### Capital Gains and Losses

**AND RECONCILIATION OF FORMS 1099-B FOR BARtering TRANSACTIONS**

1. **Attach to Form 1040.**
2. **See Instructions for Schedule D (Form 1040).**
3. **For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1040).**

#### 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,
- **(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

#### 1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Date acquired</th>
<th>(c) Date sold</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) LOSS</th>
<th>(g) GAIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Example, 100 shares 7% preferred of &quot;Z&quot; Co.)</td>
<td>(Mo., day, yr.)</td>
<td>(Mo., day, yr.)</td>
<td>(see instructions)</td>
<td>(see instructions)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

#### 1c Total of All Sales Price Amounts. Add column (d) of lines 1a and 1b

#### 1d Other Transactions (Do NOT include real estate transactions from Forms 1099-S on this line. Report them on line 1a.)

2. Short-term gain from sale or exchange of your home from Form 2119, line 10 or 14c
3. Short-term gain from installment sales from Form 6252, line 22 or 30
4. Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries
5. Short-term capital loss carryover from 1990 Schedule D, line 29
6. Add lines 1a, 1b, 1d, and 2 through 5, in columns (f) and (g).
7. Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6

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

#### 8a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.

#### 8b Amounts from Schedule D-1, line 8b (attach Schedule D-1)

#### 8c Total of All Sales Price Amounts. Add column (d) of lines 8a and 8b

#### 8d Other Transactions (Do NOT include real estate transactions from Forms 1099-S on this line. Report them on line 8a.)

9. Long-term gain from sale or exchange of your home from Form 2119, line 10 or 14c
10. Long-term gain from installment sales from Form 6252, line 22 or 30
11. Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries
12. Capital gain distributions
13. Gain from Form 4797, line 7 or 9
14. Long-term capital loss carryover from 1990 Schedule D, line 36
15. Add lines 8a, 8b, 8d, and 9 through 14, in columns (f) and (g)
16. Net long-term capital gain or (loss). Combine columns (f) and (g) of line 15

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11338H

Schedule D (Form 1040) 1991
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 $49,300  1 $41,075
   2 or 5 $82,150  4 $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 form 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.)

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