FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through April 30, 2002, do **not** file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after May 1, 2002, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at www.mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles 2003

Long-Term Capital Gains and Losses, Excluding Collectibles

▼ If showing a loss, mark an X in box at left

1	Enter amounts included in U.S. Schedule D, line 8, col. f	1
2	Enter amounts included in U.S. Schedule D, line 9, col. f	2
3	Enter amounts included in U.S. Schedule D, line 11, col. f	3
4	Enter amounts included in U.S. Schedule D, line 12, col. f	4
5	Enter amounts included in U.S. Schedule D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13a or U.S. Form 1040A, line 10a	5
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6
7	Carryover losses from prior years. **See instructions**	7
8	Combine lines 1 through 7	8
9	Differences, if any. **See instructions**	9
10	Adjusted capital gains and losses. **See instructions**	10
11	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	11
12	Subtotal. Subtract line 11 from line 10. **See instructions**	12
13	Capital losses applied against capital gains. See instructions	13
14	Subtotal. If line 12 is greater than "0," subtract line 13 from line 12. If line 12 is less than "0," combine lines 12 and 13. If line 14 is a loss, see instructions	14
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	15
16	Subtotal. Combine line 14 and line 15. See instructions	16
17	Allowable deductions from your trade or business (from Schedule C-2). **See instructions**	17
18	Subtotal. Subtract line 17 from line 16. Not less than "0"	► 18
19	Excess exemptions **(from worksheet in instructions)** only if single, head of household or married filing jointly	19
20	Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0." **See instructions**	► 20
21	Tax on long-term capital gains. Multiply line 20 by .053 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. **Note:** If choosing the optional 5.85% tax rate, multiply line 20 by .0585	► 21
22	Available losses for carryover. Enter the amount from Schedule D, line 16, only if it is a loss	22