

**SCHEDULE D  
(Form 1065)**

**Capital Gains and Losses**

OMB No. 1545-0099

**2010**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1065. ▶ See separate instructions.**  
▶ **Use Schedule D-1 to list additional transactions for lines 1 and 7.**

Name of partnership

Employer identification number

**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 (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
<b>2</b> Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2 . . . . .					<b>2</b>
<b>3</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>3</b>
<b>4</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>4</b>
<b>5</b> Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>5</b>
<b>6</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11 . . . . .					<b>6</b>

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>7</b>					
<b>8</b> Enter long-term gain or (loss), if any, from Schedule D-1, line 8 . . . . .					<b>8</b>
<b>9</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .					<b>9</b>
<b>10</b> Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .					<b>10</b>
<b>11</b> Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .					<b>11</b>
<b>12</b> Capital gain distributions . . . . .					<b>12</b>
<b>13</b> <b>Net long-term capital gain or (loss).</b> Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11 . . . . .					<b>13</b>