2010

Massachusetts Department of Revenue

Schedule D
Capital Gains and Losses

Attach copy of U.S. Schedule D.

Name of estate or trust | Estate or trust employer identification number

1	Enter amounts included in U.S. Form 1041, Schedule D, line 6, col. f.	**1**	
2	Enter amounts included in U.S. Form 1041, Schedule D, line 7, col. f.	**2**	
3	Enter amounts included in U.S. Form 1041, Schedule D, line 8, col. f.	**3**	
4	Enter amounts included in U.S. Form 1041, Schedule D, line 9, col. f.	**4**	
5	Enter amounts included in U.S. Form 1041, Schedule D, line 10, col. f.	**5**	
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions	**6**	
7	Carryover losses from prior years	**7**	
8	Combine lines 1 through 7	**8**	
9	Massachusetts differences, if any (enclose additional statement)	**9**	
10	Massachusetts 2010 gains or losses. Exclude/subtract line 9 from line 8	**10**	
11	Long-term gains on collectibles and pre-1996 installment sales. Also enter this amount in Schedule B, line 13	**11**	
12	Subtotal. Subtract line 11 from line 10	**12**	
13	Capital losses applied against capital gains	**13**	
14	Subtotal. If line 12 is less than “0,” combine lines 12 and 13. If line 12 is greater than “0,” subtract line 13 from line 12	**14**	
15	Long-term capital losses applied against interest and dividends (from worksheet in instructions)	**15**	
16	Subtotal. Combine lines 14 and 15	**16**	
17	Allowable deductions from your trade or business (from Massachusetts Schedule C-2)	**17**	
18	Subtotal. Subtract line 17 from line 16. Enter result here and on Form 2, line 31	**18**	
19	Long-term capital losses available for carryover in 2011, if any	**19**	