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 2012

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.

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

1 Enter amounts included in U.S. Sch. D, line 8, col. h . . . 1

2 Enter amounts included in U.S. Sch. D, line 9, col. h . . . 2

3 Enter amounts included in U.S. Sch. D, line 10, col. h . . . 3

4 Enter amounts included in U.S. Sch. D, line 11, col. h . . . 4

5 Enter amounts included in U.S. Sch. D, line 12, col. h . . . 5

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

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

8 Carryover losses from prior years . . . 8

9 Combine lines 1 through 8 . . . 9

10 Differences, if any. **See instructions** . . . 10

11 Adjusted capital gains and losses. **See instructions** . . . 11

12 Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11 . . . 12

13 Long-term capital gain on installment sales from January 1, 1996 through December 31, 2002. **See instructions** . . . 13

14 Subtotal. Subtract the total of lines 12 and 13 from line 11. **See instructions** . . . 14

15 Long-term capital losses applied against long-term capital gains. **See instructions** . . . 15

16 Subtotal. Combine line 14 and line 15. **See instructions** . . . 16

17 Capital losses applied against capital gains. **See instructions** . . . 17

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

19 Long-term capital losses applied against interest and dividends. **See instructions** . . . 19

20 Subtotal. Combine line 18 and line 19. See instructions . . . 20

21 Allowable deductions from your trade or business (from Schedule C-2). **See instructions** . . . 21

22 Subtotal. Subtract line 21 from line 20. Not less than "0" . . . 22

23 Excess exemptions (only if single, head of household or married filing jointly). **See instructions** . . . 23

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

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

Line	Description	A. Held more than one year but not more than two years	B. Held more than two years but not more than three years
1	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1		
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 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

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
1	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1		
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.

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.

		E. Held more than five years but not more than six years	F. Held more than six years
1	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13 1		
		▼ If showing a loss, mark an X in box at left	▼ If showing a loss, mark an X in box at left
2	Long-term capital losses applied against long-term installment sales. **See instructions** 2		
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, PAGE 5.

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
24	Enter in col. 1 the amount from Schedule D-IS, Part 1, line 24. Multiply by .0525. Enter result in col. 2. **Note:** If choosing the optional 5.85% tax rate, multiply line 24 by .0585 24		× .0525	
	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		× .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		× .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		× .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		× .02	
	E. Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result in col. 2 . . . . 24E		× .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			