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

1983

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) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis, as adjusted, plus expense of sale (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, S corporations, 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 15 below . . . . ▶	6	

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

7					

8 Long-term capital gain from installment sales from Form 6252, line 21 or 29	8	
9 Enter net long-term gain or (loss) from partnerships, S corporations, and other fiduciaries	9	
10 Capital gain distributions	10	
11 Enter gain, if applicable, from Form 4797	11	
12 Net gain or (loss), combine lines 7 through 11	12	
13 Long-term capital loss carryover (See instructions)	13	( )
14 Net long-term gain or (loss), combine lines 12 and 13. Enter here and on line 16 below . . . . . . ▶	14	

Part III.—Summary of Parts I and II

		(a) Beneficiaries	(b) Fiduciary	(c) Total
15 Net short-term gain or (loss) from line 6, column (f) above . . .	15			
16 Net long-term gain or (loss) from line 14, column (f) above . . .	16			
17 Total net gain or (loss), combine lines 15 and 16 . . . . . ▶	17			

Enter on Form 1041, line 7, the net gain shown on line 17, column (c), above. If net (loss) on line 17, column (c), above, enter the amount computed on line 24b as a (loss) on Form 1041, line 7.

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041.

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Part IV.—Computation of Capital Gain Deduction

18	Net long-term capital gain shown on line 16, column (c)	18	
19	Net short-term capital loss shown on line 15, column (c)	19	( )
20	Excess of line 18 over line 19	20	
21	Net long-term capital gains taxable to beneficiaries (add line 3(b) amounts from all separate Schedules K-1 (Form 1041))	21	
22	Balance (subtract line 21 from line 20) . . . . ▶	22	
23	Enter 60% of the amount on line 22 here and on Form 1041, line 22 . . . . *(If this amount is other than zero, you may be liable for the alternative minimum tax. See Form 6251.)*	23	

Part V.—Computation of Capital Loss Limitation

24	If losses are shown on both lines 13 and 14 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 24a 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 15, column (c) is zero or a net gain, enter 50% of amount on line 17, column (c);		
	(ii) If amount on line 16, column (c) is zero or a net gain, enter amount on line 17, column (c); **or**		
	(iii) If amounts on line 15, column (c) and line 16, column (c) are net losses, enter amount on line 15, column (c) added to 50% of amount on line 16, column (c)	24a	
	b Enter here and enter as a (loss) on Form 1041, line 7, the smallest of:		
	(i) The amount on line 24a;		
	(ii) $3,000; **or**		
	(iii) Taxable income computed without regard to capital gains and losses and the deduction for exemption. ▶	24b	( )

Part VI.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24a is more than the loss on line 24b)

Note: You do not have to complete Part VI on the copy you file with IRS.

Section A.—Short-Term Capital Loss Carryover

25	Enter loss shown on line 6; if none, enter zero and skip lines 26 through 29—then go to line 30	25	
26	Enter gain shown on line 14. If that line is blank or shows a loss, enter zero	26	
27	Reduce any loss on line 25 to the extent of any gain on line 26	27	
28	Enter smaller of line 27 or 24b	28	
29	Subtract line 28 from line 27. This is your short-term capital loss carryover from 1983 to 1984	29	

Section B.—Long-Term Capital Loss Carryover

30	Subtract line 28 from line 24b (**Note:** *If you skipped lines 26 through 29, enter amount from line 24b)* .	30	
31	Enter loss from line 14; if none, enter zero and skip lines 32 through 35	31	
32	Enter gain shown on line 6. If that line is blank or shows a loss, enter zero	32	
33	Reduce any loss on line 31 to the extent of any gain on line 32	33	
34	Multiply amount on line 30 by 2	34	
35	Subtract line 34 from line 33. This is your long-term capital loss carryover from 1983 to 1984	35	