

1986

Capital Gains and Losses

565 D

For gains from Small Business Stock — Use Parts I and V. For loss from Small Business Stock — Use Parts I, II, and IV.

Name	Employer Identification Number
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Part I Assets Held One Year or Less

a Kind of property and description (Example, 100 shares 7% preferred of "Z" Co.)	b Date acquired (mo., day, yr.)	c Date sold (mo., day, yr.)	d Gross sales price	e Cost or other basis, plus expense of sale	f Loss. If column e is more than d subtract d from e	g Gain. If column d is more than e subtract e from d
1						
2 Capital gain from installment sales from form FTB 3805E					2	
3 Enter your share of net gain or loss from other partnerships and fiduciaries					3	
4 Add lines 1 through 3 in columns f and g					4 ()	
5 Net gain or loss, combine line 4 columns f and g (Enter here and on line 3a, Schedule K)						5

Part II Assets Held Over One Year But Not Over Five Years and Loss on Nonproductive Assets Held Over One Year But Not Over Five Years

6						
7 Capital gain from installment sales from form FTB 3805E					7	
8 Enter your share of net gain or loss from other partnerships and fiduciaries					8	
9 Add lines 6 through 8 in columns f and g					9 ()	
10 Net gain or loss, combine line 9 columns f and g (enter here and on line 3b, Schedule K)						10

Part III Gain on Nonproductive Assets Held Over One Year But Not Over Five Years

11						
12 Enter your share of gain from other partnerships and fiduciaries					12	
13 Total gain (add lines 11 and 12 in column g) (enter here and on line 3c, Schedule K)						13

Part IV Assets Held Over Five Years

14						
15 Capital gain from installment sales from form FTB 3805E					15	
16 Enter your share of net gain or loss from other partnerships and fiduciaries					16	
17 Add lines 14 through 16 in columns f and g					17 ()	
18 Net gain or loss, combine line 17 columns f and g (enter here and on line 3d, Schedule K)						18

Gains on sale of small business stock Part V are not subject to Preference Tax.

Part V Gains on Small Business Stock Held Over One Year But Not Over Three Years
Caution: See Specific Instructions in Schedule D (Form 540) for nontaxability of certain gains.

19						
20 Enter your share of gain from other partnerships and fiduciaries					20	
21 Total gain (add lines 19 and 20 — enter here and on line 3e, Schedule K)						21

Note: See instructions on Schedule D (Form 540) for definitions and detailed information on "Small Business Stock" and "Nonproductive Assets".