

FIDUCIARY INCOME TAX RETURN (For Estates or Trusts)

For 1997 or taxable year beginning _____, 1997, and ending _____

Please print or type

Form header section including fields for Estate only - Last name, First name and middle initial, Decedent's social security number, Trust's federal ID number (EIN), Name and address of personal representative, petitioner, or trustee, Date trust or bankruptcy estate was created or date of decedent's death, and various checkboxes for estate types.

Attach check or money order here

FOR DEPT USE ONLY section with checkboxes for 2OP, 2CL, 7AU, 8AU, 9OP, 9CL, and HOLD FOR.

Table with 26 rows for tax calculations. Columns include line numbers, descriptions (e.g., Federal taxable income, Gross tax, Exemption/Historic credits), and numerical values. Includes a shaded area for lines 15-22.

I, as fiduciary, declare under penalties of law that I have examined this return (including accompanying schedules, statements, and copy of federal income tax return) and to the best of my knowledge and belief it is true, correct and complete.

Signature of fiduciary or trust officer, Date, Telephone number.

PERSON PREPARING THE RETURN (individual and firm) if other than the preceding signer. Fields for Name of preparer other than fiduciary, Signature of preparer, Date.

Mail this return to: Wisconsin Dept. of Revenue, P.O. Box 8904, Madison, WI 53708-8904. Includes a routing slip with columns for R, M, O, N, Y, R, T, M, A, N, D, A, P, C.

SCHEDULE A — MODIFICATIONS AND ADJUSTMENTS

ADDITIONS:

1. Adjustment to convert 1997 federal taxable income to the level allowable under the Internal Revenue Code in effect on August 5, 1997 (Schedule B)
2. Interest (less related expenses) on state and municipal obligations
3. State and local taxes (see instructions)
4. Capital gain/loss adjustment (see instructions)
5. Other (specify)
6. Total additions (add lines 1 through 5)

	COL. 1 Distributable Income	COL. 2 Non-Distributable Income

SUBTRACTIONS:

7. Adjustment to convert 1997 federal taxable income to the level allowable under the Internal Revenue Code in effect on August 5, 1997 (Schedule B)
8. Interest (less related expenses) on obligations of the United States
9. Capital gain/loss adjustment (see instructions)
10. State and local income tax refunds (see instructions)
11. Other (specify)
12. Total subtractions (add lines 7 through 11)

SCHEDULE B — ADJUSTMENTS TO CONVERT 1997 FEDERAL TAXABLE INCOME TO THE LEVEL ALLOWABLE UNDER THE INTERNAL REVENUE CODE IN EFFECT ON AUGUST 5, 1997 (see instructions on page 11)

1 NATURE OF ADJUSTMENT—EXPLAIN FULLY. SHOW DEFICIT AMOUNT IN PARENTHESES	Adjustments for 1997	
	Distributable	Non-Distributable
2 TOTAL (If total increases federal taxable income, enter on Schedule A, line 1) (If total decreases federal taxable income, enter on Schedule A, line 7)		
3 TOTAL (enter, as appropriate, on Wisconsin Schedule 2K-1)		

SCHEDULE C — ADJUSTMENTS TO CAPITAL GAINS/LOSSES BECAUSE CAPITAL ASSETS DISPOSED OF HAD DIFFERENT BASIS FOR WISCONSIN AND FEDERAL INCOME TAX PURPOSES

1a DESCRIPTION OF CAPITAL ASSETS HELD ONE YEAR OR LESS AND REASON FOR DIFFERENCE IN BASIS	A. FEDERAL ADJUSTED BASIS	B. WISCONSIN ADJUSTED BASIS	C. DIFFERENCE
1b TOTAL — Combine amounts in column C. Fill in here and on line 4 of Wisconsin Schedule WD (Form 2)			
2a DESCRIPTION OF CAPITAL ASSETS HELD MORE THAN ONE YEAR AND REASON FOR DIFFERENCE IN BASIS	A. FEDERAL ADJUSTED BASIS	B. WISCONSIN ADJUSTED BASIS	C. DIFFERENCE
2b TOTAL — Combine amounts in column C. Fill in here and on line 12 of Wisconsin Schedule WD (Form 2)			

INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR AN ESTATE

- 1 Did the decedent have a will? yes no
- 2 Type of Probate formal informal other _____
- 3 Is there a requirement to file a federal estate tax return (Form 706)? Yes No If Yes, date filed _____
- 4 If the decedent did not file tax returns prior to death, state the decedent's approximate income for: 1997 - \$ _____, 1996 - \$ _____, 1995 - \$ _____, 1994 - \$ _____.
- 5 Attach a copy of the inventory and will. Attach a copy of the final account to the final fiduciary return.
- 6 If an estate does not have enough income to require filing and needs a Closing Certificate for Fiduciaries, or if the estate will be filing only one fiduciary return when the estate is closed and needs the closing certificate before filing that return, see page 2 of the instructions for procedures to be followed.

INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR A TRUST

- 1 Attach a copy of the trust instrument with amendments and copies of annual court accountings for past three years.
- 2 a. Name(s) of grantor(s) _____
Social Security Number(s) _____
- b. Name(s) of grantee(s) _____
Social Security Number(s) _____
- 3 State reason for closing the trust _____
- 4 Is a certificate required by the court? Yes No See page 2 of instructions (requests for closing certificates).

**ATTACH A COPY OF FEDERAL FORM 1041 AND SCHEDULES TO THIS RETURN.
ALSO ATTACH COPIES OF WISCONSIN SCHEDULES 2K-1 AND WD (FORM 2), IF REQUIRED.**