



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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Note: Complete Schedule D-IS, Installment Sales, if you are reporting any capital gains on installment sales occurring between January 1, 1996 through December 31, 2002. If you are required to file Schedule D-IS, you must include any capital gains or losses otherwise reportable on Schedule D. Also, be sure to enclose U.S. Form 6252, Installment Sale Income, for each installment sale.

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

2011

Type of return filed. Fill in applicable oval: Form 1 Form 1-NR/PY Form 2 Form 3M

Part 1. Long-Term Capital Gains 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.

1	Enter amounts included in U.S. Sch. D, line 8, col. h	1	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
2	Enter amounts included in U.S. Sch. D, line 9, col. h	2	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
3	Enter amounts included in U.S. Sch. D, line 10, col. h	3	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
4	Enter amounts included in U.S. Sch. D, line 11, col. h	4	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
5	Enter amounts included in U.S. Sch. D, line 12, col. h	5	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
6	Enter amounts included in U.S. Sch. 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.....	6	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
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.....	7	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
8	Carryover losses from prior years.....	8	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
9	Combine lines 1 through 8.....	9	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
10	Differences, if any. See instructions	10	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
11	Adjusted capital gains and losses. See instructions	11	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
12	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11.....	12	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
13	Long-term capital gain on installment sales from January 1, 1996 through December 31, 2002. See instructions	13	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
14	Subtotal. Subtract the total of lines 12 and 13 from line 11. See instructions	14	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
15	Long-term capital losses applied against long-term capital gains. See instructions	15	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
16	Subtotal. Combine line 14 and line 15. See instructions	16	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
17	Capital losses applied against capital gains. See instructions	17	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
18	Subtotal. If line 16 is greater than "0," subtract line 17 from line 16. If line 16 is less than "0," combine lines 16 and 17. If line 18 is a loss, see instructions	18	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
19	Long-term capital losses applied against interest and dividends. See instructions	19	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
20	Subtotal. Combine line 18 and line 19. See instructions	20	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
21	Allowable deductions from your trade or business (from Schedule C-2). See instructions	21	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
22	Subtotal. Subtract line 21 from line 20. Not less than "0".....	22	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
23	Excess exemptions (only if single, head of household or married filing jointly). See instructions	23	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .
24	Taxable long-term capital gains. Subtract line 23 from line 22. Not less than "0." Enter result here and on Schedule D-IS, Part 3, line 24, col. 1. See instructions	24	<input checked="" type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> .

BE SURE TO COMPLETE SCHEDULE D-IS, PAGE 2 (ON OTHER SIDE) AND SCHEDULE D-IS, PAGES 3, 4 AND 5.

SOCIAL SECURITY NUMBER

		-		-			
--	--	---	--	---	--	--	--

2011 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.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	1	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			A. Held more than one year but not more than two years	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			B. Held more than two years but not more than three years	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.		
	,		,		.																									
	,		,		.																									
	,		,		.																									
		<small>▼ If showing a loss, mark an X in box at left</small>			<small>▼ If showing a loss, mark an X in box at left</small>																									
2 Long-term capital losses applied against long-term installment sales. See instructions		2	<table border="1" style="width: 100px; height: 20px;"><tr><td>X</td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>	X	,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
X	,		,		.																									
	,		,		.																									
	,		,		.																									
3 Subtotal. Combine line 1 and line 2. See instructions		3	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
	,		,		.																									
	,		,		.																									
	,		,		.																									
4 Short-term capital losses applied against long-term installment sales. See instructions		4	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><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" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
	,		,		.																									
	,		,		.																									
	,		,		.																									
6 Allowable deductions from your trade or business (from Schedule C-2). See instructions		6	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
	,		,		.																									
	,		,		.																									
	,		,		.																									
7 Subtotal. Subtract line 6 from line 5. Not less than "0"		7	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
	,		,		.																									
	,		,		.																									
	,		,		.																									
8 Excess exemptions (only if single, head of household or married filing jointly). See instructions		8	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			
	,		,		.																									
	,		,		.																									
	,		,		.																									
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 24, col. 1. See instructions		9	<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><td></td><td>,</td><td></td><td>,</td><td></td><td>.</td><td></td><td></td></tr></table>		,		,		.			<table border="1" style="width: 100px; height: 20px;"><tr><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.



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

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.

1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1	C. Held more than three years but not more than four years 	D. Held more than four years but not more than five years
2 Long-term capital losses applied against long-term installment sales. See instructions 2	If showing a loss, mark an X in box at left 	If showing a loss, mark an X in box at left
3 Subtotal. Combine line 1 and line 2. See instructions 3		
4 Short-term capital losses applied against long-term installment sales. See instructions 4		
5 Subtotal. Subtract line 4 from line 3. 5		
6 Allowable deductions from your trade or business (from Schedule C-2). See instructions 6		
7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7		
8 Excess exemptions only if single, head of household or married filing jointly. See instructions 8		
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 24, col. 1. See instructions 9		

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



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.

- | | | | | | | |
|--|--|--|---|---|--|--|
| <p>1 Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1</p> | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | |  If showing a loss, mark an X in box at left | <input checked="" type="checkbox"/> | <input type="text"/> , <input type="text"/> , <input type="text"/> . | |
| 2 Long-term capital losses applied against long-term installment sales. See instructions 2 | <input checked="" type="checkbox"/> | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | |  If showing a loss, mark an X in box at left | <input checked="" type="checkbox"/> | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . |
| 3 Subtotal. Combine line 1 and line 2. See instructions 3 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 4 Short-term capital losses applied against long-term installment sales. See instructions 4 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 5 Subtotal. Subtract line 4 from line 3. 5 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 6 Allowable deductions from your trade or business (from Schedule C-2). See instructions 6 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 7 Subtotal. Subtract line 6 from line 5. Not less than "0" 7 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 8 Excess exemptions only if single, head of household or married filing jointly. See instructions 8 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |
| 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 24, col. 1. See instructions 9 | <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> . | | | | | |

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



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

Part 3. Tax on Long-Term Capital Gains**24**

Enter in col. 1 the amount from Schedule D-IS, Part 1, line 24. Multiply by .053. Enter result in col. 2.

Note: If choosing the optional 5.85% tax rate, multiply line 24 by .0585

24

Column 1**Column 2** $\times .053$ **A.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. A. Multiply by .05. Enter result

col. 2

24A

 $\times .05$ **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

24B

 $\times .04$ **C.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. C. Multiply by .03. Enter result

in col. 2

24C

 $\times .03$ **D.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. D. Multiply by .02. Enter result

in col. 2

24D

 $\times .02$ **E.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result

Enter result in col. 2

24E

 $\times .01$ **F.** Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F

24F

25

Total tax on long-term capital gains. Add lines 24, 24A, 24B, 24C, 24D and 24E 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

25

26

Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 20, only if it is a loss

26

