

Schedule D (Form 1040) — Sample

Capital Gains and Losses · Tax Year 2025 · IRS form-style layout

Part I — Short-Term Capital Gains and Losses (held 1 year or less)

| Line | Description / Box | Proceeds | Cost basis | Adjustment | Gain / (Loss) |
|----------|--|----------|------------|------------|---------------|
| 1a | Totals - Box A (basis reported to IRS) | \$8,000 | \$7,640 | \$0 | +\$360 |
| 1b | Totals - Box B (basis NOT reported) | \$0 | \$0 | \$0 | \$0 |
| 2 | Totals - Box C (not reported on 1099-B) | \$0 | \$0 | \$0 | \$0 |
| 7 | Net short-term capital gain or (loss) | | | | +\$360 |

Part II — Long-Term Capital Gains and Losses (held more than 1 year)

| Line | Description / Box | Proceeds | Cost basis | Adjustment | Gain / (Loss) |
|-----------|---|----------|------------|------------|------------------|
| 8a | Totals - Box D (basis reported to IRS) | \$48,500 | \$33,250 | \$0 | +\$15,250 |
| | of which: long-term position #1 | | | | +\$13,000 |
| | of which: long-term position #2 | | | | +\$2,250 |
| 9 | Totals - Box E (basis NOT reported) | \$3,400 | \$2,520 | \$0 | +\$880 |
| 10 | Totals - Box F (not reported on 1099-B) | \$0 | \$0 | \$0 | \$0 |
| 15 | Net long-term capital gain or (loss) | | | | +\$16,130 |

Part III — Summary

| Line | Description | Amount |
|-----------|---|------------------|
| 16 | Combine lines 7 and 15. Enter the result here and on Form 1040 line 7. | +\$16,490 |
| 17 | Are lines 15 and 16 both gains? Yes - use Qualified Dividends and Capital Gain Tax Worksheet. | Yes |

Flows to: Form 1040, Line 7 — Capital gain or (loss): **+\$16,490**

Per-row detail (positions, dates, broker, codes) is filed on Form 8949 and rolled up to Box A / D / E above. See the Form 8949 sample for the per-lot detail layout.

Box / line cross-reference

| Form 8949 Box | Holding period | Basis reported on 1099-B? | Rolls up to Schedule D line |
|---------------|----------------|---------------------------|-----------------------------|
| A | Short-term | Yes | 1b |
| B | Short-term | No | 2 |
| C | Short-term | Not reported on 1099-B | 3 |
| D | Long-term | Yes | 8b |

| | | | |
|---|-----------|------------------------|----|
| E | Long-term | No | 9 |
| F | Long-term | Not reported on 1099-B | 10 |

Boxes B, C, E, F require basis to be reconstructed from broker statements or original trade confirmations. The sample example above pulls all activity into Boxes A, D and E only.

SAMPLE