Si 7, so over:         Si 7, so over:           28 solution:         Si 7, so over:         Si 8, and chuck the box on Schedule D.	Sche	dule D (Form 1040) 1992		Attachment Sequence No.	<u>12</u> A		Page <b>2</b>
9       Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13 and 19 are gains, see Part IV below.       19         9       In the 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 (last 000) for (line and line 20 or 200 km mm 1040, line 13, the smaller of: a The (loss) on line 19 or b (last 000) for (line and line 20 or 200 km mm 1040, line 37, lis zero.       20 ( ) )         Vote: When Byroing whether 20 or 200 km mm CapFial Gains Rate       Complete Part V II he loss on line 19 is more than the loss on line 20 OR II form 1040, line 37, lis zero.       20 ( ) )         USE THIS FART TO FIGURE YOUR TAX ONL' IF B9H FLINES 18 AND 19 ARE ANNS, AND: 101 and 15 is over: 531,900 status box 2 and 534,250 status line 27,150 (line 37, lis over: 531,900 status box 2 and 5,51,900 status box 3 and check and ling status box 3 and 2 status line 27 form 1040, line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 544,150 (line 37, li	Name	e(s) shown on Form 1040. Do not enter name and social secu	urity number if s		1		umber
9       Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13 and 19 are gains, see Part IV below.       19         9       In the 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 (last 000) for (line and line 20 or 200 km mm 1040, line 13, the smaller of: a The (loss) on line 19 or b (last 000) for (line and line 20 or 200 km mm 1040, line 37, lis zero.       20 ( ) )         Vote: When Byroing whether 20 or 200 km mm CapFial Gains Rate       Complete Part V II he loss on line 19 is more than the loss on line 20 OR II form 1040, line 37, lis zero.       20 ( ) )         USE THIS FART TO FIGURE YOUR TAX ONL' IF B9H FLINES 18 AND 19 ARE ANNS, AND: 101 and 15 is over: 531,900 status box 2 and 534,250 status line 27,150 (line 37, lis over: 531,900 status box 2 and 5,51,900 status box 3 and check and ling status box 3 and 2 status line 27 form 1040, line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 543,150 (line 37, lis over: 544,150 (line 37, lis over: 544,150 (line 37, li	-						
Inite 13       19         Note: # both whers 18 and 19 are galots, see Part IV bolow.       11         If the 19 is a (post), enter here and as a (post) on Form 1040, line 13, the smaller of:       20 ( )         If the 19 is a (post), enter here and as a (post) on Form 1040, line 13, the smaller of:       20 ( )         Mote When Digricy whether the 22 to 22 ( a line 20 (post) in the 22 to 22 ( a line 20 (post) in the 22 to 22 ( a line 20 (post) in the 22 to 22 ( a line 20 (post) in the 22 to 22 ( a line 20 (post) in the 22 to 22 ( a line 20 (post) in the 23 (post) in the 24	Pa	rt III Summary of Parts I and II			1	T	
Note: If both lines 18 and 19 are gains, see Parl IV below.       Image: Parl IV Text a locs), enter here and as a (locs) on Form 1040, line 13, the smaller of:       Image: Parl IV Text a locs), enter here and as a (locs) on Form 1040, line 13, the smaller of:       Image: Parl IV Text and the 20 or 200 is smaller, front both numbers as positive.         Complete Parl V II he loss on line 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 11 form 1040, line 37, is zero.         Variable Parl V II he loss on line 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 10 is more than the loss on line 20 OR 11 form 1040, line 37, is zero.       Form 1040, line 37, is zero.         Variable Parl V II he loss on line 10 is 0 is	19	6		ain, also enter the gain on Form 1040,	10		
20       If line 19 is a joss), enter here and as a joss) on Form 1040, line 13, the smaller of:       a The joss) on line 19 on more than the loss and line 20 OR if horm 1040, line 37, is zero.         20       (x)       (x)       (x)       (x)       (x)         20       (x)       (x)       (x)       (x)       (x)       (x)       (x)         20       (x)       (x) <td></td> <td></td> <td></td> <td></td> <td>19</td> <td></td> <td></td>					19		
