**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.**

**Go to *www.irs.gov/Form1120* for instructions and the latest information.**

OMB No. 1545-0123

**2024**

Name

**Employer identification number**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? . . . . . ☐ **Yes** ☐ **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

| **See instructions for how to figure the amounts to enter on the lines below.** This form may be easier to complete if you round off cents to whole dollars. | **(d)** Proceeds (sales price) | **(e)** Cost (or other basis) | **(g)** Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | **(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| **1a** Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . | | | | |
| **1b** Totals for all transactions reported on Form(s) 8949 with **Box A** checked . . . . . | | | | |
| **2** Totals for all transactions reported on Form(s) 8949 with **Box B** checked . . . . . | | | | |
| **3** Totals for all transactions reported on Form(s) 8949 with **Box C** checked . . . . . | | | | |

| | | | |
|---|---|---|---|
| **4** | Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . . | **4** | |
| **5** | Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . . | **5** | |
| **6** | Unused capital loss carryover (attach computation) . . . . . | **6** | ( ) |
| **7** | Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . . | **7** | |

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

| **See instructions for how to figure the amounts to enter on the lines below.** This form may be easier to complete if you round off cents to whole dollars. | **(d)** Proceeds (sales price) | **(e)** Cost (or other basis) | **(g)** Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | **(h) Gain or (loss)** Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| **8a** Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . | | | | |
| **8b** Totals for all transactions reported on Form(s) 8949 with **Box D** checked . . . . . | | | | |
| **9** Totals for all transactions reported on Form(s) 8949 with **Box E** checked . . . . . | | | | |
| **10** Totals for all transactions reported on Form(s) 8949 with **Box F** checked . . . . . | | | | |

| | | | |
|---|---|---|---|
| **11** | Enter gain from Form 4797, line 7 or 9 . . . . . | **11** | |
| **12** | Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . . | **12** | |
| **13** | Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . . | **13** | |
| **14** | Capital gain distributions (see instructions) . . . . . | **14** | |
| **15** | Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . . | **15** | |

## Part III Summary of Parts I and II

| | | | |
|---|---|---|---|
| **16** | Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . . | **16** | |
| **17** | Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | **17** | |
| **18** | Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . | **18** | |

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