2015

## **Capital Gains and Losses**

SCHEDULE WD

♦ Enclose with your Wisconsin income tax return ♦

Wisconsin Department of Revenue

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

Your social security number

Pá	rt I Short-Term Capital Gains and Losses – Assets Held One Year or Less				
		(d)	(e)	(g) Adjustments to	(h) Gain or (loss) Subtract column (e)
	Note: Please round and use whole dollars.	Proceeds (sales price)	Cost or other basis	gaiń or loss from Form(s) 8949, Part I, line 2, column (g)	from column (d) and combine the result with column (g)
1a	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 1b.				
1b	Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
2	Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
3	Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
4	Short-term gain from Form 6252 and short-term gain	or (loss) from For	rms 4684, 6781, a	ınd 8824 <b>4</b>	
5	Net short-term gain or (loss) from partnerships, S corpo	orations, estates, a	and trusts from Sch	nedule(s) K-1 5	
6	Adjustment from Wisconsin Schedule T (see Basis D	ifference in instru	ctions)	6	
7	Short-term capital loss carryover from 2014 Wiscons	sin Schedule WD,	line 34	7	( )
8	8 Net short-term capital gain or (loss). Combine lines 1a through 7 in column (h)				
Pa	rt II Long-Term Capital Gains and Losses –	Assets Held Mo	ore Than One \	⁄ear	
	Note: Please round and use whole dollars.	(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	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 9b.				
9b	Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
10	Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
11	Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
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				
13	Net long-term gain or (loss) from partnerships, S corpo	orations, estates, a	and trusts from Sch	nedule(s) K-1 <b>13</b>	
14	Capital gain distributions			14	
15	Adjustment from Wisconsin Schedule T (see Basis D	oifference in instru	ctions)	15	
16	Long-term capital loss carryover from 2014 Wisconsi	in Schedule WD, I	ine 39		( )
17	Net long-term capital gain or (loss). Combine line on the back				