a The (loss) on line 19 or       20 ( )         b (53.000) or, if marited filling a separate return, (51.500)       20 ( )         b (53.000) or, if marited filling a separate return, (51.500)       20 ( )         Complete Part VI the loss on line 19 is more than the loss on line 20 or if the rom 1040, line 37, is zero.         Part VI To FigURE YOUR TAX ONLY FOTH LINES 16 AND 19 ARE CAINS, AND:         You checked       From 1040, line 37, is over:         11 get status box:       AND         2 or 5       Status box:         2 or 5       Status box:         2 return the amount from Form 1040, line 37, is over:       Status box:         2 return the amount from Form 1040, line 37, is over:       Status box:         2 return the amount from Form 1040, line 37, is over:       Status box:         2 return the amount on line 23 or ine 24       24         2 filter the greater of line 32 or line 24       25         2 Subtract line 23 from line 21       Status box 3 or 528,750 if you checked filing status box 4       26         2 filter the greater of line 23 or line 24       26       27         2 filter the samount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies       27         2 filter the samount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies       28         2 filter the samount on line 23 or line 24       26<	20	6		line 12 the emollor of			
b (\$3.000) or, if marined filing a separate return, (\$1.500)       20 (\$ i \$ )         Note: if the floating during the file file 20 or 20 (\$ if Form 1040, line 37, is zero.       20 (\$ i \$ )         USE THUS PART TO FIGURE YOUR TAX CONLY IF BOTH LINES to AND 19 ARE GAINS, AND: You checked       Form 1040, line 37, is zero.         USE THUS PART TO FIGURE YOUR TAX CONLY IF BOTH LINES to AND 19 ARE GAINS, AND: You checked       Form 1040, line 37, is over: \$3.250         1 created to a status box:       AND       line 37, is over: \$3.1500       A         2 cre 5       Status box:       AND       line 37, is over: \$3.250       3         2 cre 5       Status box:       AND       line 37, is over: \$3.77.900 if you checked filing status box 1: \$3.8,000 if you checked filing status box 2 or 5; \$17.7000 if you checked filing status box 1: \$3.8,000 if you checked filing status box 4       21         2 Subtract line 25 from line 21       23       24       24         2 Subtract line 25 from line 21       24       25       24         2 Subtract line 25 from line 21       24       28       28         2 Modilipty line 26 by 28% (28)       Ad check the box for Schedule D       29       24         3 Mote: if both lines 8 and 30 in e35. if a loss, enclose the amount in parentheses       30       31       31         3 Combine lines 30 and 31. if zero or less, enter -0.       33       34       34 <td></td> <td></td> <td>FORM TU40,</td> <td>line 13, the smaller of:</td> <td></td> <td></td> <td></td>			FORM TU40,	line 13, the smaller of:			
Note: When figure whether like 20 or 200 is smaller, itsel both numbers as positive.         Complete Part VII for the loss on line 19 is more than the loss on line 20 OR if Form 1040, line 37, is zero.         USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND:         Ining status box:       AND         2 or 5       State Computation Using Maximum Capital Gains Rate         2 or 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 or 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Rate         2 ar 5       State Computation Using Maximum Capital Gains Ra			500)		20	(	)
Complete Part VI fibe loss on line 19 is more than the loss on line 20 CR If Form 1040, line 37, is zero.         Vert VI as Computation Using Maximum Capital Gains Rate         USE THIS PART TO FIGURE YOUR TAX DONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND: You checked         You checked         1       2 or 5         2 or 5       300         2 or 5       580,500         2       4         21       Enter the amount from Form 1040, line 37.         22       2         23       Subtract line 27 form line 21         24       23         25       Enter the sonaller of line 18 or line 19         24       23         25       Enter the arount from Form 1040, line 32.         26       24         27       Enter the arount on line 23.         28       24         29       24         20       Subtract line 25 form line 2.1         20       Enter the arount on line 25.         21       Figure the sort mone around on Form 1040, line 38, and check the box for Schedule D         21       22         22       24         23       24         24       23         24       24         25       24	b					,	
USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 18 AND 19 ARE GAINS, AND:       You checked       Form 1040, line 37, is over:       You checked       Form 1040, line 37, is over:       You checked       Form 1040, line 37, is over:       Status box:       AND       Status box:       Status box:       AND       Status box:       S					<b>)</b> .		
