

**Schedule D
Line 18**

28% Rate Gain Worksheet

► Keep for your records

2014

Name(s) Shown on Return

Social Security Number

				Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II				
2	Enter as a positive number the amount 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 50% of the gain, plus 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, plus 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.				
		50 % Exclusion	60 % Exclusion	75% Exclusion	
a	Schedule D	_____	_____	_____	
b	Form 8814	_____	_____	_____	
c	Schedule B	_____	_____	_____	
d	Form 6252	_____	_____	_____	
e	Form 2439	_____	_____	_____	
f	Other	_____	_____	_____	
	Total	_____	_____	_____	2
3	Enter the total of all collectibles gain or (loss) from:				
			Regular	AMT	
a	Form 4684, line 4 (but only if line 15 is more than zero)	_____	_____	_____	
b	Form 6252	_____	_____	_____	
c	Form 6781, Part II	_____	_____	_____	
d	Form 8824	_____	_____	_____	
	Total	_____	_____	_____	3
4	Enter the total of any collectibles gain reported to you on:				
			Regular	AMT	
a	Form 1099-DIV, box 2d	_____	_____	_____	
b	Form 2439, box 1d	_____	_____	_____	
c	Schedule K-1 from a partnership, S corporation, estate, or trust	_____	_____	_____	
d	Disposition of interest in partnership or S corporation	_____	_____	_____	
e	Other	_____	_____	_____	
	Total	_____	_____	_____	4
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C				5
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-.				6
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18				7
8	Enter the amount of any capital gain excess				8
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a				9