



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

FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

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 or qualified small business stock gains. 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

2020

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

Part 1. Long-Term Capital Gains (including from Qualified Small Business Stock) 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

Table with 26 rows for capital gains and losses, including columns for line numbers, descriptions, and input boxes for amounts.



SOCIAL SECURITY NUMBER

Grid for 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.

A. Held more than one year but not more than two years

B. Held more than two years but not more than three years

Main table with 9 rows and 2 columns (A and B) for reporting capital gains and losses. Includes instructions for losses and a grid for each entry.

BE SURE TO COMPLETE SCHEDULE D-IS, PAGES 3, 4 AND 5.



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FIRST NAME	M.I.	LAST NAME

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**Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002** (cont'd.)

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**

<b>1</b>	Long-term gain on installment sale from January 1, 1996 through December 31, 2002 from line 13	1																	
<b>2</b>	Long-term capital losses applied against long-term installment sales. <b>See instructions</b>	2	<input checked="" type="checkbox"/>																
			▼ If showing a loss, mark an X in box at left								▼ If showing a loss, mark an X in box at left								
<b>3</b>	Subtotal. Combine line 1 and line 2. <b>See instructions</b>	3																	
<b>4</b>	Short-term capital losses applied against long-term installment sales. <b>See instructions</b>	4																	
<b>5</b>	Subtotal. subtract line 4 from line 3	5																	
<b>6</b>	Allowable deductions from your trade or business (from Schedule C-2). <b>See instructions</b>	6																	
<b>7</b>	Subtotal. Subtract line 6 from line 5. Not less than "0"	7																	
<b>8</b>	Excess exemptions (only if single, head of household or married filing jointly). <b>See instructions</b>	8																	
<b>9</b>	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 26, col. 1. <b>See instructions</b>	9																	

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



SOCIAL SECURITY NUMBER

Grid for Social Security Number

Part 2. Long-Term Capital Gains and Losses On Installment Sales from January 1, 1996 Through December 31, 2002 (cont'd.)

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.

Table with 2 columns: E. Held more than five years but not more than six years; F. Held more than six years. Rows 1-9 detailing capital gains and losses.

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



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

FIRST NAME

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Part 3. Tax on Long-Term Capital Gains

		col. 1		col. 2
<b>26 A.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 1, line 26. Multiply by 0.05. Enter result in col. 2. <b>Note:</b> If choosing the optional 5.85% tax rate, multiply line 26 by .0585 . . . . .	26A	× .05	
<b>B.</b>	Enter in col. 1 the amount of qualified small business stock gain from Schedule D-IS, Part 1, line 25. Multiply by .03. Enter result in col. 2 . . . . .	26B	× .03	
<b>C.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. A. Multiply by .05. Enter result in col. 2. . . . .	26C	× .05	
<b>D.</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. . . . .	26D	× .04	
<b>E.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. C. Multiply by .03. Enter result in col. 2 . . . . .	26E	× .03	
<b>F.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. D. Multiply by .02. Enter result in col. 2 . . . . .	26F	× .02	
<b>G.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. E. Multiply by .01. Enter result in col. 2. . . . .	26G	× .01	
<b>H.</b>	Enter in col. 1 the amount from Schedule D-IS, Part 2, line 9, col. F. . . . .	26H		
<b>27</b>	Total tax on long-term capital gains. Add lines 26A, 26B, 26C, 26D, 26E, 26F and 26G 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 . . . . .			27
<b>28</b>	Available losses for carryover. Enter the amount from Schedule D-IS, Part 1, line 20, only if it is a loss. . . . .			28