

Wisconsin Department of Revenue

Enclose with your Wisconsin Form 2

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

<b>Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less</b>					
(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) GAIN OR (LOSS) (col. (d) less (e))
1					
2	Short-term gain or (loss) from Forms 4684, 6252, 6781, and 8824 .....			2	
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts .....			3	
4	Adjustment to capital gain or (loss) for differences between Wisconsin and federal basis from Schedule C of Form 2 .....			4	
5	Short-term capital loss carryover from 2007 Wisconsin Schedule WD (Form 2), line 25 .....			5	( )
6a	Combine lines 1 through 5 in column (f) .....			6a	
6b	Nondistributable portion included on line 6a (see instructions) .....			6b	
6c	Distributable portion included on line 6a (fill in here and on line 3, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss) .....			6c	

<b>Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year or Acquired From A Decedent</b>					
7					
8	Long-term gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 .....			8	
9	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts .....			9	
10	Capital gain distributions .....			10	
11	Enter gain from Form 4797, Part I .....			11	
12	Adjustment to capital gain or (loss) for differences between Wisconsin and federal basis from Schedule C of Form 2 .....			12	
13	Long-term capital loss carryover from 2007 Wisconsin Schedule WD (Form 2), line 30 .....			13	( )
14a	Combine lines 7 through 13 in column (f) .....			14a	
14b	Nondistributable portion included on line 14a (see instructions) .....			14b	
14c	Distributable portion included on line 14a (fill in here and on line 4, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss) .....			14c	

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<b>Part III Summary of Parts I and II</b>	(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) . . . . .		
<b>Note:</b> If line 15, column (b) is a loss, skip lines 16 through 18 and complete line 19. If line 15, column (b) is a gain, complete lines 16 through 18 and skip line 19.		
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	
<b>Note:</b> If capital gain income is used or set aside for charitable purposes, see instructions.		
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	(            )
<b>Note:</b> When figuring whether 19a, 19b, or 19c is smallest, treat all numbers as if they are positive.		

<b>Part IV Computation of Wisconsin Adjustment to Income</b>	(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 line 18 above. 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 line 19 above 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	

<b>Part V Computation of Capital Loss Carryovers From 2008 to 2009</b> (Complete this part if the loss on line 15, column (b) is more than the loss on line 19.)		Fiduciary
<b>Short-Term Capital Loss Carryover</b>		
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 2008 to 2009 . . . . .	25	
<b>Long-Term Capital Loss Carryover</b>		
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. <b>(Note:</b> If you skipped lines 22 through 25, fill in amount from line 19 as a positive amount) . . . . .	29	
30 Subtract line 29 from line 28. This is your long-term capital loss carryover from 2008 to 2009 . . . . .	30	