You checked       Form 1040, line 37, is over: \$51,900       You checked       AND       Form 1040, line 37, is over: \$42,250         2 or 5       2 or 5       3	Pa	rt IV Tax Computation Using Maximur	n Capital C	Gains Rate			
filing status box:       AND       ine 37, is over:       filing status box:       AND       ine 37, is over:       53,250         2       or 5       \$37,500       4       \$3,250       \$74,150         21       Enter the amount from Form 1040, line 37       22       23       22       23         25       Enter the smaller of line 18 or line 19       22       23       23       24       22       23         26       Enter: 12,450 if you checked filing status box 3: or \$28,750 if you checked filing status box 4       26       26       26       26       26       26       26       26       26       26       28       29       28       28       28       28       28       29       29       29       20 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>Farma 1040</td><td></td></t<>						Farma 1040	
2 or 5       \$51,900       3       \$43,250         21       Enter the amount from Form 1040, line 37       21       21         2       Enter the amount from Form 1040, line 37       21       22         2       Subtract line 22 from line 21       22       23         2       Subtract line 23 form line 21       23       23         2       Enter: \$21,450 if you checked filing status box 1: \$35,800 if you checked filing status box 4       25         2       Subtract line 23 form line 21       23       24         2       Subtract line 23 form line 21       25       24         2       Subtract line 23 form line 21       25       26         2       Subtract line 23 form line 21       26       27         2       Add lines 21 mad 28. Enter the are and an Form 1040, line 38, and check the box for Schedule D       29         2       Part W       Capital Loss Carryovers from 1992 to 1993       30         30       Enter the amount from Form 1040, line 35. It a loss, enclose the amount in parentheses       30         31       31       32       33         4       4       33       34         32       Combine lines 30 and 31. It zero or less, enter -0       32         33       Add lines 35 an					li		
21       Enter the amount from Form 1040, line 37       21       22         22       Enter the smaller of line 18 or line 19       22       23         23       Subtract line 22 from line 21       23         24       Enter: \$21,450 if you checked filing status box 3: or \$28,750 if you checked filing status box 4       23         25       Subtract line 25 from line 21       24         26       Subtract line 25 from line 21       26         27       Figure the arx on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies       28         28       Multiply line 26 by 28% (28)       28       20         29       Part V       Capital Loss Carryovers from 1992 to 1993       29         20       Enter the amount from Form 1040, line 35. if a loss, enclose the amount in parentheses       30       31         31       Enter the amount from Form 1040, line 32       32       33       34         21       Enter the amount from Form 1040, line 33       31       32       33         32       Combine lines 30 and 31. If zero or less, enter -0.       32       33       34         33       Enter the amount from line 3       34       34       34         34       Enter the amount from line 3       34       34	-	1 \$51,900		3		\$43,250	
2       Enter the smaller of line 18 or line 19       22         23       Subtract line 22 form line 21       23         24       Enter: 52,450 if you checked filing status box 3: or \$28,750 if you checked filing status box 4       24         25       Enter the greater of line 23 or line 24       25         26       Subtract line 25 form 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 there and on Form 1040, line 38, and check the box for Schedule D       29         28       Enter the amount from Trom 1040, line 35. If a loss, enclose the amount in parentheses       30       31         31       Enter the loss from line 20 as a positive amount       33       34         32       Combine lines 30 and 31. If zero or less, enter -0       32       33         34       Enter the amount from line 31. or line 32.       33       34         34       Enter the amount from line 33.       36       37         35       and 20 are losses, go to line 34: otherwise, skip lines 34-38.       34         36       and 10 are loss from line 33.       37         36       and 20 are lossese, go to line 39: otherwise,					1	\$74,150	-,
23       Subtract line 22 from line 21       23         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         25       Enter the greater of line 23 or line 24       26         26       Subtract line 25 from line 21       26         27       Subtract line 25 from line 24       26         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         29       Fart the amount from Form 1040, line 35, if a loss, enclose the amount in parentheses       30         30       Enter the doss from line 20 as a positive amount       31         31       Combine lines 30 and 31. If zero or less, enter -0.       32         33       Enter the loss from line 28 and 20 are losses, go to line 34: otherwise, skip lines 34-38.       34         34       Enter the loss from line 33.       34         35       Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0.       38         36       Enter the amount from line 13.       40       37         37       Add lines 38 and 36       37       34         41       Enter the	21						
