

2015 MICHIGAN Adjustment of Capital Gains and Losses MI-1040D

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

Attach to Form MI-1040. Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7
 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)
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**PART 1: SHORT-TERM CAPITAL GAINS AND LOSSES
(ASSETS HELD ONE YEAR OR LESS)**

1. Combine short-term totals from MI-8949, line 2 and U.S. Form 1040 Schedule D, line 1a, column h.....

D Federal Gain (Loss)	E Michigan Gain (Loss)

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(s) K-1
4. Short-term capital loss carryover from 2014.....
5. Net short-term gain (loss), combine lines 1 through 4.....

Federal Gain (Loss) from Column h of U.S. Schedule D	Gain (Loss) from Column D subject to Michigan income tax
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**PART 2: LONG-TERM CAPITAL GAINS AND LOSSES
(ASSETS HELD MORE THAN ONE YEAR)**

6. Combine long-term totals from MI-8949, line 4 and U.S. Form 1040 Schedule D, line 8a, column h.....

D Federal Gain (Loss)	E Michigan Gain (Loss)

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(s) K-1
9. Capital gain distributions
10. Long-term capital loss carryover from 2014
11. Net long-term gain (loss), combine lines 6 through 10

Federal Gain (Loss) from Column h of U.S. Schedule D	Gain (Loss) from Column D subject to Michigan income tax
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PART 3: SUMMARY OF SHORT- AND LONG-TERM GAINS AND LOSSES

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 22, as a positive amount. Nonresidents and part-year residents, see instructions for Schedule NR, line 8

Col. F - Federal	Col. G - Mich.

Filer's Full Social Security Number

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**PART 4: COMPUTATION OF CAPITAL LOSS CARRYOVERS
FROM 2015 TO 2016**

14. Enter the amount from U.S. Form 1040, line 41, in both columns.
If the amount is a loss, enclose in parentheses..... 14.
15. Enter the loss from line 13 as a positive amount..... 15.
16. Combine lines 14 and 15. If less than zero, enter "0"..... 16.
17. Enter the smaller of line 15 or line 16..... 17.

Col. F - Federal	Col. G - Mich.

NOTE: If line 5 and line 13 are losses, go to line 18; otherwise, skip lines 18 through 22.

18. Enter the loss from line 5, columns D and E, as a positive amount 18.
19. Enter the gain, if any, shown on line 11, columns D and E..... 19.
20. Enter the amount shown on line 17..... 20.
21. Add lines 19 and 20..... 21.
22. **Short-term capital loss carryover to 2016.**
Subtract line 21 from line 18. If less than zero, enter "0"..... 22.

NOTE: If line 11 and line 13 are losses, go to line 23; otherwise, skip lines 23 through 29.

23. Enter the loss from line 11, columns D and E, as a positive amount..... 23.
24. Enter the gain, if any, from line 5, columns D and E..... 24.
25. Enter the amount from line 17..... 25.
26. Enter the amount, if any, from line 18..... 26.
27. Subtract line 26 from line 25. If less than zero, enter "0"..... 27.
28. Add lines 24 and 27..... 28.
29. **Long-term capital loss carryover to 2016.**
Subtract line 28 from line 23. If less than zero, enter "0"..... 29.

2015 MICHIGAN Sales and Other Dispositions of Capital Assets MI-8949

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

Attach to Form MI-1040. Report all amounts in whole dollar amounts. Type or print in blue or black ink.

Print numbers like this : 0123456789 - NOT like this: Ø 1 4 7

Attachment 21

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:**1. ENTER ALL SHORT-TERM CAPITAL GAINS AND LOSSES - ASSETS HELD ONE YEAR OR LESS**

A Description of Property (Example, 100 shares of "Z" Co.)	B Date Acquired (MM-DD-YYYY)	C Date Sold (MM-DD-YYYY)	D Federal Gain (Loss) from column h of U.S. 8949	E Gain (Loss) from column D subject to Michigan income tax
2. Line 1 short-term totals. Add column D (federal), and column E (Michigan). Enter here and carry to MI-1040D, line 1.....			2.	

Continued on page 2.

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3. ENTER ALL LONG-TERM CAPITAL GAINS AND LOSSES - ASSETS HELD MORE THAN ONE YEAR

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