# Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

- Attach to Form 1040.
- See Instructions for Schedule D (Form 1040).
- For more space to list transactions for lines 2a and 9a, get Schedule D-1 (Form 1040).

## Part I  Short-Term Capital Gains and Losses—Assets Held One Year or Less

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Description of property (Example, 100 shares 7% preferred of &quot;Z&quot; Co.)</td>
<td>(b)</td>
<td>Date acquired (Mo. day, yr.)</td>
<td>(c)</td>
</tr>
<tr>
<td>(d)</td>
<td>Sales price (see Instructions)</td>
<td>(e)</td>
<td>Cost or other basis (see Instructions)</td>
<td>(f)</td>
</tr>
<tr>
<td>(g)</td>
<td>GAIN If (d) is more than (e), subtract (e) from (d)</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### 2a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See Instructions.

### 2b Amounts from Schedule D-1, line 2b (attach Schedule D-1)

### 2c Total of All Sales Price Amounts.
Add column (d) of lines 2a and 2b

### 2d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 2a.)

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

### 9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See Instructions.

### 9b Amounts from Schedule D-1, line 9b (attach Schedule D-1)

### 9c Total of All Sales Price Amounts.
Add column (d) of lines 9a and 9b

### 9d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 9a.)

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### Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 9a.)

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*For Paperwork Reduction Act Notice, see Form 1040 Instructions.*

Schedule D (Form 1040) 1990
**Part III Summary of Parts I and II**

18 Combine lines 8 and 17, and enter the net gain or (loss) here. If the result is a gain, stop here and also enter the gain on Form 1040, line 13.

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 whether line 19a or 19b is smaller, treat both numbers as if they were 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 Capital Loss Carryovers from 1990 to 1991**

**Section A.——Carryover Limit**

20 Enter taxable income from Form 1040, line 37.  
(If Form 1040, line 37 is zero, see Instructions for amount to enter.)  
Note: For lines 21 through 36, enter all amounts as positive numbers.

21 Enter the loss on line 19

22 Enter the amount on Form 1040, line 36

23 Combine lines 20, 21, and 22. If zero or less, enter -0-

24 Carryover Limit. Enter the smaller of line 21 or line 23

**Section B.——Short-Term Capital Loss Carryover to 1991**  
(Complete this section only if there is a loss on both line 8 and line 19. Otherwise, go on to Section C.)

25 Enter the loss on line 8

26 Enter the gain, if any, on line 17

27 Enter the amount on line 24

28 Add lines 26 and 27

29 Short-term capital loss carryover to 1991. Subtract line 28 from line 25. If zero or less, enter -0-

**Section C.——Long-Term Capital Loss Carryover to 1991**  
(Complete this section only if there is a loss on both line 17 and line 19.)

30 Enter the loss on line 17

31 Enter the gain, if any, on line 8

32 Enter the amount on line 24

33 Enter the amount, if any, on line 25.

34 Subtract line 33 from line 32. If zero or less, enter -0-

35 Add lines 31 and 34.

36 Long-term capital loss carryover to 1991. Subtract line 35 from line 30. If zero or less, enter -0-

**Part V Election Not to Use the Installment Method** (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

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 Reconciliation of Forms 1099-B for Bartering Transactions**  
(Complete this part if you received one or more Forms 1099-B or substitute statements reporting bartering income.)

40 Form 1040, line 22

41 Schedule C (Form 1040)

42 Schedule D (Form 1040)

43 Schedule E (Form 1040)

44 Schedule F (Form 1040)

45 Other form or schedule (identify) (if nontaxable, indicate reason—attach additional sheets if necessary):

46 Total (add lines 40 through 45)

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