2       Enter: \$21,450 if you checked filing status box 3: or \$28,750 if you checked filing status box 4       24         2       Enter: \$21,450 if you checked filing status box 3: or \$28,750 if you checked filing status box 4       25         2       Enter: He greater of line 23 or line 24       26         2       Enter: He greater of line 23 or line 24       26         2       27       Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies       27         2       24       27       28         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         2       20       20       20         20 <td< td=""><td>22</td><td></td><td></td><td></td><td></td><td></td><td>+</td></td<>	22						+
\$17.900 if you checked filing status box 3; or \$28,750 if you checked filing status box 4       24         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 there and on Form 1040, line 38, and check the box for Schedule D       29         29       Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses       30         30       Enter the loss from line 20 as a positive amount       31         31       33       33         32       Combine lines 30 and 31. If zero or less, enter -0-       33         33       Enter the loss from line 8 as a positive amount       34         34       Enter the amount from line 13.       34         35       Enter the loss from line 8 as a positive amount       36         36       Subtract line 37 from line 31.       34         37       Add lines 35 and 30       37         38       Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0-       38         41       Enter the amount from line 33       <					23		+
25 Enter the greater of line 23 or line 24 25   26 27   27 Figure the axo nthe amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies   28 29   29 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D 29   29 29   20 Enter the amount form Form 1040, line 38, and check the box for Schedule D 29   20 Enter the loss from line 20 as a positive amount 31   21 Combine lines 30 and 31. If zero or less, enter -0- 32   22 33 Enter the loss from line 31 or line 32. 33   30 Inter the loss from line 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38. 34   31 Enter the gain, if any, from line 18. 35   32 Enter the loss from line 33. 36   33 Add lines 35 and 36. 37   34 Enter the amount from line 33. 37   35 Enter the loss from line 18. 40   36 Enter the amount from line 33. 41   37 Add lines 32 from line 33. 41   38 Abot lines 30 and 3. 37   39 Enter the amount from line 33. 41   40 Inter the amount form line 34. 42   41 40 41   42 41   43 Subtract line 42 from line 33. 41   44 42 43   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter	24				24		
2       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)       29         29       Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D       29         29       Part V       Capital Loss Carryovers fine 31 or line 30, enclose the amount in parentheses       30         30       Enter the amount from Torm 1040, line 32, enclose the amount in parentheses       30         31       31       32         32       Combine lines 30 and 31. If zero or less, enter -0.       32         33       Enter the loss from line 31 or line 32.       33         40       5       5         5       Enter the gain, if any, from line 18.       36         34       5       36       37         35       Subtract line 37 from line 34.       12 zero or less, enter -0.       38         36       Subtract line 42 from line 33.       40       37         36       Subtract line 42 from line 34.       41       40         41       Enter the amount from line 33.       41       41         42       Enter the gain, if any, from line 8       44       44			-	-	<u> </u>		
Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies       27         28       28         29       28         20       28         20       28         21       28         22       28         24       28         29       28         20       28         21       28         22       28         23       Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses       30         31       11       32         2       32       33         34       12       32         35       Enter the smaller of line 31 or line 32       33         36       Enter the son line 8 as a positive amount       34         36       Enter the amount from line 18.       35         36       Enter the amount from line 33.       34         37       38       36         38       50       37         38       50       37         38       37       38         39       14       14         40       18 ao positive amount       39         4		•					+
28       Multiply line 26 by 28% (28)       28         29       Add lines 27 and 28. Enter there and on Form 1040, line 38, and check the box for Schedule D       29         20       Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses       30         31       Enter the loss form line 20 as a positive amount       31         32       Combine lines 30 and 31. If zero or less, enter -0.       32         33       Statt the smaller of line 31 or line 32       33         40       Inter the loss from line 8 as a positive amount       34         5       Enter the loss from line 8 as a positive amount       34         6       Enter the amount from line 33       34         7       Add lines 45 and 30       33         7       Add lines 45 and 30       33         7       Add lines 40 and 40       33         8       Enter the amount from line 33       41         9       Enter the amount from line 34. If zero or less, enter -0.       38         9       Note: If both lines 11 and 20 are losses, go to line 39: otherwise, skip lines 39-45.       39         9       Enter the amount from line 31.       41       40         10       Enter the amount from line 31.       42       44         11       Enter t							
