## 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

1995

Employer identification number

Note: Form 5227 filers need to cor	mplete ONLY Parts	I and II.		:	
Part I Short-Term Capital	Gains and Loss	ses—Assets He	eld One Year or	Less	
(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (col. (d) less col. (e))
1	(mo., day, yr.)				
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		$\rightarrow \Omega \Gamma$			
		10	35		
	4.00			10	
	01,	40		I	
			43		
06,		7			
	WO.				
2 Short-term capital gain or (loss	s) from Forms 4684	. 6252, 6781, an	d 8824	2	
3 Net short-term gain or (loss) from				trusts 3	
4 Net gain or (loss). Combine line				4	, ,
<ul><li>5 Short-term capital loss carryov</li><li>6 Net short-term gain or (loss). C</li></ul>	er from 1994 Sche	dule D, line 28 .		5	
				'	
Part II Long-Term Capital	Gains and Loss	es—Assets He	ld More Than O	ne Year	
7					
GU					
				+	
8 Long-term capital gain or (loss	from Forms 2/130	1691 6252 679	1 and 9924	8	
9 Net long-term gain or (loss) fro					
		•		10	
<b>11</b> Gain from Form 4797				11	
12 Net gain or (loss). Combine line				12	(
<ul><li>Long-term capital loss carryove</li><li>Net long-term gain or (loss). Co</li></ul>				13 ow ▶ 14	,
		d 10. Enter fiere	(a) Beneficiaries	(b) Estate's	
Part III Summary of Parts I and II			(see instructions)		(c) Total
15 Net short-term gain or (loss) from	om line 6, above.	15			
16 Net long-term gain or (loss) fro	m line 14, above	16		1	
17 Total net gain or (loss). Combir					
<b>Note:</b> If line 17, column (c), is a to Part VI, and DO NOT compl					

Schedule D (Form 1041) 1995 Page 2

Pa	rt IV Capital Loss Limitation		
18	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: <b>a</b> The loss on line 17, column (c); <b>or</b>	10 (	
	<b>b</b> \$3,000	. L 18  ( complete Part V	to determine
Pa	rt V Capital Loss Carryovers From 1995 to 1996		
	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 line 20 or line 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	1 1	
28	Short-term capital loss carryover to 1996. Subtract line 27 from line 24. 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	m	
	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		
		33	
33	Subtract line 32 from line 31. If zero or less, enter -0	. 33	
34	Add lines 30 and 33	. 34	
35	Long-term capital loss carryover to 1996. 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 1041)	),	
Da	line 12c		1/ 1 17
Pa	<b>Tax Computation Using Maximum Capital Gains Rate</b> (Complete this part or column (b) are gains, and Form 1041, line 22 is more than \$3,700.)	ily ii both lines	16 and 17,
36	Enter 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 ta for the estate or trust. Instead, use the 1995 Tax Rate Schedule		
38	Subtract line 37c from line 36. If zero or less, enter -0		
39	Enter the greater of line 38 or \$1,550	. 39	
40	Tax on amount on line 39 from the 1995 Tax Rate Schedule. If line 39 is \$1,550, enter \$232.50		
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	TAX OH AHOUHL OH HIRE SO HOHLURE 1993 TAX KALE SCHEUURE	.	
45	Tax. Enter the smaller of line 43 or line 44 here and on line 1a of Schedule G, Form 1041	. 45	