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.



| FIRST NAME | | AST NAME SOCIAL SECURITY NUMBER | 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

| 1, 1990 | 3 Through December 31, 2002) and Losses. Schedule D-IS and instructions can be obtained on DOR's website at | mass.gov/dor. | • |
|---------|---|---------------------------|------|
| Sch | edule D Long-Term Capital Gains and Losses Excluding Collectibles and pre-1996 | installment sales. | 2025 |
| | | ▼ If showing a loss, mark | |
| 1 | Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h. See instructions | 1 🛛 🔲 | , 00 |
| 2 | Enter amount from U.S. Schedule D, line 9, col. h. See instructions | 2 | 00 |
| 3 | Enter amount from U.S. Schedule D, line 10, col. h. See instructions | 3 | |
| 4 | Enter amount from U.S. Schedule D, line 11, col. h. See instructions. | 4 | 00 |
| 5 | Enter amount from U.S. Schedule D, line 12, col. h. See instructions. | 5 | |
| 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 7. See instructions | | |
| 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 🛭 🗔 | 00 |
| 8 | Massachusetts carryover losses from prior years (from 2024 Schedule D, line 23) | 8 | 00 |
| 9 | Combine lines 1 through 8 | 9 | |
| 10 | | 10a | |
| | b. Part-Year/Nonresidents only. See instructions | 10b | 00 |
| | c. Combine lines 10a and 10b. | 10c | 00 |
| 11 | Massachusetts capital gains and losses. Subtract line 10c from line 9. See instructions | | 00 |
| 12 | Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11. | | |
| 13 | Subtotal. Subtract line 12 from line 11. See Instructions | 13 | |
| 14 | Capital losses applied against capital gains. See instructions. | 14 | 00 |
| 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 | 00 |
| 16 | Long-term capital losses applied against interest and dividends (from worksheet). Not more than \$2,000 | 16 | |
| 17 | Subtotal. Combine line 15 and line 16. See instructions. | 17 | 00 |
| 18 | Allowable deductions from your trade or business (from Schedule C-2). See instructions | | |
| 19 | Subtotal. Subtract line 18 from line 17. Not less than 0 | 19 | |
| 20 | Excess exemptions (from worksheet), only if single, head of household or married filing jointly | 20 | 00 |
| 21 | Taxable long-term capital gains. Subtract line 20 from line 19. Not less than 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 | | |
| 23 | Massachusetts available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss. | | 00 |