

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**

<b>Note:</b> 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) <b>Gain or loss</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Amount from line 1a of Schedule D	.00	.00		.00
<b>1b</b> Amount from line 1b of Schedule D	.00	.00	.00	.00
<b>2</b> Amount from line 2 of Schedule D	.00	.00	.00	.00
<b>3</b> Amount from line 3 of Schedule D	.00	.00	.00	.00
<b>4</b> Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824			<b>4</b>	.00
<b>5</b> Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			<b>5</b>	.00
<b>6</b> Adjustment from Wisconsin Schedule C of Form 2			<b>6</b>	.00
<b>7</b> Short-term capital loss carryover from 2024 Wisconsin Schedule 2WD, line 34			<b>7</b>	.00
<b>8a Net short-term capital gain or loss.</b> Combine lines 1a through 7 in column (h)			<b>8a</b>	.00
<b>8b</b> Nondistributable portion included on line 8a (see instructions)			<b>8b</b>	.00
<b>8c</b> 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)			<b>8c</b>	.00

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

<b>Note:</b> 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) <b>Gain or loss</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>9a</b> Amount from line 8a of Schedule D	.00	.00		.00
<b>9b</b> Amount from line 8b of Schedule D	.00	.00	.00	.00
<b>10</b> Amount from line 9 of Schedule D	.00	.00	.00	.00
<b>11</b> Amount from line 10 of Schedule D	.00	.00	.00	.00
<b>12</b> 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			<b>12</b>	.00
<b>13</b> Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			<b>13</b>	.00
<b>14</b> Capital gain distributions			<b>14</b>	.00
<b>15</b> Adjustment from Wisconsin Schedule C of Form 2			<b>15</b>	.00
<b>16</b> Long-term capital loss carryover from 2024 Wisconsin Schedule 2WD, line 39.			<b>16</b>	.00
<b>17a Net long-term capital gain or loss.</b> Combine lines 9a through 16 in column (h). Go on to Part III			<b>17a</b>	.00
<b>17b</b> Nondistributable portion included on line 17a (see instructions)			<b>17b</b>	.00
<b>17c</b> 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)			<b>17c</b>	.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.

<b>18</b> Combine lines 8b and 17b, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) .	<b>18</b>	_____	.00
<b>19</b> Fill in the smaller of line 17b or 18, or 0 (zero) if a loss or no entry on line 17b	<b>19</b>	_____	.00
<b>20</b> Fill in 30% of line 19*	<b>20</b>	_____	.00
<b>21</b> 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	<b>21</b>	_____	.00
<b>22</b> Gain from line 17b. Do not include any losses in this amount	<b>22</b>	_____	.00
<b>23</b> Divide line 21 by line 22. Carry the decimal to 4 places	<b>23</b>	_____	
<b>24</b> Multiply line 19 by the decimal amount on line 23	<b>24</b>	_____	.00
<b>25</b> Fill in 30% of line 24*	<b>25</b>	_____	.00
<b>26</b> Add lines 20 and 25	<b>26</b>	_____	.00
<b>27</b> Subtract line 26 from line 18	<b>27</b>	_____	.00
<b>28</b> 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)	<b>28</b>	_____ .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.)

<b>29</b> Adjustment (see instructions for Part IV)			
<b>a</b> Fill in the portion of capital gain from federal Form 1041 allocable to estate or trust (if a loss, fill in -0-)	<b>29a</b>	_____	.00
<b>b</b> Fill in gain from Part III, line 27, (if blank, fill in 0)	<b>29b</b>	_____	.00
<b>c</b> 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	<b>29c</b>	_____	.00
<b>d</b> 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	<b>29d</b>	_____	.00
<b>e</b> 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-)	<b>29e</b>	_____	.00
<b>f</b> Fill in loss from Part III, line 28 as a positive amount	<b>29f</b>	_____	.00
<b>g</b> 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	<b>29g</b>	_____	.00
<b>h</b> 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	<b>29h</b>	_____	.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.)

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

