

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Capital Gains and Losses**

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).  
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

**2005**  
Attachment  
Sequence No. **12**

Your social security number

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)   | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of the instructions) | (e) Cost or other basis<br>(see page D-6 of the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|---|--------------------------------------|----------------------------------|---|---|---|
| <b>1</b>  |                                      |                                  |   |   |   |
| <b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .  |                                      |                                  |   |   |   |
| <b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .   |                                      |                                  |   |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .   |                                      |                                  |   |   |   |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                      |                                  |   |   |   |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . . |                                      |                                  |   |   | ( )   |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .  |                                      |                                  |   |   |   |

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

| (a) Description of property<br>(Example: 100 sh. XYZ Co.)  | (b) Date acquired<br>(Mo., day, yr.) | (c) Date sold<br>(Mo., day, yr.) | (d) Sales price<br>(see page D-6 of the instructions) | (e) Cost or other basis<br>(see page D-6 of the instructions) | (f) Gain or (loss)<br>Subtract (e) from (d) |
|--|--------------------------------------|----------------------------------|---|---|---|
| <b>8</b>   |                                      |                                  |   |   |   |
| <b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .  |                                      |                                  |   |   |   |
| <b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .  |                                      |                                  |   |   |   |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .                       |                                      |                                  |   |   |   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |   |   |   |
| <b>13</b> Capital gain distributions. See page D-1 of the instructions . . . . .   |                                      |                                  |   |   |   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> on page D-6 of the instructions . . . . . |                                      |                                  |   |   | ( )   |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .                                   |                                      |                                  |   |   |   |

**Part III Summary**

|   |           |                        |  |
|---|-----------|------------------------|--|
| <p><b>16</b> Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . .</p>  | <b>16</b> |                        |  |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?<br/> <input type="checkbox"/> <b>Yes.</b> Go to line 18.<br/> <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>  |           |                        |  |
| <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-7 of the instructions . . . . . ▶</p>  | <b>18</b> |                        |  |
| <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>  | <b>19</b> |                        |  |
| <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?<br/> <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040. <b>Do not</b> complete lines 21 and 22 below.<br/> <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, and then complete the <b>Schedule D Tax Worksheet</b> on page D-9 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> |           |                        |  |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>   | <b>21</b> | (                    ) |  |
| <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>  |           |                        |  |
| <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b?<br/> <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, and then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 38 of the Instructions for Form 1040.<br/> <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040.</p>  |           |                        |  |