

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No. 1545-0123

**2011**

Name	Employer identification number
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**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(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 (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .	2	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .	3	
4 Unused capital loss carryover (attach computation) . . . . .	4	( )
5 Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .	5	

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

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss)
6					

7 Enter gain from Form 4797, line 7 or 9 . . . . .	7	
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .	8	
9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .	9	
10 Capital gain distributions (see instructions) . . . . .	10	
11 Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .	11	

**Part III Summary of Parts I and II**

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	12	
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	13	
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .	14	

**Note.** If losses exceed gains, see **Capital losses** in the instructions.