



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Note: If you are reporting capital gains on installment sales that occurred during January 1, 1996 through December 31, 2002, do not file Schedule D. Instead, you must file Schedule D-IS, Installment Sales. If you are reporting an installment sale occurring on or after January 1, 2003, report those gains on Schedule D. Schedule D-IS can be obtained on DOR's website at mass.gov/dor.

Schedule D Long-Term Capital Gains and Losses Excluding Collectibles

2017

LONG-TERM CAPITAL GAINS AND LOSSES, EXCLUDING COLLECTIBLES

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

Table with 23 rows for capital gains and losses, including fields for amounts and checkboxes for losses. Rows include: 1. Enter amounts included in U.S. Schedule D, lines 8a and 8b, col. h; 2. Enter amounts included in U.S. Schedule D, line 9, col. h; 3. Enter amounts included in U.S. Schedule D, line 10, col. h; 4. Enter amounts included in U.S. Schedule D, line 11, col. h; 5. Enter amounts included in U.S. Schedule D, line 12, col. h; 6. Enter amounts included in U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10; 7. Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions; 8. Carryover losses from prior years (from 2016 Schedule D, line 23); 9. Combine lines 1 through 8; 10. Differences, if any. See instructions; 11. Adjusted capital gains and losses. See instructions; 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; 14. Capital losses applied against capital gains. See instructions; 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; 16. Long-term capital losses applied against interest and dividends (from worksheet); 17. Subtotal. Combine line 15 and line 16. See instructions; 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"; 20. Excess exemptions (from worksheet), only if single, head of household or married filing jointly; 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 .051 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. Available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss.