



Form header with fields for FIRST NAME, M.I., LAST NAME, and SOCIAL SECURITY NUMBER.

Note: Complete Schedule D-IS, Installment Sales, if you are reporting any capital gains on installment sales occurring between January 1, 1996 through December 31, 2002 or qualified small business stock gains. If you are required to file Schedule D-IS, you must include any capital gains or losses otherwise reportable on Schedule D. Also, be sure to enclose U.S. Form 6252, Installment Sale Income, for each installment sale.

Schedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles 2014

Type of return filed. Fill in applicable oval: Form 1 Form 1-NR/PY Form 2 Form 3M

Part 1. Long-Term Capital Gains (including from Qualified Small Business Stock) and Losses, Excluding Collectibles

For lines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets.

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

Table with 26 rows (lines 1-26) and columns for description, line number, and input fields with markers for loss.



SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2002.

A. Held more than one year but not more than two years

B. Held more than two years but not more than three years

Main table with 9 rows and 2 columns of input boxes for capital gains and losses.

BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 3, 4 AND 5.



FIRST NAME  M.I.  LAST NAME

SOCIAL SECURITY NUMBER

### Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2002.

#### C. Held more than three years but not more than four years

#### D. Held more than four years but not more than five years

<b>1</b>	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 . . . . . 1	<input type="text"/>	<input type="text"/>
<b>2</b>	Long-term capital losses applied against long-term installment sales. <b>See instructions</b> . . . . . 2	<input checked="" type="checkbox"/> <input type="text"/>	<input checked="" type="checkbox"/> <input type="text"/>
<b>3</b>	Subtotal. Combine line 1 and line 2. <b>See instructions</b> . . . . . 3	<input type="text"/>	<input type="text"/>
<b>4</b>	Short-term capital losses applied against long-term installment sales. <b>See instructions</b> . . . . . 4	<input type="text"/>	<input type="text"/>
<b>5</b>	Subtotal. Subtract line 4 from line 3. . . . . 5	<input type="text"/>	<input type="text"/>
<b>6</b>	Allowable deductions from your trade or business (from Schedule C-2). <b>See instructions</b> . . . . . 6	<input type="text"/>	<input type="text"/>
<b>7</b>	Subtotal. Subtract line 6 from line 5. Not less than "0" . . . 7	<input type="text"/>	<input type="text"/>
<b>8</b>	Excess exemptions only if single, head of household or married filing jointly. <b>See instructions</b> . . . . . 8	<input type="text"/>	<input type="text"/>
<b>9</b>	Taxable long-term capital gains. Subtract line 8 from line 7. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 26, col. 1. <b>See instructions</b> . . . . . 9	<input type="text"/>	<input type="text"/>

**BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 4 (ON OTHER SIDE) AND 5.**



SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales from January 1, 1996 through December 31, 2002.

E. Held more than five years but not more than six years

F. Held more than six years

Main table with 9 rows and 2 columns of input boxes. Includes instructions for losses and a '0' floor.

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 5.



FIRST NAME  M.I.  LAST NAME

SOCIAL SECURITY NUMBER

### Part 3. Tax on Long-Term Capital Gains

26

**A.** Enter in col. 1 the amount from Schedule D-IS, Part 1, line 26. Multiply by .052. Enter result in col. 2. **Note:** If choosing the optional 5.85% tax rate, multiply line 26 by .0585

	col. 1		col. 2
26A	<input type="text"/>	× .052	<input type="text"/>

**B.** Enter in col. 1 the amount of qualified small business stock gain from Schedule D-IS, Part 1, line 25. Multiply by .03. Enter result in col. 2

26B	<input type="text"/>	× .03	<input type="text"/>
-----	----------------------	-------	----------------------

**C.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. A. Multiply by .05. Enter result in col. 2

26C	<input type="text"/>	× .05	<input type="text"/>
-----	----------------------	-------	----------------------

**D.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. B. Multiply by .04. Enter result in col. 2

26D	<input type="text"/>	× .04	<input type="text"/>
-----	----------------------	-------	----------------------

**E.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. C. Multiply by .03. Enter result in col. 2

26E	<input type="text"/>	× .03	<input type="text"/>
-----	----------------------	-------	----------------------

**F.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. D. Multiply by .02. Enter result in col. 2

26F	<input type="text"/>	× .02	<input type="text"/>
-----	----------------------	-------	----------------------

**G.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result in col. 2

26G	<input type="text"/>	× .01	<input type="text"/>
-----	----------------------	-------	----------------------

**H.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F

26H	<input type="text"/>		
-----	----------------------	--	--

27

Total tax on long-term capital gains. Add lines 26A, 26B, 26C, 26D, 26E, 26F and 26G of col. 2. Enter result here and on Form 1, line 24; Form 1-NR/PY, line 28; or Form 3M, line 7. Form 2 filers, see instructions

27	<input type="text"/>
----	----------------------

28

Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 20, only if it is a loss

28	<input type="text"/>
----	----------------------