

2023 Capital Gain or Loss

D (541)

Attach to Form 541 or Form 109.

Name as shown on the tax return

FEIN

Part I Capital Gain and Loss

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gain (or loss). Rows a through v.

- 2 Capital gain from installment sales from form FTB 3805E, line 26 or line 37
3 Enter your share of net gain or (loss) from S corporations, fiduciaries, partnerships, and limited liability companies (LLCs)
4 Capital gain distributions. See instructions.
5 Net gain or (loss). Combine line 1, column (f), line 2, line 3, and line 4.
6 Enter gain, if applicable, from California Schedule D-1.
7 Capital loss carryover from 2022. There is no capital loss carryover from a decedent to an estate.
8 Net gain or (loss). Combine line 5, line 6, and line 7.

Part II Summary of Part I

Table with 3 columns: (a) Beneficiaries, (b) Fiduciary, (c) Total. Row 9: Enter the net gain or (loss) from line 8, above.

Part III Computation of Capital Loss Limitation

- 10 Enter here and enter as a loss on Form 541, line 4 or Form 109, Side 2, Part I, line 4c the smaller of: The net loss on line 9, column (c) or \$3,000