

**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

**2002**

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 (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
<b>1</b>						
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .		<b>2</b>				
<b>3 Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .		<b>3</b>				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .					<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet . . . . .					<b>6</b> ( )	
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f).					<b>7</b>	

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
<b>8</b>						
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .		<b>9</b>				
<b>10 Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .		<b>10</b>				
<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>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .					<b>12</b>	
<b>13</b> Capital gain distributions. See page D-1 of the instructions . . . . .					<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet . . . . .					<b>14</b> ( ) ( )	
<b>15</b> Combine lines 8 through 14 in column (g) . . . . .					<b>15</b>	
<b>16 Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f) <b>Next:</b> Go to Part III on the back.					<b>16</b>	

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

**Part III Taxable Gain or Deductible Loss**

**17** Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41 . . . . .

**Next:** • If both lines 16 and 17 are gains **and** Form 1040, line 41, is more than zero, complete Part IV below.

• Otherwise, skip the rest of Schedule D and complete Form 1040.

**18** If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39

**Next:** • If the loss on line 17 is more than the loss on line 18 **or** if Form 1040, line 39, is less than zero, skip **Part IV** below and complete the **Capital Loss Carryover Worksheet** on page D-6 of the instructions before completing the rest of Form 1040.

• Otherwise, skip **Part IV** below and complete the rest of Form 1040.

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

**19** Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions . . . . .

**If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.**

**20** Enter your taxable income from Form 1040, line 41 . . . . .

**21** Enter the **smaller** of line 16 or line 17 of Schedule D . . . . .

**22** If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0- . . . . .

**23** Subtract line 22 from line 21. If zero or less, enter -0- . . . . .

**24** Subtract line 23 from line 20. If zero or less, enter -0- . . . . .

**25** Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .

**26** Enter the **smaller** of:

- The amount on line 20 **or**
- \$46,700 if married filing jointly or qualifying widow(er);  
\$27,950 if single;  
\$37,450 if head of household; or  
\$23,350 if married filing separately

**If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.**

**27** Enter the amount from line 24 . . . . .

**28** Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34 . . . . .

**29** Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8 . . . . .

**30** Enter the **smaller** of line 28 or line 29 . . . . .

**31** Multiply line 30 by 8% (.08) . . . . .

**32** Subtract line 30 from line 28 . . . . .

**33** Multiply line 32 by 10% (.10) . . . . .

**If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.**

**34** Enter the **smaller** of line 20 or line 23 . . . . .

**35** Enter the amount from line 28 (if line 28 is blank, enter -0-) . . . . .

**36** Subtract line 35 from line 34 . . . . .

**37** Multiply line 36 by 20% (.20) . . . . .

**38** Add lines 25, 31, 33, and 37 . . . . .

**39** Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies . . . . .

**40 Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 42 . . . . .

