### Part I  Short-Term Capital Gains and Losses—Assets Held 1 Year or Less

<table>
<thead>
<tr>
<th>(a) Description of property (Example, 100 shares 7% preferred of &quot;Z&quot; Co.)</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
<th>(d) Gross sales price</th>
<th>(e) Cost or other basis (see instructions)</th>
<th>(f) Gain or (loss) (col. (d) less col. (e))</th>
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- Short-term capital gain or (loss) from Form 6252 and Form 8824.
- Net short-term gain or (loss) from partnerships, S corporations, and other trusts or estates.
- Net gain or (loss) (combine lines 1 through 3).
- Net short-term gain or (loss) (combine lines 4 and 5). Enter here and on line 15 below.

### Part II  Long-Term Capital Gains and Losses—Assets Held More Than 1 Year

<table>
<thead>
<tr>
<th>(a) Description of property (Example, 100 shares 7% preferred of &quot;Z&quot; Co.)</th>
<th>(b) Date acquired (mo., day, yr.)</th>
<th>(c) Date sold (mo., day, yr.)</th>
<th>(d) Gross sales price</th>
<th>(e) Cost or other basis (see instructions)</th>
<th>(f) Gain or (loss) (col. (d) less col. (e))</th>
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- Long-term capital gain or (loss) from Form 6252 and Form 8824.
- Net long-term gain or (loss) from partnerships, S corporations, and other trusts or estates.
- Capital gain distributions.
- Enter gain, if applicable, from Form 4797.
- Net gain or (loss) (combine lines 7 through 11)
- Long-term capital loss carryover from 1992 Schedule D, line 35.
- Net long-term gain or (loss) (combine lines 12 and 13). Enter here and on line 16 below.

### Part III  Summary of Parts I and II

<table>
<thead>
<tr>
<th>(a) Beneficiaries (see instructions)</th>
<th>(b) Fiduciary</th>
<th>(c) Total</th>
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If line 17, column (c), is a net gain, enter the gain on Form 1041, line 4. If lines 16 and 17, column (b) are net gains, go to Part VI, and DO NOT complete Parts IV and V. If line 17, column (c), is a net loss, complete Parts IV and V, as necessary.
### Part IV  Computation of Capital Loss Limitation

18 Enter here and enter as a (loss) on Form 1041, line 4, the smaller of:
   (i) The net loss on line 17, column (c); or
   (ii) $3,000

If the net loss on line 17, column (c) is more than $3,000, OR if the taxable income on line 22, page 1, of Form 1041 is zero or less, complete Part V to determine your capital loss carryover.

### Part V  Computation of Capital Loss Carryovers From 1993 to 1994

#### Section A.—Computation of Carryover Limit

19 Enter taxable income or (loss) for 1993 from Form 1041, line 22.
20 Enter loss from line 18 as a positive amount.
21 Enter amount from Form 1041, line 20.
22 Adjusted taxable income (Combine lines 19, 20, and 21, but do not enter less than zero.)
23 Enter the lesser of lines 20 or 22.

#### Section B.—Short-Term Capital Loss Carryover

(Complete this part only if there is a loss on line 6, and line 17, column (c.).)

24 Enter loss from line 6 as a positive amount.
25 Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter -0-.)
26 Enter amount from line 23.
27 Add lines 25 and 26.
28 Subtract line 27 from line 24. If zero or less, enter -0-. This is the fiduciary's short-term capital loss carryover from 1993 to 1994. If this is the final return of the trust or decedent's estate, also enter on line 12b, Schedule K-1 (Form 1041).

#### Section C.—Long-Term Capital Loss Carryover

(Complete this part only if there is a loss on line 14 and line 17, column (c.).)

29 Enter loss from line 14 as a positive amount.
30 Enter gain, if any, from line 6. (If that line is blank or shows a loss, enter -0-.)
31 Enter amount from line 23.
32 Enter amount, if any, from line 24.
33 Subtract line 32 from line 31. If zero or less, enter -0-.
34 Add lines 30 and 33.
35 Subtract line 34 from line 29. If zero or less, enter -0-. This is the fiduciary's long-term capital loss carryover from 1993 to 1994. If this is the final return of the trust or decedent's estate, also enter on line 12c, Schedule K-1 (Form 1041).

#### Part VI  Tax Computation Using Maximum Capital Gains Rate

(Complete this part only if lines 16 and 17, column (b) are net capital gains for 1993.)

36 Taxable income (from Form 1041, line 22).
37a Net capital gain for 1993 (Enter the smaller of line 16 or 17, column (b)).
   b If you completed Form 4952, enter the amount from line 4e of Form 4952.
   c Subtract line 37b from line 37a. If zero or less, stop here. You cannot use Part VI to figure the tax for the estate or trust. Instead, use the 1993 Tax Rate Schedule.
38 Subtract line 37c from line 36. If zero or less, enter -0-.
39 Enter the greater of line 38 or $1,500.
40 Tax on amount on line 39 from the 1993 Tax Rate Schedule. If line 39 is $1,500, enter $225.00.
41 Subtract line 39 from line 36. If zero or less, enter -0-.
42 Multiply line 41 by (.28).
43 Maximum capital gains tax (add lines 40 and 42).
44 Regular tax on amount on line 36 from the 1993 Tax Rate Schedule.
45 Tax. (Enter the smaller of line 43 or line 44.) Enter here and on line 1a of Schedule G, Form 1041.