SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ File with Form 1041. See the separate instructions.

OMB No. 1545-0092

1982

Name of estate or trust

Employer identification number

Do not report section 644 gains on Schedule D; see Form 1041 instruction for line 26b.

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

(a) Kind of property and description (example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price less expense of sale	(e) Cost or other basis, as adjusted (see instructions)	(f) Gain or (loss) (col. (d) less (e))
1					

2 Short-term capital gain from installment sales from Form 6252, line 21 or 29	2	
3 Enter net short-term gain or (loss) from partnerships and other fiduciaries	3	
4 Net gain or (loss), combine lines 1 through 3	4	
5 Short-term capital loss carryover (See instructions)	5	( )
6 Net short-term gain or (loss), combine lines 4 and 5. Enter here and on line 16 below ▶	6	

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 ▶ ☐ 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.

Otherwise,

a 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 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		

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