## SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service Name of estate or trust

## **Capital Gains and Losses**

► Attach to Form 1041 (or Form 5227). See the separate instructions for Form 1041 (or Form 5227).

OMB No. 1545-0092

Employer identification number

1994

Note: F	orm 5227 filers need to co	mplete ONLY Parts	s I and II.		:			
Part I		•		eld One Year	or Less			
(a) De 100 s	scription of property (Example, nares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other (see instruction		(f) Gain or (lo	
1		(mo., day, yr.)						
								-
						_		-
	rt-term capital gain or (los					3		-
	short-term gain or (loss) figain or (loss). Combine lin		•		or trusts	4		
<b>5</b> Sho	rt-term capital loss carryo	ver from 1993 Sch	edule D, line 28 .			5	(	)
6 Net	short-term gain or (loss).	Combine lines 4 an	d 5. Enter here a	nd on line 15 be	low <b>&gt;</b>	6		
Part II	Long-Term Capita	Gains and Loss	ses—Assets He	ld More Than	One Year			
7								
								-
								-
								+
								<u> </u>
		\				8		
	8 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824							
	5 - Control of the co							
	n from Form 4797					11		
	gain or (loss). Combine lin					12 13	/	١,
	g-term capital loss carryov long-term gain or (loss). C					14	(	<del>  '</del>
Part III Summary of Parts I and II				(a) Beneficiarie	a) Beneficiaries' (b) Estate's ee instructions) or trust's		(c) Total	
 <b>15</b> Net	short-term gain or (loss) fi	om line 6 above	15	(333331 431101	0, 1,4313			Τ
	long-term gain or (loss) from		16					
<b>17</b> Tota	I net gain or (loss). Combi	ne lines 15 and 16						
<b>Not</b> <i>to F</i>	<b>e</b> : If line 17, column (c), is Part VI, and DO NOT comp	a net gain, enter th lete Parts IV and V.	ne gain on Form 1 I If line 17, columi	1041, line 4. If lir n (c), is a net los	nes 16 and 17, col ss, complete Parts	umn ( IV an	b) are net gal d V, as neces	ns, go sary.

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Pa	rt IV Capital Loss Limitation		
18	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of:		
	a The loss on line 17, column (c); or	18 (	,
	<b>b</b> \$3,000		) determine
Pa	rt V Capital Loss Carryovers From 1994 to 1995		
	Section A.—Carryover Limit		
19	Enter taxable income or (loss) from Form 1041, line 22	19	
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 smaller of lines 20 or 22	. 23	
	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	. 24	
25	Enter gain, if any, from line 14. If that line is blank or shows a loss, enter -0- 25		
26	Enter amount from line 23		
		27	
27	Add lines 25 and 26		
28	Short-term capital loss carryover to 1995. Subtract line 27 from line 24. If zero or less, ent -0 If this is the final return of the trust or decedent's estate, also enter on Schedule K-1 (For	rm	
	1041), line 12b	. 28	
	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		
		22	
33	Subtract line 32 from line 31. If zero or less, enter -0	. 33	
34	Add lines 30 and 33	34	
35	<b>Long-term capital loss carryover to 1995.</b> Subtract line 34 from line 29. If zero or less, enter -0		
	If this is the final return of the trust or decedent's estate, also enter on Schedule K-1 (Form 104)	1),	
Da	line 12c	. 35	1/ 20117
Pa	<b>Tax Computation Using Maximum Capital Gains Rate</b> (Complete this part o column (b) are gains.)	nly ii both lines	16 and 17,
36	Taxable income from Form 1041, line 22	. 36	
37a	Net capital gain. Enter the smaller of line 16 or 17, column (b) 37a		
b	If you are filing Form 4952, enter the amount from Form 4952, line 4e . [37b]		
С	Subtract line 37b from line 37a. If zero or less, stop here; you cannot use Part VI to figure the target for the estate or trust. Instead, use the 1994 Tax Rate Schedule		
38	Subtract line 37c from line 36. If zero or less, enter -0	. 38	
39	Enter the greater of line 38 or \$1,500	. 39	
40	Tax on amount on line 39 from the 1994 Tax Rate Schedule. If line 39 is \$1,500, enter \$225.00	1 1	
41	Subtract line 39 from line 36. If zero or less, enter -0		
42	Multiply line 41 by 28% (.28)		
43 44	Maximum capital gains tax. Add lines 40 and 42		
44	iax on amount on line 30 noin the 1774 iax Nate Schedule	,	
45	Tax. Enter the smaller of line 43 or line 44 here and on line 1a of Schedule G, Form 1041	. 45	