

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Schedule D-IS Long-Term Capital Gains and Losses Excluding Collectibles

2025

Part 1. Long-Term Capital Gains (including from Qualified Small Business Stock) and Losses, Excluding Collectibles

For lines 1 through 6, 8 and 10, enter the amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets.

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

[illegible]



SOCIAL SECURITY NUMBER

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2025 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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
2	Long-term capital losses applied against long-term installment sales. See instructions	2	<div>▼ If showing a loss, mark an X in box at left</div> <table border="1"><tr><td>X</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	X										<div>▼ If showing a loss, mark an X in box at left</div> <table border="1"><tr><td>X</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	X									
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4	Short-term capital losses applied against long-term installment sales. See instructions	4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
5	Subtotal. Subtract line 4 from line 3	5	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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7	Subtotal. Subtract line 6 from line 5. Not less than "0"	7	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

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



SOCIAL SECURITY NUMBER

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2025 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	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
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BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 5.



FIRST NAME

M.I.

LAST NAME

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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	<div></div>	× .05	<div></div>
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	<div></div>	× .03	<div></div>
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	<div></div>	× .05	<div></div>
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	<div></div>	× .04	<div></div>
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	<div></div>	× .03	<div></div>
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	<div></div>	× .02	<div></div>
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	<div></div>	× .01	<div></div>
H. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F. 26H	<div></div>		
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			<div></div>
28 Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 20, only if it is a loss. 28			<div></div>