

2002

CAPITAL GAINS AND LOSSES

Attach to your Wisconsin income tax return

SCHEDULE WD

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes rows for individual assets and summary lines 2-7.

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

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Includes rows for individual assets and summary lines 9-15.

Name(s) shown on Form 1 or Form 1NPR (Do not fill in name and social security number if shown on other side.)

Your social security number

Part III Summary of Parts I and II

16	Combine lines 7 and 15, and fill in the net gain or (loss) here	16	
Note: If line 16 is a loss, skip lines 17 through 19 and complete line 20. If line 16 is a gain, complete lines 17 through 19 and skip line 20.			
17	If line 16 shows a gain, fill in the smaller of line 15 or line 16. Fill in -0- if there is a loss or no entry on line 15	17	
18	Fill in 60% of line 17	18	
19	Subtract line 18 from line 16	19	
Note: If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 19, Schedule WD, on line 7, column B of Form 1NPR.			
20	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)	20	()
Note: When figuring whether 20a, 20b, or 20c is smaller, treat all numbers as if they are positive.			

If you are filing Wisconsin Form 1, complete Part IV. If you are filing Form 1NPR, fill in the amount from line 20, Schedule WD, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

21	Adjustment (see instructions for Part IV)		
a	Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	21a	
b	Fill in gain from Wisconsin Schedule WD, line 19 (if blank, fill in -0-)	21b	
c	If line 21b is more than line 21a, subtract line 21a from line 21b. Fill in result here and on line 3 of Form 1	21c	
d	If line 21b is less than line 21a, subtract line 21b from line 21a. Fill in result here and on line 10 of Form 1	21d	
e	Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	21e	
f	Fill in loss from Wisconsin Schedule WD, line 20 as a positive amount (if blank, fill in -0-)	21f	
g	If line 21f is more than line 21e, subtract line 21e from line 21f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 21d, add the amounts on lines 21d and 21g, and fill in only the total on line 10 of Form 1)	21g	
h	If line 21f is less than line 21e, subtract line 21f from line 21e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 21c, add the amounts on lines 21c and 21h, and fill in only the total on line 3 of Form 1)	21h	

Part V Computation of Capital Loss Carryovers From 2002 to 2003 (Complete this part if the loss on line 16 is more than the loss on line 20.)

Short-Term Capital Loss Carryover			
22	Fill in loss shown on line 7 as a positive amount. If none, fill in -0- and skip lines 23 through 26	22	
23	Fill in gain shown on line 15. If that line is blank or shows a loss, fill in -0-	23	
24	Subtract line 23 from line 22	24	
25	Fill in the smaller of line 20 or line 24, treating both as positive amounts	25	
26	Subtract line 25 from line 24. This is your short-term capital loss carryover from 2002 to 2003	26	
Long-Term Capital Loss Carryover			
27	Fill in loss from line 15 as a positive amount. If none, fill in -0- and skip lines 28 through 31	27	
28	Fill in gain shown on line 7. If that line is blank or shows a loss, fill in -0-	28	
29	Subtract line 28 from line 27	29	
30	Subtract line 25 from line 20, treating both as positive amounts. (Note: If you skipped lines 23 through 26, fill in amount from line 20 as a positive amount.)	30	
31	Subtract line 30 from line 29. This is your long-term capital loss carryover from 2002 to 2003	31	