FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

Note: If you have any capital gains on the sale of stock in certain Massachusetts-based start-up corporation(s), or installment sales that occurred during January 1, 1996 through December 31, 2002, do not file Schedule D. Instead, you must file Schedule D-IS, Long-Term Capital Gains (including Qualified Small Business Stock or Installment Sales January 1, 1996 Through December 31, 2002) and Losses. Schedule D-IS and instructions can be obtained on DOR's website at mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles and pre-1996 installment sales. **2025**

▼ 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 7a. 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 2024 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