

Be sure to complete and enclose pages 1–5 of Schedule D-IS.

FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER OF PROPRIETOR

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.

Sc	hedule D-IS Long-Term Capital Gains and Losses Excluding Collectible	S	2020
Туре	of return filed. Fill in applicable oval: Form 1 Form 1-NR/PY Form 2 Form 3M		
Pai	t 1. Long-Term Capital Gains (including from Qualified Small Business Stock) and Losses, Exclu	ding Collectibles
	ines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary version of Massachusetts capital assets.	▼ If showing a los	s, mark an X in box at left
1	Enter amounts included in U.S. Sch. D, lines 8a and 8b, col. h	1 🛮 🔲	
2	Enter amounts included in U.S. Sch. D, line 9, col. h	2	
3	Enter amounts included in U.S. Sch. D, line 10, col. h	3	
4	Enter amounts included in U.S. Sch. D, line 11, col. h	4	
5	Enter amounts included in U.S. Sch. D, line 12, col. h		
6	Enter amounts included in U.S. Sch. D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 7		
7	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions	7 🛛 🔝	
8	Carryover losses from prior years	8	
9	Combine lines 1 through 8	9 🔀 🗔	
10	Differences, if any. See instructions	10 🔀 🔲	
11	Adjusted capital gains and losses. See instructions	11 🛛 📖	
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11	12	
13	Long-term capital gain on installment sales from January 1, 1996 through December 31, 2002. See instructions	13	
14	Subtotal. Subtract the total of lines 12 and 13 from line 11. See instructions	14	
15	Long-term capital losses applied against long-term capital gains. See instructions.	15	
16	Subtotal. Combine line 14 and line 15. See instructions	16	
17	Capital losses applied against capital gains. See instructions	17	
18	Subtotal. If line 16 is greater than "0," subtract line 17 from line 16. If line 16 is less than "0," combine lines 16 and 17. If line 18 is a loss, see instructions	18	
19	Long-term capital losses applied against interest and dividends. See instructions		
20	Subtotal. Combine line 18 and line 19. See instructions	20	
21	Allowable deductions from your trade or business (from Schedule C-2). See instructions	21	
22	Subtotal. Subtract line 21 from line 20. Not less than "0"	22	
23	Excess exemptions (only if single, head of household or married filing jointly). See instructions	23	3
24	Subtotal. Subtract line 23 from line 22. Not less than "0"	24	
25	Taxable Qualified Small Business Stock gains included in line 24. Enter here and on Schedule D-IS, Part 3, line 26, col. 1. See instructions	25	
26	Taxable long-term capital gains. Subtract line 25 from line 24. Not less than "0". Enter here and on Schedule D-IS, Part 3, line 26 col 1. See instructions	26	



SOCIA	L SEC	URITY	NUMB	ER		

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

amo	lines 1 and 2, enter in the appropriate column ounts from the sale, of long-term installment sales January 1, 1996 through December 31, 2002.			d more than				d more than t more than th	
1	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	1							
2	Long-term capital losses applied against long-term installment sales. See instructions	2 If sh	howing a loss,	mark an X in bo	ox at left	▼ If sh	nowing a loss,	mark an X in box	at left
3	Subtotal. Combine line 1 and line 2. See instructions	3							
4	Short-term capital losses applied against long-term installment sales. See instructions	4							
5	Subtotal. subtract line 4 from line 3	5							
6	Allowable deductions from your trade or business (from Schedule C-2). See instructions	6							
7	Subtotal. Subtract line 6 from line 5. Not less than "0"	7							
8	Excess exemptions (only if single, head of household or married filing jointly). See instructions		8						
9	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, See instructions .	9							

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



M.I. LAST NAME

FIRST NAME

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Be sure to complete and enclose pages 1–5 of Schedule D-IS.

SOCIAL SECURITY NUMBER OF PROPRIETOR

or lines 1 and 2, enter in the appropriate column mounts from the sale, of long-term installment sales om January 1, 1996 through December 31, 2002.			nore than th nore than fo				nore than fo	
1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13								
2 Long-term capital losses applied against long-term installment sales. See instructions		nowing a loss, ma	ark an X in box	at left	▼ If sho	owing a loss, ma	rk an X in box	at left
3 Subtotal. Combine line 1 and line 2. See instructions	3							
4 Short-term capital losses applied against long-term installment sales. See instructions	4							
5 Subtotal. subtract line 4 from line 3	5							
6 Allowable deductions from your trade or business (from Schedule C-2). See instructions	6							
7 Subtotal. Subtract line 6 from line 5. Not less than "0"	7							
8 Excess exemptions (only if single, head of household or rilling jointly). See instructions	married	8						
9 Taxable long-term capital gains. Subtract line 8 from line Not less than "0." Enter result here and on Schedule D-IS Part 3, line 26, col. 1. See instructions	7. ,							

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



SUCIAL	L SECURIT	Y NUMBER	

2020 SCHED. D-IS, PAGE 4

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002 (cont'd.) For lines 1 and 2, enter in the appropriate column

mo	January 1, 1996 through December 31, 2002.			nore than t	five years six vears		-	F. Held moi han six yea		
1	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	. 1								
2	Long-term capital losses applied against long-term installment sales. See instructions	▼ If sh	nowing a loss, mar	k an X in box	at left	▼ If show	ving a loss, m	ark an X in box	cat left	
3	Subtotal. Combine line 1 and line 2. See instructions	. 3								
4	Short-term capital losses applied against long-term installment sales. See instructions	. 4								
5	Subtotal. subtract line 4 from line 3	. 5								
6	Allowable deductions from your trade or business (from Schedule C-2). See instructions	. 6								
7	Subtotal. Subtract line 6 from line 5. Not less than "0"	. 7								
8	Excess exemptions (only if single, head of household or married filing jointly). See instructions		8							
9	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. See instructions.	9								

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



2020 SCHED. D-IS, PAGE 5

Be sure to complete and enclose pages 1–5 of Schedule D-IS.

FIRST	NAME M.I. LAST NAME					SOCIA	L SECURITY NUM	MBER OF PROPP	IETOR
Paı	rt 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 0.05. Enter result in col. 2. Note: If choosing the optional 5.85% tax rate, multiply line 26 by .0585	26A		col. 1		×.05		col. 2	
	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				×.03			
	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				× .05			
	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				× .04			
	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				× .03			
	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				× .02			
	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				× .01			
	H. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F	26Н							
27	Total tax on long-term capital gains. Add lines 26A, 26B, 26C, 26D here and on Form 1, line 24; Form 1-NR/PY, line 28; or Form 3M,				sult 	27			
28	Available losses for carryover. Enter the amount from Schedule D-	IS, Part 1, lin	e 20, only if	it is a loss		28			