SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **File with Form 1041. See the separate Form 1041 instructions.**

OMB No. 1545-0092

1990

Name of estate or trust

Employer identification number

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

(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, as adjusted, plus expense of sale (see instructions)	(f) Gain (or loss) (col. (d) less col. (e))
1					

2 Short-term capital gain from installment sales from Form 6252	2	
3 Net short-term gain (or loss) from partnerships, S corporations, and other fiduciaries	3	
4 Net gain (or loss) (combine lines 1 through 3)	4	
5 Short-term capital loss carryover (see instructions)	5	( )
6 Net short-term gain (or loss) (combine lines 4 and 5). Enter here and on line 15 below ▶	6	

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

7					

8 Long-term capital gain from installment sales from Form 6252	8	
9 Net long-term gain (or loss) from partnerships, S corporations, and other fiduciaries	9	
10 Capital gain distributions	10	
11 Enter gain, if applicable, from Form 4797	11	
12 Net gain (or loss) (combine lines 7 through 11)	12	
13 Long-term capital loss carryover (see instructions)	13	( )
14 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

		(a) Beneficiaries	(b) Fiduciary	(c) Total
15 Net short-term gain (or loss) from line 6, above	15			
16 Net long-term gain (or loss) from line 14, above	16			
17 Total net gain (or loss) (combine lines 15 and 16) ▶	17			

If line 17, column (c), is a net gain, enter the gain on Form 1041, line 6, and DO NOT complete Parts IV and V. If line 17, column (c), is a net loss, complete Parts IV and V, as necessary.

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041.

Part IV Computation of Capital Loss Limitation

18 Enter here and enter as a (loss) on Form 1041, line 6, the smaller of:
(i) The net loss on line 17, column (c); **or**
(ii) $3,000 . . . . . **18** ( )

If the net loss on line 17, column (c) is more than $3,000, OR if the taxable income on line 22, page 1, of Form 1041 is zero or less