

2013 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

Form 2 and Schedule CC may be filed electronically! Additional information is available at revenue.wi.gov under "Online Services."

New for 2013:

- A new business credit is available. See page 5.
- Schedule 2M must be completed for certain additions and subtractions to nondistributable income. See the instructions for lines 5 and 11 of Schedule A on pages 8 and 9.

GENERAL INSTRUCTIONS

■ Is the Estate or Trust Resident of Wisconsin?

ESTATES: The estate of a decedent is considered resident of Wisconsin if the decedent was domiciled in Wisconsin at the time of death.

TRUSTS: A trust created by a decedent's will (testamentary trust) is resident of Wisconsin if the decedent was domiciled in Wisconsin at the time of death, unless transferred by a court having jurisdiction to another court's jurisdiction.

Inter vivos trusts that are made irrevocable and were administered in Wisconsin before October 29, 1999, are considered resident of Wisconsin if they are being administered in Wisconsin.

The following inter vivos trusts that become irrevocable on or after October 29, 1999, or that became irrevocable before October 29, 1999, and are first administered in Wisconsin on or after October 29, 1999, are resident of Wisconsin:

1. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of Wisconsin at the time that the property was placed in the trust if, at the time that the assets were placed in the trust, the trust was irrevocable.
2. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of Wisconsin at the time that the trust became irrevocable if, at the time that the property was placed in the trust, the trust was revocable.

A trust is revocable if the person whose property constitutes the trust may revest title to the property in that person.

A trust is irrevocable if the power to revest title does not exist.

■ Must the Estate or Trust File a Return?

RESIDENT ESTATES: Every personal representative or special administrator of the estate of a Wisconsin decedent must file a Wisconsin fiduciary income tax return if the gross income of the estate is \$600 or more.

Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax.

NONRESIDENT ESTATES: A nonresident estate must file a Wisconsin fiduciary return if it has gross income (see definition

above under "RESIDENT ESTATES") of \$600 or more from Wisconsin sources.

Income from Wisconsin sources includes income or gain from:

- a. Real or tangible personal property located within the state.
- b. A business, trade, profession, or occupation carried on within the state, including a corporation taxed under Subchapter S of the Internal Revenue Code.
- c. Personal or professional services performed within the state either as an individual or a member of a partnership.
- d. Income received from the Wisconsin state lottery or a multi-jurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer.

RESIDENT TRUSTS: Every trustee of a Wisconsin trust must file a Wisconsin fiduciary income tax return if the trust has:

1. any taxable income for the tax year, or
2. gross income (see definition in the previous column under "RESIDENT ESTATES") of \$600 or more regardless of the taxable income.

Example: A resident trust has \$400 of interest income. It makes no distributions and therefore only has an exemption of \$100, which would result in taxable income of \$300. The trust is required to file a Wisconsin fiduciary return, because it has taxable income.

NONRESIDENT AND PART-YEAR RESIDENT TRUSTS: A nonresident or part-year resident trust must file a Wisconsin fiduciary income tax return if it has:

1. any Wisconsin taxable income for the year, or
2. gross income from Wisconsin sources (see definitions in the previous column and above under "RESIDENT ESTATES" and "NONRESIDENT ESTATES") of \$600 or more regardless of the taxable income.

■ Other Filing Requirements

EXEMPT TRUSTS: Trusts that are exempt under the Internal Revenue Code by reason of their purposes or activities are also exempt from Wisconsin income tax. Common law trusts organized or conducted for profit are deemed to be corporations and must file a Wisconsin corporation franchise or income tax return.

NOTE: Trusts that are exempt from federal taxation under section 501(a) of the Internal Revenue Code, including certain pension, profit-sharing, and stock bonus plans described in section 401(a) of the Internal Revenue Code, and individual retirement arrangements (IRAs) are required to report unrelated business taxable income for Wisconsin tax purposes. File a Wisconsin Form 4T if the trust reports unrelated business taxable income for federal purposes on federal Form 990-T and the trust has gross income from an unrelated trade or business of \$1,000 or more. For more information, obtain a copy of Wisconsin Form 4T from any Department of Revenue office.

FINAL RETURN OF AN ESTATE OR TRUST: A final fiduciary return reporting all income received from the beginning of the taxable year of closing to the date of closing is required.

The net income computed on the final return must be distributed to the beneficiaries and no income tax is payable by the fiduciary. The beneficiaries of the estate or trust must report income as if it had been received without the intervention of the fiduciary.

Enclose a copy of the final account or a letter advising that a final account is not required by the probate court with the final fiduciary return.

INDIVIDUAL TAX RETURN FOR A DECEDENT: A personal representative or petitioner must file an individual return for a decedent to report income from the beginning of the year to the date of death (Form 1, 1A, 1NPR, or WI-Z). The due date of the 2013 individual return is April 15, 2014. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$10,630 or more.
 - (2) Age 65 or older – gross income of \$10,880 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$19,280 or more.
 - (2) One spouse age 65 or older – gross income of \$19,530 or more.
 - (3) Both spouses age 65 or older – gross income of \$19,780 or more.
- c. Married persons filing separately.
 - (1) Under age 65 – gross income of \$9,190 or more.
 - (2) Age 65 or older – gross income of \$9,440 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$13,520 or more.
 - (2) Age 65 or older – gross income of \$13,770 or more.
- e. Part-year resident or nonresident – gross income from Wisconsin sources of \$2,000 or more.

■ When to File/Extension of Time to File

A return for a trust is due on or before April 15, 2014. A return for an estate is due on or before April 15, 2014, for a calendar year filer or 3 1/2 months after the close of the taxable year for a fiscal year filer.

If you cannot file on time, the following options are available for obtaining an extension:

1. If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you:
 - Estimate your 2013 Wisconsin tax and pay the amount you will owe with your return (line 29 of Form 2) by the due date using 2013 Wisconsin Form 1-ES, and
 - Enclose a copy of your federal extension application with your Form 2 when filed.
2. Extensions available under federal law may be used for Wisconsin purposes, even if you do not need a federal extension because you file your federal return by the due date. To obtain an extension only for Wisconsin, you must:
 - Estimate your 2013 Wisconsin tax and pay the amount you will owe by the due date (see item 1) and
 - Enclose a statement with your Form 2 indicating which federal extension provision you are using or enclose a copy of a completed federal extension application form.

No extension is allowed if your estimate of tax is not reasonable.

NOTE: Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by the original due date. Returns not filed by the extended due date are subject to additional interest and penalties. (**Exception** You will not be charged interest during an extension period if you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

Special Conditions A “Special Conditions” section is located on page 1 of Form 2. If you have an extension of time to file because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

■ Withholding Requirement for Trusts and Estates Having Nonresident Beneficiaries

In general, a trust or estate that has one or more nonresident beneficiaries is required to withhold income or franchise tax on the income allocable to the nonresident beneficiaries. This withholding tax may be required to be paid in quarterly installments. See Form PW-ES, *Wisconsin Pass-Through Entity Withholding Estimated Payment Voucher*, and instructions for details.

A nonresident beneficiary includes an individual who is not domiciled in Wisconsin; a partnership, limited liability company, or corporation whose commercial domicile is outside Wisconsin; and an estate or trust that is nonresident under sec. 71.14(1) to (3m), Wis. Stats. If the nonresident beneficiary is an individual, estate, or trust, the withholding rate is the highest rate for a single individual (7.65% for 2013). If the nonresident beneficiary is a partnership, limited liability company, or corporation, the withholding rate is 7.9%.

Exceptions: Withholding is not required on behalf of the following nonresident beneficiaries:

- A beneficiary that is exempt from Wisconsin income or franchise taxation. The trust or estate may rely on a written statement from a beneficiary explaining why the beneficiary is exempt from Wisconsin tax. The trust or estate must enclose a copy of this statement with the Form 2 filed with the department.
- A beneficiary whose share of income from the trust or estate attributable to Wisconsin is less than \$1,000.
- A beneficiary who completes Form PW-2, *Wisconsin Nonresident Partner, Member, Shareholder, or Beneficiary Withholding Exemption Affidavit*, and provides Part 2 of Form PW-2 to the trust or estate. The completed Form PW-2 must be pre-approved by the Department of Revenue. See the Form PW-2 instructions for details.

The trust or estate uses Form PW-1, *Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income*, to report the withholding. Form PW-1 is due by the 15th day of the 4th month following the close of the trust’s or estate’s taxable year. See the Form PW-1 instructions for details.

