SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99

Capital Gains and Losses

▶ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

OMB No. 1545-0074

1999

Attachment
Sequence No. 12

Name(s) shown on Form 1040

Your social security number

Pai	t Short-Term Car	oital Gains a	nd Loss	ses-	-Assets Held O	ne Year or	Less	3		
	(a) Description of property (Example: 100 sh. XYZ Co.)				(d) Sales price (see page D-5)	(e) Cost or other basis (see page D-5)		(f) GAIN or (LOSS) Subtract (e) from (d)		
1										
2	Enter your short-term Schedule D-1, line 2			2						
3	Total short-term sale Add column (d) of lines 1	•		3						
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824									
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						5			
6	Short-term capital loss of 1998 Capital Loss Carryo						6	()	
7	Net short-term capital g						7			
Par	t II Long-Term Cap		10 LOSS	es—	Assets Held IVI			ear		
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales price (see page D-5)	(e) Cost of other bas (see page I	is	(f) GAIN or (LOS Subtract (e) from		(g) 28% RATE GAIN * or (LOSS) (see instr. below)
8										
							! ! ! !			
9	Enter your long-term Schedule D-1, line 9	totals, if any	, from 	9						
10	Total long-term sale Add column (d) of lines 8			10						
11	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									
12										
13	Capital gain distributions. See page D-1									
Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1998 Capital Loss Carryover Worksheet								()	()
15	Combine lines 8 through 14 in column (g)						15			
16	Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) ▶ Next: Go to Part III on the back.								_	

^{*28%} Rate Gain or Loss includes all "collectibles gains and losses" (as defined on page D-5) and up to 50% of the eligible gain on qualified small business stock (see page D-4).

Schedule D (Form 1040) 1999 Page **2**

Pai	t III Summary of Parts I and II							
17	Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13	17						
	Next: Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if:							
	Both lines 16 and 17 are gains, and							
	• Form 1040, line 39, is more than zero.							
18	If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses:							
	● The loss on line 17, or							
	• (\$3,000) or, if married filing separately, (\$1,500)	18 ()						
	Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the							
	Capital Loss Carryover Worksheet on page D-6 if:							
	• The loss on line 17 exceeds the loss on line 18, or							
	• Form 1040, line 37, is a loss.							
	rt IV Tax Computation Using Maximum Capital Gains Rates	10						
19	Enter your taxable income from Form 1040, line 39	19						
20	Effect the smaller of line 17 of deflectable B							
21	if you are mining form 1002, office the amount form 1002, mile to							
22	Subtract line 21 Horn line 20. If 2010 of 1000, Critici O							
23	Combine into 7 and 10: ii 2010 of 1000, citter 0							
24	Enter the children of the 10 of the 20, but not loss than 2010							
25	Enter your unrecaptured section 1250 gain, if any, from line 16 of the worksheet on page D-7							
26	Add lines 24 and 25							
27	Subtract line 26 from line 22. If zero or less, enter -0-	27						
28	Subtract line 27 from line 19. If zero or less, enter -0-	28						
29	Enter the smaller of:							
23	• The amount on line 19, or							
	• \$25,750 if single; \$43,050 if married filing jointly or qualifying widow(er);	29						
	\$21,525 if married filing separately; or \$34,550 if head of household							
30	Enter the smaller of line 28 or line 29							
31	Subtract line 22 from line 19. If zero or less, enter -0							
32	Enter the larger of line 30 or line 31							
33	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies							
	Note. If line 29 is less than line 28, go to line 38.							
34	Enter the amount from line 29							
35	Enter the amount from line 28							
36	Subtract line 35 from line 34. If zero or less, enter -0 ▶ 36	27						
37	Multiply line 36 by 10% (.10)							
00	Note. If line 27 is more than zero and equal to line 36, go to line 52. Enter the smaller of line 19 or line 27							
38 39	Enter the smaller of line 19 or line 27							
39 40	Subtract line 39 from line 38							
41	Multiply line 40 by 20% (.20)	41						
71	Note. If line 25 is zero or blank, skip lines 42 through 47 and read the note above line 48.							
42	Enter the smaller of line 22 or line 25							
43	Add lines 22 and 32 43							
44	Enter the amount from line 19							
45	Subtract line 44 from line 43. If zero or less, enter -0							
46	Subtract line 45 from line 42. If zero or less, enter -0 ▶ 46							
47	Multiply line 46 by 25% (.25)	47						
	Note. If line 24 is zero or blank, go to line 52.							
48	Enter the amount from line 19							
49	Add lines 32, 36, 40, and 46							
50	Subtract line 49 from line 48	E1						
51	Multiply line 50 by 28% (.28)	51						
E0	Add lines 00 07 44 47 and 54	52						
52 52	Add lines 33, 37, 41, 47, and 51.	53						
53 54	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies Tax on all taxable income (including capital gains). Enter the smaller of line 52 or line 53 here							
J -1	and on Form 1040, line 40	54						