

**Capital Loss Carryover from 2022 to 2023 (Sch D (1040))**

Use this worksheet to figure your capital loss carryovers from 2022 to 2023 if your 2022 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2022 Schedule D, line 16, or (b) the amount on your 2022 Form 1040, line 15 is less than zero. Otherwise, you do not have any carryovers.

1	Enter the amount from Form 1040, line 15 . . . . .	1	62,495
2	Enter the loss from Schedule D, line 21, as a positive amount . . . . .	2	3,000
3	Combine lines 1 and 2. If zero or less, enter -0- . . . . .	3	65,495
4	Enter the SMALLER of line 2 or line 3 . . . . .	4	3,000
<b>If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>			
5	Enter the loss from Schedule D, line 7, as a positive amount . . . . .	5	8,862
6	Enter any gain from Schedule D, line 15 . . . . .	6	1,149
7	Add lines 4 and 6 . . . . .	7	4,149
8	SHORT-TERM CAPITAL LOSS CARRYOVER TO 2023. Subtract line 7 from line 5. If zero or less, enter -0- . . . . .	8	4,713
<b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>			
9	Enter the loss from Schedule D, line 15, as a positive amount . . . . .	9	0
10	Enter any gain from Schedule D, line 7 . . . . .	10	0
11	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	11	0
12	Add lines 10 and 11 . . . . .	12	0
13	LONG-TERM CAPITAL LOSS CARRYOVER FOR 2023. Subtract line 12 from line 9. If zero or less, enter -0- . . . . .	13	0

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SHORT-TERM CAPITAL LOSS CARRYOVER TO 2023 . . . . .	( 2,356 )	( 2,357 )
LONG-TERM CAPITAL LOSS CARRYOVER TO 2023 . . . . .	( )	( )