CAUTION: Nonresidents with a Wisconsin filing requirement must file the appropriate Wisconsin income or franchise tax return.

■ Requesting a Closing Certificate

Note

A request for a closing certificate should not be attached to Form 2. See the instructions for Schedule CC on page 15.

■ Tax Help or Additional Forms

If you have questions or need additional forms, help is available at our Madison office (2135 Rimrock Road):

- Wisconsin Department of Revenue
Mail Stop 5-144
PO Box 8906
Madison WI 53708-8906
- Telephone: (608) 266-2772
- Forms requests: (608) 266-1961
- Fax: (608) 267-0834
- Email: estate@revenue.wi.gov

Internet Address You can access the department's website at revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications.
- View answers to common questions.
- Email us comments or request help.

TTY Equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Seven Steps to Filing the Fiduciary Income Tax Return

1 Gather all records.

Make sure that all income and expense records are available, including interest and dividend statements, so the return can be prepared correctly.

2 Complete the federal return.

Before completing Wisconsin Form 2, complete the federal return, Form 1041 or 1041-QFT, and its supporting schedules, if required.

3 Complete the Wisconsin return (see tips on page 20).

4 Sign the return.

The return must be signed by the personal representative or special administrator of an estate or by the trustee of a trust.

5 Assemble the return.

Begin by putting the three pages of Form 2 in numerical order. Then attach, using a paper clip (do not staple), the following in the order listed:

- **Payment** – If you owe an amount with the return, paper clip your payment to the front of Form 2.
- **Wisconsin Schedules** – The appropriate copy of each of your withholding statements (Schedules 2K-1, 3K-1, and 5K-1 and Forms W-2 and 1099).
- **Federal Return** – A complete copy of your federal return (Form 1041 or 1041-QFT) and its supporting schedules and forms.
- **Supporting Documents** – For example, copies of property tax bills in support of a farmland preservation credit claim.
- **Extension Form or Statement** – A copy of your federal extension application or required statement if you are filing under an extension.

6 Keep a copy of the return.

7 Mail the return and enclosures to the appropriate address shown on the bottom of page 2 of Form 2.

Information Publications Available Following is a list of some of the department publications. These publications provide detailed information relating to specific areas of Wisconsin tax law. They are available at any department office.

Number and Title

- | | |
|-----|---|
| 102 | Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders |
| 103 | Reporting Capital Gains and Losses for Wisconsin |
| 111 | How to Get a Private Letter Ruling |
| 114 | Wisconsin Taxpayer Bill of Rights |
| 117 | Guide to Wisconsin Information Returns |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts |
| 125 | Credit for Tax Paid to Another State |
| 503 | Wisconsin Farmland Preservation Credit |
| 600 | Wisconsin Taxation of Lottery Winnings |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings |

LINE INSTRUCTIONS

Use black ink to complete Form 2. If completing the form by hand, do not use commas or dollar signs when filling in amounts. For more tips, see page 20.

Period Covered File the 2013 return for calendar year 2013 and fiscal years that begin in 2013. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form.

Name and Identifying Number Estates use the first line for the legal name and decedent's social security number or, if a bankruptcy estate, the federal employer identification number (EIN). Trusts use the second line for the legal name and the third line for the federal EIN.

Exception: Qualifying trusts making the election under IRC Section 645 to be treated as part of the decedent's estate use the first line for the legal name and social security number of the decedent.

Note

Address or Name Change If the address or name of the estate or trust has changed, place a checkmark in the designated area below the name and address area of Form 2.

Type of Estate or Trust Check to indicate the type of estate or trust.

- Electing small business trust (ESBT) – a trust that has income from one or more S corporations. The portion of an ESBT that consists of stock of one or more S corporations is treated as a separate trust. If ESBT is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- Qualified funeral trust (QFT) – if a trust elects to be taxed as a QFT for federal income tax purposes, the election also applies for Wisconsin. If QFT is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- Bankruptcy estate – a separate and distinct taxable entity created when an individual debtor files for bankruptcy under Chapter 7 or 11 of Title 11 of the United States Code. If bankruptcy estate is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- Inter vivos trust – a trust created during a grantor's lifetime.
- Testamentary trust – a trust created by a decedent's will that comes into existence at the death of the decedent.

- Section 645 election – allows a qualified revocable trust to be treated and taxed as part of the related estate during the election period. If the election is made for federal income tax purposes, it also applies for Wisconsin. Enclose a copy of federal Form 8855 or letter making the election.
- Decedent's estate – a taxable entity separate from a decedent. It generally continues to exist until the final distribution of the assets is made to the beneficiaries. A fiduciary administers the decedent's assets and reports income earned during administration and income in respect of the decedent (IRD).



Special Conditions Certain estates and trusts have to enter information in the Special Conditions section. For information on when to use the Special Conditions section, see "Special Conditions" under "When to File/Extension of Time to File" on page 2 and "Expenses paid to related entities" on page 10. If both special conditions apply, fill in "99" in the Special Conditions box.

Rounding Off to Whole Dollars The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

Accounting Periods and Methods Use the same accounting period and method of accounting that are used for federal income tax purposes. If the federal taxable year or method of accounting is changed, such change also applies for Wisconsin. Separate permission to effect such change for Wisconsin is not required. However, enclose a copy of the federal document authorizing the change with the Wisconsin fiduciary return.

Definitions Applicable to Fiduciaries Under Wisconsin income tax law, federal taxable income is used as a starting point in the computation of fiduciary income subject to the Wisconsin income tax. Therefore, most terms have the same meaning under Wisconsin law as in the Internal Revenue Code unless otherwise noted.

INCOME

Line 1. Federal Taxable Income of Fiduciary Enter the amount of taxable income of the fiduciary as reported on federal Form 1041.

Exceptions

- Qualified funeral trusts – Enter the taxable income from federal Form 1041-QFT.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.
- Bankruptcy estates – Leave lines 1 through 5 blank. See instructions in the next column for line 6a, under "Exceptions."

Line 2. Additions Resident estates and trusts, enter the total of the nondistributable additions from Schedule A, column 2, line 6. See the Schedule A instructions on pages 7 through 11.

Nonresident estates and part-year and nonresident trusts, enter the amount from line 3 of Part II of Schedule NR.

ESBT Worksheet – Electing Small Business Trust

1. Separate S corporation income (also enter on line 6b of Form 2)	1.	\$	_____
2. Tax rate.....	2.	x	.0765
3. Tax on S corporation income (multiply line 1 by line 2).....	3.	_____	
4. Other trust income (from line 5, Form 2)	4.	_____	
5. Tax on line 4 from tax table	5.	_____	
6. Total tax (add lines 3 and 5). Enter on line 6a of Form 2	6.	_____	

You must enclose with Form 2 a copy of the 5K-1 from the tax-option (S) corporation (or the K-1 from the federal S corporation if the S corporation was not required to file a Wisconsin return) that includes the name and EIN of the corporation.

Line 4. Subtractions Resident estates and trusts, enter the total of the nondistributable subtractions from Schedule A, column 2, line 12. Enter as a positive amount. See the Schedule A instructions on pages 9 and 10.

Nonresident estates and part-year and nonresident trusts, enter the amount from line 4 of Part II of Schedule NR.

TAX COMPUTATION

Line 6a. Gross Tax Using the Wisconsin taxable income on line 5, enter the tax from the tax table on pages 16-19.


Exceptions

- Qualified funeral trusts (QFTs) – If this is a composite return for a qualified funeral trust and each separate QFT has taxable income of \$10,750 or less, multiply the amount on line 5 by 4.4% (.044) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$10,750, compute the tax separately for each QFT and fill in the total of the tax computed separately for each QFT on line 6a.
- Electing small business trusts (ESBTs) – Special rules apply when computing tax for an ESBT. ESBTs must separate the income from S corporations treated as a separate trust from other trust income. The net income for that S portion is determined under federal law, as modified by the additions and subtractions listed in Schedule A of Form 2. The separate trust is taxed on its Wisconsin taxable income at the highest rate for fiduciaries (7.65%). The tax is computed on the worksheet above.
- Bankruptcy estates – Bankruptcy estates must compute tax on Form 1, using the married filing separate standard deduction and tax rates. Enter the amount from line 39 of Form 1 on line 6a, and complete the rest of Form 2 as appropriate. Enclose Form 1 and a complete copy of the federal return with Form 2.

