

<p>1. Enter the total of all collectibles gain or (loss) from items reported on Form 8949, Part II</p>	<p>1. _____</p>
<p>2. Enter as a positive number the total of:</p> <ul style="list-style-type: none"> • Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), for which you excluded 50% of the gain; • $\frac{2}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), for which you excluded 60% of the gain; and • $\frac{1}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code “Q” in column (f), for which you excluded 75% of the gain. <p>Don't make an entry for any section 1202 exclusion that is 100% of the gain.</p>	<p>..... 2. _____</p>
<p>3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824</p>	<p>3. _____</p>
<p>4. Enter the total of any collectibles gain reported to the estate or trust on:</p> <ul style="list-style-type: none"> • Form 1099-DIV, box 2d; • Form 2439, box 1d; and • Schedule K-1 from a partnership, S corporation, estate, or trust. 	<p>..... 4. _____</p>
<p>5. Enter the estate's or trust's long-term capital loss carryovers from Schedule D, line 15, and from box 11, code D of Schedule K-1 (Form 1041) from another estate or trust</p>	<p>5. (_____)</p>
<p>6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0-</p>	<p>6. (_____)</p>
<p>7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount in the appropriate columns of Schedule D, line 18c</p>	<p>7. _____</p>