

**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 for more space to list transactions for lines 1 and 8.**

OMB No. 1545-0074

**2000**

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) | (e) Cost or other basis<br>(see page D-6) | (f) Gain or (loss)<br>Subtract (e) from (d) |  |
|--|--------------------------------------|----------------------------------|-----------------------------------|---|---|--|
| 1  |                                      |                                  |                                   |   |   |  |
| 2 Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .  |                                      |                                  |                                   |   |   |  |
| 3 <b>Total short-term sales price amounts.</b><br>Add column (d) of lines 1 and 2 . . . . .  |                                      |                                  |                                   |   |   |  |
| 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 . . . . .              |                                      |                                  |                                   |   |   |  |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet . . . . . |                                      |                                  |                                   |   | ( )   |  |
| 7 <b>Net short-term capital gain or (loss).</b> Combine column (f) of lines 1 through 6 ▶  |                                      |                                  |                                   |   |   |  |

**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) | (e) Cost or other basis<br>(see page D-6) | (f) Gain or (loss)<br>Subtract (e) from (d) | (g) 28% rate gain or (loss) *<br>(see instr. below) |
|---|--------------------------------------|----------------------------------|-----------------------------------|---|---|---|
| 8   |                                      |                                  |                                   |   |   |   |
| 9 Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .  |                                      |                                  |                                   |   |   |   |
| 10 <b>Total long-term sales price amounts.</b><br>Add column (d) of lines 8 and 9 . . . . .   |                                      |                                  |                                   |   |   |   |
| 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 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                      |                                  |                                   |   |   |   |
| 13 Capital gain distributions. See page D-1 . . . . .   |                                      |                                  |                                   |   |   |   |
| 14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet . . . . . |                                      |                                  |                                   |   | ( )   | ( )   |
| 15 Combine column (g) of lines 8 through 14 . . . . .   |                                      |                                  |                                   |   |   |   |
| 16 <b>Net long-term capital gain or (loss).</b> Combine column (f) of lines 8 through 14 ▶<br><b>Next:</b> Go to Part III on the back.                          |                                      |                                  |                                   |   |   |   |

\* **28% rate gain or loss** includes all "collectibles gains and losses" (as defined on page D-6) and up to 50% of the eligible gain on qualified small business stock (see page D-4).

**Part 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<br><b>Next:</b> Complete Form 1040 through line 39. Then, go to <b>Part IV</b> to figure your tax if:<br><ul style="list-style-type: none"> <li>• Both lines 16 and 17 are gains <b>and</b></li> <li>• Form 1040, line 39, is more than zero.</li> </ul> Otherwise, <b>stop here</b> .   | <b>17</b>                          |  |
| 18 | If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses:<br><ul style="list-style-type: none"> <li>• The loss on line 17 <b>or</b></li> <li>• (\$3,000) or, if married filing separately, (\$1,500) . . . . .</li> </ul> <b>Next:</b> Skip <b>Part IV</b> below. Instead, complete Form 1040 through line 37. Then, complete the <b>Capital Loss Carryover Worksheet</b> on page D-6 if:<br><ul style="list-style-type: none"> <li>• The loss on line 17 exceeds the loss on line 18 <b>or</b></li> <li>• Form 1040, line 37, is a loss.</li> </ul> | <b>18</b> (                      ) |  |

**Part IV Tax Computation Using Maximum Capital Gains Rates**

|    |   |           |  |
|----|---|-----------|--|
| 19 | Enter your taxable income from Form 1040, line 39 . . . . .   | <b>19</b> |  |
| 20 | Enter the <b>smaller</b> of line 16 or line 17 of Schedule D . . . . .  | <b>20</b> |  |
| 21 | If you are filing Form 4952, enter the amount from Form 4952, line 4e . . . . .   | <b>21</b> |  |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- . . . . .   | <b>22</b> |  |
| 23 | Combine lines 7 and 15. If zero or less, enter -0- . . . . .  | <b>23</b> |  |
| 24 | Enter the <b>smaller</b> of line 15 or line 23, but not less than zero . . . . .  | <b>24</b> |  |
| 25 | Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-8 . . . . .  | <b>25</b> |  |
| 26 | Add lines 24 and 25 . . . . .   | <b>26</b> |  |
| 27 | Subtract line 26 from line 22. If zero or less, enter -0- . . . . .   | <b>27</b> |  |
| 28 | Subtract line 27 from line 19. If zero or less, enter -0- . . . . .   | <b>28</b> |  |
| 29 | Enter the <b>smaller</b> of:<br><ul style="list-style-type: none"> <li>• The amount on line 19 <b>or</b></li> <li>• \$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er);<br/>                             \$21,925 if married filing separately; or \$35,150 if head of household</li> </ul> | <b>29</b> |  |
| 30 | Enter the <b>smaller</b> of line 28 or line 29 . . . . .  | <b>30</b> |  |
| 31 | Subtract line 22 from line 19. If zero or less, enter -0- . . . . .   | <b>31</b> |  |
| 32 | Enter the <b>larger</b> of line 30 or line 31 . . . . .   | <b>32</b> |  |
| 33 | Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies<br><b>Note.</b> If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38.   | <b>33</b> |  |
| 34 | Enter the amount from line 29 . . . . .   | <b>34</b> |  |
| 35 | Enter the amount from line 30 . . . . .   | <b>35</b> |  |
| 36 | Subtract line 35 from line 34 . . . . .   | <b>36</b> |  |
| 37 | Multiply line 36 by 10% (.10) . . . . .<br><b>Note.</b> If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52.   | <b>37</b> |  |
| 38 | Enter the <b>smaller</b> of line 19 or line 27 . . . . .  | <b>38</b> |  |
| 39 | Enter the amount from line 36 . . . . .   | <b>39</b> |  |
| 40 | Subtract line 39 from line 38 . . . . .   | <b>40</b> |  |
| 41 | Multiply line 40 by 20% (.20) . . . . .<br><b>Note.</b> If line 26 is zero or blank, skip lines 42 through 51 and go to line 52.  | <b>41</b> |  |
| 42 | Enter the <b>smaller</b> of line 22 or line 25 . . . . .  | <b>42</b> |  |
| 43 | Add lines 22 and 32 . . . . .   | <b>43</b> |  |
| 44 | Enter the amount from line 19 . . . . .   | <b>44</b> |  |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- . . . . .   | <b>45</b> |  |
| 46 | Subtract line 45 from line 42. If zero or less, enter -0- . . . . .   | <b>46</b> |  |
| 47 | Multiply line 46 by 25% (.25) . . . . .<br><b>Note.</b> If line 24 is zero or blank, skip lines 48 through 51 and go to line 52.  | <b>47</b> |  |
| 48 | Enter the amount from line 19 . . . . .   | <b>48</b> |  |
| 49 | Add lines 32, 36, 40, and 46 . . . . .  | <b>49</b> |  |
| 50 | Subtract line 49 from line 48 . . . . .   | <b>50</b> |  |
| 51 | Multiply line 50 by 28% (.28) . . . . .   | <b>51</b> |  |
| 52 | Add lines 33, 37, 41, 47, and 51 . . . . .  | <b>52</b> |  |
| 53 | Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies   | <b>53</b> |  |
| 54 | <b>Tax on all taxable income (including capital gains).</b> Enter the <b>smaller</b> of line 52 or line 53 here and on Form 1040, line 40. . . . .  | <b>54</b> |  |