Line 7. Supplement to Federal Historic Rehabilitation Credit A special tax credit may be available for the preservation or rehabilitation of certain historic structures located in Wisconsin and used for business purposes. The Wisconsin Historical Society administers the historic preservation program.

If you qualify for this credit, complete Part 1 of Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 7. Enclose Schedule HR and the required certification with Form 2.

Line 8. Certain Nonrefundable Credits If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 2.** Fill in the amount from line 15 of Schedule CR on line 8.

- **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.
- **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.
- **Schedule BC – Biodiesel Fuel Production Credit** The biodiesel fuel production credit is available to an estate or trust that is engaged in the business of producing biodiesel fuel in Wisconsin and produces at least 2,500,000 gallons of biodiesel fuel in the taxable year. Complete Schedule BC.
- **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from another estate or trust.
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion** See Part IV of Schedule FP.
- **Veteran Employment Credit Carryforward**
-  • **Schedule MA – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA.
- **Schedules R, R-1, and R-2 – Research Credits** The research expense credit and research facilities credit may be passed through to an estate or trust from a partnership, limited liability company, or tax-option (S) corporation. Complete Schedule R, R-1, or R-2.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to estates or trusts who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.

Line 11. Alternative Minimum Tax Estates and trusts may be subject to the Wisconsin alternative minimum tax if the total of federal alternative minimum taxable income and certain Wisconsin adjustments is greater than \$22,500.

CAUTION: An estate or trust may be subject to the Wisconsin alternative minimum tax even though it is not subject to the federal alternative minimum tax.

Enter on line 11 of Form 2 the alternative minimum tax from line 20 of Wisconsin Schedule MT.

Line 13. Other Credits From Schedule CR If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department**

of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 2. Fill in the amount from line 28 of Schedule CR on line 13.

- **Film Production Services Credit Carryforward – Nonrefundable Portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer’s Sales Tax Credit** If the estate or trust had \$25,000 or less of unused manufacturer’s sales tax credit from 1998 through 2005 and could not use the entire credit on its 2006 through 2011 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2013.
- **Schedule MI – Manufacturing Investment Credit** Estates and trusts certified by the Department of Commerce who had more than \$25,000 of unused manufacturer’s sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.
- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.
- **Schedule DC – Development Zones Credit** Special tax credits may be available to estates or trusts doing business in Wisconsin development zones. If you qualify for the credit, complete Wisconsin Schedule DC.
- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for estates or trusts doing business in Wisconsin technology zones. If you qualify for the credit, complete Wisconsin Schedule TC.
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by estates or trusts certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Schedule EM – Electronic Medical Records Credit** The electronic medical records credit is available to a health care provider for hardware or software that is used to maintain medical records in electronic form. Complete Schedule EM.

Line 14. Net Tax Paid to Another State A resident estate or trust that has paid tax both to Wisconsin and another state on the same income may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 14. Be sure to enter in the brackets on line 14 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number 99 in the box. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

Line 18. Wisconsin Income Tax Withheld Enter the estate's or trust's share of Wisconsin tax withheld by a pass-through entity, as reported on the Schedule 2K-1, 3K-1, or 5K-1 received from the pass-through entity. Enclose a copy of this Schedule 2K-1, 3K-1, or 5K-1 with the Form 2 that is filed with the department. Include on line 18 only the share of withholding that is attributable to income the trust or estate has reported on Form 2. The share of withholding attributable to income passed through by the trust or estate to its beneficiaries is reported on line 15q of Schedule 2K-1.

Also enter on line 18 Wisconsin tax withheld on salary, wages, or retirement benefits received by the personal representative or petitioner on income in respect of the decedent. Enclose a copy of the wage statement (Form W-2) or retirement benefit statement (Form 1099-R) with the Form 2 that is filed with the department.

Line 19. 2013 Wisconsin Estimated Payments and Amount Applied From 2012 Return Enter the total of (1) any overpayment of 2012 income tax that the estate or trust was allowed as a credit on its 2013 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2013, and (3) advance payments or any payments filed with an extension.

Line 20. Farmland Preservation Credit A credit may be claimed by certain trusts and estates based on Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. Fill in on line 20a of Form 2 the amount from line 18 of Schedule FC. Fill in on line 20b of Form 2 the amount from line 13 of Schedule FC-A.

For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. Schedules FC and FC-A are available at any Department of Revenue office.

Line 21. Other Credits From Schedule CR If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Tourism (DOT), or the Wisconsin Economic Development Corporation (WEDC), with Form 2.** Fill in the amount from line 39 of Schedule CR on line 21.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy Manufacturing Facility Investment Credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule DM – Dairy Cooperatives Credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.
- **Schedule JT – Jobs Tax Credit** The jobs tax credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule MP – Meat Processing Facility Investment Credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The DATCP

must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.

- **Schedule FP – Film Production Company Investment Credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The DOT must certify the expenses. See Schedule FP.
- **Schedule FP – Film Production Services Credit** Credits are available for a film production company. The application for the credit must be approved by the DOT. See Schedule FP.
- **Schedule WB – Woody Biomass Harvesting and Processing Credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.
- **Schedule FW – Food Processing Plant and Food Warehouse Investment Credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule FW.
- **Schedule FL – Farm Asset Owner Credit** The farm asset owner credit is available to an established farmer who leases agricultural assets to a beginning farmer. Both the beginning farmer and the established farmer must submit a certificate of eligibility from DATCP. Complete Schedule FL.

Line 22. Amount Paid With Original Return (Amended Return Only) Enter the amount of tax paid with the original Form 2 plus any additional amount of tax paid after it was filed.

Line 24. Refund From Original Return Less Amount Applied to 2014 Estimated Tax (Amended Return Only) Enter the refund from the original Form 2 plus any additional refunds received after it was filed less the amount applied to 2014 estimated tax.

Line 26. Amount Overpaid If line 25 is larger than line 17, complete line 26 to determine the amount overpaid.

NOTE: If estimated tax payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed and an overpayment is shown on line 26, reduce the amount on line 26 by the amount of underpayment interest on line 30.

Line 27. Refund Fill in on line 27 the amount from line 26 that you want refunded to you.

Line 28. Amount Applied to 2014 Estimated Tax Fill in on line 28 the amount, if any, of the overpayment on line 26 you want applied to your 2014 estimated tax.

Line 29. Balance Due If line 25 is less than line 17, complete line 29 to determine the balance due. The balance due must be paid in full with the return. Make remittance payable to the Wisconsin Department of Revenue.

NOTE: If estimated payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed, increase the amount on line 29 by the amount of underpayment interest on line 30.

Line 30. Underpayment Interest If estimated payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed, fill in the amount from Schedule U on line 30. Add the amount of the underpayment interest to any tax due and fill in the total on line 29. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 26 and adjust lines 27 and 28 if necessary. Enclose Schedule U with your Wisconsin Form 2.

Note Fill in the exception code in the box to the left of line 30 if certain exceptions to underpayment interest apply to you, you are enclosing an application for a waiver of underpayment interest, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the instructions for Schedule U for the exception code to use.

SPECIAL INSTRUCTIONS

A. Penalties and Interest

Any 2013 Form 2 which is not filed by the due date or within the extension period is subject to a late filing fee of \$50. The late fee is assessed even if there is no tax due. The interest rate on delinquent taxes is 18% per year.

B. Fraudulent or Reckless Credit Claims

If an estate or trust files an improper claim for any refundable credit due to reckless or intentional disregard, the estate or trust will not be allowed to file for a refundable credit for the following 2 claim years. If an estate or trust files a false or excessive claim for any refundable credit with fraudulent intent, the estate or trust will not be allowed to file for a refundable credit for the following 10 claim years. Penalties may also be imposed.

C. Internal Revenue Service Adjustments and Amended Returns

If a federal fiduciary return is adjusted by the Internal Revenue Service (IRS) and the adjustments affect the amount of Wisconsin income reportable, any credit, or tax payable on Form 2, report the adjustments to the department within 90 days from the date the adjustments become final. If an amended fiduciary return is filed with the IRS or another state and the changes affect the amount of income reportable, any credit, or tax payable on Form 2, file an amended Wisconsin fiduciary return reflecting these changes. The amended Wisconsin return is due within 90 days from the date the amended return is filed with the IRS or another state.

If you are filing an amended return, place a checkmark in the designated area below the name and address area of Form 2. Prepare the return using the corrected amounts. Complete line 22 or 24 as appropriate. Enclose a copy of any IRS audit report or federal amended return. You should also explain why the amended return was necessary and what changes were made. If you have already received a Closing Certificate for Fiduciaries, you do not need to request another one unless the court requires it.

