SCHEDULE D (Form 1120S)

Name

Capital Gains and Losses and Built-In Gains

► Attach to Form 1120S.

Employer identification number

Department of the Treasury Internal Revenue Service

► See separate instructions.

1995	
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OMB No. 1545-0130

Pa	rt I Short-Term Capital	Gains and Loss	es—Assets Hel	d One Year or L	ess	
	(a) Kind of property and description (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other b (see instructions	
1						
2	Short-term capital gain from in					3
3 4	Short-term capital gain or (loss Combine lines 1 through 3 and		changes from Fort	11 8824		4
5	Tax on short-term capital gain		below			5
6	Net short-term capital gain o Schedule K, line 4d or line 6.	r (loss) . Subtract li	ne 5 from line 4. E	Enter here and on I	Form 1120S,	6
Pai	t II Long-Term Capital			d More Than On	e Year	
7						
		0,	10	5		
	06/		9 6 1			
		MO				
		11	0,			
8	Long-term capital gain from ins	stallment sales from	n Form 6252, line	26 or 37		8
9	Long-term capital gain or (loss)		changes from Forr	n 8824		9
10	Combine lines 7 through 9 and				⊢	10
11 12	Tax on long-term capital gain in Net long-term capital gain or					11
12	Schedule K, line 4e or line 6 .					12
Pa	rt III Capital Gains Tax (S	See instructions k	efore completin	ng this part.)		
13	Enter section 1231 gain from F					13
14	Net long-term capital gain or (l				⊨	14
	Note: If the corporation is liable 22a) or the built-in gains tax (P.					
15	Net capital gain. Enter excess of ne			•	-	15
16	, ,					16 \$25,000
17	Subtract line 16 from line 15 .				⊢	17
18	Enter 34% of line 17				⊢	18 19
19 20	Taxable income (see instruction Enter tax on line 19 amount (see					20
21	Net capital gain from substituted b		•	•		21
22	Enter 35% of line 21					22
23 Da	Tax. Enter the smallest of line of the smallest of the smalles	18, 20, or 22 here	and on Form 1120)S, page 1, line 22	0	23
	•		•	• • •	and attach	
24	Excess of recognized built-in computation schedule)					24
25	Taxable income (see instruction				–	25
26	Net recognized built-in gain. Ente	r the smallest of line	24, line 25, or line	9 of Schedule B (see	e instructions)	26
27	Section 1374(b)(2) deduction .				⊢	27
28	Subtract line 27 from line 26. If				⊢	28 29
29 30	Enter 35% of line 28 Business credit and minimum tax	credit carryforward		74(b)(3) from C corn	⊢	30
31	Tax. Subtract line 30 from line	•			•	
	page 1, line 22b					31