

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

Name(s) shown on return

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

| Complete Form 8949 before completing line 1, 2, or 3.<br>This form may be easier to complete if you round off cents to whole dollars.  | (e) Sales price from Form(s) 8949, line 2, column (e) | (f) Cost or other basis from Form(s) 8949, line 2, column (f) | (g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g) | (h) Gain or (loss) Combine columns (e), (f), and (g) |
|--|---|---|---|--|
| <b>1</b> Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> . . . . .  |   | ( )   |   |  |
| <b>2</b> Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> . . . . .  |   | ( )   |   |  |
| <b>3</b> Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</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 <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |   |   |   | <b>6</b> ( )   |
| <b>7 Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . |   |   |   | <b>7</b>   |

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

| Complete Form 8949 before completing line 8, 9, or 10.<br>This form may be easier to complete if you round off cents to whole dollars.                           | (e) Sales price from Form(s) 8949, line 4, column (e) | (f) Cost or other basis from Form(s) 8949, line 4, column (f) | (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g) | (h) Gain or (loss) Combine columns (e), (f), and (g) |
|--|---|---|---|--|
| <b>8</b> Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> . . . . .  |   | ( )   |   |  |
| <b>9</b> Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> . . . . .  |   | ( )   |   |  |
| <b>10</b> Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</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 the instructions . . . . .   |   |   |   | <b>13</b>  |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . . |   |   |   | <b>14</b> ( )  |
| <b>15 Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .                              |   |   |   | <b>15</b>  |

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

**Part III Summary**

|   |                                  |  |
|---|----------------------------------|--|
| <p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>  | <b>16</b>                        |  |
| <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>  |                                  |  |
| <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶</p>  | <b>18</b>                        |  |
| <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p>  | <b>19</b>                        |  |
| <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> |                                  |  |
| <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>   | <b>21</b> (                    ) |  |
| <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>   |                                  |  |