D. Estimated Tax Payments Required for Next Year?

If the 2014 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$500 or more, you must use Wisconsin Form 1-ES (Form 4-ES for trusts subject to tax on unrelated business income) to prepay the 2014 tax in installments beginning April 15, 2014, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 17, 2014, or 2 1/2 months after the close of a fiscal year for trusts using Form 4-ES).

EXCEPTION: Estates and grantor trusts which are funded on account of a decedent's death are exempt from making estimated tax payments for tax years ending within two years after the date of death.

E. Requesting Copies of Returns

The Department of Revenue will provide copies of prior year returns. There will be a fee for each return requested, which is required to be prepaid. Requests must be made in person or in writing. You must provide a copy of the domiciliary letters or letters of trust and the trust instrument. If you want certified copies, there is an additional charge for each certification. Call (608) 266-2890 for more information.

SCHEDULE A INSTRUCTIONS – ADDITIONS AND SUBTRACTIONS

NOTE: Nonresident and part-year resident estates and trusts may not use Schedule A. They must instead use the following additions and subtractions to complete Part I of Schedule NR. Schedule 2M must also be completed and enclosed if any of the other additions or subtractions described in these instructions are used.

Certain additions and subtractions must be made to federal taxable income in order to arrive at Wisconsin taxable income. Additions and subtractions are described in detail below.

Enter in column 1, Distributable Income, the additions or subtractions that relate to items of income or deductions which affect the computation of the distributable net income for the taxable year. Enter in column 2, Nondistributable Income, any of the additions or subtractions that affect nondistributable income taxable to the fiduciary.

ADDITIONS

Line 1. Adjustments to Convert 2013 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

Line 2. Interest (Less Related Expenses) on State and Municipal Obligations Enter in the appropriate column the amount of interest on state and municipal obligations which was excluded from federal taxable income. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.) **EXCEPTION:** Interest which is by federal or Wisconsin law exempt from Wisconsin taxation should not be entered on line 2. Interest income which is exempt for both federal and Wisconsin tax purposes includes interest from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin

professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, (13) Wisconsin Aerospace Authority bonds, (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. **Note** At the time these instructions went to print, there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov, (16) Wisconsin Housing and Economic Development Authority bonds or notes issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and (17) Wisconsin Health and Educational Facilities Authority bonds or notes if issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

If a charitable deduction is claimed, reduce the amount of interest added back by the amount of the municipal interest which is used or set aside for charitable purposes.

Line 3. Taxes Enter the amount of taxes deducted from federal taxable income on Form 1041. This amount must be allocated between distributable and nondistributable income based on tax benefit.

Line 4. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin income. For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500. You can obtain Schedule WD (Form 2) from any Department of Revenue office. If assets sold during 2013 had a different basis for federal than for Wisconsin purposes, see instructions for Schedule C on page 11 and item b under Additions To or Subtractions From Income on page 10.

Line 5. Other Additions Enter any other amount subject to Wisconsin taxation that has been excluded or deducted in the computation of federal taxable income or distributable net income. For amounts entered in column 1, enclose a schedule with a computation or explanation. For amounts entered in column 2, complete and enclose Schedule 2M. Examples are:

- a. **Federal net operating loss carryover.**
- b. **Lump-sum distribution.** If you reported lump-sum distribution income on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in on Schedule A, line 5 the amount of lump-sum distribution income which is reported on line 10 of Form 4972 plus any capital gain reported on line 6 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

NOTE: No portion of a lump-sum distribution may be reported as a capital gain on a Wisconsin Schedule WD (Form 2).

- c. **Transitional adjustments.** These are adjustments required by the Wisconsin Statutes to account for differences between

federal basis and Wisconsin basis of changing basis assets (those subject to depreciation or amortization). Enclose a schedule showing the computation of each transitional adjustment made.

- d. **Farm losses.** An addition may be required if farm losses were deducted on the federal tax return and the estate or trust was not actively engaged in the farming operation that produced those losses.

TRUSTS: A trust shall be considered to be actively engaged in farming with respect to a farming operation if:

1. The entity separately makes a significant contribution to the farming operation of capital, equipment, or land, or a combination of capital, equipment, or land; and
2. The income beneficiaries collectively make a significant contribution of active personal labor or active personal management to the farming operation. The combined interest of all the income beneficiaries providing active personal labor or active personal management, or a combination of active personal labor and active personal management must be at least 50 percent; and
3. The trust has provided a tax identification number unless the trust is a revocable trust and the grantor is the sole beneficiary; and
4. The trust has provided a copy of the trust agreement to the county committee unless the trust is a revocable trust.

ESTATES: For two program years after the program year in which an individual dies, the individual's estate shall be considered to be actively engaged in farming if:

1. The estate makes a significant contribution of either (a) capital, equipment, or land; or (b) a combination of capital, equipment, or land; and
2. The personal representative or heirs of the estate collectively make a significant contribution of either: (a) active personal labor or active personal management; or (b) a combination of active personal labor and active personal management.

After the two years, the deceased individual's estate shall not be considered to be actively engaged in farming unless, on a case by case basis, it is determined that the estate has not been settled primarily for the purpose of obtaining program payments.

Your combined net losses from farming operations in which you are not actively engaged are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000.

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the table on page 9, include the excess on line 5, Schedule A.

Example For 2013, a trust reports a loss of \$25,000 on Schedule E from a farm partnership (the trust is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The trust's nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 2013. The trust must fill in \$5,000 on line 5 of Schedule A.

Farm Loss Limits

Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 0	\$ 55,000	Full Amount
55,000	75,000	\$20,000
75,000	100,000	17,500
100,000	150,000	15,000
150,000	200,000	12,500
200,000	250,000	10,000
250,000	300,000	7,500
300,000	600,000	5,000
600,000		No Loss

- e. **Excess distribution from a passive foreign investment company.** Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal taxable income (see federal Form 8621 or 8621-A).
- f. **Addition for computed credits.** If you claimed any of the credits listed below, you must include on line 5 the amount of your credit computed for 2013. The amount of your credit is income and must be reported on Form 2. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)

List each credit separately on line 5. Include the following credits computed for 2013:

- Development Zone Credit
- Technology Zone Credit
- Enterprise Zone Jobs Credit
- Dairy and Livestock Farm Investment Credit
- Dairy Manufacturing Facility Investment Credit
- Film Production Company Investment Credit
- Film Production Services Credit
- Manufacturing Investment Credit
- Ethanol and Biodiesel Fuel Pump Credit
- Economic Development Tax Credit
- Meat Processing Facility Investment Credit
- Dairy Cooperatives Credit (see Exception below)
- Jobs Tax Credit
- Woody Biomass Harvesting and Processing Credit
- Food Processing Plant and Food Warehouse Investment Credit
- Postsecondary Education Credit
- Water Consumption Credit
- Farm Asset Owner Credit
- Community Rehabilitation Program Credit
- Biodiesel Fuel Production Credit
- Electronic Medical Records Credit

Exception Members of a dairy cooperative who were allocated a dairy cooperative credit for 2012 may first claim that credit on their 2013 return. The 2012 credit must be added to income on the member's 2013 return.

- g. **Expenses paid to related entities.** Fill in the amount deducted or excluded from federal taxable income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item g. on page 10).

SUBTRACTIONS

Line 7. Adjustments to Convert 2013 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

Line 8. Interest (Less Related Expenses) on Obligations of the United States Enter in the appropriate column the net amount of interest and dividends on obligations and certain securities of the United States, which are by federal law exempt from taxation by states. To arrive at the net amount, you must reduce the total U.S. interest by the proportionate share of deductions claimed on Form 1041.

An ordinary dividend received from a mutual fund which invests in U.S. government securities may be partially or completely nontaxable for Wisconsin tax purposes. If information received from a mutual fund advises that any portion of a distribution is from investments in U.S. government securities, that portion of the distribution may be included as U.S. government interest on line 8.

CAUTION: Do not fill in on line 8 interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the U.S. government.

If a charitable deduction is claimed, reduce the amount of U.S. interest subtracted by the amount of U.S. interest included in the charitable deduction on federal Form 1041.

Line 9. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin taxable income. For example, an adjustment may be required because Wisconsin law allows a capital gain exclusion for assets held more than one year. You can obtain Schedule WD (Form 2) from any Department of Revenue office.

