



FIRST NAME \_\_\_\_\_ M.I. \_\_\_\_\_ LAST NAME \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

**Note:** If you have any capital gains on the sale of stock in certain Massachusetts-based start-up corporation(s), or installment sales that occurred during January 1, 1996 through December 31, 2002, do not file Schedule D. Instead, you must file Schedule D-IS, Long-Term Capital Gains (including Qualified Small Business Stock or Installment Sales January 1, 1996 Through December 31, 2002) and Losses. Schedule D-IS and instructions can be obtained on DOR's website at [mass.gov/dor](http://mass.gov/dor).

**Schedule D** Long-Term Capital Gains and Losses Excluding Collectibles and pre-1996 installment sales. **2025**

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

<b>1</b>	Enter amounts from U.S. Schedule D, lines 8a and 8b, col. h. See instructions . . . . .	1	<input checked="" type="checkbox"/>	0 0
<b>2</b>	Enter amount from U.S. Schedule D, line 9, col. h. See instructions . . . . .	2	<input checked="" type="checkbox"/>	0 0
<b>3</b>	Enter amount from U.S. Schedule D, line 10, col. h. See instructions . . . . .	3	<input checked="" type="checkbox"/>	0 0
<b>4</b>	Enter amount from U.S. Schedule D, line 11, col. h. See instructions . . . . .	4	<input checked="" type="checkbox"/>	0 0
<b>5</b>	Enter amount from U.S. Schedule D, line 12, col. h. See instructions . . . . .	5	<input checked="" type="checkbox"/>	0 0
<b>6</b>	Enter amount from U.S. Schedule D, line 13, col. h. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 7a. See instructions . . . . .	6	<input type="checkbox"/>	0 0
<b>7</b>	Massachusetts long-term capital gains and losses from U.S. Form 4797, Part II (not included in lines 1 through 6). See instructions . . . . .	7	<input checked="" type="checkbox"/>	0 0
<b>8</b>	Massachusetts carryover losses from prior years (from 2024 Schedule D, line 23) . . . . .	8	<input checked="" type="checkbox"/>	0 0
<b>9</b>	Combine lines 1 through 8 . . . . .	9	<input checked="" type="checkbox"/>	0 0
<b>10</b>	a. Massachusetts adjustments. See instructions . . . . .	10a	<input checked="" type="checkbox"/>	0 0
	b. <b>Part-Year/Nonresidents only.</b> See instructions . . . . .	10b	<input checked="" type="checkbox"/>	0 0
	c. Combine lines 10a and 10b. . . . .	10c	<input checked="" type="checkbox"/>	0 0
<b>11</b>	Massachusetts capital gains and losses. Subtract line 10c from line 9. See instructions . . . . .	11	<input checked="" type="checkbox"/>	0 0
<b>12</b>	Long-term gains on collectibles and pre-1996 installment sales. See instructions. Also enter amount in Schedule B, Part 2, line 11. . . . .	12	<input type="checkbox"/>	0 0
<b>13</b>	Subtotal. Subtract line 12 from line 11. See instructions . . . . .	13	<input checked="" type="checkbox"/>	0 0
<b>14</b>	Capital losses applied against capital gains. See instructions . . . . .	14	<input type="checkbox"/>	0 0
<b>15</b>	Subtotal. If line 13 is greater than 0, subtract line 14 from line 13. If line 13 is less than 0, combine lines 13 and 14. If line 15 is a loss, see instructions . . . . .	15	<input checked="" type="checkbox"/>	0 0
<b>16</b>	Long-term capital losses applied against interest and dividends (from worksheet). Not more than \$2,000. . . . .	16	<input type="checkbox"/>	0 0
<b>17</b>	Subtotal. Combine line 15 and line 16. See instructions . . . . .	17	<input checked="" type="checkbox"/>	0 0
<b>18</b>	Allowable deductions from your trade or business (from Schedule C-2). See instructions . . . . .	18	<input type="checkbox"/>	0 0
<b>19</b>	Subtotal. Subtract line 18 from line 17. Not less than 0 . . . . .	19	<input type="checkbox"/>	0 0
<b>20</b>	Excess exemptions (from worksheet), only if single, head of household or married filing jointly . . . . .	20	<input type="checkbox"/>	0 0
<b>21</b>	Taxable long-term capital gains. Subtract line 20 from line 19. Not less than 0 . . . . .	21	<input type="checkbox"/>	0 0
<b>22</b>	Tax on long-term capital gains. Multiply line 21 by .05 and enter the result here and in Form 1, line 24 or Form 1-NR/PY, line 28. Note: If choosing the optional 5.85% tax rate, multiply line 21 by .0585 . . . . .	22	<input type="checkbox"/>	0 0
<b>23</b>	Massachusetts available losses for carryover. Enter the amount from Schedule D, line 17, only if it is a loss. . . . .	23	<input checked="" type="checkbox"/>	0 0