

Names as shown on return

Social Security number

1. List qualifying capital gains and losses not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mm/dd/yyyy)	c. Date sold (mm/dd/yyyy)	d. Sales price	e. Cost or other basis	f. Gain or (loss)

2. Qualifying capital gain from sale of personal residence from federal Schedule D.

Idaho address of personal residence sold \_\_\_\_\_

2

3. Qualifying capital gain or (loss) from installment sales. Include federal Form 6252.

Idaho location of property sold on installment \_\_\_\_\_

3

4. Qualifying capital gain or (loss) from sales of business property. Include federal Form 4797.

Idaho location of business property \_\_\_\_\_

4

5. Qualifying capital gain or (loss) from partnerships, S corporations, estates, or trusts.

a. Description of property and Idaho location	b. Date acquired (mm/dd/yyyy)	c. Date sold (mm/dd/yyyy)	d. Pass-through entity (PTE) EIN	e. Distributive share of gain or (loss)

6. Add amounts in column f of line 1 and lines 2 through 4, and amounts in column e of line 5 ..

6

7. Qualifying capital loss carryover. See instructions .....

7

8. Net gain or (loss). Subtract line 7 from line 6 .....

8

9. If line 8 is a gain, multiply line 8 by 60% .....

9

10. Capital gain net income included in federal adjusted gross income. See instructions .....

10

11. Enter the smaller of line 9 or 10 here and on Form 39R, Part B, line 10, or Form 39NR, Part B, line 6 .....

11

(See instructions for qualifying Idaho property.)

Include additional schedules as needed to report all qualifying capital gains and losses.