

*Caution:*  
***DRAFT – DO NOT  
FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.





SOCIAL SECURITY NUMBER

Grid for Social Security Number

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

Table with 9 rows and 2 columns (A and B). Includes descriptions for lines 1-9 and corresponding input boxes. Line 2 has an 'X' in the left box.

DO NOT FILE. DRAFT AS OF OCTOBER 3, 2025. SUBJECT TO CHANGE. DO NOT FILE.

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



Be sure to complete and enclose pages 1-5 of Schedule D-IS.

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER

**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.

**C. Held more than three years but not more than four years**

**D. Held more than four years but not more than five years**

<b>1</b> Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	1																		
<b>2</b> Long-term capital losses applied against long-term installment sales. See instructions	2	<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>									
<b>3</b> Subtotal. Combine line 1 and line 2. See instructions	3																		
<b>4</b> Short-term capital losses applied against long-term installment sales. See instructions	4																		
<b>5</b> Subtotal. Subtract line 4 from line 3	5																		
<b>6</b> Allowable deductions from your trade or business (from Schedule C-2). See instructions	6																		
<b>7</b> Subtotal. Subtract line 6 from line 5. Not less than "0"	7																		
<b>8</b> Excess exemptions (only if single, head of household or married filing jointly). See instructions	8																		
<b>9</b> 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																		

**BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 4 (ON OTHER SIDE) AND 5.**

DRAFT AS OF OCTOBER 3, 2025.  
 SUBJECT TO CHANGE.  
 DO NOT FILE.



SOCIAL SECURITY NUMBER

Grid for Social Security Number

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

Main table with 9 rows and 2 columns (E and F) for entering capital gains and losses.

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 5.

Large diagonal watermark: DO NOT FILE. DRAFT AS OF OCTOBER 3, 2025. SUBJECT TO CHANGE. DO NOT FILE.



Be sure to complete and enclose pages 1-5 of Schedule D-IS.

FIRST NAME										M.I.		LAST NAME										SOCIAL SECURITY NUMBER								

**Part 3. Tax on Long-Term Capital Gains**

	col. 1		col. 2
<b>26 A.</b> Enter in col. 1 the amount from Schedule D-IS, Part 1, line 26. Multiply by 0.05. Enter result in col. 2. <b>Note:</b> If choosing the optional 5.85% tax rate, multiply line 26 by .0585 . . . . . 26A		× .05	
<b>B.</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		× .03	
<b>C.</b> 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		× .05	
<b>D.</b> 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		× .04	
<b>E.</b> 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		× .03	
<b>F.</b> 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		× .02	
<b>G.</b> 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		× .01	
<b>H.</b> Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F. . . . . 26H			
<b>27</b> 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			
<b>28</b> Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 20, only if it is a loss. . . . . 28		<input checked="" type="checkbox"/>	

DRAFT AS OF OCTOBER 3, 2025. SUBJECT TO CHANGE. DO NOT FILE.