Line 10. Refunds of State and Local Taxes Enter refunds of state and local income taxes included in income on federal Form 1041.

Line 11. Other Subtractions Enter on this line any amount which is deductible or exempt from taxation by Wisconsin law and which has been included in the computation of federal taxable income. For amounts entered in column 2, complete and enclose Schedule 2M. Examples are:

- a. **Retirement funds.** You may subtract payments received from certain retirement funds that are exempt from Wisconsin taxation to the extent included in federal income. However, payments received from a tax-sheltered annuity deposit in such retirement systems are taxable. (See Wisconsin Form 1 instructions for further details.)
- b. **Wisconsin NOL.** If you had a Wisconsin net operating loss (NOL) in an earlier year to carry forward to 2013, include the allowable amount on Schedule A. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, from any Department of Revenue office for more details on computing an NOL and the allowable deduction.

- c. **Relocation assistance.** Relocation assistance payments received subject to the provisions set forth in section 32.19, Wisconsin Statutes.
- d. **Transitional adjustments.** See instruction (c) for line 5, Schedule A. Enclose schedule.
- e. **Farm loss carryover.** See Wisconsin Form 1 instructions for further details.
- f. **Certain military pay.** Military pay that is included on a W-2 for a member of the Reserves or National Guard who served on active duty may be subtracted if the pay was:
 - Received from the federal government,
 - Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
 - Paid for a period of time during which the member was on active duty.

CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or special state service under 32 USC 502(f). It does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.

- g. **Expenses paid to related entities.** Were you required to add interest, rental expenses, intangible expenses, or management fees paid to a related entity to income? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 2.
- h. **ATV corridors.** To the extent included in federal taxable income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.
- i. **Relocated business.** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2012 or 2013. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with Form 2.
- j. **Job creation.** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with Form 2.

ADDITIONS TO OR SUBTRACTIONS FROM INCOME

The following items may be either an addition to or a subtraction from federal taxable income, depending on your situation. Fill in any additions on Part I, lines 29 and 30, and any subtractions on Part II, lines 13 and 14, Schedule 2M.

- a. Distributive share of net modifications of a partnership, limited liability company, or tax-option (S) corporation if it increases

or reduces the income of the partnership limited liability company, or corporation. If the estate or trust is a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, all items of S corporation income, loss, or deduction included on the federal return must be reversed.

CAUTION: Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items are removed from Wisconsin income when Wisconsin Schedule WD (Form 2) is completed.

- b. Adjustment for ordinary gain or loss for assets reported on federal Form 4797. If you reported sales (or other dispositions) of assets on federal Form 4797 and there was a difference between the federal basis and the Wisconsin basis, follow the three steps below to figure the adjustment.

STEP 1: Recompute federal Form 4797, *Sales of Business Property*.

- For assets the estate or trust sold or otherwise disposed of, use the Wisconsin basis instead of the federal basis when recomputing Form 4797.
- For those assets disposed of by a partnership, limited liability company, tax-option (S) corporation, or other estate or trust, from which the estate or trust received a distribution, use the Wisconsin gain or loss instead of the federal gain or loss when recomputing Form 4797.

NOTE: The Wisconsin gain or loss can be found on line 10a of Wisconsin Schedule 3K-1 or line 9a of Wisconsin Schedule 5K-1.

Label this recomputed Form 4797 "Wisconsin." Enclose the "Wisconsin" Form 4797 with Form 2.

STEP 2: If a net long-term capital gain was entered on the "Wisconsin" Form 4797, the amounts from the "Wisconsin" Form 4797 must be used to complete line 9 of Wisconsin Schedule WD (Form 2).

STEP 3: Complete the Adjustment Worksheet at the top of page 11 if Part II was completed on either the federal or "Wisconsin" Form 4797.

- If you have an ordinary gain for both federal and Wisconsin purposes, fill in lines a and b of the worksheet. Also fill in line c or line d, whichever applies.
- If you have an ordinary loss for both federal and Wisconsin purposes, fill in lines e and f of the worksheet. Also fill in line g or h, whichever applies.
- If you have an ordinary gain for federal purposes, but not for Wisconsin purposes, fill in lines a, b, e, and f of the worksheet. Also fill in line d and line g. Add the amounts on lines d and g and fill in the result on line 11 of Schedule A, page 3, Form 2.
- If you have an ordinary loss for federal purposes, but not for Wisconsin purposes, fill in lines a, b, e, and f of the worksheet. Also fill in line c and line h. Add the amounts on lines c and h and fill in the result on line 5 of Schedule A, page 3, Form 2.

Adjustment Worksheet

	Distributable	Non-distributable
a Fill in net ordinary gain from federal Form 4797 (if line is blank, fill in zero (0))		
b Fill in net ordinary gain from "Wisconsin" Form 4797 (if line is blank, fill in zero (0))		
c If line b is more than line a, subtract line a from line b. Fill in the result here and on line 5 of Schedule A, page 3, Form 2		
d If line b is less than line a, subtract line b from line a. Fill in the result here and on line 11 of Schedule A, page 3, Form 2		
e Fill in net ordinary loss from federal Form 4797 (if line is blank, fill in zero (0))		
f Fill in net ordinary loss from "Wisconsin" Form 4797 (if line is blank, fill in zero (0))		
g If line f is more than line e, subtract line e from line f. Fill in the result here and on line 11 of Schedule A, page 3, Form 2		
h If line f is less than line e, subtract line f from line e. Fill in the result here and on line 5 of Schedule A, page 3, Form 2		

SCHEDULE B INSTRUCTIONS

IMPORTANT: The computation of taxable income on the 2013 Wisconsin fiduciary income tax return is based on the provisions of federal law amended to December 31, 2010, with certain exceptions. Federal laws enacted after December 31, 2010, do not apply for Wisconsin income tax purposes unless adopted by the Legislature.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2013 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of trusts and estates:

- Bonus depreciation.
- Increase in sec. 179 expensing.
- Exclusion for 50% of the gain from the sale or exchange of qualified small business stock.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal taxable income, enclose a schedule with your Form 2. State the nature of the adjustment and a complete explanation. Enter the total amount on line 1 of Schedule B.

SCHEDULE C INSTRUCTIONS – ADJUSTMENTS TO CAPITAL GAINS / LOSSES

Complete Schedule C to adjust capital gains and losses if capital assets sold or otherwise disposed of in 2013 had a different basis for Wisconsin than for federal income tax purposes. The most common reason for a difference in basis is the use of the alternate value for federal estate tax purposes while date of death value is required to be used for Wisconsin inheritance tax purposes for deaths prior to January 1, 1992. For deaths after December 31, 1991, if the alternate value is used for federal estate tax purposes, the alternate value would also be used for Wisconsin estate tax purposes.

To figure the adjustment, first determine the holding period for each capital asset which had a different basis for federal and Wisconsin purposes. Property acquired by a decedent's estate from the decedent is considered to be held more than one year. (Do not list assets reported on federal Form 4797, such as depreciable property used in a trade or business, on Schedule C. Resident estates and trusts, see "Adjustment for ordinary gain or loss for assets reported on federal Form 4797," item b under Additions To or Subtractions From Income on page 10 of these instructions. Part-year and nonresident estates and trusts, see the instructions for line 7, Part I of Schedule NR.)

For capital assets held one year or less, fill in line 1. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 2 of Schedule C and on line 6 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

For capital assets held more than one year, fill in line 3. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 4 of Schedule C and on line 15 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

NOTE: If there is inadequate space on lines 1 and 3 to list each capital asset which had a different basis for Wisconsin than for federal tax purposes, enclose a separate page with Form 2 giving the required information.

INSTRUCTIONS FOR 2013 WISCONSIN SCHEDULE WD (FORM 2)

Schedule WD (Form 2) is used to determine the amount of capital gain or loss which you must include in Wisconsin income. Generally, all amounts reported on your federal Schedule D must be reported on Schedule WD. However, for Wisconsin tax purposes, you may exclude a portion of the net capital gain from assets held more than one year or acquired from a decedent.

The amount of net capital loss that can be applied against other income after offsetting capital gains is limited to \$500.

Unused capital losses are carried over to later years until fully used.

Distributable or nondistributable capital gains: Capital losses are not distributable except on the final return. Capital gains are reportable by the estate or trust on Schedule WD and not distributable to the beneficiaries on Schedule 2K-1 unless either:

1. the will or trust instrument specifically requires that capital gains are distributed to the beneficiaries, or
2. it is the final return of the estate or trust.

