

Г			Be sure to complete and enclose pages 1–5 of Schedule D-IS.								
FIRST	NAME M.I. LAST NAME	μuί	-		IBER OF PROPI	RIETOR					
Sc	hedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles					2022					
Par	rt 1. Long-Term Capital Gains (including from Qualified Small Business Stock) and	Loss	es, Exc	luding	Collec	tibles					
	lines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary version of Massachusetts capital assets.		If showing	a loss, marl	k 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 ዾ									
4	Enter amounts included in U.S. Sch. D, line 11, col. h	4									
5 6	Enter amounts included in U.S. Sch. D, line 12, col. h		6 <b>[</b> ]								
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										
8	Carryover losses from prior years	8 🛓									
9	Combine lines 1 through 8	9 ዾ									
10	a. Massachusetts adjustments. See instructions.	10a ዾ									
	b. Part-year/Nonresidents only. See instructions	10b									
	c. Combine lines 10a and 10b See instructions.	10c									
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	1	2								
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	1	5								
16	Subtotal. Combine line 14 and line 15. See instructions	. 16									
17 18	Capital losses applied against capital gains. <b>See instructions</b>										
19											
19 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	Allowable deductions from your trade or business (from Schedule C-2). See instructions										
23	Excess exemptions (only if single, head of household or married filing jointly). <b>See instructions</b>			. 23							
24 25	Subtotal. Subtract line 23 from line 22. Not less than "0"										
26											

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 2 (ON OTHER SIDE) AND SCHEDULE D-IS, PAGES 3, 4 AND 5.



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

SOCIAL SECURITY NUMBER

For lines 1 and 2, enter in the appropriate column amounts from the sale, of long-term installment sales

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						
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		nowing a los	s, marl	c an X in box	at left		▼ If sh	owing a lo	oss, 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. <b>See instructions</b>	4														
5	Subtotal. subtract line 4 from line 3	5														
6	Allowable deductions from your trade or business (from Schedule C-2). <b>See instructions</b>	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	3												
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. <b>See instructions</b>	9														

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



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FIRST NAME

#### 2022 SCHED. D-IS, PAGE 3

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

M.I.	LAST NAME							1			PROPRI	etor	

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

amo	ines 1 and 2, enter in the appropriate column unts from the sale, of long-term installment sales January 1, 1996 through December 31, 2002.	C. Held but no		e than t e than i				D. Held more than four years but not more than five years				
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. <b>See instructions</b>		nowing a loss,	mark a	n X in bo:	x at left		showin	ng a loss, m	nark an X in bo:	<pre><at left<="" pre=""></at></pre>	
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. <b>See instructions</b>	9										

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



# Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002 (cont<sup>\*</sup>d.)

