

2023 MICHIGAN Adjustments of Capital Gains and Losses MI-1040D

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Type or print in blue or black ink.
Round all money items to whole dollars.

Attachment 15

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789)

PART 1: SHORT-TERM CAPITAL GAINS AND LOSSES (ASSETS HELD ONE YEAR OR LESS)

	D Federal Gain (Loss)	E Michigan Gain (Loss)
1. Combine short-term totals from MI-8949, line 2 and U.S. Form 1040 Schedule D, line 1a, column h.....		
2. Short-term gain from U.S. Form 6252, and short-term gain (loss) from U.S. Forms 4684, 6781 and 8824.....		
3. Net short-term gain (loss) from partnerships, S corporations and fiduciaries from Schedule K-1(s).....		
4. Short-term capital loss carryover from 2022.....	()	()
5. Net short-term gain (loss), combine lines 1 through 4.....		

PART 2: LONG-TERM CAPITAL GAINS AND LOSSES (ASSETS HELD MORE THAN ONE YEAR)

	D Federal Gain (Loss)	E Michigan Gain (Loss)
6. Combine long-term totals from MI-8949, line 4 and U.S. Form 1040 Schedule D, line 8a, column h.....		
7. Gain from U.S. Form 4797; long-term gain from U.S. Forms 2439 and 6252; and long-term gain (loss) from U.S. Forms 4684, 6781 and 8824...		
8. Net long-term gain (loss) from partnerships, S corporations and fiduciaries from Schedule K-1(s).....		
9. Capital gain distributions		
10. Long-term capital loss carryover from 2022.....	()	()
11. Net long-term gain (loss), combine lines 6 through 10.....		

PART 3: SUMMARY OF SHORT- AND LONG-TERM GAINS AND LOSSES

	Col. F - Federal	Col. G - Mich.
12. Combine lines 5 and 11 of column D, and enter on line 12, column F. Combine lines 5 and 11 of column E, and enter on line 12, column G. GAIN. If line 12 is a gain, carry the gain amount in column F to Schedule 1, line 12, and carry the gain amount in column G to Schedule 1, line 3. Nonresidents and part-year residents, see instructions for Schedule NR, line 8		
13. LOSS. If line 12 shows a loss, enter in each column the smaller of (a) The loss on line 12; or (b) \$3,000 (if married filing separately, \$1,500). Carry loss amount in column F to Schedule 1, line 5, as a positive amount. Carry loss amount in column G to Schedule 1, line 23, as a positive amount. Nonresidents and part-year residents, see instructions for Schedule NR, line 8.....	()	()



Filer's Full Social Security Number

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**PART 4: COMPUTATION OF CAPITAL LOSS CARRYOVERS
FROM 2023 TO 2024**

		Col. F - Federal	Col. G - Mich.
14. Enter amount from U.S. Form 1040, line 11	14.		
15. Enter amount from U.S. Form 1040, line 14	15.		
16. Taxable income (see instructions)	16.		
17. Enter the loss from line 13 as a positive amount	17.		
18. Combine lines 16 and 17. If less than zero, enter "0"	18.		
19. Enter the smaller of line 17 or line 18	19.		

NOTE: If line 5 and line 13 are losses, go to line 20; otherwise, skip lines 20 through 24.

20. Enter the loss from line 5, columns D and E, as a positive amount	20.		
21. Enter the gain, if any, shown on line 11, columns D and E	21.		
22. Enter the amount shown on line 19	22.		
23. Add lines 21 and 22	23.		
24. Short-term capital loss carryover to 2024. Subtract line 23 from line 20. If less than zero, enter "0"	24.		

NOTE: If line 11 and line 13 are losses, go to line 25; otherwise, skip lines 25 through 31.

25. Enter the loss from line 11, columns D and E, as a positive amount	25.		
26. Enter the gain, if any, from line 5, columns D and E	26.		
27. Enter the amount from line 19	27.		
28. Enter the amount, if any, from line 20	28.		
29. Subtract line 28 from line 27. If less than zero, enter "0"	29.		
30. Add lines 26 and 29	30.		
31. Long-term capital loss carryover to 2024. Subtract line 30 from line 25. If less than zero, enter "0"	31.		