

**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

**2002**

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 <b>Total short-term sales price amounts.</b> 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 2001 Capital Loss Carryover Worksheet . . . . .					( )	
7 <b>Net short-term capital gain or (loss).</b> 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 <b>Total long-term sales price amounts.</b> 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 2001 Capital Loss Carryover Worksheet . . . . .					( )	( )
15 Combine lines 8 through 14 in column (g) . . . . .						
16 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) <b>Next:</b> 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**

**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 41 . . . . .

<b>17</b>		
-----------	--	--

- Next:**
- If both lines 16 and 17 are gains **and** Form 1040, line 41, is more than zero, complete Part IV below.
  - Otherwise, skip the rest of Schedule D and complete Form 1040.

**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 39

<b>18</b>	( )	
-----------	-----	--

- Next:**
- If the loss on line 17 is more than the loss on line 18 **or** if Form 1040, line 39, 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.

**Part IV Tax Computation Using Maximum Capital Gains Rates**

**19** Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions . . . . .

<b>19</b>		
-----------	--	--

**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.**

**20** Enter your taxable income from Form 1040, line 41 . . . . .

<b>20</b>		
-----------	--	--

**21** Enter the **smaller** of line 16 or line 17 of Schedule D . . . . .

<b>21</b>		
-----------	--	--

**22** If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-

<b>22</b>		
-----------	--	--

**23** Subtract line 22 from line 21. If zero or less, enter -0-

<b>23</b>		
-----------	--	--

**24** Subtract line 23 from line 20. If zero or less, enter -0-

<b>24</b>		
-----------	--	--

**25** Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies

<b>25</b>		
-----------	--	--

**26** Enter the **smaller** of:

- The amount on line 20 **or**
- \$46,700 if married filing jointly or qualifying widow(er);  
 \$27,950 if single;  
 \$37,450 if head of household; or  
 \$23,350 if married filing separately

<b>26</b>		
-----------	--	--

**If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.**

**27** Enter the amount from line 24 . . . . .

<b>27</b>		
-----------	--	--

**28** Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34

<b>28</b>		
-----------	--	--

**29** Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8 . . . . .

<b>29</b>		
-----------	--	--

**30** Enter the **smaller** of line 28 or line 29 . . . . .

<b>30</b>		
-----------	--	--

**31** Multiply line 30 by 8% (.08) . . . . .

<b>31</b>		
-----------	--	--

**32** Subtract line 30 from line 28 . . . . .

<b>32</b>		
-----------	--	--

**33** Multiply line 32 by 10% (.10) . . . . .

<b>33</b>		
-----------	--	--

**If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.**

**34** Enter the **smaller** of line 20 or line 23 . . . . .

<b>34</b>		
-----------	--	--

**35** Enter the amount from line 28 (if line 28 is blank, enter -0-) . . . . .

<b>35</b>		
-----------	--	--

**36** Subtract line 35 from line 34 . . . . .

<b>36</b>		
-----------	--	--

**37** Multiply line 36 by 20% (.20) . . . . .

<b>37</b>		
-----------	--	--

**38** Add lines 25, 31, 33, and 37 . . . . .

<b>38</b>		
-----------	--	--

**39** Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies

<b>39</b>		
-----------	--	--

**40 Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 42 . . . . .

<b>17</b>		
<b>18</b>	( )	
<b>19</b>		
<b>20</b>		
<b>21</b>		
<b>22</b>		
<b>23</b>		
<b>24</b>		
<b>25</b>		
<b>26</b>		
<b>27</b>		
<b>28</b>		
<b>29</b>		
<b>30</b>		
<b>31</b>		
<b>32</b>		
<b>33</b>		
<b>34</b>		
<b>35</b>		
<b>36</b>		
<b>37</b>		
<b>38</b>		
<b>39</b>		
<b>40</b>		

