

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form6781 for the latest information. Attach to your tax return.

Attachment Sequence No. 82

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). A Mixed straddle election B Straddle-by-straddle identification election C Mixed straddle account election D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

Table with 3 main columns: (a) Identification of account, (b) (Loss), (c) Gain. Rows include line 1, line 2 (sum of b and c), line 3 (net gain/loss), line 4 (Form 1099-B adjustments), line 5 (combine 3 and 4), line 6 (net section 1256 contracts loss), line 7 (combine 5 and 6), line 8 (short-term capital gain), line 9 (long-term capital gain).

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A - Losses From Straddles

Table with 8 columns: (a) Description of property, (b) Date entered into or acquired, (c) Date closed out or sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Loss, (g) Unrecognized gain on offsetting positions, (h) Recognized loss. Includes lines 10, 11a, and 11b.

Section B - Gains From Straddles

Table with 7 columns: (a) Description of property, (b) Date entered into or acquired, (c) Date closed out or sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain. Includes lines 12, 13a, and 13b.

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

Table with 5 columns: (a) Description of property, (b) Date acquired, (c) Fair market value on last business day of tax year, (d) Cost or other basis as adjusted, (e) Unrecognized gain.