

## Massachusetts Department of Revenue Schedule D Capital Gains and Losses

2022

Attach copy of U.S. Schedule D.			
Name of estate or trust Estate or trust employer Identification number			
_		_	Fill in oval if showing a loss
		_	
1	Enter amounts included in U.S. Form 1041, Schedule D, lines 8 through 10, col. h		)
2	Enter amounts included in U.S. Form 1041, Schedule D, line 11, col. h		
4	Enter amounts included in U.S. Form 1041, Schedule D, line 13, col. h		)
6 Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through			
Ū	5). See instructions		)
7	Carryover losses from prior years (from 2021 Schedule D, line 19)	, [	
8	Combine lines 1 through 7		
9	Massachusetts differences, if any (enclose additional statement)		
	Massachusetts 2022 gains or losses. Exclude/subtract line 9 from line 8		
	Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13		
12	Subtotal. Subtract line 11 from line 10		)
	Capital losses applied against capital gains		
14	Subtotal. If line 12 is less than 0, combine lines 12 and 13. If line 12 is greater than 0, subtract line 13 from line 12 14		)
	Long-term capital losses applied against interest and dividends. Not more than \$2,000 (from worksheet in		
	instructions)	; <u> </u>	
16	Subtotal. Combine lines 14 and 15		
17	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	, [	

 18 Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31
 18

 19 Long-term capital losses available for carryover in 2023, if any
 19