18 Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28) 18 19 fills 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0-if 19 20 Fill in 30% of line 19	Pa	rt III Summary of Parts I and II (see instructions)				
there is a loss or no entry on line 17	18	Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28) 18				
20 Fill in 30% of line 19 . 20  1 Fill in the amount of tong-term copial gain from the sale of form assets blade on Form 8040 and taxable to Wiscorsan plus gain from the sale of form assets that is not form 8040 and taxable to Wiscorsan plus gain from the sale of form assets that is noticed in line 12 or 13 of Schedule WD. If zero, skip lines 22.25 and fill in the amount for line 20 on line 26 . 21  22 Fill in the amount of long-term capital gain included in line 12 to 0 not include any losses in this amount . 22  23 Divide line 21 by line 22. Carry the decimal to 4 places	19	If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if				
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 listed on form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. I zero. skip lines 22:25 and fill in the amount from line 20 on line 26. 21 and fill in the amount from line 20 on line 26. 21 and fill in the amount from line 20 on line 26. 21 and fill in the amount from line 20 on line 26. 22 a. 24 Multiply line 19 by the decimal amount on line 23 . 24 a. 25 and line 27 by line 22. Carry the decimal amount on line 23 . 24 a. 25 and lines 20 and 25						
farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 28 and 18 in the amount for line 20 on line 28 and 18 in the amount for line 20 on line 28 and 18 in the amount for line 20 on line 28 and 18 in the amount for line 20 on line 28 and 18 in line 17.0 no not include any losses in this amount . 22 and 22 and 18 in line 17.0 no not include any losses in this amount . 22 and 25						
plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD, Izro, Skip lines 22-25 and fill in the amount from line 20 on line 26	21					
and fill in the amount from line 20 on line 26  21 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount . 22  22 Moultiply line 19 by the decimal amount on line 23 . 24  23 Divide line 21 by line 22. Carry the decimal to 4 places 23		plus gain from the sale of farm assets that is included in				
22 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount 22 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 25 Fill in 30% of line 24 26 Add lines 20 and 25 27 Subtract line 26 from line 18 27 28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500. or (c) Wisconsin ordinary income (see instructions) 28 28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500. or (c) Wisconsin ordinary income (see instructions) 28 29 Adjustment (see instructions for Part IV) 29 Adjustment (see instructions for Part IV) 29 Adjustment (see instructions for Part IV) 3 Fill in gain from federal Form 1040, line 13 or gain from line 27 or 28, on line 7, column B of Form 1NPR.) 4 Fill in gain from Rederal Form 1040, line 13 or gain from line 20 of Schedule I, filled (If a loss, fill in -0) 29a 5 Fill in result here and on line 3 of Form 1 29c 6 If line 29b is more than 29a, subtract line 29b from line 29b. Fill in result here and on line 10 of Form 1 29c 6 If line 29b is less than 29a, subtract line 29b from line 29b. Fill in result here and on line 10 of Form 1 29d 6 Fill in loss from Wisconsin Schedule VID, line 27 as a positive amount or the loss from line 2 of Schedule I, If lied (If a gain, fill in -0) 29e 7 If line 29b is less than 29a, subtract line 29b from line 29b. 29c 8 If line 29b is less than 29a, subtract line 29b from line 29c, add the amounts on lines 29c and 29b, and fill in only the total on line 10 of Form 1 29d 9 If line 29f is more than line 29e, subtract line 29b from line 29c, add the amounts on lines 29c and 29b, and fill in only the total on line 10 of Form 1 29h  Part V Computation of Capital Loss Carryover 10 Fill in loss shown on line 8 as a positive amount, If none, fill in -0- and skip lines 31 through 34 30 11 Fill in gain shown on line 17 as a positive amount. If non						
in line 17. Do not include any losses in this amount	22					
24 Multiply line 19 by the decimal amount on line 23 24  25 Fill in 30% of line 24 25  26 Add lines 20 and 25 26  27 Subtract line 26 from line 18 27  28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) 28  Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR. If line form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.  29 Adjustment (see instructions for Part IV)  a Fill in gain from Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)  29 Adjustment (see instructions for Part IV)  a Fill in gain from Wisconsin Schedule WD, line 27 (fi blank, fill in -0-) 29a  b Fill in gain from Wisconsin Schedule WD, line 27 (fi blank, fill in -0-) 29b  c If line 29b is less than 29a, subtract line 29b from line 29a.  Fill in result here and on line 3 of Form 1 29c  d If line 39f is more than Form 1040, line 13 as a positive amount or the loss from line 2 of Schedule I, if filed (if a gain, fill in -0-) 29e  f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount or line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1 29g  f If line 29f is more than line 29e, subtract line 29e from line 29e. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1) 29g  h If line 29f is less than line 29e, subtract line 29e from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount. If none, fill in -0- and skip lines 31 through 34 30  3 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 thr		in line 17. Do not include any losses in this amount 22				
25 Fill in 30% of line 24						
26 Add lines 20 and 25 27 Subtract line 26 from line 18 28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) 28  Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, 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.)  29 Adjustment (see instructions for Part IV) a Fill in gain from Misconsin Schedule WD, line 27 (if blank, fill in 10-). 29a b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in 10-). 29c c If line 29b is less than 29a, subtract line 29b from line 29b. Fill in result here and on line 3 of Form 1 29d e Fill in loss from line 22e Schedule I, if filed (if a gain, fill in 10-). 29c f Fill in loss from Wisconsin Schedule WD, line 27 (as a positive amount or the loss from line 20f. Schedule I, if filed (if a gain, fill in 10-). 29d f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount or the loss from line 29c subtract line 29c from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1). 29d 1 If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1). 29d 1 If line 30f Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 3 of Form 1). 29h  29art V Computation of Capital Loss Carryovers from 2015 to 2016 (Complete this part if the loss on line 18 is more than the loss on line 28d and 29h, and fill in only the total o						
27 Subtract line 26 from line 18						
If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) 28  Note: When figuring whether 28a, 28b, or 28b is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, 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.)  Part IV in gain from federal Form 1040, line 13 or gain from line 2 of Schedule I, if filed (if a loss, fill in -0-)						
