Capital Gains and Losses

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service Name Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ Information about Schedule D (Form 1120) and its separate instructions is at www.irs.gov/form1120.

Employer identification number

Pa	t I Short-Term Capital Gains and Losses –	Assets Held O	ne Year or Les	S		
	See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b					
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4	Short-term capital gain from installment sales from Forr	m 6252, line 26 or 3	37		4	
5	Short-term capital gain or (loss) from like-kind exchange	es from Form 8824			5	
6	Unused capital loss carryover (attach computation) .				6	()
7	Net short-term capital gain or (loss). Combine lines 1a t	brough 6 in column	ı h		7	
	Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year					
	See instructions for how to figure the amounts to enter on (d) (e) (g) Adjustments or loss from For Foreeds Cost or loss from Foreeds (and the proceeds Cost or loss from Foreeds (and the proceeds Proceeds Proceeds (and the proceeds Proceeds Proceeds (and the proceeds Proceeds Proceeds Proceeds Proceeds (and the proceeds Proce				(s)	(h) Gain or (loss) Subtract column (e) from column (d) and combine
	This form may be easier to complete if you round off cents to whole dollars.	(sales price)	(or other basis)	column (g)	<u>,</u>	the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked					
11	Enter gain from Form 4797, line 7 or 9......				11	
12	Long-term capital gain from installment sales from Form 6252, line 26 or 37				12	
13	Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13	
14	Capital gain distributions (see instructions)				14	
	Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15	
16	Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)				16	
17	Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)				17	
18	Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns Note: If losses exceed gains, see Capital losses in the instructions.				18	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.