Department of the Treasury Internal Revenue Service

Name of estate or trust

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T.

OMB No. 1545-0092

2018

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.

▶ Go to www.irs.gov/F1041 for instructions and the latest information.

Employer identification number

Note	e: Form 5227 filers need to complete only Parts I and II.					
Pa	rt I Short-Term Capital Gains and Losses—Ge	nerally Assets	Held One Year of	or Less (see	e inst	ructions)
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. (g) (d) Proceeds (sales price) (cost (or other basis) (cost (or other basis)						(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 or (loss) from Forms 4684, 6252	, 6781, and 8824			4	
5	Net short-term gain or (loss) from partnerships, S corpo	rations, and other	estates or trusts		5	
6	Short-term capital loss carryover. Enter the amount, i Carryover Worksheet	6	()			
7	7					
Pa	rt II Long-Term Capital Gains and Losses—Ge	nerally Assets I	leld More Than	One Year	(see i	instructions)
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. (a) (d) (e) (c) Cost (c) or other basis) (c) sales price) (c) or other basis) (c) sales price) (c) cost (c) cos					s from Part II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine 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	Long-term capital gain or (loss) from Forms 2439, 4684	, 6252, 6781, and	8824		11	
12	Net long-term gain or (loss) from partnerships, S corpor	12				
13	Capital gain distributions	13				
14	14					
15	Long-term capital loss carryover. Enter the amount, if Carryover Worksheet		15	()		
16	Net long-term capital gain or (loss). Combine lines 8a line 18a, column (3) on the back				16	

Schedu	le D (Form 1041) 2018						P	age 2
Part	III Summary of Parts I and II Caution: Read the instructions before completing this part	-			(2) Estate's or trust's		(3) Total	
17	Net short-term gain or (loss)	17						
18	Net long-term gain or (loss):							
а	Total for year	18a						
b	Unrecaptured section 1250 gain (see line 18 of the worksheet.)	18b						
С	28% rate gain	18c						
10	Total not goin or (loca) Combine lines 17 and 19a	10						

19 Total net gain or (loss). Combine lines 17 and 18a . . ► 19

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

Part IV Capital Loss Limitation

- 20 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 38), is a loss, complete the Capital Loss Carryover Worksheet in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:

• Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or

• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 38, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

22 Enter the smaller of line 18a or 19 in column (2) but not less than zero 22 23 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part 1 of Form 990-T) 24 24 Add lines 22 and 23 24 25 1 1 26 21 22 27 24 24 28 25 26 29 21 28 20 Subtract line 25 from line 24. If zero or less, enter -0- 26 28 Enter the smaller of the amount on line 27 or line 28. 28 29 29 30 31 29 30 32 31 31 33 34 33 34 31 33 35 32 32 36 5 35 36 5 37 38 39 4d 40 31 38 34 39 4d 35 36 37 36 5 39	21	Enter taxable income from Form 1041, line 22 (or Fo	orm 99	90-T, line 38) .	21			
23 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part 1 of Form 990-T) 23 24 Add lines 22 and 23 23 25 16 26 Subtract line 25 from line 24. If zero or less, enter -0- 26 27 Subtract line 26 from line 21. If zero or less, enter -0- 27 28 Enter the smaller of the amount on line 21 or \$2,600 28 29 Enter the smaller of the amount on line 27 or line 28. 29 30 Subtract line 26 from line 21. If zero or less, enter -0- 27 28 Enter the smaller of line 21 or \$2,600 28 29 Enter the smaller of line 21 or line 26 31 30 Subtract line 30 from line 26. 31 31 32 33 34 Add lines 27 and 30 33 35 Subtract line 30 from line 26 34 36 37 31 38 32 38 33 34 34 35 35 36 36 37 Multiply line 36 by 15% (0.15) 38 36 39 37 38 40 41 42 43 44 44 45 7 8 9 9 9 9 9 9 9 9 9 9 <th>22</th> <th>Enter the smaller of line 18a or 19 in column (2)</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	22	Enter the smaller of line 18a or 19 in column (2)						
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G, line 1a (or Form 990-T, line 40)	45							
		G, line 1a (or Form 990-T, line 40)					45	

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