SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (X)

Capital Gains and Losses
(And Reconciliation of Forms 1099-B)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

OMB No. 1545-0074

1988

Attachment Sequence No. 12

Name(s) as shown on Form 1040: SchD_1_L_H1

Your social security number: SchD_1_L_H2

1 Report here the total sales of stocks, bonds, etc., reported for 1988 to you on Form(s) 1099-B or on equivalent substitute statement(s). If this amount differs from the total of lines 2b and 9b, column (d), attach a statement explaining the difference. See the Instructions for line 1 for examples . . . . . 1 SchD_1_1

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (6 months or less if acquired before 1/1/88)

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
2a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See Instructions.)						
SchD_1_I_2a_a_V1	I_2a_b_V1	I_2a_c_V1	I_2a_d_V1	I_2a_e_V1	I_2a_f_V1	SchD_1_I_2a_g_V1
SchD_1_I_2a_a_V2	I_2a_b_V2	I_2a_c_V2	I_2a_d_V2	I_2a_e_V2	I_2a_f_V2	SchD_1_I_2a_g_V2
SchD_1_I_2a_a_V3	I_2a_b_V3	I_2a_c_V3	I_2a_d_V3	I_2a_e_V3	I_2a_f_V3	SchD_1_I_2a_g_V3
SchD_1_I_2a_a_V4	I_2a_b_V4	I_2a_c_V4	I_2a_d_V4	I_2a_e_V4	I_2a_f_V4	SchD_1_I_2a_g_V4
SchD_1_I_2a_a_V5	I_2a_b_V5	I_2a_c_V5	I_2a_d_V5	I_2a_e_V5	I_2a_f_V5	SchD_1_I_2a_g_V5
SchD_1_I_2a_a_V6	I_2a_b_V6	I_2a_c_V6	I_2a_d_V6	I_2a_e_V6	I_2a_f_V6	SchD_1_I_2a_g_V6
SchD_1_I_2a_a_V7	I_2a_b_V7	I_2a_c_V7	I_2a_d_V7	I_2a_e_V7	I_2a_f_V7	SchD_1_I_2a_g_V7
SchD_1_I_2a_a_V8	I_2a_b_V8	I_2a_c_V8	I_2a_d_V8	I_2a_e_V8	I_2a_f_V8	SchD_1_I_2a_g_V8
SchD_1_I_2a_a_V9	I_2a_b_V9	I_2a_c_V9	I_2a_d_V9	I_2a_e_V9	I_2a_f_V9	SchD_1_I_2a_g_V9
2b Total (add column (d)) . . . . . 2b▶ SchD_1_I_2b						
2c Other Transactions (Include Real Estate Transactions From Forms 1099-S)						
SchD_1_I_2c_a_V1	I_2c_b_V1	I_2c_c_V1	I_2c_d_V1	I_2c_e_V1	I_2c_f_V1	SchD_1_I_2c_g_V1
SchD_1_I_2c_a_V2	I_2c_b_V2	I_2c_c_V2	I_2c_d_V2	I_2c_e_V2	I_2c_f_V2	SchD_1_I_2c_g_V2
SchD_1_I_2c_a_V3	I_2c_b_V3	I_2c_c_V3	I_2c_d_V3	I_2c_e_V3	I_2c_f_V3	SchD_1_I_2c_g_V3

3 Short-term gain from sale or exchange of your home from Form 2119, line 8a or 14 .	3	SchD_1_I_3
4 Short-term gain from installment sales from Form 6252, line 22 or 30	4	SchD_1_I_4
5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . .	5	SchD_1_I_5_f / SchD_1_I_5_g
6 Short-term capital loss carryover	6	SchD_1_I_6
7 Add all of the transactions on lines 2a and 2c and lines 3 through 6 in columns (f) and (g) .	7	(SchD_1_I_7_f) SchD_1_I_7_g
8 Net short-term gain or (loss), combine columns (f) and (g) of line 7	8	SchD_1_I_8

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (more than 6 months if acquired before 1/1/88)

