



BE SURE TO COMPLETE SCHEDULE B, PARTS 3 AND 4, ON OTHER SIDE.

- | | | | | | | | | | | | | | |
|-----------|---|----|---|---|---|---|---|---|---|---|---|---|-----------|
| 21 | Available short-term losses. Combine lines 19 and 20. See instructions | 21 |  |  |  |  |  |  |  |  |  |  | 00 |
| 22 | Short-term losses applied against long-term gains. See instructions | 22 | |  |  |  |  |  |  |  |  |  | 00 |
| 23 | Short-term losses available for carryover in 2015. Combine lines 21 and 22 and enter result here and in line 40, omit lines 24 through 28, and complete Parts 3 and 4 | 23 |  |  |  |  |  |  |  |  |  |  | 00 |
| 24 | Short-term gains and long-term gains on collectibles. Enter amount from line 19. See instructions 24 | 24 |  |  |  |  |  |  |  |  |  |  | 00 |
| 25 | Long-term losses applied against short-term gain. See instructions. | 25 | |  |  |  |  |  |  |  |  |  | 00 |
| 26 | Subtotal. Subtract line 25 from line 24 | 26 | |  |  |  |  |  |  |  |  |  | 00 |
| 27 | Long-term gains deduction. Complete only if lines 11 and 26 are greater than "0." If line 11 shows a gain, enter 50% of line 11 minus 50% of losses in lines 16, 17, 18 and 25, but not less than "0" . . . | 27 | |  |  |  |  |  |  |  |  |  | 00 |
| 28 | Short-term gains after long-term gains deduction. Subtract line 27 from line 26. | 28 | |  |  |  |  |  |  |  |  |  | 00 |

PART 3. ADJUSTED GROSS INTEREST, DIVIDENDS, SHORT-TERM CAPITAL GAINS AND LONG-TERM GAINS ON COLLECTIBLES

- [illegible]

PART 4. TAXABLE INTEREST, DIVIDENDS AND CERTAIN CAPITAL GAINS

- [illegible]