

# Capital Gains Distribution Worksheet (KEEP FOR YOUR RECORDS)

Use this worksheet to determine the ordering of any capital gains distributions.

	Short-term		Long-term					
	Excluded	Accumulated Net Investment Income (ANII)	28% long-term capital gain class		Section 1250 long-term capital gain class		All other long-term capital gain classes	
			Excluded	ANII	Excluded	ANII	Excluded	ANII
Prior years								
1. undistributed gain or (loss) . . . .								
2. Current year net gain or (loss) . . . .								
3. Total combined gain or (loss) by class . .								
4. Adjustments for netting any long-term capital (losses) on line 3 . . . .								
5. Total . . . .								
6. Adjustments for netting any short-term capital gain or (loss) on line 3 (see <i>Netting Rules</i> , earlier) . . .								
7. Total undistributed gains . . . .								
8. 2014 distributions...								
9. Carryforward to 2015 (line 7 less line 8)...								