lines 1 and 2, enter in the appropriate column punts from the sale, of long-term installment sales January 1, 1996 through December 31, 2002.							F. Held more than six years						
Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	1												
Long-term capital losses applied against long-term installment sales. <b>See instructions</b>		nowing a loss,	mark a	n X in bo	x at left			If show	ing a loss	, mark ar	n X in bo:	k at left	
Subtotal. Combine line 1 and line 2. See instructions	3												
Short-term capital losses applied against long-term installment sales. <b>See instructions</b>	4												
Subtotal. subtract line 4 from line 3	5												
Allowable deductions from your trade or business (from Schedule C-2). <b>See instructions</b>	6												
Subtotal. Subtract line 6 from line 5. Not less than "0"	7												
Excess exemptions (only if single, head of household or married filing jointly). See instructions		8											
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												
	bunts from the sale, of long-term installment sales         b January 1, 1996 through December 31, 2002.         Long-term gain on installment sale from January 1, 1996         through December 31, 2002 from line 13         Long-term capital losses applied against long-term         installment sales. See instructions         Subtotal. Combine line 1 and line 2. See instructions         Short-term capital losses applied against long-term         installment sales. See instructions         Subtotal. Combine line 1 and line 2. See instructions         Short-term capital losses applied against long-term         installment sales. See instructions         Subtotal. Subtract line 4 from line 3         Allowable deductions from your trade or business         (from Schedule C-2). See instructions         Subtotal. Subtract line 6 from line 5. Not less than "0"         Excess exemptions (only if single, head of household or married filing jointly). 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Combine line 1 and line 2. See instructions   Subtotal. Subtract line 4 from line 3   Allowable deductions from your trade or business   (from Schedule C-2). See instructions   (from Schedule C-2). See instructions   Subtotal. Subtract line 6 from line 5. Not less than "0"   Taxable long-term capital gains. Subtract line 8 from line 7.   Not less than "0." Enter result here and on Schedule D-IS,	butts from the sale, of long-term installment sales   i January 1, 1996 through December 31, 2002.   Long-term gain on installment sale from January 1, 1996   through December 31, 2002 from line 13   Long-term capital losses applied against long-term   installment sales. See instructions   Subtotal. Combine line 1 and line 2. See instructions   Subtotal. Subtract line 4 from line 3   Subtotal. subtract line 4 from line 3   Subtotal. Subtract line 6 from line 5. Not less than "0"   Subtotal. Subtract line 6 from line 5. Not less than "0"   Subtotal. Subtract line 6 from line 5. 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Subtract line 6 from line 5. Not less than "0"   Subtotal. Subtract line 6 from line 5. Not less than "0"   Excess exemptions (only if single, head of household or married filing jointly). See instructions   Taxable long-term capital gains. Subtract line 8 from line 7.   Not less than "0." Enter result here and on Schedule D-IS,	butts from the sale, of long-term installment sales   January 1, 1996 through December 31, 2002.   Long-term gain on installment sale from January 1, 1996   through December 31, 2002 from line 13   Long-term capital losses applied against long-term   installment sales. See instructions   Subtotal. Combine line 1 and line 2. See instructions   Subtotal. Combine line 1 and line 2. See instructions   Subtotal. Subtract line 4 from line 3   Subtotal. subtract line 4 from line 3   Subtotal. Subtract line 6 from line 5. Not less than "0"   Subtotal. Subtract line 6 from line 5. Not less than "0"   Subtotal. Subtract line 6 from line 5. Not less than "0"   Subtotal. 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Het than si   Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	butts from the sale, of long-term installment sales 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   Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1 Image: See instructions   Long-term capital losses applied against long-term installment sales. See instructions 2 Image: See instructions   Subtotal. Combine line 1 and line 2. See instructions 3   Short-term capital losses applied against long-term installment sales. See instructions 4   Subtotal. Subtract line 4 from line 3 5   Allowable deductions from your trade or business (from Schedule C-2). See instructions 6   Subtotal. Subtract line 6 from line 5. Not less than "0" 7   Excess exemptions (only if single, head of household or married filing jointly). See instructions 8	Builts from the sale, of long-term installment sales   January 1, 1996 through December 31, 2002.   Long-term gain on installment sale from January 1, 1996   through December 31, 2002 from line 13   Long-term capital losses applied against long-term   installment sales. See instructions   subtotal. Combine line 1 and line 2. See instructions   Subtotal. Combine line 1 and line 3   Subtotal. subtract line 4 from line 3   Allowable deductions from your trade or business   (from Schedule C-2). See instructions   (from Schedule C-2). See instructions   Subtotal. Subtract line 6 from line 5. Not less than "0"   Taxable long-term capital gains. Subtract line 8 from line 7.   Not less than "0." Enter result here and on Schedule D-IS,

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



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### 2022 SCHED. D-IS, PAGE 5

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

FIRST	NAME	M.I. LAST NAME				S	OCIAL SECURITY I	NUMBER OF PROF	PRIETOR
Par	rt 3. Tax on Long-Term Capita	l Gains							
26	<b>A.</b> Enter in col. 1 the amount from Sche 26. Multiply by 0.05. Enter result in col. the optional 5.85% tax rate, multiply line	2. Note: If choosing	26A		col. 1	× .05		col. 2	
	<b>B.</b> Enter in col. 1 the amount of qualified stock gain from Schedule D-IS, Part 1, I Enter result in col. 2	ine 25. Multiply by .03.	26B			× .03			
	<b>C.</b> Enter in col. 1 the amount from Sche line 9, col. A. Multiply by .05. Enter resu		26C			× .05			
	<b>D.</b> Enter in col. 1 the amount from Sche line 9, col. B. Multiply by .04. Enter resu	, ,	26D			× .04			
	<b>E.</b> Enter in col. 1 the amount from Scher line 9, col. C. Multiply by .03. Enter resu	, ,	26E			× .03			
	<b>F.</b> Enter in col. 1 the amount from Scheo line 9, col. D. Multiply by .02. Enter resu	· · ·	26F			× .02			
	<b>G.</b> Enter in col. 1 the amount from Sche line 9, col. E. Multiply by .01. Enter resu		26G			× .01			
	H. Enter in col. 1 the amount from Scheline 9, col. F.		26H						
27	Total tax on long-term capital gains. Add here and on Form 1, line 24; Form 1-NR					27			
28	Available losses for carryover. Enter the	amount from Schedule D-	IS, Part 1, line	e 20, only if	it is a loss	 28 🛛 🛛			