

Unrecaptured Section 1250 Gain Worksheet—Line 18b

If the estate or trust isn't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If the estate or trust has a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If the estate or trust didn't have any such property, go to line 4. If it had more than one such property, see instructions **1.** _____
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 **2.** _____
3. Subtract line 2 from line 1 **3.** _____
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions) **4.** _____
5. Enter the total of any amounts reported to the estate or trust on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" **5.** _____
6. Add lines 3 through 5 **6.** _____
7. Enter the **smaller** of line 6 or the gain from Form 4797, line 7 **7.** _____
8. Enter the amount, if any, from Form 4797, line 8 **8.** _____
9. Subtract line 8 from line 7. If zero or less, enter -0- **9.** _____
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) **10.** _____
11. Enter the total of any amounts reported to the estate or trust on a Schedule K-1, Form 1099-DIV, or Form 2439 as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) **11.** _____
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale (see instructions) **12.** _____
13. Add lines 9 through 12 **13.** _____
14. If the estate or trust had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet. Otherwise, enter -0- **14.** _____
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- **15.** ()
16. Enter the estate's or trust's long-term capital loss carryovers from Schedule D, line 15, and from Schedule K-1 (Form 1041), box 11, code D, from another estate or trust **16.** ()
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- **17.** _____
18. **Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result here and in the appropriate columns of Schedule D, line 18b **18.** _____