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**Gains and Losses From Section 1256 Contracts and Straddles**

Department of the Treasury  
Internal Revenue Service

► Information about Form 6781 and its instructions is at [www.irs.gov/form6781](http://www.irs.gov/form6781).  
► Attach to your tax return.

Attachment  
Sequence No. **82**

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A**  Mixed straddle election **C**  Mixed straddle account election  
**B**  Straddle-by-straddle identification election **D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

| (a) Identification of account  | (b) (Loss) | (c) Gain |
|--|------------|----------|
| 1  |            |          |
| 2 Add the amounts on line 1 in columns (b) and (c) . . . . .   | 2 ( )      |          |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .  |            | 3        |
| 4 Form 1099-B adjustments. See instructions and attach statement . . . . .   |            | 4        |
| 5 Combine lines 3 and 4 . . . . .  |            | 5        |
| <b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.  |            |          |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you did not check box D, enter -0- . . . . . |            | 6        |
| 7 Combine lines 5 and 6 . . . . .  |            | 7        |
| 8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . .                                      |            | 8        |
| 9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .                                      |            | 9        |

**Part II Gains and Losses From Straddles.** Attach a separate statement listing each straddle and its components.

**Section A—Losses From Straddles**

| (a) Description of property  | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|--|-----------------------------------|-----------------------------|-----------------------|--|--|---|---|
| 10   |                                   |                             |                       |  |  |   |   |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . . |                                   |                             |                       |  |  |   | 11a ( )   |
| b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .   |                                   |                             |                       |  |  |   | 11b ( )   |

**Section B—Gains From Straddles**

| (a) Description of property   | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|---|-----------------------------------|-----------------------------|-----------------------|--|--|
| 12  |                                   |                             |                       |  |  |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949 (see instructions) . . . . . |                                   |                             |                       |  |  |
| b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949 (see instructions) . . . . .   |                                   |                             |                       |  |  |

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14                          |                   |  |                                     |   |