

Name(s) 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, stop here and also enter the gain on Form 1040, line 13. If the result is a (loss), go on to line 19	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)	19	()
Note: When figuring whether 19a or 19b is smaller , treat both numbers as if they are positive. Go on to Part IV if the loss on line 18 is more than \$3,000 (\$1,500, if married filing a separate return), OR if taxable income on Form 1040, line 37, is zero.				

Part IV Figure Your Capital Loss Carryovers From 1989 to 1990

Section A.—Figure Your Carryover Limit

20	Enter taxable income or loss from Form 1040, line 37. (If Form 1040, line 37, is zero, see the Instructions for the amount to enter.)	20		
Note: For lines 21 through 36, treat all amounts as positive.				
21	Enter the loss shown on line 19	21		
22	Enter the amount shown on Form 1040, line 36	22		
23	Combine lines 20, 21, and 22. If zero or less, enter zero	23		
24	Enter the smaller of line 21 or line 23	24		

Section B.—Figure Your Short-Term Capital Loss Carryover

(Complete this section only if there is a loss shown on line 8 and line 19. Otherwise, go on to Section C.)

25	Enter the loss shown on line 8	25		
26	Enter the gain, if any, shown on line 17	26		
27	Enter the amount shown on line 24	27		
28	Add lines 26 and 27	28		
29	Subtract line 28 from line 25. If zero or less, enter zero. This is your short-term capital loss carryover from 1989 to 1990.	29		

Section C.—Figure Your Long-Term Capital Loss Carryover

(Complete this section only if there is a loss shown on line 17 and line 19.)

30	Enter the loss shown on line 17	30		
31	Enter the gain, if any, shown on line 8	31		
32	Enter the amount shown on line 24	32		
33	Enter the amount, if any, shown on line 25	33		
34	Subtract line 33 from line 32. If zero or less, enter zero	34		
35	Add lines 31 and 34	35		
36	Subtract line 35 from line 30. If zero or less, enter zero. This is your long-term capital loss carryover from 1989 to 1990.	36		

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

37	Check here if you elect out of the installment method	<input type="checkbox"/>
38	Enter the face amount of the note or other obligation	▶
39	Enter the percentage of valuation of the note or other obligation	▶

Part VI Reconcile 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

40	Form 1040, line 22	40		
41	Schedule C (Form 1040)	41		
42	Schedule D (Form 1040)	42		
43	Schedule E (Form 1040)	43		
44	Schedule F (Form 1040)	44		
45	Other form (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶	45		
46	Total (add lines 40 through 45)	46		

Note: The amount on line 46 should be the same as the total bartering income on all Forms 1099-B and equivalent statements received.