

For 1998 or taxable year beginning \_\_\_\_\_, 1998, 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, Address where decedent lived at time of death, Spouse's first name, Date trust or bankruptcy estate was created or date of decedent's death, and various checkboxes for estate types and closing certificates.

Attach check or money order here

Table for tax calculations with columns for line numbers (1-26) and amounts. Includes instructions for each line and checkboxes for department use (ZOP, ZCL, 7AU, 8AU, 9OP, 9CL, HOLD FOR).

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 1998 federal taxable income to the level allowable under the Internal Revenue Code in effect on December 31, 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 1998 federal taxable income to the level allowable under the Internal Revenue Code in effect on December 31, 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 1998 FEDERAL TAXABLE INCOME TO THE LEVEL ALLOWABLE UNDER THE INTERNAL REVENUE CODE IN EFFECT ON DECEMBER 31, 1997 (see instructions on page 11)**

1 NATURE OF ADJUSTMENT—EXPLAIN FULLY. SHOW DEFICIT AMOUNT IN PARENTHESES	Adjustments for 1998	
	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: 1998 - \$ \_\_\_\_\_, 1997 - \$ \_\_\_\_\_, 1996 - \$ \_\_\_\_\_, 1995 - \$ \_\_\_\_\_.
- 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).