

**SCHEDULE D  
(Form 1120S)**

**Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0130

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120S. ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.  
▶ Information about Schedule D (Form 1120S) and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

**2012**

Name	Employer identification number
------	--------------------------------

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.				
<b>1</b> Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b>				
<b>2</b> Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b>				
<b>3</b> Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b>				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Tax on short-term capital gain included on line 23 below . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h). Enter here and on Form 1120S, Schedule K, line 7 or 10 . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.				
<b>8</b> Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b>				
<b>9</b> Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b>				
<b>10</b> Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b>				
<b>11</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>11</b>
<b>12</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions (see instructions) . . . . .				<b>13</b>
<b>14</b> Tax on long-term capital gain included on line 23 below . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Enter here and on Form 1120S, Schedule K, line 8a or 10 . . . . .				<b>15</b>

**Part III Built-in Gains Tax (See instructions before completing this part.)**

<b>16</b> Excess of recognized built-in gains over recognized built-in losses (attach computation statement) . . . . .	<b>16</b>
<b>17</b> Taxable income (attach computation statement) . . . . .	<b>17</b>
<b>18</b> Net recognized built-in gain. Enter the smallest of line 16, line 17, or line 8 of Schedule B . . . . .	<b>18</b>
<b>19</b> Section 1374(b)(2) deduction . . . . .	<b>19</b>
<b>20</b> Subtract line 19 from line 18. If zero or less, enter -0- here and on line 23 . . . . .	<b>20</b>
<b>21</b> Enter 35% of line 20 . . . . .	<b>21</b>
<b>22</b> Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years . . . . .	<b>22</b>
<b>23</b> <b>Tax.</b> Subtract line 22 from line 21 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b . . . . .	<b>23</b>