

Wisconsin Department
of Revenue

Combined Group Member Name

Federal Employer ID Number

Part I Net Capital Loss Adjustments

- 1 Enter the combined group's net capital gain included in combined unitary income, as reported on Form 6, Part I, line 30, combined total column. If net capital gain was \$0 and the capital loss limitation applied, do not enter any amount on line 1 and go to line 200

- 2 If the combined group's net capital gain reported on Form 6, Part I, line 30, combined total column was \$0 because the capital loss limitation applied, enter the amount of that capital loss attributable to this member (see instructions). Enter as a positive number00

- 3 Enter the member's net capital gain, if any, attributable to its separate entity items, *before applying any carryover amounts*. If this amount is a loss, do not enter any amount on line 3 and go to line 4.00

- 4 If the member had a current year net capital loss attributable to its separate entity items, enter the amount of that loss, *before applying any carryover amounts*. Enter as a positive number00

- 5 Enter the total amount of unused non-sharable capital loss carryovers from Part II, column (d). Enter as a positive number00

- 6 Enter the total amount of unused sharable capital loss carryovers from Part III, column (f). Enter as a positive number.00

- 7 Enter the sum of lines 5 and 600

- 8 If there is an amount on line 3, subtract the sum of lines 2 and 7 from line 3. Enter the result on line 8, but do not enter less than zero. This is the net capital gain to include in the member's nonapportionable or separately apportioned income on the applicable line(s) of Form N00

- 9 Complete lines 9a through 9e if there is an amount on line 1:

 - 9a Subtract line 3 from line 7. Enter the result on line 9a, but do not enter less than zero00
 - 9b Add lines 4 and 9a. This is the total net capital loss available to offset the member's share of the net capital gain included in combined unitary income.00
 - 9c Enter the lesser of line 1 or line 9b.00
 - 9d Member's share of the net capital gain included in combined unitary income. This is the member's Wisconsin percentage from Form 6, Part III, line 1d. 100% Wisconsin groups: See instructions for how to compute this percentage _____ %
 - 9e Multiply line 9c by line 9d. This is the additional capital loss allowable. Enter this amount on Form 6, Part III, line 500

2019 Form 6CL - Wisconsin Capital Loss Adjustment

Combined Group Member Name	Federal Employer ID Number
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Part II Non-sharable Capital Loss Carryovers Available

	(a) Year Incurred (list oldest year first)	(b) Net Capital Loss	(c) Amount Used in Prior Years	(d) Available Carryover for Part I, line 5 ((b) - (c))
1				
2				
3				
4				
5				
	Total			

Part III Sharable Capital Loss Carryovers Available

Note: Part III does not apply to capital losses incurred before January 1, 2009.

	(a) Year Incurred (list oldest year first)	(b) Net Capital Loss	(c) Amount Used in Prior Years	(d) Available Carryover at Beginning of Year ((b) - (c))	(e) Amount Used in Computing Form 6, Part I, line 30 (from Part IV, line 5 below)	(f) Remaining Carryover for Part I, line 6 ((d) - (e))
1						
2						
3						
4						
5						
	Totals					

Part IV Capital Loss Carryovers Used in Computing Form 6, Part I, line 30, Combined Total

Note: Part IV does not apply to capital losses incurred before January 1, 2009.

1	Enter the member's sharable capital loss carryover available at the beginning of the year (total from Part III, column (d) above)	.00
2	Enter the sum of all combined group members' sharable capital loss carryovers available at the beginning of the year (attach computation).	.00
3	Divide line 1 by line 2 and enter the result as a percentage.	_____ %
4	Enter the total sharable capital loss carryover (from all members) used to offset capital gains in computing Form 6, Part I, line 30, combined total	.00
5	Multiply line 3 by line 4. This is the amount of capital loss carryover attributable to this member that was used in the Form 6, Part I computation. Enter this amount in Part III, column (e) above, on the line(s) corresponding to the appropriate year(s) (use oldest losses first).	.00