

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
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Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example, 100 shares XYZ Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
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 2009 Wisconsin Schedule WD (Form 2), line 32						5
6 Add lines 1 through 5, in columns (f) and (g)					()	6
7a Net short-term capital gain or (loss). Combine columns (f) and (g) of line 6						7a
7b Nondistributable portion included on line 7a (see instructions)						7b
7c Distributable portion included on line 7a (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)						7c

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

8						
9 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824						9
10 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts						10
11 Capital gain distributions						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 2009 Wisconsin Schedule WD (Form 2), line 37						13
14 Add lines 8 through 13, in columns (f) and (g)					()	14
15a Net long-term capital gain or (loss). Combine columns (f) and (g) of line 14						15a
15b Nondistributable portion included on line 15a (see instructions)						15b
15c Distributable portion included on line 15a (fill in here and on line 4a, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss)						15c

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Part III Summary of Parts I and II (see instructions)

16 Combine lines 7b and 15b, and fill in the net gain or (loss) here (if line 16 is a loss, go to line 26)	16		
17 If line 16 shows a gain, fill in the smaller of line 15b or 16. Fill in -0- if there is a loss or no entry on line 15b	17		
18 Fill in 30% of line 17 *	18		
19 Portion of the amount on line 14, column (g) that is attributable to the nondistributable portion of gain on the sale of farm assets. If zero, skip lines 20-23 and fill in the amount from line 18 on line 24	19		
20 Nondistributable portion of the amount from line 14, column (g)	20		
21 Divide line 19 by line 20. Carry the decimal to 4 places	21		
22 Multiply line 17 by the decimal amount on line 21	22		
23 Fill in 30% of line 22 *	23		
24 Add lines 18 and 23	24		
25 Subtract line 24 from line 16	25		
26 If line 16 shows a loss, fill in the smaller of: (a) The loss on line 16, (b) \$500, or (c) Wisconsin ordinary income (see instructions)	26		

Note: When figuring whether 26a, 26b, or 26c is smaller, treat all numbers as if they are positive.

* If capital gain income is used or set aside for charitable purposes, see instructions.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing Schedule NR.)

27 Adjustment (see instructions for Part IV)			
a Portion of the gain from federal Form 1041, line 4, allocable to the estate or trust (if a loss, fill in -0-)	27a		
b Fill in gain from line 25 above (if blank, fill in -0-)	27b		
c If line 27b is more than line 27a, subtract line 27a from line 27b. Fill in result here and on line 4 of Schedule A, Form 2	27c		
d If line 27b is less than line 27a, subtract line 27b from line 27a. Fill in result here and on line 9 of Schedule A, Form 2	27d		
e Portion of the loss from federal Form 1041, line 4, allocable to the estate or trust. Fill in as a positive amount (if a gain, fill in -0-)	27e		
f Fill in loss from line 26 above as a positive amount (if blank, fill in -0-)	27f		
g If line 27f is more than line 27e, subtract line 27e from line 27f. Fill in result here and on line 9 of Schedule A, Form 2 as a positive amount (if you also have an amount on line 27d, add the amounts on lines 27d and 27g, and fill in only the total)	27g		
h If line 27f is less than line 27e, subtract line 27f from line 27e. Fill in result here and on line 4 of Schedule A, Form 2 as a positive amount (if you also have an amount on line 27c, add the amounts on lines 27c and 27h, and fill in only the total)	27h		

Part V Computation of Capital Loss Carryovers From 2010 to 2011 (Complete this part if the loss on line 16 is more than the loss on line 26.)

Short-Term Capital Loss Carryover			
28 Fill in loss shown on line 7b as a positive amount. If none, fill in -0- and skip lines 29 through 32	28		
29 Fill in gain shown on line 15b. If that line is blank or shows a loss, fill in -0-	29		
30 Subtract line 29 from line 28.	30		
31 Fill in the smaller of line 26 or line 30, treating both as positive amounts	31		
32 Subtract line 31 from line 30. This is your short-term capital loss carryover from 2010 to 2011	32		
Long-Term Capital Loss Carryover			
33 Fill in loss from line 15b as a positive amount. If none, fill in -0- and skip lines 34 through 37	33		
34 Fill in gain shown on line 7b. If that line is blank or shows a loss, fill in -0-	34		
35 Subtract line 34 from line 33.	35		
36 Subtract line 31 from line 26, treating both as positive amounts. (Note: If you skipped lines 29 through 32, fill in amount from line 26 as a positive amount.)	36		
37 Subtract line 36 from line 35. This is your long-term capital loss carryover from 2010 to 2011	37		