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|-------------------------|-----------------------------------|-----------------------------|
| Name of estate or trust | Decedent's social security number | Estate or trust federal EIN |
| | | |

| Part III Summary of Parts I and II | (a) Beneficiaries | (b) Fiduciary |
|---|-------------------|----------------|
| 15 Combine line 6c and 14c and enter the net gain or (loss) in column (a) | | |
| Combine lines 6b and 14b and enter the net gain or (loss) in column (b) | | |
| Note: <i>If line 15, column (b) is a loss, skip lines 16 through 18 and complete line 19.</i> <i>If line 15, column (b) is a gain, complete lines 16 through 18 and skip line 19.</i> | | |
| 16 If line 15, column (b), shows a gain, fill in the smaller of line 14b or line 15, column (b). Fill in zero (0) if there is a loss or no entry on line 14b | 16 | |
| 17 Fill in 60% of line 16 | 17 | |
| Note: <i>If capital gain income is used or set aside for charitable purposes, see instructions.</i> | | |
| 18 Subtract line 17 from line 15, column (b) | 18 | |
| 19 If line 15, column (b) shows a (loss), fill in the smallest of: a The (loss) on line 15, column (b), or b (\$500), or c Wisconsin ordinary income (see instructions) | 19 | () |
| Note: <i>When figuring whether 19a, 19b, or 19c is smallest, treat all numbers as if they are positive.</i> | | |

| Part IV Computation of Wisconsin Adjustment to Income | (a) Beneficiaries | (b) Fiduciary |
|---|-------------------|---------------|
| 20 Adjustment (see instructions for Part IV) | | |
| a Fill in gain from federal Form 1041, line 4. If a loss, fill in zero (0) | 20a | |
| b Fill in gain from Wisconsin Schedule WD, line 18. If blank, fill in zero (0) | 20b | |
| c If line 20b, column (b) is more than line 20a, column (b), subtract line 20a from line 20b. Fill in the result here and on line 4 of Schedule A, Form 2 | 20c | |
| d If line 20b, column (b) is less than line 20a, column (b), subtract line 20b from line 20a. Fill in the result here and on line 9 of Schedule A, Form 2 | 20d | |
| e Fill in loss from federal Form 1041, line 4 as a positive amount. If a gain, fill in zero (0) | 20e | |
| f Fill in loss from Wisconsin Schedule WD, line 19 as a positive amount. If blank, fill in zero (0) | 20f | |
| g If line 20f, column (b) is more than line 20e, column (b), subtract line 20e from line 20f. Fill in the result here and on line 9 of Schedule A, Form 2. (If you also have an amount on line 20d, column (b), add the amounts on lines 20d and 20g, and fill in the total on line 9 of Schedule A, Form 2) | 20g | |
| h If line 20f, column (b) is less than line 20e, column (b), subtract line 20f from line 20e. Fill in the result here and on line 4 of Schedule A, Form 2. (If you also have an amount on line 20c, column (b), add the amounts on lines 20c and 20h, and fill in the total on line 4 of Schedule A, Form 2) | 20h | |

| Part V Computation of Capital Loss Carryovers From 2007 to 2008 (Complete this part if the loss on line 15, column (b) is more than the loss on line 19.) | | Fiduciary |
|--|----|-----------|
| Short-Term Capital Loss Carryover | | |
| 21 Fill in the loss shown on line 6b as a positive amount. If none, fill in zero (0) and skip lines 22 through 25 | 21 | |
| 22 Fill in gain shown on line 14b. If that line is blank or shows a loss, fill in zero (0) | 22 | |
| 23 Subtract line 22 from line 21 | 23 | |
| 24 Fill in the smaller of line 19 or line 23, treating both as positive amounts. | 24 | |
| 25 Subtract line 24 from line 23. This is your short-term capital loss carryover from 2007 to 2008 | 25 | |
| Long-Term Capital Loss Carryover | | |
| 26 Fill in loss from line 14b as a positive amount. If none, fill in zero (0) and skip lines 27 through 30 | 26 | |
| 27 Fill in gain shown on line 6b. If that line is blank or shows a loss, fill in zero (0) | 27 | |
| 28 Subtract line 27 from line 26 | 28 | |
| 29 Subtract line 24 from line 19, treating both as positive amounts. (Note: <i>If you skipped lines 22 through 25, fill in amount from line 19 as a positive amount)</i> | 29 | |
| 30 Subtract line 29 from line 28. This is your long-term capital loss carryover from 2007 to 2008 | 30 | |