



## KENTUCKY CAPITAL GAINS AND LOSSES

2017

➤ Use Form 8949 to list your Kentucky transactions for lines 1(b), 2, 3, 8(b), 9 and 10.				➤ Attach to Form 741.				
Nam	e of estate or trust	Federal Employer Identification Number						
PART I—SHORT-TERM CAPITAL GAINS AND LOSSES (Assets Held One Year or Less)								
See instructions for how to figure the amounts to enter on the lines below.		(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)			
1(a)	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1(b).							
1(b)	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked							
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked							
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked							
4	Short-term capital gain or (loss) from federal Forms 4684, 62	52, 6781 and 8824		4				
5	Enter net short-term gain or (loss) from partnerships, S corpo	orations and other	fiduciaries	5				
6	Short-term capital loss carryover from 2016 Schedule D, line 29							
7	Net short-term gain or (loss), combine lines 1(a) through 6 in	column (h). Enter	here and on lin	e 17 7				
PAR	T II—LONG-TERM CAPITAL GAINS AND LOSSES (Assets	Held More Than O	ne Year)					
	instructions for how to figure the amounts to enter on the s below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)			
8(a)	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8(b).							
8(b)	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked							
9	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked							
10	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked							
11	Long-term capital gain or (loss) from federal Forms 2439, 46	84, 6252, 6781 and	8824	11				
12	Enter net long-term gain or (loss) from partnerships, S corporations and other fiduciaries							
13	Capital gain distributions			13				
14	Enter gain, if applicable, from federal Form 4797			14				
15	Long-term capital loss carryover from 2016 Schedule D, line	36		15	( )			
16	Net long-term gain or (loss) combine lines 8(a) through 15 in	n column (h). Ente	r here and on lin	ne 18 16				

SCHEDULE D (Form 741) 2017



PAF	RT III—SUMMARY OF PARTS I AND II	1. Beneficiaries	2. Estates or Trusts	3. Total						
17	Net short-term gain or (loss) from line 7									
18	Net long-term gain or (loss) from line 16									
19	Total net gain or (loss)19									
	Enter on Form 741, Schedule M, line 3, the net gain shown on line 19, column 3 above that is not reported on federal Form 1041. If net (loss) on line 19, column 3 above, complete Part IV.									
PAF	PART IV—COMPUTATION OF CAPITAL LOSS LIMITATION									
20	20 Enter the smaller of: (i) The net loss on line 19, column 3; <b>or</b> (ii) \$3,000									
	Enter on Form 741, Schedule M, line 7, any additional loss that is not reported on federal Form 1041.									
	If the net loss on line 19, column 3, is more than \$3,000, complete Part V to determine your capital loss carryover.									
PAF	PART V—COMPUTATION OF CAPITAL LOSS CARRYOVERS FROM 2017 TO 2018									
SECTION A—Computation of Carryover Limit										
21	Enter taxable income or (loss) for 2017 from Form 741		21							
22	Enter loss from line 20, above, as a positive amount		22							
23	Adjusted taxable income (combine lines 21 and 22; do not enter less the	nan zero)	23							
24	Enter the lesser of lines 22 or 23		24							
SECTION B—Short-Term Capital Loss Carryover  (Complete this section only if there is a loss on line 7, and line 19, column 3.)										
25	Enter loss shown on line 7, Schedule D, Part I, as a positive amount		25							
26	Enter gain, if any, from line 16. (If that line is blank or shows a loss, ent	er zero.)	26							
27	Enter amount from line 24, above		27							
28	Add lines 26 and 27		28							
29	Subtract line 28 from line 25. If zero or less, enter zero. This is your sho from 2017 to 2018	•								
SECTION C—Long-Term Capital Loss Carryover  (Complete this section only if there is a loss on line 16 and line 19, column 3.)										
30	Enter loss from line 16 as a positive amount		30							
31	Enter gain, if any, from line 7, Schedule D, Part I. (If that line is blank or	shows a loss, enter z	ero.)31							
32	Enter amount from line 24, above		32							
33	Enter amount, if any, from line 25, above		33							
34	Subtract line 33 from line 32. If zero or less, enter zero		34							
35	Add lines 31 and 34									
36	Subtract line 35 from line 30. If zero or less, enter zero. This is your long	g-term capital loss ca	rryover							