



Massachusetts Department of Revenue

Schedule D
Capital Gains and Losses

2025

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	1	<input type="radio"/>	
2	Enter amounts included in U.S. Form 1041, Schedule D, line 11, col. h	2	<input type="radio"/>	
3	Enter amounts included in U.S. Form 1041, Schedule D, line 12, col. h	3	<input type="radio"/>	
4	Enter amounts included in U.S. Form 1041, Schedule D, line 13, col. h	4	<input type="radio"/>	
5	Enter amounts included in U.S. Form 1041, Schedule D, line 14, col. h	5	<input type="radio"/>	
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	6	<input type="radio"/>	
7	Carryover losses from prior years (from 2024 Schedule D, line 19)	7	<input type="radio"/>	
8	Combine lines 1 through 7	8	<input type="radio"/>	
9	Massachusetts differences, if any (enclose additional statement)	9	<input type="radio"/>	
10	Massachusetts 2025 gains or losses. Exclude/subtract line 9 from line 8.....	10	<input type="radio"/>	
11	Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13	11	<input type="radio"/>	
12	Subtotal. Subtract line 11 from line 10.....	12	<input type="radio"/>	
13	Capital losses applied against capital gains	13	<input type="radio"/>	
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	<input type="radio"/>	
15	Long-term capital losses applied against interest and dividends. Not more than \$2,000 (from worksheet in instructions)	15	<input type="radio"/>	
16	Subtotal. Combine lines 14 and 15	16	<input type="radio"/>	
17	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	17	<input type="radio"/>	
18	Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31	18	<input type="radio"/>	
19	Long-term capital losses available for carryover in 2026, if any	19	<input type="radio"/>	