

SCHEDULE D

Capital Gains and Losses

OMB No. 1545-0074

(Form 1040)

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

1991

Department of the Treasury Internal Revenue Service

Attach to Form 1040. See Instructions for Schedule D (Form 1040).

Attachment Sequence No. 12A

For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1040).

Name(s) shown on Form 1040

Your social security number

Caution: Add the following amounts reported to you for 1991 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 8c, column (d), attach a statement explaining the difference.

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes rows for 1a Stocks, Bonds, Other Securities, and Real Estate; 1b Amounts from Schedule D-1; 1c Total of All Sales Price Amounts; 1d Other Transactions; and summary rows 2-7.

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes rows for 8a Stocks, Bonds, Other Securities, and Real Estate; 8b Amounts from Schedule D-1; 8c Total of All Sales Price Amounts; 8d Other Transactions; and summary rows 9-16.

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

17 Combine lines 7 and 16 and enter the net gain or (loss) here. If the result is a gain, also enter the gain on Form 1040, line 13. (Note: If both lines 16 and 17 are gains, see Part IV below.)
18 If line 17 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:
a The (loss) on line 17; or
b (\$3,000) or, if married filing a separate return, (\$1,500)
Note: When figuring whether line 18a or 18b is smaller, treat both numbers as positive.
Complete Part V if the loss on line 17 is more than the loss on line 18, OR if Form 1040, line 37, is zero.

Part IV Tax Computation Using Maximum Capital Gains Rate

USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 16 AND 17 ARE GAINS, AND:

You checked filing status box: AND Form 1040, line 37, is over: You checked filing status box: AND Form 1040, line 37, is over:
1 2 or 5 \$49,300 \$82,150 3 4 \$41,075 \$70,450
19 Enter the amount from Form 1040, line 37
20 Enter the smaller of line 16 or line 17.
21 Subtract line 20 from line 19
22 Enter: a \$20,350 if you checked filing status box 1; b \$34,000 if you checked filing status box 2 or 5; c \$17,000 if you checked filing status box 3; or d \$27,300 if you checked filing status box 4
23 Enter the greater of line 21 or line 22.
24 Subtract line 23 from line 19
25 Figure the tax on the amount on line 23. Use the Tax Table or Tax Rate Schedules, whichever applies
26 Multiply line 24 by 28% (.28)
27 Add lines 25 and 26. Enter here and on Form 1040, line 38, and check the box for Schedule D

Part V Capital Loss Carryovers from 1991 to 1992

Section A.—Carryover Limit

28 Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses
29 Enter the loss from line 18 as a positive amount
30 Combine lines 28 and 29. If zero or less, enter -0-.
31 Enter the smaller of line 29 or line 30

Section B.—Short-Term Capital Loss Carryover to 1992 (Complete this section only if there is a loss on both lines 7 and 18.)

32 Enter the loss from line 7 as a positive amount
33 Enter the gain, if any, from line 16.
34 Enter the amount from line 31
35 Add lines 33 and 34
36 Short-term capital loss carryover to 1992. Subtract line 35 from line 32. If zero or less, enter -0-

Section C.—Long-Term Capital Loss Carryover to 1992 (Complete this section only if there is a loss on both lines 16 and 18.)

37 Enter the loss from line 16 as a positive amount
38 Enter the gain, if any, from line 7
39 Enter the amount from line 31
40 Enter the amount, if any, from line 32.
41 Subtract line 40 from line 39. If zero or less, enter -0-
42 Add lines 38 and 41
43 Long-term capital loss carryover to 1992. Subtract line 42 from line 37. If zero or less, enter -0-

Part VI 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.)

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

Part VII 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.)

Amount of bartering income from Form 1099-B or substitute statement reported on form or schedule

47 Form 1040, line 22
48 Schedule C, D, E, or F (Form 1040) (specify)
49 Other form or schedule (identify) (if nontaxable, indicate reason—attach additional sheets if necessary):
50 Total. Add lines 47 through 49. This amount should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions