



**Part IV Computation of Capital Gain Deduction**

19	Net long-term capital gain shown on line 17, column (c) . . . . .	19		
20	Net short-term capital loss shown on line 16, column (c) . . . . .	20	(	)
21	Excess of line 19 over line 20 . . . . .	21		
22	Net long-term capital gains taxable to beneficiaries (add line 3(b) amounts from all separate Schedules K-1 (Form 1041)) . . . . .	22		
23	Balance (subtract line 22 from line 21) . . . . .	23		
24	Enter here and on Form 1041, line 22, 60% of the amount on line 23 . . . . . (If this amount is other than zero, you may be liable for the alternative minimum tax. See Form 6251.)	24		

**Part V Computation of Capital Loss Limitation**

25	If losses are shown on both lines 14 and 15 which are the result of a long-term capital loss carryover from years beginning before 1970, check here <input type="checkbox"/> and compute the net capital loss on an attached sheet. See sections 1.1211-1 and 1.1212-1 of the regulations. Enter on line 25a the net capital loss computed on the attached sheet. <b>Otherwise,</b> <b>a</b> Enter one of the following amounts if there is no long-term capital loss carryover from years beginning before 1970: (i) If amount on line 16, column (c) is zero or a net gain, enter 50% of amount on line 18, column (c); (ii) If amount on line 17, column (c) is zero or a net gain, enter amount on line 18, column (c); or (iii) If amounts on line 16, column (c) and line 17, column (c) are net losses, enter amount on line 16, column (c) added to 50% of amount on line 17, column (c) . . . . .	25a		
	<b>b</b> Enter here and enter as a (loss) on Form 1041, line 7, the smallest of: (i) The amount on line 25a; (ii) \$3,000; or (iii) Taxable income computed without regard to capital gains and losses and the deduction for exemption . . . . .	25b	(	)

**Part VI Computation of Post-1969 Capital Loss Carryovers from 1982 to 1983**  
(Complete this part if the loss on line 25a is more than the loss on line 25b)  
Note: You do not have to complete Part VI on the copy you file with IRS.

**Section A.—Short-term Capital Loss Carryover**

26	Enter loss shown on line 6; if none, enter zero and skip lines 27 through 31—then go to line 32 . . . . .	26		
27	Enter gain shown on line 15. If that line is blank or shows a loss, enter zero . . . . .	27		
28	Reduce any loss on line 26 to the extent of any gain on line 27 . . . . .	28		
29	Enter amount shown on line 25b . . . . .	29		
30	Enter smaller of line 28 or 29 . . . . .	30		
31	Subtract line 30 from line 28. This is your short-term capital loss carryover from 1982 to 1983 . . . . .	31		

**Section B.—Long-term Capital Loss Carryover**

32	Subtract line 30 from line 29 (Note: If you skipped lines 27 through 31, enter amount from line 25b) . . . . .	32		
33	Enter loss from line 15; if none, enter zero and skip lines 34 through 37 . . . . .	33		
34	Enter gain shown on line 6. If that line is blank or shows a loss, enter zero . . . . .	34		
35	Reduce any loss on line 33 to the extent of any gain on line 34 . . . . .	35		
36	Multiply amount on line 32 by 2 . . . . .	36		
37	Subtract line 36 from line 35. This is your long-term capital loss carryover from 1982 to 1983 . . . . .	37		