

2025 Capital Gain or Loss**D (541)**

Attach to Form 541 or Form 109.

Name as shown on the tax return

FEIN

Part I Capital Gain and Loss

1	(a) Description of property: Example, 100 shares 7% preferred of "Z" Co.	(b) Date acquired (mm/dd/yyyy)	(c) Date sold (mm/dd/yyyy)	(d) Gross sales price	(e) Cost or other basis, as adjusted, plus expense of sale	(f) Gain (or loss) column (d) less column (e)
a	☐	☐	☐	☐	☐	☐
b	☐	☐	☐	☐	☐	☐
c	☐	☐	☐	☐	☐	☐
d	☐	☐	☐	☐	☐	☐
e	☐	☐	☐	☐	☐	☐
f	☐	☐	☐	☐	☐	☐
g	☐	☐	☐	☐	☐	☐
h	☐	☐	☐	☐	☐	☐
i	☐	☐	☐	☐	☐	☐
j	☐	☐	☐	☐	☐	☐
k	☐	☐	☐	☐	☐	☐
l	☐	☐	☐	☐	☐	☐
m	☐	☐	☐	☐	☐	☐
n	☐	☐	☐	☐	☐	☐
o	☐	☐	☐	☐	☐	☐
p	☐	☐	☐	☐	☐	☐
q	☐	☐	☐	☐	☐	☐
r	☐	☐	☐	☐	☐	☐
s	☐	☐	☐	☐	☐	☐
t	☐	☐	☐	☐	☐	☐
u	☐	☐	☐	☐	☐	☐
v	☐	☐	☐	☐	☐	☐
2	Capital gain from installment sales from form FTB 3805E, line 26 or line 37					☐ 2
3	Enter your share of net gain or (loss) from S corporations, fiduciaries, partnerships, and limited liability companies (LLCs)					☐ 3
4	Capital gain distributions. See instructions					☐ 4
5	Net gain or (loss). Combine line 1, column (f), line 2, line 3, and line 4.					☐ 5
6	Enter gain, if applicable, from California Schedule D-1.					☐ 6
7	Capital loss carryover from 2024. There is no capital loss carryover from a decedent to an estate.					☐ 7 ()
8	Net gain or (loss). Combine line 5, line 6, and line 7.					☐ 8

Part II Summary of Part I

9	(a) Beneficiaries	(b) Fiduciary	(c) Total
Enter the net gain or (loss) from line 8, above. If line 9, column (c), is a net gain, enter the gain on Form 541, line 4 or Form 109, Side 2, Part I, line 4a. If line 9, column (c), is a net loss, complete Part III. See instructions.	☐	☐	☐

Part III Computation of Capital Loss Limitation

10	Enter here and enter as a loss on Form 541, line 4 or Form 109, Side 2, Part I, line 4c the smaller of: The net loss on line 9, column (c) or \$3,000	☐ 10 ()
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