(b) \$500, or (c) Wisconsin ordinary income (see instructions) . 28  Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive.  If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, 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.)  29 Adjustment (see instructions for Part IV)  a Fill in gain from federal Form 1040, line 13 or gain from line 2c of Schedule I, if filed (if a loss, fill in -0-)						
(c) Wisconsin ordinary income (see instructions). 28  Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, 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.)  29 Adjustment (see instructions for Part IV)  a Fill in gain from federal Form 1040, line 13 or gain from line 2 cof Schedule I, if filed (if a loss, fill in -0-). 29a  b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-) . 29b  c If line 29b is more than 29a, subtract line 29a from line 29b.  Fill in result here and on line 3 of Form 1 . 29c  d If line 29b is less than 29a, subtract line 29b from line 29a.  Fill in loss from federal Form 1040, line 13 as a positive amount or the loss from line 2 cof Schedule I, if filed (if a gain, fill in -0-) . 29e  f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount or line 29c, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1 . 29g  h if line 29f is less than line 29e, subtract line 29e from line 29f. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1) . 29g  h if line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29e, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1) . 29h  Part V Computation of Capital Loss Carryover from 2015 to 2016 (Complete this part if the loss on line 18 is more than the loss on line 28. Short-Term Capital Loss Carryover  30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . 30  31 Fill in the smaller of line 28 or line 32, treating both as posi	28					
Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)  Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)  Adjustment (see instructions for Part IV)  Fill in gain from federal Form 1040, line 13 or gain from line 2c of Schedule 1, if filed (if a loss, fill in -0-) 29a  b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-) 29b  c If line 29b is more than 29a, subtract line 29a from line 29b.  Fill in result here and on line 10 of Form 1						
Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)  29 Adjustment (see instructions for Part IV)  a Fill in gain from federal Form 1040, line 13 or gain from line 2c of Schedule I, if filed (if a loss, fill in -0-) 29a  b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-) 29b  c If line 29b is more than 29a, subtract line 29a from line 29b.  Fill in result here and on line 3 of Form 1						
29 Adjustment (see instructions for Part IV) a Fill in gain from federal Form 1040, line 13 or gain from line 2c of Schedule I, if filed (if a loss, fill in -0-)	If fil	ng Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.				
a Fill in gain from federal Form 1040, line 13 or gain from line 2c of Schedule I, if filed (if a loss, fill in -0-)	Pa	rt IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)				
line 2c of Schedule I, if filed (if a loss, fill in -0-)	29	Adjustment (see instructions for Part IV)				
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-) 29b  c If line 29b is more than 29a, subtract line 29b from line 29b. Fill in result here and on line 3 of Form 1 29c  d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1 29d  e Fill in loss from federal Form 1040, line 13 as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-) 29e  f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-) 29e  g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1) 29g  h If line 29f is less than line 29e, subtract line 29f from line 29e, Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1) 29h  Part V Computation of Capital Loss Carryovers from 2015 to 2016 (Complete this part if the loss on line 18 is more than the loss on line 28.)  Short-Term Capital Loss Carryover  30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 30  31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0 31  32 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2015 to 2016 34  Long-Term Capital Loss Carryover  35 Fill in loss from line 35 This is your short-term capital loss carryover from 2015 to 2016 34  Long-Term Capital Loss Carryover  35 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0 36  37 Subtract line 33 from line 35 This is positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) 38						
c If line 29b is more than 29a, subtract line 29b from line 29b. Fill in result here and on line 3 of Form 1  29c  d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in loss from federal Form 1040, line 13 as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-)						
Fill in result here and on line 3 of Form 1						
Fill in result here and on line 10 of Form 1  Fill in loss from federal Form 1040, line 13 as a positive amount or the loss from line 2c of Schedule I, if filed (if a gain, fill in -0-)						
f Fill in loss from Wisconsin Schedule I, if filed (if a gain, fill in -0-)		d If line 29b is less than 29a, subtract line 29b from line 29a.  Fill in result here and on line 10 of Form 1				
g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)		loss from line 2c of Schedule I, if filed (if a gain, fill in -0-) 29e				
on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)						
the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)						
h If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)						
line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)		,				
Part V Computation of Capital Loss Carryovers from 2015 to 2016 (Complete this part if the loss on line 18 is more than the loss on line 28.)  Short-Term Capital Loss Carryover  30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . 30  31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0		line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add				
Short-Term Capital Loss Carryover  30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34		the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1) 29h				
Short-Term Capital Loss Carryover  30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34	Part V Computation of Capital Loss Carryovers from 2015 to 2016 (Complete this part if the loss on line 18 is more than the loss on line 28 )					
30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34						
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0		· · · · · · · · · · · · · · · · · · ·				
32 Subtract line 31 from line 30						
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts						
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2015 to 2016 34  Long-Term Capital Loss Carryover  35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39						
Long-Term Capital Loss Carryover  35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39						
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39						
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0						
37 Subtract line 36 from line 35						
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.)						
		Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped				
	39					

SSN

Page 2 of 2

2015 Schedule WD Name