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SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Attachment Sequence No. **12**

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR. ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

Your social security number

Pa	Short-Term Capital Gains and Losses—Ge	nerally Assets	Held One Year	or Less (se	e ins	tructions)
lines This	This form may be easier to complete if you round off cents to Proceeds (sales price) Cost to gain or lo (sales price) (or other basis) Form(s) 894:		(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	from Part I,	(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 gain from Form 6252 and short-term gain or (l	•			4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1	S corporations,	estates, and t	rusts from	5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	ny, from line 8 of y	our Capital Loss	Carryover	6	()
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise			e any long-	7	
Pa	t II Long-Term Capital Gains and Losses—Gei	nerally Assets I	Held More Thar	One Year	(see	instructions)
See instructions for how to figure the amounts to enter on the lines below. (d) (e) Adjustme Proceeds Cost to gain or los				(h) Gain or (loss) Subtract column (e) from column (d) and		
	This form may be easier to complete if you round off cents to whole dollars.		(or other basis)	Form(s) 8949, I line 2, colum	Part II,	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	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corporat	tions, estates, and	trusts from Sche	dule(s) K-1	12	
	Capital gain distributions. See the instructions				13	
	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions				14	()
15	Net long-term capital gain or (loss). Combine lines 8a the back				15	

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Part	Summary Summary	
16	Combine lines 7 and 15 and enter the result	16
	• If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.	
	• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.	
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.	
17	Are lines 15 and 16 both gains? Yes. Go to line 18.	
	No. Skip lines 18 through 21, and go to line 22.	
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19
20	Are lines 18 and 19 both zero or blank? Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.	
	No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of:	
	• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21 ()
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.	
22	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?	
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).	
	☐ No. Complete the rest of Form 1040 or Form 1040NR.	