



Publication 595
For 2018

Tax Withholding and Estimated

SCHEDULE D
Form 1040

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2018

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.

- 1. Enter the amount of short-term capital gains and losses from all sources 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 13a. If you have a net capital loss, you may be able to deduct it on line 13b.
- 2. Enter the amount of short-term capital gains and losses from all sources 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 13a. If you have a net capital loss, you may be able to deduct it on line 13b.
- 3. Enter the amount of short-term capital gains and losses from all sources 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 13a. If you have a net capital loss, you may be able to deduct it on line 13b.

- 4. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.
- 5. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.
- 6. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.

- 7. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.
- 8. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.
- 9. Enter the amount of long-term capital gains and losses from all sources on line 13b. If you have a net capital gain, enter the amount on line 13b. If you have a net capital loss, enter the amount on line 13b. If you have a net capital loss, you may be able to deduct it on line 13c.



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