Enclose Schedule WD with your Wisconsin Form 2.

■ Part I and Part II, Capital Gains and Losses

If you are not affected by any of the items listed below under "Items Which Require Adjustment," fill in the net short-term gain or (loss) from your federal Schedule D on line 8a of Schedule WD. Fill in the net long-term gain or (loss) from your federal Schedule D on line 17a of Schedule WD. Complete lines 8b, 8c, 17b, and 17c. Write "Same as federal" in the space by line 1a of Schedule WD, and go on to Part III on page 2 of Schedule WD.

If you are affected by any of the items listed below under "Items Which Require Adjustment," fill in each separate amount from your federal Schedule D on the appropriate lines on Schedule WD. However, for those items which require adjustment, fill in the amount indicated in these instructions instead of the amount reported on your federal Schedule D.

Items Which Require Adjustment

The following items require adjustments to the amounts reported on your federal Schedule D or as to whether an amount is reported as a short-term or long-term capital gain or loss:

Capital loss carryovers: Fill in your capital loss carryover from assets held one year or less from line 32 of your 2012 Schedule WD on line 7 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 37 of your 2012 Schedule WD on line 16 of Schedule WD.

You may have to reduce your capital loss carryover to 2013 if you excluded income from discharge of indebtedness from your 2013 taxable income. Contact any Department of Revenue office for further information.

Net capital gain on the sale of small business stock: Do not include on Schedule WD any net capital gain from the sale of qualified small business stock which you acquired on or after January 1, 1986, held for at least 5 years, and did not acquire by gift. To be qualified small business stock, the corporation must have met certain requirements at the time you acquired the stock from the corporation. You must enclose with your Form 2 a copy of the certification you received from the corporation which indicates the requirements were met.

Part-year and nonresident estates and trusts: Nonresident estates and trusts should include only gain or loss from Wisconsin sources on Schedule WD. Part-year resident trusts should include the amount of gain or loss from all sources while resident and the amount of gain or loss from Wisconsin sources while nonresident.

Gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin, and your share of gain or loss from a trust, partnership, limited liability company, or tax-option (S) corporation which has been reported to you on Schedule 2K-1, 3K-1, or 5K-1. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks.

Gain from installment sales:

- Taxable gain from installment sales reported on federal Schedule D must be reported on lines 4 and 12 of Schedule WD, as appropriate. Gain from an installment sale is reported on line 4 of Schedule WD if at the time of sale or other disposition you held the property for one year or less, unless the property was acquired from a decedent. If at the time of sale or other disposition you held the property for more than one year or acquired the property from a decedent, the gain is reported on line 12 of Schedule WD.
- Taxable gain from installment sales which is from Part I of Form 4797 and included on federal Schedule D is included on line 12 of Schedule WD. For property not acquired from a decedent and held one year or less, report the installment sale gain on line 4 of Schedule WD. The remaining portion of the amount on federal Schedule D should be reported on line 12 of Schedule WD.
- If you have a federal gain on an installment sale of property located outside Wisconsin and the sale occurred while you were a nonresident of Wisconsin, do not include this installment gain on Schedule WD. For Wisconsin purposes, it is assumed that a nonresident person who sells property located outside Wisconsin elects to report the entire gain in the year of sale, when none of the gain would have been taxable by Wisconsin. Subsequently, any portion of such installment gain which is taxable for federal purposes is not taxable for Wisconsin.

NOTE: Payments from an installment sale made prior to death that are received after death are “income in respect of a decedent” and the profit is reported in the estate’s income just as it was reported prior to death. If the debt is transferred to the buyer or cancelled, the total unreported gain is taxable to the estate.

Gain or loss from partnerships, S corporations, and other estates or trusts: Fill in on line 5 or 13 the amount of capital gain or loss from partnerships, limited liability companies, tax-option (S) corporations, estates, and trusts.

- If the partnership, limited liability company, S corporation, estate, or trust has informed you of any adjustment to be made to the capital gain or loss for Wisconsin, be sure to use the gain or loss as adjusted.
- If you are a shareholder in a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, do not include on Schedule WD any capital gain or loss distributed to you by that federal S corporation. See “Additions to or Subtractions from Income” on page 10 of these instructions for additions and subtractions you must make to adjust for tax-option (S) corporation income.

Adjustment for differences between Wisconsin and federal basis of assets: Gain or loss from the sale of assets may be different for Wisconsin and federal purposes because of a difference in federal and Wisconsin basis.

- If there is a difference between the Wisconsin and federal basis of property and that property is a capital asset (sale or other disposition is reported on federal Schedule D), fill in the federal gain or loss in Part I or Part II of Schedule WD, as appropriate. You must also complete Schedule C on page 3 of Form 2 to compute the amount to fill in on line 6 or 15 of Schedule WD.
- If there is a difference between the Wisconsin and federal basis of property and the sale or other disposition of such property is reported on federal Form 4797, resident estates and trusts should see the instruction for Form 2 under “Additions to or Subtractions from Income” and part-year and nonresident estates and trusts should see the instructions for line 7, Part I of Schedule NR. If you entered a net long-term capital gain on your “Wisconsin” Form 4797, you must use the amount from the “Wisconsin” Form 4797 to complete line 9 of Schedule WD.

Relocation of business to Wisconsin: Do not include on Schedule WD any gain or loss included on federal Schedule D that relates to a business that relocated to Wisconsin in a taxable year beginning in 2012 or 2013 (see Schedule RB). Schedule RB must be enclosed with Form 2.

■ Part III, Summary of Parts I and II

Complete lines 18 through 28 to compute the amount of capital gain or loss that must be included in Wisconsin taxable income.

NOTE: If capital gain income is used or set aside for charitable purposes, the amounts on lines 20 and 25 must be adjusted for the capital gain income included in the charitable deduction.

EXAMPLE: An estate is required to set aside 25% of its income for a charity named in the decedent’s will.

Net capital gain from sale of stock	\$10,000
30% of net capital gain	\$ 3,000
Less 25% included in charitable deduction	<u>(750)</u>
Adjusted amount to enter on line 20	\$ 2,250

Wisconsin ordinary income is all taxable income for Wisconsin (not capital gains or losses) less all Wisconsin deductions.

When computing the Wisconsin capital loss limitation, “Wisconsin ordinary income” means income less deductions. Do not include capital gains or losses.

■ Part IV, Computation of Wisconsin Adjustment to Income

Resident estates and trusts complete Part IV to figure the amount to report as a capital gain/loss adjustment on Schedule A, Form 2. When completing Part IV, enter all amounts as positive numbers.

Compare the net gain or loss on Schedule WD (line 27 for a net gain or line 28 for a net loss) to the portion of capital gain or loss on federal Form 1041 allocable to the estate or trust.

- If the net gain or loss on Schedule WD (line 27 for a net gain or line 28 for a net loss) is the same as the portion of capital gain or loss on federal Form 1041 allocable to the estate or trust, do not complete Part IV. No adjustment to the capital gain or loss is necessary for Wisconsin purposes. Go on to Part V.
- If the estate or trust has a net gain for both federal and Wisconsin purposes, fill in lines 29a and 29b. Also, fill in either line 29c or 29d, whichever applies.
- If the estate or trust has a net loss for both federal and Wisconsin purposes, fill in lines 29e and 29f. Also fill in either line 29g or 29h, whichever applies.
- If the estate or trust has a net gain for federal purposes and a net loss for Wisconsin, fill in your federal gain on line 29a and your Wisconsin loss on line 29f. Fill in zero (0) on lines 29b and 29e. Also complete lines 29d and 29g. Add the amounts on lines 29d and 29g and fill in the result on line 9, Schedule A of Form 2.
- If the estate or trust has a net loss for federal purposes and a net gain for Wisconsin, fill in your federal loss on line 29e and your Wisconsin gain on line 29b. Fill in zero (0) on lines 29a and 29f. Also complete lines 29c and 29h. Add the amounts on lines 29c and 29h and fill in the result on line 4, Schedule A of Form 2.

■ Part V, Computation of Capital Loss Carryovers From 2013 to 2014

If the net loss on line 18 is more than the loss on line 28, complete Part V to compute the amount of your capital loss carryover. Complete lines 30 through 34 to figure the short-term capital loss carryover. Complete lines 35 through 39 to figure the long-term capital loss carryover.

SCHEDULE 2K-1 BENEFICIARY'S SHARE OF INCOME, DEDUCTIONS, ETC.