29       Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D       29         29       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       30         31		-					
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       30         31       Image: Stress in the stress in th							
30       Enter the loss from line 20 as a positive amount.       31         31       32         32       33         33       34         34       35         35       Enter the smaller of line 31 or line 32         36       33         37       33         38       Enter the smaller of line 31 or line 32         39       Enter the smaller of line 31 or line 32         31       34         32       33         33       Enter the smaller of line 31 or line 32         34       Enter the loss from line 8 as a positive amount       36         36       5         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-         36       16         37       16         38       16         39       16         40       16         41       16         42       16         43       16         44       16         45       17         46       16         47       Enter the amount, if any, from line 34.	Pa						<u> </u>
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   34 Enter the loss from line 8 as a positive amount 34   35 Enter the loss from line 8 as a positive amount 34   36 Enter the gain, if any, from line 18 35   37 36 37   38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0-   39 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 amount from line 33   41 Enter the amount from line 33   42 Enter the amount from line 33   43 Enter the amount from line 34.   44 44   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. 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-   46 Check here if you elect out of the installment Method   47 Enter the face amount of the note or other obligation   48 Add lines 40 and report a note or other obligation   49 Subtract line 42, form line 41.   40 Inter the gamount of the note or other obligation   41 Enter the parcentage of valuation of the note or other obligation   42 Check	30	Enter the amount from Form 1040, line 35. If a lo	oss, enclose t	the amount in parentheses	30		
32       Combine lines 30 and 31. If zero or less, enter -0				•	31		
Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.         34         35         36         37         38         39         38         39         39         31         31         32         33         34         35         36         37         38         39         39         31         31         32         33         34         35         36         37         38         39         39         310         311         321         322         333         344         343          344         344         345         346         347         348         349         341         342         343         344         344         345 <td></td> <td>-</td> <td></td> <td>32</td> <td></td> <td></td>		-		32			
34 Enter the loss from line 8 as a positive amount 35   35 Enter the gain, if any, from line 18 36   36 37   37 38   38 37   39 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 gain, if any, from line 31. 42 Enter the amount from line 33. 41 Enter the amount, if any, from line 34. 42 Enter the amount, if any, from line 34. 43 39 44 44 44 44 45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0 45 Eart VI Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method 46 Check here if you elect out of the note or other obligation 47 Form 1040, line 22 50 Schedule C, C-EZ, D, E, or F (specify) ► 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 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all	33	Enter the smaller of line 31 or line 32			33		<u> </u>
35 Enter the gain, if any, from line 18. 35   36 Enter the amount from line 33. 36   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   39 Enter the loss from line 18 as a positive amount 39   40 Enter the gain, if any, from line 8. 40   41 Enter the amount from line 33. 41   42 44   43 Subtract line 42 from line 41. If zero or less, enter -0 43   44 44   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0 44   44 45   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0 45   46 Check here if you elect out of the installment Method. Complete this part only if you elect out of the installment method   47 Enter the face amount of the note or other obligation   48 Enter the face amount of the note or other obligation   49 Subtruct line 42   49 50   50 Schedule C, C-EZ, D, E, or F (specify) ►   51 Other form or schedule (dentify). If nontaxable, indicate reason—attach additional sheets if necessary:   51 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all		Note: If both lines 8 and 20 are losses, go to	line 34; othe	rwise, skip lines 34-38.			
