



SOCIAL SECURITY NUMBER

2022 SCHED. D-IS, PAGE 2

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
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	
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.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

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
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**

1 Long-term gain on installment sale from January 1, 1996
through December 31, 2002 from line 13 1

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2 Long-term capital losses applied against long-term
installment sales. **See instructions** 2

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

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

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3 Subtotal. Combine line 1 and line 2. **See instructions** 3

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4 Short-term capital losses applied against long-term
installment sales. **See instructions** 4

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5 Subtotal. subtract line 4 from line 3 5

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6 Allowable deductions from your trade or business
(from Schedule C-2). **See instructions** 6

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7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7

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8 Excess exemptions (only if single, head of household or married
filing jointly). **See instructions** 8

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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

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



SOCIAL SECURITY NUMBER

2022 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 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
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	
		<input checked="" type="checkbox"/> ▼ If showing a loss, mark an X in box at left	<input checked="" type="checkbox"/> ▼ If showing 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, PAGE 5.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

Part 3. Tax on Long-Term Capital Gains

	col. 1		col. 2
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	<input type="text"/>	× .05	<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 checked="" type="checkbox"/> <input type="text"/>