## SCHEDULE D (Form 1040)

## **Capital Gains and Losses**

OMB No. 1545-0074

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Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10. Go to *www.irs.gov/ScheduleD* for instructions and the latest information.

Attachment Sequence No. **12** 

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Department of the Treasury Internal Revenue Service Name(s) shown on return

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?	Yes	🗌 No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting vo	our gain d	or loss.

## Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	(g) Adjustment to gain or loss Form(s) 8949, F line 2, columr	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
1b	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked					
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked					
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked					
4	Short-term gain from Form 6252 and short-term gain or (I	oss) from Forms 4	684, 6781, and 88	324	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions		-	-	6	( )
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwis				7	

## Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked					
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked					
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked.					
11	<ul> <li>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</li> <li>12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1</li> </ul>			11 12		
13	Capital gain distributions. See the instructions				13	
14	14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover</b> Worksheet in the instructions			14	( )	
15	Net long-term capital gain or (loss). Combine lines 8a on the back .	•			15	

Part	III Summary	
16	Combine lines 7 and 15 and enter the result	16
	• If line 16 is a <b>gain</b> , enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.	
	• If line 16 is a <b>loss</b> , skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.	
	• If line 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.	
17	Are lines 15 and 16 <b>both</b> gains?	
	<b>No.</b> Skip lines 18 through 21, and go to line 22.	
18	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet	18
19	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet	19
20	<ul> <li>Are lines 18 and 19 both zero or blank and you are not filing Form 4952?</li> <li>Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</li> </ul>	
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:	
	The loss on line 16; or     (\$3,000), or if married filing separately, (\$1,500)	21 ()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?	
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.	
	□ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

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