SCHE	DULE D
(Form	1041)

▶ File with Form 1041. See the separate Form 1041 instructions.

OMB No. 1545-0092

19**91** 

Department of the Treasury Internal Revenue Service Name of estate or trust

Employer identification number

## Do not report section 644 gains on Schedule D (See Form 1041 instructions for line 1b, Schedule G.)

## Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	(d) Gross sales price			<b>(f)</b> Gain (or lo (col. (d) less co		
1								
2 Short form capital gain from in	Chart term conital gain from installment calco from Form (252		2					
	2 Short-term capital gain from installment sales from Form 6252				3			
	<ul> <li>3 Net short-term gain (or loss) from partnerships, S corporations, and other fiduciaries</li></ul>				4			
5 Short-term capital loss carryov					5	(		
6 Net short-term gain (or loss) (c					6	<u> </u>	<b></b>	

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

7								
8	Long-term capital gain from in	stallment sales fro	m Form 6252	1 1		8		
9	<ul> <li>8 Long-term capital gain from installment sales from Form 6252.</li> <li>9 Net long-term gain (or loss) from partnerships, S corporations, and other fiduciaries .</li> </ul>							
	<b>10</b> Capital gain distributions					10		
11						11		
	2   Net gain (or loss)(combine lines 7 through 11)					12		
13	3 Long-term capital loss carryover from 1990 Schedule D, line 35				13	(	)	
14	Net long-term gain (or loss) (co	ombine lines 12 ar	nd 13). Enter here	and on line 16 b	elow ►	14		
Pá	art III Summary of Parts I a	and II		(a) Beneficiarie	es (b) Fiducia	ary	(c) Total	
15	Net short-term gain (or loss) fro	om line 6, above	15					
	Net long-term gain (or loss) fro							
	Total net gain (or loss) (combin							
• •		, column (c), are n	· · · · ·	aain on Form 10	041, line 4, ao to	Part V	I. and DO	

NOT complete Parts IV and V. If line 17, column (c), is a net loss, complete Parts IV and V, as necessary.

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041. Cat. No. 11376V Schedule D (Form 1041) 1991

Sche	dule D (Form 1041) 1991		Page <b>2</b>
Pa	rt IV Computation of Capital Loss Limitation		
	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: (i) The net loss on line 17, column (c); <b>or</b> (ii) \$3,000	18 ( of Form 1041	) is
Pa	rt V Computation of Capital Loss Carryovers From 1991 to 1992		
	Section A.—Computation of Carryover Limit		
19 20 21 22	Enter taxable income (or loss) for 1991 from Form 1041, line 22	19       20       21       22	
<u>23</u>	Enter the lesser of lines 20 or 22	23	
	<b>Section B.—Short-Term Capital Loss Carryover</b> (Complete this part only if there is a loss on line 6, Schedule D, Part I, and line 17,	column (c).)	
24 25 26	Enter loss from line 6 as a positive amount         Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter -0)         Enter amount from line 23, above	24 25 26	
27 28	Add lines 25 and 26	27	
	Section C.—Long-Term Capital Loss Carryover (Complete this part only if there is a loss on line 14 and line 17, column (c)	))	
29 30 31 32	Enter loss from line 14 as a positive amount	29           30           31           32	
33	Subtract line 32 from line 31. If zero or less, enter -0	33	
34 35	Add lines 30 and 33	34	
Pa	<b>rt VI Tax Computation Using Maximum Capital Gains Rate</b> (Complete this part only if I (c) are net capital gains for 1991.)	lines 16 and	17, column
36 37 38 39	Taxable income (from Form 1041, line 22)	36           37           38           39	

37		• •	
	Tax on amount on line 39 from the 1991 Tax Rate Schedule. If \$10,350, enter \$2,449.50	40	
	Subtract line 39 from line 36, but not less than zero	41	
	Multiply line 41 by (.28)	42	
	Maximum capital gains tax (add lines 40 and 42)	43	
	Regular tax on amount on line 36 from the 1991 Tax Rate Schedule	44	
45	Tax. (Enter the lesser of line 43 or line 44.) Enter here and on line 1a of Schedule G, Form 1041	45	