

**SCHEDULE** **WD**  
**(Form 2)**

**CAPITAL GAINS AND LOSSES**

**2013**

Wisconsin Department of Revenue

Enclose 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> Please round and use whole dollars on this form.	(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> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>5</b>
<b>6</b> Adjustment from Schedule C of Form 2 . . . . .				<b>6</b>
<b>7</b> Short-term capital loss carryover from 2012 Wisconsin Schedule WD (Form 2), line 32 . . . . .				<b>7</b> ( )
<b>8a Net short-term capital gain or (loss).</b> Combine lines 1a through 7 in column (h) . . . . .				<b>8a</b>
<b>8b</b> Nondistributable portion included on line 8a (see instructions) . . . . .				<b>8b</b>
<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) . . . . .				<b>8c</b>

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

<b>Note:</b> Please round and use whole dollars on this form.	(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> 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 . . . . .				
<b>9b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>11</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<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>
<b>13</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>13</b>
<b>14</b> Capital gain distributions . . . . .				<b>14</b>
<b>15</b> Adjustment from Schedule C of Form 2 . . . . .				<b>15</b>
<b>16</b> Long-term capital loss carryover from 2012 Wisconsin Schedule WD (Form 2), line 37 . . . . .				<b>16</b> ( )
<b>17a Net long-term capital gain or (loss).</b> Combine lines 9a through 16 in column (h) . . . . .				<b>17a</b>
<b>17b</b> Nondistributable portion included on line 17a (see instructions) . . . . .				<b>17b</b>
<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) . . . . .				<b>17c</b>

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**Part III Summary of Parts I and II** (see instructions)

<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>	
<b>19</b> If line 18 shows a gain, fill in the smaller of line 17b or 18. Fill in -0- if there is a loss or no entry on line 17b . . . . .	<b>19</b>	
<b>20</b> Fill in 30% of line 19 * . . . . .	<b>20</b>	
<b>21</b> Fill in the amount of nondistributable long-term gain from the sale of farm assets listed on federal Form 8949 and taxable to Wisconsin plus nondistributable gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD (Form 2). If zero, skip lines 22-25 and fill in the amount from line 20 on line 26 . . . . .	<b>21</b>	
<b>22</b> Fill in the amount of long-term capital gain included in line 17b. Do not include any losses in this amount . . . . .	<b>22</b>	
<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>	
<b>25</b> Fill in 30% of line 24 * . . . . .	<b>25</b>	
<b>26</b> Add lines 20 and 25 . . . . .	<b>26</b>	
<b>27</b> Subtract line 26 from line 18 . . . . .	<b>27</b>	
<b>28</b> 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) . . . . .	<b>28</b>	

**Note:** When figuring whether 28a, 28b, or 28c 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> Portion of the capital gain from federal Form 1041 allocable to the estate or trust (if a loss, fill in -0-) . . . . .	<b>29a</b>	
<b>b</b> Fill in gain from line 27 above (if blank, fill in -0-) . . . . .	<b>29b</b>	
<b>c</b> If line 29b is more than line 29a, subtract line 29a from line 29b. Fill in result here and on line 4 of Schedule A, Form 2 . . . . .	<b>29c</b>	
<b>d</b> If line 29b is less than line 29a, subtract line 29b from line 29a. Fill in result here and on line 9 of Schedule A, Form 2 . . . . .	<b>29d</b>	
<b>e</b> Portion of the capital loss from federal Form 1041 allocable to the estate or trust. Fill in as a positive amount (if a gain, fill in -0-) . . . . .	<b>29e</b>	
<b>f</b> Fill in loss from line 28 above as a positive amount (if blank, fill in -0-) . . . . .	<b>29f</b>	
<b>g</b> If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 9 of Schedule A, Form 2 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) . . . . .	<b>29g</b>	
<b>h</b> If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 4 of Schedule A, Form 2 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) . . . . .	<b>29h</b>	

**Part V Computation of Capital Loss Carryovers From 2013 to 2014** (Complete this part if the loss on line 18 is more than the loss on line 28.)

<b>Short-Term Capital Loss Carryover</b>		
<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>	
<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>	
<b>32</b> Subtract line 31 from line 30 . . . . .	<b>32</b>	
<b>33</b> Fill in the smaller of line 28 or line 32, treating both as positive amounts . . . . .	<b>33</b>	
<b>34</b> Subtract line 33 from line 32. This is your short-term capital loss carryover from 2013 to 2014 . . . . .	<b>34</b>	
<b>Long-Term Capital Loss Carryover</b>		
<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>	
<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>	
<b>37</b> Subtract line 36 from line 35. . . . .	<b>37</b>	
<b>38</b> Subtract line 33 from line 28, treating both as positive amounts. ( <b>Note:</b> If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) . . . . .	<b>38</b>	
<b>39</b> Subtract line 38 from line 37. This is your long-term capital loss carryover from 2013 to 2014 . . . . .	<b>39</b>	