

# Schedule Q1

Rev. 08.19



## INVESTMENT FUNDS

### DETERMINATION OF ADJUSTED BASIS, CAPITAL GAIN, ORDINARY INCOME AND SPECIAL TAX

20\_\_

Taxable year beginning on \_\_\_\_\_, \_\_\_\_\_ and ending on \_\_\_\_\_, \_\_\_\_\_

Taxpayer's name

Social Security or Employer  
Identification Number

#### Part I Computation of Adjusted Basis and Taxable Distributions

60	Column A	Column B	Column C
Entity's Name .....			
Employer Identification Number .....			
1. Adjusted basis of the investment at the beginning of the taxable year .....	00	00	00
2. Additional investments during the year .....	00	00	00
3. Less: non-recognized gains on reinvestments (See instructions) .....	00	00	00
4. Adjusted basis before the credit (Subtract line 3 from the sum of lines 1 and 2) .....	00	00	00
5. Credit claimed during the year (See instructions) .....	00	00	00
6. Adjusted basis before distributions of the year (Subtract line 5 from line 4) .....	00	00	00
7. Exempt distributions received from the Fund or Designated Entity during the taxable year from corporations and partnerships under the Tax Incentives Act (according to Form 480.6B) .....	00	00	00
8. Adjusted basis before the non-exempt distributions (Subtract line 7 from line 6. If it is less than zero, enter zero).....	00	00	00
9. Non-exempt distributions received during the taxable year.....	00	00	00
10. Adjusted basis at the end of the taxable year: •If line 8 is more than line 9, enter the difference and do not complete the rest of the form (See instructions). •If line 9 is more than line 8, enter zero and transfer the difference to line 11.....	00	00	00
11. Excess of distributions over the adjusted basis (Transfer to Part 1, line 2I of the return or to Schedule CO Individual, line 3I, as applicable) .....	(01) 00	(02) 00	(03) 00
12. Distribution you elect to include as ordinary income (See instructions).....	00	00	00
13. <b>Total distribution you elect to include as ordinary income</b> (Add line 12 of Column A through C) .....			(04) 00
14. Distribution subject to Special Tax (Add line 11, Columns A, B and C less line 13. Enter here and on Schedule A2 Individual, line 4(k), Column D) .			(05) 00
15. Special Tax (Multiply line 14 by 10%. Enter the amount here) .....			(06) 00
16. Tax Withheld over exempt or taxable distributions (See instructions). Transfer to Schedule B Individual, Part III, line 8 .....			(10) 00

**NOTE:** Use Part II, III and IV to determine the capital gain (or loss) attributable to the investment through a fund.  
 The losses under Act 46-2000 will not be reported on this schedule. The same will be reported on Schedule D Individual or D Corporation, whichever applies.

**Part II Determination of Short-term Capital Gain or Loss (See instructions)**

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net short-term capital gain (or loss) in the sale or exchange of securities of a fund:  
 • If it is a gain, transfer to Schedule D Individual, Part I (See instructions).  
 • If it is a loss, transfer to Part IV, line 2 of this Schedule .....(13) 00

**Part III Determination of Long-term Capital Gain or Loss (See instructions)**

Description of Property	(A) Date Acquired	(B) Date Sold	(C) Sales Price	(D) Adjusted Basis	(E) Sales Expenses	(F) Gain or Loss
			00	00	00	00
			00	00	00	00
			00	00	00	00

1. Net long-term capital gain (or loss) in the sale or exchange of securities of a fund:  
 • If it is a gain, transfer to Part IV, line 1 of this Schedule.  
 • If it is a loss, transfer to Schedule Q, Part IV, line 1(b) ..... (14) 00

**Part IV Special Tax Computation over Long-term Capital Gains of an Investment Fund**

1. Long-term capital gain in the sale or exchange of securities of a fund (See instructions)..... (15) 00  
 2. Net short-term capital loss (See instructions)..... (16) 00  
 3. Net capital gain to be recognized (Subtract line 2 from line 1. If it is less than zero, transfer to Schedule Q, Part IV, line 1(a)). If it is larger than zero, transfer to Part 1, line 2J of the return or to Schedule CO Individual, line 3J, as applicable, and to Schedule A2 Individual, line 4(k). See instructions) ..... (20) 00