## **SCHEDULE D** (Form 1120S)

## Capital Gains and Losses and Built-In Gains

► Attach to Form 1120S.

OMB No. 1545-0130

	Department of the Treasury Internal Revenue Service  See separate instructions.								<b>∠</b> ⊎ <b>∪</b> I
Name	ame E				Employer ide	Employer identification number			
Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less									
(a	a) Description of property (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price			(f) Gain or (lo ((d) minus (e		
1		(***2*, 225, 5**)			(000	,,,,			
2	Short-term capital gai	in from installme	ent sales from F	orm 6252, line 26	or 37	2			
3	Short-term capital gai	in or (loss) from	like-kind excha	inges from Form 8	824	3			
4	Combine lines 1 throu					4			
5	Tax on short-term cap	-				5	(	)	
6	Net short-term capit								
Dat	Form 1120S, Schedul rt II Long-Term	Capital Cair	os and Loss	es—Assets Hel	d Moro Th	6   30 On	o Voor	ļ	
	a) Description of property	(b) Date	(c) Date sold		(e) Cost of			\	(g) 28% rate gain
•	(Example, 100 shares of "Z" Co.)	acquired (mo., day, yr.)	(mo., day, yr.)	(d) Sales price	other bas (see instruct	is	(f) Gain or (lo ((d) minus (e		or (loss)  (see instr. below)
7	0. 2 00.,	(, day, y,			(555 11.51.25)	.0.1.0,			(See Instr. below)
8	Long-term capital gain	n from installme	nt sales from F	orm 6252, line 26	or 37	8			
9	Long-term capital gain	n or (loss) from	like-kind excha	nges from Form 8	824	9			
10	Capital gain distribution	ons				10			
11	Combine lines 7 throu					11	/		
12	Tax on long-term cap	-				12	( ////////////////////////////////////		( )
13	Combine lines 7 through 12 in column (g). Enter here and on Form 1120S,								
14	Schedule K, line 4e(2) or 6								
14	here and on Form 112					14			
* 28	3% rate gain or (loss)						tructions).	r	
Pai	rt III Capital Ga	ins Tax (See i	nstructions k	<b>pefore</b> completi	ng this part	.)			
15	Enter section 1231 ga	ain from Form 47	797, line 9 .					15	
16	Net long-term capital gain or (loss). Combine lines 11 and 15								
	Note: If the corporation is liable for the excess net passive income tax (Form 1120S, page 1, line 22a) or								
	the built-in gains tax (Part IV below), see the line 17 instructions before completing line 17.								
17	Net capital gain. Enter			-				17	405 000
18								18 19	\$25,000
19	Subtract line 18 from							20	
20	Enter 34% of line 19							21	
21 22	Taxable income (attace Enter tax on line 21 a	· ·						22	
23	Net capital gain from							23	
24								24	
25	Tax. Enter the smalles							25	
Pai	rt IV Built-In Ga	ins Tax (See	instructions I	<b>before</b> completi	ng this part	.)			
26	Excess of recognized	built-in gains or	ver recognized	built-in losses (att	ach computat	ion sch	nedule)	26	
27	Taxable income (attac							27	
28	Net recognized built-i							28	
29	Section 1374(b)(2) dec							29	
30	Subtract line 29 from	line 28 If zero o	orless enter -C	)- here and on line	. 33			30	

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Business credit and minimum tax credit carryforwards under section 1374(b)(3) from C corporation years

Tax. Subtract line 32 from line 31 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b