SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service ► Attach to Form 1041. See the separate Form 1041 instructions.

Capital Gains and Losses

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1992

OMB No. 1545-0092

Employer identification number Name of estate or trust Do not report section 644 gains on Schedule D (See Form 1041 instructions for line 1b, Schedule G.) Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (e) Cost or other basis, as (b) Date (a) Description of property (Example, (d) Gross sales (f) Gain or (loss) adjusted, plus expense of acquired sold 100 shares 7% preferred of "Z" Co.) (col. (d) less col. (e)) price sale (see instructions) (mo., day, yr.) (mo., day, yr.) 2 2 Short-term capital gain from installment sales from Form 6252 3 3 Net short-term gain or (loss) from partnerships, S corporations, and other fiduciaries. Net gain or (loss) (combine lines 1 through 3) 4 5 Short-term capital loss carryover from 1991 Schedule D, line 28. . . Net short-term gain or (loss) (combine lines 4 and 5). Enter here and on line 15 below Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year 7 8 8 Long-term capital gain from installment sales from Form 6252 9 Net long-term gain or (loss) from partnerships, S corporations, and other fiduciaries 9 10 11 **11** Enter gain, if applicable, from Form 4797. 12 12 Net gain or (loss) (combine lines 7 through 11) 13 13 Long-term capital loss carryover from 1991 Schedule D, line 35. Net long-term gain or (loss) (combine lines 12 and 13). Enter here and on line 16 below. 14 Part III Summary of Parts I and II (b) Fiduciary (a) Beneficiaries (c) Total 15 **15** Net short-term gain or (loss) from line 6, above. . . . 16 16 Net long-term gain or (loss) from line 14, above 17 Total net gain or (loss) (combine lines 15 and 16) . . . ▶ If line 17, column (c), is a net gain, enter the gain on Form 1041, line 4. If lines 16 and 17, column (b) are net gains, go to

Part VI, and DO NOT complete Parts IV and V. If line 17, column (c), is a net loss, complete Parts IV and V, as necessary.

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Pa	rt IV Computation of Capital Loss Limitation		
18	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: (i) The net loss on line 17, column (c); or	10 (,
If th	(ii) \$3,000	 	<i>)</i> 11 is
	o or less, complete Part V to determine your capital loss carryover.	or rollir ro-	1 1 13
Pa	rt V Computation of Capital Loss Carryovers From 1992 to 1993		
			
	Section A.—Computation of Carryover Limit		
19	Enter taxable income or (loss) for 1992 from Form 1041, line 22	19	
20	Enter loss from line 18, above, as a positive amount	20	
21	Enter amount from Form 1041, line 20	21	
22	Adjusted taxable income (Combine lines 19, 20, and 21, but do not enter less than zero.)	22	
23	Enter the lesser of lines 20 or 22	23	
	Section B.—Short-Term Capital Loss Carryover		
	(Complete this part only if there is a loss on line 6, and line 17, column (c).)		
24	Enter loss from line 6 as a positive amount	24	
25	Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter -0)	25	
26	Enter amount from line 23, above	26	
27	Add lines 25 and 26	27	
27 28	Subtract line 27 from line 24. If zero or less, enter -0 This is the fiduciary's short-term capital		
20	loss carryover from 1992 to 1993. If this is the final return of the estate or trust, also enter on line		
	12b, Schedule K-1 (Form 1041)	28	
	Section C.—Long-Term Capital Loss Carryover		
	(Complete this part only if there is a loss on line 14 and line 17, column (c)		
29	Enter loss from line 14 as a positive amount	29	
30	Enter gain, if any, from line 6. (If that line is blank or shows a loss, enter -0)	30	
31	Enter amount if any from line 24, above	32	
32	Enter amount, if any, from line 24, above	32	
33	Subtract line 32 from line 31. If zero or less, enter -0	33	
34	Add lines 30 and 33	34	
35	Subtract line 34 from line 29. If zero or less, enter -0 This is the fiduciary's long-term capital loss		
	carryover from 1992 to 1993. If this is the final return of the estate or trust, also enter on line 12c, Schedule K-1 (Form 1041)	35	
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Pa	Tax Computation Using Maximum Capital Gains Rate (Complete this part only if	lines 16 an	nd 17, column
	(b) are net capital gains for 1992.)		
36	Taxable income (from Form 1041, line 22)	36	
37	Net capital gain for 1992 (Enter the smaller of line 16 or 17, column (b).)	37	
38	Subtract line 37 from line 36. If zero or less, enter -0	38	
39	Enter the greater of line 38 or \$3,600	39	
40	Tax on amount on line 39 from the 1992 Tax Rate Schedule. If \$3,600, enter \$540.00	40	
41	Subtract line 39 from line 36. If zero or less, enter -0	41 42	
42 43	Multiply line 41 by (.28)	43	
44	Regular tax on amount on line 36 from the 1992 Tax Rate Schedule	44	
45	Tax. (Enter the smaller of line 43 or line 44.) Enter here and on line 1a of Schedule G. Form 1041	45	