

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Capital Gains and Losses
and Reconciliation of Forms 1099-B**

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
For Paperwork Reduction Act Notice, see Form 1040 Instructions.

OMB No. 1545-0074

1986

Attachment
Sequence No. **12**

Name(s) as shown on Form 1040	Your social security number
-------------------------------	-----------------------------

1 Report here, the total sales of stocks, bonds, etc., reported for 1986 by your broker to you on Form(s) 1099-B or an equivalent substitute statement(s) **1**

If this amount differs from the total of lines 2b and 9b, column (d), attach a statement explaining the difference. See the instructions for line 1, Schedule D (Form 1040) for examples.

Part I Short-term Capital Gains and Losses—Assets Held Six Months 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) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
2a Form 1099-B Transactions (Sales of Stocks, Bonds, etc.):						

Note: If you have capital loss carryovers from years beginning before 1970, do not complete Parts III or IV. See Form 4798 instead.

Table with 2 columns: Name(s) as shown on Form 1040 and Your social security number.

Part III Summary of Parts I and II

Table for Part III with rows 18-23. Row 18: Combine lines 8 and 17, net gain or loss. Row 19: Smaller of line 17 or line 18. Row 20: 60% of line 19. Row 21: Subtract line 20 from line 18. Row 22: Loss amounts based on line 8 and 17. Row 23: Smallest of line 22, \$3,000, or taxable income.

Part IV Computation of Post-1969 Capital Loss Carryovers From 1986 to 1987

Table for Part IV with rows 24-34. Row 24: Loss on line 8. Row 25: Gain on line 17. Row 26: Subtract line 25 from line 24. Row 27: Smaller of line 23 or line 26. Row 28: Subtract line 27 from line 26. Row 29: Subtract line 27 from line 23. Row 30: Loss from line 17. Row 31: Gain on line 8. Row 32: Subtract line 31 from line 30. Row 33: Multiply line 29 by 2. Row 34: Subtract line 33 from line 32.

Part V Complete This Part Only if You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method. Enter the face amount of the note or other obligation. Enter the percentage of valuation of the note or other obligation.

Part VI Reconciliation of Forms 1099-B For Bartering Transactions

Table for Part VI with rows 35-41. Row 35: Form 1040, line 22. Row 36: Schedule C (Form 1040). Row 37: Schedule D (Form 1040). Row 38: Schedule E (Form 1040). Row 39: Schedule F (Form 1040). Row 40: Other (identify). Row 41: Total (add lines 35 through 40).