36       Enter the amount from line 33       36       37         38       Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0       38         39       Enter the loss from line 18 as a positive amount       39         40       Enter the gain, if any, from line 8       39         41       42       40         42       Enter the amount from line 33       41         43       Subtract line 42 from line 41. If zero or less, enter -0       43         44       42       43         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0       44         44       44       44         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0       45         Part VI       Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method       .         46       Check here if you elect out of the note or other obligation       .       .         47       Enter the gace amount of the note or other obligation       .       .         48       Enter the percentage of valuation of the note or other obligation       .       .         49       .       .       .       .	34	Enter the loss from line 8 as a positive amount			34		
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   39 Enter the loss from line 18 as a positive amount 39   40 Enter the gain, if any, from line 3 41   41 42 43   43 Subtract line 42 from line 41. If zero or less, enter -0 43   44 44 44   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0 44   44 44 45   45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0 45   46 Chock here if you elect out of the installment Method. Complete this part only if you elect out of the installment method	35				-		
38       Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0       38         39       Enter the loss from line 18 as a positive amount .       39         40       Enter the gain, if any, from line 8       40         41       Enter the amount from line 33       41         42       42       43         43       Subtract line 41. If zero or less, enter -0       43         44       44         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0       45         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0       45         46       Check here if you elect out of the installment Method. Complete this part only if you elect out of the installment method       >         47       Enter the gae mount of the note or other obligation       >         48       Check here if you elect out of the note or other obligation       >       %         49       Enter the gae mount of the note or other obligation       >       %         49       Form 1040, line 22       49        50         50       Schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:       51       50         51       Other form or	36						
Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45.         39         40         40         41         42         43         34         44         45         46         47         48         49         49         41         42         43         54         54         54         54         55         56         56         57         58         58         59         50         50         50         51         52         54         55         56         56         57         58         59         50         50         50         50         50         51         52         54         55         56         50         50	37						+
39       Enter the loss from line 18 as a positive amount       39         40       Enter the gain, if any, from line 8       41         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-       43         44       Add lines 40 and 43       44         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-       45         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         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       >       %         49       Form 1040, line 22       .       %          49       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       50         51       Total. Add lines 49 through 51.	38				38		<u> </u>
<ul> <li>40 Enter the gain, if any, from line 8</li></ul>					20		
<ul> <li>a Enter the amount, if any, from line 33</li></ul>					39		+
1       Enter the amount, if any, from line 34       42         42       Enter the amount, if any, from line 34       42         43       Subtract line 42 from line 41. If zero or less, enter -0-       43         44       44         45       Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-       45         46       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         46       Check here if you elect out of the installment method				40	1		
<ul> <li>43 Subtract line 42 from line 41. If zero or less, enter -0-</li> <li>44 Add lines 40 and 43</li> <li>45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-</li> <li>45</li> <li>44</li> <li>45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0-</li> <li>45</li> <li>46 Check here if you elect out of the Installment Method. Complete this part only if you elect out of the installment method</li> <li>47 Enter the face amount of the note or other obligation</li> <li>48 Enter the percentage of valuation of the note or other obligation</li> <li>49 Form 1040, line 22</li> <li>49 Form 1040, line 22</li> <li>49 So Schedule C, C-EZ, D, E, or F (specify) ▶</li> <li>50 Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:</li> <li>51 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all</li> </ul>			-				
Add lines 40 and 43       44         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-       45         9art VI       Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method         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         49       %         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 statement reported on form or schedule         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         51       Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all       51							
<ul> <li>45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. If zero or less, enter -0</li> <li>45</li> <li>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.</li> <li>46 Check here if you elect out of the installment method</li></ul>					44		
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         48       Enter the percentage of valuation of the note or other obligation         49       %         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         49       Form 1040, line 22       49       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       11		Long-term capital loss carryover to 1993. Sub	tract line 44 f	from line 39. If zero or less, enter -0-	45		
<ul> <li>47 Enter the face amount of the note or other obligation</li></ul>	Pa				ect o	ut of the instal	llment
<ul> <li>47 Enter the face amount of the note or other obligation</li></ul>	46	Check here if you elect out of the installment me					
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		Enter the face amount of the note or other obligation	ation		•		
Complete this part only if you received one or more Forms 1099-B or substitute         from Form 1099-B or substitute         statements reporting bartering income.         49         50         Schedule C, C-EZ, D, E, or F (specify) ▶         50         50         50         51         Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary:         51         51         Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all						upt of bortoning in	
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       51	Pa	Complete this part <b>only</b> if you recei	ved one or	more Forms 1099-B or substitute	fr S	rom Form 1099-B substitute stateme	or ent
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	49				<u> </u>		
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       51							
<b>52</b> Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all		Other form or schedule (identify). If nontaxable, inc	dicate reason	—attach additional sheets if necessary:	51		
	52	Total. Add lines 49 through 51. This amount sho	uld be the sa	me as the total bartering income on all			