

Capital Gains Statement

Taxpayer Name: John Doe
Tax Year: 2023

Short-Term Capital Gains (Assets held < 1 year)

| Date Acquired | Date Sold | Description | Cost Basis (\$) | Sale Proceeds (\$) | Gain/Loss (\$) |
|----------------------------|------------|----------------------------|-----------------|--------------------|----------------|
| 2023-02-10 | 2023-08-05 | ABC Corp Stock - 50 Shares | 2,500 | 3,100 | 600 |
| 2023-03-15 | 2023-06-12 | XYZ ETF - 10 Shares | 1,200 | 1,000 | -200 |
| Total Short-Term Gain/Loss | | | | | 400 |

Long-Term Capital Gains (Assets held ≥ 1 year)

| Date Acquired | Date Sold | Description | Cost Basis (\$) | Sale Proceeds (\$) | Gain/Loss (\$) |
|---------------------------|------------|-----------------------------|-----------------|--------------------|----------------|
| 2021-06-20 | 2023-07-10 | LMN Mutual Fund - 100 Units | 4,500 | 5,800 | 1,300 |
| 2022-01-05 | 2023-09-25 | PQR Bonds - 10 Units | 1,000 | 900 | -100 |
| Total Long-Term Gain/Loss | | | | | 1,200 |

Summary

| Type | Gain/Loss (\$) |
|------------------------------|----------------|
| Short-Term Capital Gain/Loss | 400 |
| Long-Term Capital Gain/Loss | 1,200 |
| Total Net Capital Gain/Loss | 1,600 |

Important Notes

- Short-term gains are typically taxed at higher ordinary income tax rates.
- Long-term gains benefit from preferential tax rates; consult current tax brackets.
- Document all acquisition and sale dates to ensure correct classification.
- Net losses up to the annual limit may be deductible against other income; excess may be carried forward.
- Review this statement for accuracy before tax filing; consult a tax advisor if needed.