



Publication 595
For 2018

Tax Withholding and Estimated

SCHEDULE D
Form 1041

Contents

- Introduction
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2018
Form 1041

Capital Gains and Losses

A short-term capital gain or loss is the difference between the sale price of an asset and its cost basis. A long-term capital gain or loss is the difference between the sale price of an asset and its adjusted cost basis.



Short-Term Capital Gains and Losses—Generally Report Your Gain or Loss on Line 13a. If you have a net capital gain, enter the amount on line 13a. If you have a net capital loss, enter the amount on line 13b.

- 13a. Short-term capital gain or loss. Enter the net capital gain or loss from all short-term transactions reported on Form 1041, Schedule D.
- 13b. Short-term capital loss. Enter the net capital loss from all short-term transactions reported on Form 1041, Schedule D.
- 14. Long-term capital gain or loss. Enter the net capital gain or loss from all long-term transactions reported on Form 1041, Schedule D.
- 15. Long-term capital loss. Enter the net capital loss from all long-term transactions reported on Form 1041, Schedule D.

- 16. Short-term capital gain or loss. Enter the net capital gain or loss from all short-term transactions reported on Form 1041, Schedule D.
- 17. Long-term capital gain or loss. Enter the net capital gain or loss from all long-term transactions reported on Form 1041, Schedule D.
- 18. Net capital gain or loss. Enter the net capital gain or loss from all transactions reported on Form 1041, Schedule D.
- 19. Net capital gain or loss. Enter the net capital gain or loss from all transactions reported on Form 1041, Schedule D.



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