



Publication 595
For 2018

Tax Withholding and Estimated

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Form 1041

Contents

- Introduction
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- Part 1: General Information

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, Loss, and Information on Form 1041, line 13a. If you have a net capital gain, you must report it on Form 1041, line 13a.

- 1. Enter the net capital gain or loss from all short-term transactions reported on Form 1041, 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.
- 2. Enter the net capital gain or loss from all long-term transactions reported on Form 1041, 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.
- 3. Enter the net capital gain or loss from all short-term transactions reported on Form 1041, line 13c. If you have a net capital gain, enter the amount on line 13c. If you have a net capital loss, enter the amount on line 13c.
- 4. Enter the net capital gain or loss from all long-term transactions reported on Form 1041, line 13d. If you have a net capital gain, enter the amount on line 13d. If you have a net capital loss, enter the amount on line 13d.

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