

Wisconsin
Department of Revenue

Include 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

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
1a Amount from line 1a of Schedule D	.00	.00		.00
1b Amount from line 1b of Schedule D	.00	.00	.00	.00
2 Amount from line 2 of Schedule D	.00	.00	.00	.00
3 Amount from line 3 of Schedule D	.00	.00	.00	.00
4 Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824			4	.00
5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	.00
6 Adjustment from Wisconsin Schedule C of Form 2			6	.00
7 Short-term capital loss carryover from 2024 Wisconsin Schedule 2WD, line 34			7	.00
8a Net short-term capital gain or loss. Combine lines 1a through 7 in column (h)			8a	.00
8b Nondistributable portion included on line 8a (see instructions)			8b	.00
8c Distributable portion included on line 8a (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) (see instructions)			8c	.00

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

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
9a Amount from line 8a of Schedule D	.00	.00		.00
9b Amount from line 8b of Schedule D	.00	.00	.00	.00
10 Amount from line 9 of Schedule D	.00	.00	.00	.00
11 Amount from line 10 of Schedule D	.00	.00	.00	.00
12 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			12	.00
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			13	.00
14 Capital gain distributions			14	.00
15 Adjustment from Wisconsin Schedule C of Form 2			15	.00
16 Long-term capital loss carryover from 2024 Wisconsin Schedule 2WD, line 39.			16	.00
17a Net long-term capital gain or loss. Combine lines 9a through 16 in column (h). Go on to Part III			17a	.00
17b Nondistributable portion included on line 17a (see instructions)			17b	.00
17c Distributable portion included on line 17a (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) (see instructions)			17c	.00

Go on to Part III →



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Part III Summary of Parts I and II (see instructions) - use a minus sign (-) for negative amounts.

18 Combine lines 8b and 17b, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) .	18	_____	.00
19 Fill in the smaller of line 17b or 18, or 0 (zero) if a loss or no entry on line 17b	19	_____	.00
20 Fill in 30% of line 19*	20	_____	.00
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule 2WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26	21	_____	.00
22 Gain from line 17b. Do not include any losses in this amount	22	_____	.00
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	_____	
24 Multiply line 19 by the decimal amount on line 23	24	_____	.00
25 Fill in 30% of line 24*	25	_____	.00
26 Add lines 20 and 25	26	_____	.00
27 Subtract line 26 from line 18	27	_____	.00
28 If line 18 shows a loss, fill in the smaller of:			
	(a)	The loss on line 18	
	(b)	\$3,000, or	
	(c)	Wisconsin ordinary income (see instructions)	
	28	_____	.00

*Note: When figuring whether a, b, or c 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.)

29 Adjustment (see instructions for Part IV)			
a Fill in the portion of capital gain from federal Form 1041 allocable to estate or trust (if a loss, fill in -0-)	29a	_____	.00
b Fill in gain from Part III, line 27, (if blank, fill in 0)	29b	_____	.00
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in amount here and on line 4 of Schedule A, Form 2	29c	_____	.00
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in amount here and on line 9 of Schedule A, Form 2	29d	_____	.00
e Fill in the portion of capital loss from federal Form 1041 allocable to the estate or trust. Fill in as a positive amount (if gain, fill in -0-)	29e	_____	.00
f Fill in loss from Part III, line 28 as a positive amount	29f	_____	.00
g If line 29f is more than 29e, subtract line 29e from line 29f. Fill in amount here and on line 9 of Schedule A, Form 2	29g	_____	.00
h If line 29f is less than 29e, subtract line 29f from line 29e. Fill in amount here and on line 4 of Schedule A, Form 2	29h	_____	.00

Part V Computation of Capital Loss Carryovers from 2025 to 2026 (Complete this part if the loss on line 18 is more than the loss on line 28.)

30 Fill in loss shown on line 8b as a positive amount. If none, fill in -0- and skip lines 31 through 34	30	_____	.00
31 Fill in gain shown on line 17b. If that line is blank or shows a loss, fill in -0-	31	_____	.00
32 Subtract line 31 from the line 30	32	_____	.00
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	_____	.00
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2025 to 2026	34	_____	.00
35 Fill in loss from line 17b as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	_____	.00
36 Fill in gain shown on line 8b. If that line is blank or shows a loss, fill in -0-	36	_____	.00
37 Subtract line 36 from line 35	37	_____	.00
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	_____	.00
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2025 to 2026	39	_____	.00

