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

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

<table>
<thead>
<tr>
<th>(a) Description of property (Example, 100 shares 7% preferred of &quot;XYZ&quot; Co.)</th>
<th>(b) Date acquired (Mo., day, yr.)</th>
<th>(c) Date sold (Mo., day, yr.)</th>
<th>(d) Sales price (see page D-2)</th>
<th>(e) Cost or other basis (see page D-3)</th>
<th>(f) LOSS if (e) is more than (d), subtract (d) from (e)</th>
<th>(g) GAIN if (d) is more than (e), subtract (e) from (d)</th>
</tr>
</thead>
</table>

#### 1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See page D-3.

#### 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

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

<table>
<thead>
<tr>
<th>9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See page D-3.</th>
</tr>
</thead>
</table>

#### 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.
Part III  Summary of Parts I and II

19 Combine lines 8 and 18 and enter the net gain or (loss). If a gain, also enter the gain on Form 1040, line 13. Note: If both lines 18 and 19 are gains, see Part IV below.

20 If line 19 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:
   a The (loss) on line 19; or
   b ($3,000) or, if married filing a separate return, ($1,500).

   Note: When figuring whether line 20a or 20b is smaller, treat both numbers as positive.

Complete Part V if the loss on line 19 is more than the loss on line 20 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 18 AND 19 ARE GAINS, AND:

You checked filing status box: AND Form 1040, line 37, is over:
1 $51,900
2 or 5 $86,500

You checked filing status box: AND Form 1040, line 37, is over:
3 $43,250
4 $74,150

21 Enter the amount from Form 1040, line 37.
22 Enter the smaller of line 18 or line 19.
23 Subtract line 22 from line 21.
24 Enter: $21,450 if you checked filing status box 1; $35,800 if you checked filing status box 2 or 5; $19,700 if you checked filing status box 3; or $28,750 if you checked filing status box 4.
25 Enter the greater of line 23 or line 24.
26 Subtract line 25 from line 21.
27 Figure the tax on the amount on line 25. Use the Tax Table or Tax Rate Schedules, whichever applies.
28 Multiply line 26 by 28% (.28).
29 Add lines 27 and 28. Enter here and on Form 1040, line 38, and check the box for Schedule D.

Part V  Capital Loss Carryovers from 1992 to 1993

30 Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses.
31 Enter the loss from line 20 as a positive amount.
32 Combine lines 30 and 31. If zero or less, enter -0-.
33 Enter the smaller of line 31 or line 32.

Note: If both lines 8 and 20 are losses, go to line 34; otherwise, skip lines 34-38.
34 Enter the loss from line 8 as a positive amount.
35 Enter the gain, if any, from line 18.
36 Enter the amount from line 33.
37 Add lines 35 and 36.
38 Short-term capital loss carryover to 1993. Subtract line 37 from line 34. If zero or less, enter -0-.

Note: If both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45.
39 Enter the loss from line 18 as a positive amount.
40 Enter the gain, if any, from line 8.
41 Enter the amount from line 33.
42 Enter the amount, if any, from line 34.
43 Subtract line 42 from line 41. If zero or less, enter -0-.
44 Add lines 40 and 43.
45 Long-term capital loss carryover to 1993. Subtract line 44 from line 39. 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.

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

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

49 Form 1040, line 22.
50 Schedule C, C-EZ, D, E, or F (specify).
51 Other form or schedule (identify). If nontaxable, indicate reason—attach additional sheets if necessary.
52 Total. Add lines 49 through 51. This amount should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions.