FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do not file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be downloaded from DOR's website at mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles and pre-1996 installment sales. **2022**

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

1	Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h. See instructions	1	0 0
2	Enter amount from U.S. Schedule D, line 9, col. h. See instructions	2	0 0
3	Enter amount from U.S. Schedule D, line 10, col. h. See instructions	3	0 0
4	Enter amount from U.S. Schedule D, line 11, col. h. See instructions	4	0 0
5	Enter amount from U.S. Schedule D, line 12, col. h. See instructions	5	0 0
6	Enter amount from U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 7. See instructions	6	0 0
7	Massachusetts long-term capital gains and losses from U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions.	7	0 0
8	Massachusetts carryover losses from prior years (from 2021 Schedule D, line 23)	8	0 0
9	Combine lines 1 through 8	9	0 0
10	a. Massachusetts adjustments. See instructions	10a	0 0
	b. **Part-Year/Nonresidents only.** See instructions	10b	0 0
	c. Combine lines 10a and 10b.	10c	0 0
11	Massachusetts capital gains and losses. Subtract line 10c from line 9. **See instructions**	11	0 0
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.	12	0 0
13	Subtotal. Subtract line 12 from line 11. **See instructions**	13	0 0
14	Capital losses applied against capital gains. See instructions.	14	0 0
15	Subtotal. If line 13 is greater than 0, subtract line 14 from line 13. If line 13 is less than 0, combine lines 13 and 14. If line 15 is a loss, see instructions	15	0 0
16	Long-term capital losses applied against interest and dividends (from worksheet). Not more than $2,000.	16	0 0
17	Subtotal. Combine line 15 and line 16. See instructions.	17	0 0
18	Allowable deductions from your trade or business (from Schedule C-2). **See instructions**.	18	0 0
19	Subtotal. Subtract line 18 from line 17. Not less than 0	19	0 0
20	Excess exemptions (from worksheet), only if single, head of household or married filing jointly	20	0 0
21	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than 0	21	0 0
22	Tax on long-term capital gains. Multiply line 21 by .05 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. Note: If choosing the optional 5.85% tax rate, multiply line 21 by .0585	22	0 0
23	Massachusetts available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.	23	0 0