



Use this worksheet to figure your capital loss carryovers from 2017 to 2018 if your 2017 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2017 Schedule D, line 16, or (b) the amount on your 2017 Form 1040, line 41 (or your 2017 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2018, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2018, see Pub. 4681.

<p>1. Enter the amount from your 2017 Form 1040, line 41, or your 2017 Form 1040NR, line 39. If a loss, enclose the amount in parentheses</p> <p>2. Enter the loss from your 2017 Schedule D, line 21, as a positive amount</p> <p>3. Combine lines 1 and 2. If zero or less, enter -0-</p> <p>4. Enter the smaller of line 2 or line 3</p> <p>If line 7 of your 2017 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</p> <p>5. Enter the loss from your 2017 Schedule D, line 7, as a positive amount</p> <p>6. Enter any gain from your 2017 Schedule D, line 15. If a loss, enter -0-</p> <p>7. Add lines 4 and 6</p> <p>8. Short-term capital loss carryover for 2018. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6</p> <p>If line 15 of your 2017 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</p> <p>9. Enter the loss from your 2017 Schedule D, line 15, as a positive amount</p> <p>10. Enter any gain from your 2017 Schedule D, line 7. If a loss, enter -0-</p> <p>11. Subtract line 5 from line 4. If zero or less, enter -0-</p> <p>12. Add lines 10 and 11</p> <p>13. Long-term capital loss carryover for 2018. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14</p>	<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p>
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At the time these instructions went to print, the rollover of gain from empowerment zone assets had expired. To find out if legislation extended this provision for 2018, go to IRS.gov/ScheduleD.

Deferral of Gain Invested in a QOF

If you have an eligible gain, you can invest that gain in a QOF and elect to defer part or all of the gain that you would otherwise include in income until you sell or exchange the investment in the QOF or December 31, 2026, whichever is earlier. If you make the election, you only include gain to the extent, if any, the amount of realized gain is more than the aggregate amount invested in a QOF during the 180-day period beginning on the date the gain was realized. You may also be able to permanently exclude the

gain from the sale or exchange of any investment in a QOF if the investment is held for at least 10 years.

QOF. A QOF is any investment vehicle that is organized as either a corporation or partnership for the purpose of investing in eligible property that is located in a Qualified Opportunity Zone.

How to report. Report the eligible gain as you normally would on Schedule D. See the Form 8949 instructions for how to report the deferral.

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy qualified replacement property. See Pub.

550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Specific Instructions

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your Schedule D. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.