Schedule 2K-1 shows each beneficiary's share of income, deductions, etc., distributed by the estate or trust. Schedule 2K-1 requires an entry for the federal amount, adjustment, and Wisconsin amount of each applicable estate or trust item.

Prepare a Schedule 2K-1 for each individual or entity that was a beneficiary during the estate's or trust's taxable year. Enclose a copy of each beneficiary's Schedule 2K-1 with the Form 2 filed with the department. Keep a copy as part of the estate's or trust's records and give each beneficiary his or her own separate copy.

EXCEPTIONS: A Schedule 2K-1 need not be prepared for a Wisconsin resident beneficiary if there are no differences between federal and Wisconsin income, deductions, gains or losses and there are no Wisconsin credits or withholding to be reported. Schedule 2K-1 need not be prepared for nonresident beneficiaries if the income, deductions, etc., distributed are not from Wisconsin sources and there are no Wisconsin credits to be reported. Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin.
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or pari-mutuel wager winnings and purses.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.

On each Schedule 2K-1, enter the name and federal identification number of the trust or estate. Also enter the beneficiary's identifying number (social security number for individuals), name, and address and the fiduciary's name and address in the appropriate spaces.

Column b. Federal Amount – Enter the applicable amount from federal Schedule K-1.

EXCEPTION: If the federal amount was computed using a provision of federal law that Wisconsin doesn't follow, you must first complete Schedule B on Form 2, page 3. See the instructions for lines 1 through 9 of Schedule 2K-1 for more information.

Column c. Adjustment – Enter the amount of any additions or subtractions from federal income (modifications and any other adjustments) made to arrive at the amount of any item of estate or trust income, deduction, etc., reportable under Wisconsin law.

Column d. Wisconsin Amount – Enter the amount of each estate or trust item which is reportable by the beneficiary under Wisconsin law (column b plus or minus column c).

SPECIFIC INSTRUCTIONS

Lines 1 through 9. Enter in column b the amount from federal Schedule K-1.

EXCEPTION: If an item is computed under a provision of federal law that cannot be used for Wisconsin purposes, enter in column b the amount from the federal Schedule K-1 plus or minus, as appropriate, the beneficiary's share of the amount from Schedule B, column 1 of Form 2. On line 13, identify the beneficiary's share of the amount from Schedule B, column 1 as a "Schedule I Adjustment" if the beneficiary is an individual or a "Schedule B Adjustment" if the beneficiary is a trust or estate. Each beneficiary must account for this federal – Wisconsin difference on Wisconsin Schedule I (or Schedule B).

Enter the amount of the beneficiary's share of modifications from lines 3, 5, 8, 10, and 11 of Schedule A, Form 2 on the appropriate lines of Schedule 2K-1, column c. Show addition modifications as a positive number and subtraction modifications as a negative number.

Example 1: If the federal amount on line 1, column b of Schedule 2K-1 includes any U.S. government interest, show the beneficiary's share of the amount of U.S. government interest as a subtraction modification in column c.

Example 2: If the federal amount on line 6, 7, or 8, column b of Schedule 2K-1 includes a deduction for state and local income taxes, show the beneficiary's share of the amount of taxes as an addition modification in column c.

NOTE: Do not adjust for state and municipal interest on line 1, column c. Enter state and municipal interest taxable to Wisconsin as a subtraction on line 13, column c as "Tax-exempt interest."

For lines 3 and 4a, enter in column d the beneficiary's share of the amounts from lines 8c and 17c of Wisconsin Schedule WD (Form 2). Enter in column b the amounts from lines 3 and 4a of the federal K-1. The difference between column d and column b is entered as the adjustment in column c.

For line 4b, enter in column d the portion of the amount from column d of line 4a that is attributable to gain on the sale of farm assets, determined as follows:

distributable long-term gain from
the sale of farm assets listed on
federal Form 8949 and taxable to
Wisconsin plus distributable gain from
the sale of farm assets included in
line 12 or 13 of Schedule WD (Form 2) X amount from line 4a
long-term capital gain included in
line 17c of Schedule WD (Form 2)*

*do not include any losses in this amount

Line 10. If the beneficiary is an individual, the Wisconsin amount in column d is zero. If the beneficiary is another estate or a trust, the amount in column d will be the same as column b.

Line 11. If an amount is entered in column b as “Excess deductions” and the beneficiary is an individual, enter the negative of the amount in column b in column c and zero in column d. If the beneficiary is an estate or trust, the amount to enter in column c is determined as explained on page 14 under “Column c. Adjustment.”

Line 12. Enter the beneficiary’s share of adjustment for minimum tax purposes and distributable tax preference items from federal Schedule K-1. If any adjustment on lines 5 through 9 in column c of Schedule 2K-1 relates to an item that generates an “adjustment” or tax preference amount for minimum tax purposes, any resulting increase or decrease in the amount of the “adjustment” or tax preference for Wisconsin purposes should be entered as an adjustment in column c.

Example: For Wisconsin purposes an adjustment is reported on line 6 in column c of Schedule 2K-1, to increase by \$10,000 the amount of depreciation on an asset that has a larger basis for Wisconsin than for federal purposes. This depreciation is computed under an accelerated method and \$4,000 of the \$10,000 represents a tax preference. Therefore, \$4,000 would be entered on line 12, column c under “Accelerated depreciation.”

Line 13. If any portion of an amount entered in column b as “Tax-exempt interest” is taxable for Wisconsin purposes, enter it as a subtraction in column c. The amount in column d is the amount of tax-exempt interest for Wisconsin purposes.

Lines 14a and 14b. Enter the beneficiary’s share of related entity expenses required to be added to Wisconsin income and allowed to be subtracted from Wisconsin income.

Lines 15a through 15o. Enter the amount of credit allocable to the beneficiary and the name of the schedule the credit is from (DI, TC, DC, VC, EC, DM, FP, MI, EB, ED, MP, JT, WB, FW, PE, WC, FL, CM, BC, EM, MA, R, R-1, R-2 or HR).

Line 15p. Enter the beneficiary’s portion of any health insurance risk-sharing plan assessments credit from line 4 of Schedule CR.

Line 15q. Enter the withholding tax paid by the trust or estate on behalf of a nonresident beneficiary. If a nonresident beneficiary claims exemption from withholding because they are an exempt entity, enclose a copy of the exemption statement with the Form 2 filed with the department.

If the trust or estate is a member of another entity that withheld Wisconsin income tax from that entity’s income that is passed through to the trust’s or estate’s beneficiaries, also include that tax withheld in column d.

SCHEDULE CC INSTRUCTIONS INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE

FILE ELECTRONICALLY! Schedule CC may be filed electronically and required documents attached directly from the department’s website. Complete filing instructions and system requirements are available at revenue.wi.gov.

ESTATES: The department will issue a Closing Certificate for Fiduciaries to an estate only in cases where a Wisconsin court requires a certificate to close a proceeding. The request for the closing certificate can be made at the time the return is filed for the year prior to the final year.

Complete Part I of Schedule CC and sign at the bottom of page 2. Enclose copies of the inventory and will including any codicils, as well as the information requested in Part I of Schedule CC. If any of this information was previously submitted with a Wisconsin estate tax return, it is not necessary to submit additional copies. Mail Schedule CC and enclosures to the following address (Form 2, if being filed at the same time, should be mailed together with Schedule CC. However, do **not** staple or paper clip Schedule CC and enclosures to Form 2 and enclosures.):

Wisconsin Department of Revenue
PO Box 8918
Madison WI 53708-8918

The certificate will be mailed or a letter sent in six to eight weeks.

The receipt of the closing certificate does not relieve the estate from the responsibility of filing a final return.

TRUSTS: A Closing Certificate for Fiduciaries is issued to a trust only when the trust is under the supervision of the Probate Court. The Probate Court requires the Department of Revenue to verify that a trust under their jurisdiction has filed all tax returns and paid all taxes before releasing the trustee and allowing the trust to close. The Closing Certificate for Fiduciaries is the document that is used by the Department of Revenue to inform the court that all tax returns have been filed and all taxes paid.

The certificate may be issued in the year prior to the final year of the trust to expedite the closing of the trust. This does not relieve the trust of the requirement to file a final return.

