

Wisconsin Department of Revenue

Attach to your Wisconsin Form 2

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|-------------------------|-----------------------------------|-----------------------------|
| 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 7% preferred of "Z" Co.) | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Sales price | (e) Cost or other basis | (f) GAIN OR (LOSS) (col. (d) less (e)) |
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| 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 2004 Wisconsin Schedule WD (Form 2), line 25 | | | | 5 () |
| 6a | Combine lines 1 through 5 in column (f) | | | | 6a |
| 6b | Nondistributable portion included on line 6a (see instructions) | | | | 6b |
| 6c | Distributable portion included on line 6a (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) | | | | 6c |

| Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year or Acquired From A Decedent | | | | | |
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| 8 | Long-term gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 | | | | 8 |
| 9 | Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts | | | | 9 |
| 10 | Capital gain distributions | | | | 10 |
| 11 | Enter gain from Form 4797, Part I | | | | 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 2004 Wisconsin Schedule WD (Form 2), line 30 | | | | 13 () |
| 14a | Combine lines 7 through 13 in column (f) | | | | 14a |
| 14b | Nondistributable portion included on line 14a (see instructions) | | | | 14b |
| 14c | Distributable portion included on line 14a (fill in here and on line 4, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss) | | | | 14c |

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| Part III Summary of Parts I and II | (a) Beneficiaries | (b) Fiduciary |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|
| 15 Combine line 6c and 14c and enter the net gain or (loss) in column (a) | | |
| Combine lines 6b and 14b and enter the net gain or (loss) in column (b) | | |
| Note: If line 15, column b is a loss, skip lines 16 through 18 and complete line 19. If line 15, column b is a gain, complete lines 16 through 18 and skip line 19. | | |
| 16 If line 15, column b, shows a gain, fill in the smaller of line 14b or line 15, column b. Fill in zero (0) if there is a loss or no entry on line 14b | | 16 |
| 17 Fill in 60% of line 16 | | 17 |
| Note: If capital gain income is used or set aside for charitable purposes, see instructions. | | |
| 18 Subtract line 17 from line 15, column b | | 18 |
| 19 If line 15, column b shows a (loss), fill in the smallest of: a The (loss) on line 15, column b, or b (\$500), or c Wisconsin ordinary income (see instructions) | | 19 () |
| Note: When figuring whether 19a, 19b, or 19c is smallest, treat all numbers as if they are positive. | | |

| Part IV Computation of Wisconsin Adjustment to Income | (a) Beneficiaries | (b) Fiduciary |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|
| 20 Adjustment (see instructions for Part IV) | | |
| a Fill in gain from federal Form 1041, line 4. If a loss, fill in zero (0) | | 20a |
| b Fill in gain from Wisconsin Schedule WD, line 18. If blank, fill in zero (0) | | 20b |
| c If line 20b, column b is more than line 20a, column b, subtract line 20a from line 20b. Fill in the result here and on line 4 of Schedule A, Form 2 | | 20c |
| d If line 20b, column b is less than line 20a, column b, subtract line 20b from line 20a. Fill in the result here and on line 9 of Schedule A, Form 2 | | 20d |
| e Fill in loss from federal Form 1041, line 4 as a positive amount. If a gain, fill in zero (0) | | 20e |
| f Fill in loss from Wisconsin Schedule WD, line 19 as a positive amount. If blank, fill in zero (0) | | 20f |
| g If line 20f, column b is more than line 20e, column b, subtract line 20e from line 20f. Fill in the result here and on line 9 of Schedule A, Form 2. (If you also have an amount on line 20d, column b, add the amounts on lines 20d and 20g, and fill in the total on line 9 of Schedule A, Form 2) | | 20g |
| h If line 20f, column b is less than line 20e, column b, subtract line 20f from line 20e. Fill in the result here and on line 4 of Schedule A, Form 2. (If you also have an amount on line 20c, column b, add the amounts on lines 20c and 20h, and fill in the total on line 4 of Schedule A, Form 2) | | 20h |

| Part V Computation of Capital Loss Carryovers From 2005 to 2006 (Complete this part if the loss on line 15, column b is more than the loss on line 19.) | | |
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| Short-Term Capital Loss Carryover | Fiduciary | |
| 21 Fill in the loss shown on line 6b as a positive amount. If none, fill in zero (0) and skip lines 22 through 25 | | 21 |
| 22 Fill in gain shown on line 14b. If that line is blank or shows a loss, fill in zero (0) | | 22 |
| 23 Subtract line 22 from line 21 | | 23 |
| 24 Fill in the smaller of line 19 or line 23 treating both as positive amounts. | | 24 |
| 25 Subtract line 24 from line 23. This is your short-term capital loss carryover from 2005 to 2006 | | 25 |
| Long-Term Capital Loss Carryover | | |
| 26 Fill in loss from line 14b as a positive amount. If none, fill in zero (0) and skip lines 27 through 30 | | 26 |
| 27 Fill in gain shown on line 6b. If that line is blank or shows a loss, fill in zero (0) | | 27 |
| 28 Subtract line 27 from line 26 | | 28 |
| 29 Subtract line 24 from line 19, treating both as a positive amount. (Note: If you skipped lines 22 through 25, fill in amount from line 19 as a positive amount) | | 29 |
| 30 Subtract line 29 from line 28. This is your long-term capital loss carryover from 2005 to 2006 | | 30 |