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

1988

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 1988 to you on Form(s) 1099-B or on equivalent substitute statement(s). 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 for examples	1	

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (6 months or less if acquired before 1/1/88)

(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 Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See Instructions.)						

Name(s) as shown on Form 1040. (Do not enter name and social security number if shown on other side.) | Your social security number

Part III Summary of Parts I and II

18	Combine lines 8 and 17, and enter the net gain or (loss) here. If result is a gain, also enter the gain on Form 1040, line 13	18	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the **smaller** of: **a** The (loss) on line 18; **or** **b** ($3,000) or, if married filing a separate return, ($1,500) **Note:** When figuring which amount is **smaller,** treat them as if they were positive numbers.	19	( )

Part IV Computation of Capital Loss Carryovers From 1988 to 1989

(Complete this part if the loss on line 18 is more than the loss on line 19.)

20	Enter the loss shown on line 8; if none, enter zero and skip lines 21 through 24.	20	
21	Enter gain shown on line 17. If that line is blank or shows a loss, enter zero	21	
22	Subtract line 21 from line 20	22	
23	Enter the **smaller** of line 19 or 22	23	
24	Subtract line 23 from line 22. This is your **short-term capital loss carryover from 1988 to 1989**	24	
25	Enter loss from line 17; if none, enter zero and skip lines 26 through 29	25	
26	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero	26	
27	Subtract line 26 from line 25	27	
28	Subtract line 23 from line 19. (**Note:** *If you skipped lines 21 through 24, enter the amount from line 19.*)	28	
29	Subtract line 28 from line 27. This is your **long-term capital loss carryover from 1988 to 1989**	29	

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

30 Check here if you elect out of the installment method ▶ ☐

31 Enter the face amount of the note or other obligation ▶

32 Enter the percentage of valuation of the note or other obligation ▶

Part VI Reconciliation of Forms 1099-B for Bartering Transactions

(Complete this part if you received one or more Form(s) 1099-B or an equivalent substitute statement(s) reporting bartering income.)

			Amount of bartering income from Form 1099-B or equivalent statement reported on form or schedule
33	Form 1040, line 22	33	
34	Schedule C (Form 1040)	34	
35	Schedule D (Form 1040)	35	
36	Schedule E (Form 1040)	36	
37	Schedule F (Form 1040)	37	
38	Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶	38	
39	Total (add lines 33 through 38)	39	

Note: *The amount on line 39 should be the same as the total bartering income on all Forms 1099-B and equivalent statements received.*