9a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See Instructions.)						
SchD_1_II_9a_a_V1	II_9a_b_V1	II_9a_c_V1	II_9a_d_V1	II_9a_e_V1	II_9a_f_V1	SchD_1_II_9a_g_V1
SchD_1_II_9a_a_V2	II_9a_b_V2	II_9a_c_V2	II_9a_d_V2	II_9a_e_V2	II_9a_f_V2	SchD_1_II_9a_g_V2
SchD_1_II_9a_a_V3	II_9a_b_V3	II_9a_c_V3	II_9a_d_V3	II_9a_e_V3	II_9a_f_V3	SchD_1_II_9a_g_V3
SchD_1_II_9a_a_V4	II_9a_b_V4	II_9a_c_V4	II_9a_d_V4	II_9a_e_V4	II_9a_f_V4	SchD_1_II_9a_g_V4
SchD_1_II_9a_a_V5	II_9a_b_V5	II_9a_c_V5	II_9a_d_V5	II_9a_e_V5	II_9a_f_V5	SchD_1_II_9a_g_V5
SchD_1_II_9a_a_V6	II_9a_b_V6	II_9a_c_V6	II_9a_d_V6	II_9a_e_V6	II_9a_f_V6	SchD_1_II_9a_g_V6
SchD_1_II_9a_a_V7	II_9a_b_V7	II_9a_c_V7	II_9a_d_V7	II_9a_e_V7	II_9a_f_V7	SchD_1_II_9a_g_V7
SchD_1_II_9a_a_V8	II_9a_b_V8	II_9a_c_V8	II_9a_d_V8	II_9a_e_V8	II_9a_f_V8	SchD_1_II_9a_g_V8
SchD_1_II_9a_a_V9	II_9a_b_V9	II_9a_c_V9	II_9a_d_V9	II_9a_e_V9	II_9a_f_V9	SchD_1_II_9a_g_V9
9b Total (add column (d)) . . . . . 9b▶ SchD_1_II_9b						
9c Other Transactions (Include Real Estate Transactions From Forms 1099-S)						
SchD_1_II_9c_a_V1	II_9c_b_V1	II_9c_c_V1	II_9c_d_V1	II_9c_e_V1	II_9c_f_V1	SchD_1_II_9c_g_V1
SchD_1_II_9c_a_V2	II_9c_b_V2	II_9c_c_V2	II_9c_d_V2	II_9c_e_V2	II_9c_f_V2	SchD_1_II_9c_g_V2
SchD_1_II_9c_a_V3	II_9c_b_V3	II_9c_c_V3	II_9c_d_V3	II_9c_e_V3	II_9c_f_V3	SchD_1_II_9c_g_V3

10 Long-term gain from sale or exchange of your home from Form 2119, line 8a, 10, or 14 .	10	SchD_1_II_10
11 Long-term gain from installment sales from Form 6252, line 22 or 30	11	SchD_1_II_11
12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . .	12	SchD_1_II_12_f / SchD_1_II_12_g
13 Capital gain distributions.	13	SchD_1_II_13
14 Enter gain from Form 4797, line 7 or 9	14	SchD_1_II_14
15 Long-term capital loss carryover	15	SchD_1_II_15
16 Add all of the transactions on lines 9a and 9c and lines 10 through 15 in columns (f) and (g) . . .	16	(SchD_1_II_16_f) SchD_1_II_16_g
17 Net long-term gain or (loss), combine columns (f) and (g) of line 16	17	SchD_1_II_17

Name(s) as shown on Form 1040. (Do not enter name and social security number if shown on other side.) SchD_2_L_H1

Your social security number SchD_2_L_H2

Part III Summary of Parts I and II

18	Combine lines 8 and 17, and enter the net gain or (loss) here. If result is a gain, also enter the gain on Form 1040, line 13	18	SchD_2_III_18
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:		
a	The (loss) on line 18; or		
b	($3,000) or, if married filing a separate return, ($1,500)	19	(SchD_2_II_19)

Note: When figuring which amount is smaller, treat them as if they were positive numbers.

Part IV Computation of Capital Loss Carryovers From 1988 to 1989
(Complete this part if the loss on line 18 is more than the loss on line 19.)

20	Enter the loss shown on line 8; if none, enter zero and skip lines 21 through 24	20	SchD_2_IV_20
21	Enter gain shown on line 17. If that line is blank or shows a loss, enter zero	21	SchD_2_IV_21
22	Subtract line 21 from line 20	22	SchD_2_IV_22
23	Enter the smaller of line 19 or 22	23	SchD_2_IV_23
24	Subtract line 23 from line 22. This is your short-term capital loss carryover from 1988 to 1989	24	SchD_2_IV_24
25	Enter loss from line 17; if none, enter zero and skip lines 26 through 29	25	SchD_2_IV_25
26	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero	26	SchD_2_IV_26
27	Subtract line 26 from line 25	27	SchD_2_IV_27
28	Subtract line 23 from line 19. (Note: *If you skipped lines 21 through 24, enter the amount from line 19.*)	28	SchD_2_IV_28
29	Subtract line 28 from line 27. This is your long-term capital loss carryover from 1988 to 1989	29	SchD_2_IV_29

Part V Complete This Part Only If You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value

30	Check here if you elect out of the installment method	SchD_2_V_30 ▶ ☐
31	Enter the face amount of the note or other obligation	▶ SchD_2_V_31
32	Enter the percentage of valuation of the note or other obligation	▶ SchD_2_V_32

Part VI Reconciliation of Forms 1099-B for Bartering Transactions
(Complete this part if you received one or more Form(s) 1099-B or an equivalent substitute statement(s) reporting bartering income.)

			Amount of bartering income from Form 1099-B or equivalent statement reported on form or schedule
33	Form 1040, line 22	33	SchD_2_VI_33
34	Schedule C (Form 1040)	34	SchD_2_VI_34
35	Schedule D (Form 1040)	35	SchD_2_VI_35
36	Schedule E (Form 1040)	36	SchD_2_VI_36
37	Schedule F (Form 1040)	37	SchD_2_VI_37
38	Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶ SchD_2_VI_38_V1 SchD_2_VI_38_V2 SchD_2_VI_38_V3 SchD_2_VI_38_H1_V4	38	SchD_2_VI_38_H2_V4
39	Total (add lines 33 through 38)	39	SchD_2_VI_39

Note: *The amount on line 39 should be the same as the total bartering income on all Forms 1099-B and equivalent statements received.*