



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