Complete Part II of Schedule CC and sign at the bottom of page 2. Enclose copies of the trust instrument and any amendments, a statement as to why the trust is closing, and copies of the annual court accountings for the previous 3 years. If annual accountings have not been filed with the court, provide verification that the court requires the Closing Certificate for Fiduciaries to close a proceeding. Mail Schedule CC and enclosures to the following address (Form 2, if being filed at the same time, should be mailed together with Schedule CC. However, do **not** staple or paper clip Schedule CC and enclosures to Form 2 and enclosures.):

Wisconsin Department of Revenue
PO Box 8918
Madison WI 53708-8918

The certificate will be mailed within 120 days.

2013 TAX TABLE

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
			4,000	4,100	178	9,500	9,600	420	15,000	15,100	724	20,500	20,600	1,045
			4,100	4,200	183	9,600	9,700	425	15,100	15,200	730	20,600	20,700	1,051
			4,200	4,300	187	9,700	9,800	429	15,200	15,300	736	20,700	20,800	1,057
			4,300	4,400	191	9,800	9,900	433	15,300	15,400	742	20,800	20,900	1,063
			4,400	4,500	196	9,900	10,000	438	15,400	15,500	747	20,900	21,000	1,069
			4,500	4,600	200	10,000	10,100	442	15,500	15,600	753	21,000	21,100	1,075
			4,600	4,700	205	10,100	10,200	447	15,600	15,700	759	21,100	21,200	1,080
			4,700	4,800	209	10,200	10,300	451	15,700	15,800	765	21,200	21,300	1,086
			4,800	4,900	213	10,300	10,400	455	15,800	15,900	771	21,300	21,400	1,092
			4,900	5,000	218	10,400	10,500	460	15,900	16,000	777	21,400	21,500	1,098
			5,000	5,100	222	10,500	10,600	464	16,000	16,100	783	21,500	21,600	1,104
			5,100	5,200	227	10,600	10,700	469	16,100	16,200	788	21,600	21,700	1,110
			5,200	5,300	231	10,700	10,800	473	16,200	16,300	794	21,700	21,800	1,117
0	20	0	5,300	5,400	235	10,800	10,900	479	16,300	16,400	800	21,800	21,900	1,123
20	40	1	5,400	5,500	240	10,900	11,000	485	16,400	16,500	806	21,900	22,000	1,129
40	100	3	5,500	5,600	244	11,000	11,100	491	16,500	16,600	812	22,000	22,100	1,135
100	200	7	5,600	5,700	249	11,100	11,200	496	16,600	16,700	818	22,100	22,200	1,142
200	300	11	5,700	5,800	253	11,200	11,300	502	16,700	16,800	823	22,200	22,300	1,148
300	400	15	5,800	5,900	257	11,300	11,400	508	16,800	16,900	829	22,300	22,400	1,154
400	500	20	5,900	6,000	262	11,400	11,500	514	16,900	17,000	835	22,400	22,500	1,160
500	600	24	6,000	6,100	266	11,500	11,600	520	17,000	17,100	841	22,500	22,600	1,167
600	700	29	6,100	6,200	271	11,600	11,700	526	17,100	17,200	847	22,600	22,700	1,173
700	800	33	6,200	6,300	275	11,700	11,800	531	17,200	17,300	853	22,700	22,800	1,179
800	900	37	6,300	6,400	279	11,800	11,900	537	17,300	17,400	858	22,800	22,900	1,185
900	1,000	42	6,400	6,500	284	11,900	12,000	543	17,400	17,500	864	22,900	23,000	1,192
1,000	1,100	46	6,500	6,600	288	12,000	12,100	549	17,500	17,600	870	23,000	23,100	1,198
1,100	1,200	51	6,600	6,700	293	12,100	12,200	555	17,600	17,700	876	23,100	23,200	1,204
1,200	1,300	55	6,700	6,800	297	12,200	12,300	561	17,700	17,800	882	23,200	23,300	1,211
1,300	1,400	59	6,800	6,900	301	12,300	12,400	566	17,800	17,900	888	23,300	23,400	1,217
1,400	1,500	64	6,900	7,000	306	12,400	12,500	572	17,900	18,000	893	23,400	23,500	1,223
1,500	1,600	68	7,000	7,100	310	12,500	12,600	578	18,000	18,100	899	23,500	23,600	1,229
1,600	1,700	73	7,100	7,200	315	12,600	12,700	584	18,100	18,200	905	23,600	23,700	1,236
1,700	1,800	77	7,200	7,300	319	12,700	12,800	590	18,200	18,300	911	23,700	23,800	1,242
1,800	1,900	81	7,300	7,400	323	12,800	12,900	596	18,300	18,400	917	23,800	23,900	1,248
1,900	2,000	86	7,400	7,500	328	12,900	13,000	601	18,400	18,500	923	23,900	24,000	1,254
2,000	2,100	90	7,500	7,600	332	13,000	13,100	607	18,500	18,600	929	24,000	24,100	1,261
2,100	2,200	95	7,600	7,700	337	13,100	13,200	613	18,600	18,700	934	24,100	24,200	1,267
2,200	2,300	99	7,700	7,800	341	13,200	13,300	619	18,700	18,800	940	24,200	24,300	1,273
2,300	2,400	103	7,800	7,900	345	13,300	13,400	625	18,800	18,900	946	24,300	24,400	1,280
2,400	2,500	108	7,900	8,000	350	13,400	13,500	631	18,900	19,000	952	24,400	24,500	1,286
2,500	2,600	112	8,000	8,100	354	13,500	13,600	637	19,000	19,100	958	24,500	24,600	1,292
2,600	2,700	117	8,100	8,200	359	13,600	13,700	642	19,100	19,200	964	24,600	24,700	1,298
2,700	2,800	121	8,200	8,300	363	13,700	13,800	648	19,200	19,300	969	24,700	24,800	1,305
2,800	2,900	125	8,300	8,400	367	13,800	13,900	654	19,300	19,400	975	24,800	24,900	1,311
2,900	3,000	130	8,400	8,500	372	13,900	14,000	660	19,400	19,500	981	24,900	25,000	1,317
3,000	3,100	134	8,500	8,600	376	14,000	14,100	666	19,500	19,600	987	25,000	25,100	1,323
3,100	3,200	139	8,600	8,700	381	14,100	14,200	672	19,600	19,700	993	25,100	25,200	1,330
3,200	3,300	143	8,700	8,800	385	14,200	14,300	677	19,700	19,800	999	25,200	25,300	1,336
3,300	3,400	147	8,800	8,900	389	14,300	14,400	683	19,800	19,900	1,004	25,300	25,400	1,342
3,400	3,500	152	8,900	9,000	394	14,400	14,500	689	19,900	20,000	1,010	25,400	25,500	1,349
3,500	3,600	156	9,000	9,100	398	14,500	14,600	695	20,000	20,100	1,016	25,500	25,600	1,355
3,600	3,700	161	9,100	9,200	403	14,600	14,700	701	20,100	20,200	1,022	25,600	25,700	1,361
3,700	3,800	165	9,200	9,300	407	14,700	14,800	707	20,200	20,300	1,028	25,700	25,800	1,367
3,800	3,900	169	9,300	9,400	411	14,800	14,900	712	20,300	20,400	1,034	25,800	25,900	1,374
3,900	4,000	174	9,400	9,500	416	14,900	15,000	718	20,400	20,500	1,039	25,900	26,000	1,380

2013 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
26,000	26,100	1,386	31,500	31,600	1,731	37,000	37,100	2,076	42,500	42,600	2,421	48,000	48,100	2,766
26,100	26,200	1,392	31,600	31,700	1,737	37,100	37,200	2,082	42,600	42,700	2,427	48,100	48,200	2,772
26,200	26,300	1,399	31,700	31,800	1,744	37,200	37,300	2,088	42,700	42,800	2,433	48,200	48,300	2,778
26,300	26,400	1,405	31,800	31,900	1,750	37,300	37,400	2,095	42,800	42,900	2,439	48,300	48,400	2,784
26,400	26,500	1,411	31,900	32,000	1,756	37,400	37,500	2,101	42,900	43,000	2,446	48,400	48,500	2,791
26,500	26,600	1,417	32,000	32,100	1,762	37,500	37,600	2,107	43,000	43,100	2,452	48,500	48,600	2,797
26,600	26,700	1,424	32,100	32,200	1,769	37,600	37,700	2,113	43,100	43,200	2,458	48,600	48,700	2,803
26,700	26,800	1,430	32,200	32,300	1,775	37,700	37,800	2,120	43,200	43,300	2,465	48,700	48,800	2,809
26,800	26,900	1,436	32,300	32,400	1,781	37,800	37,900	2,126	43,300	43,400	2,471	48,800	48,900	2,816
26,900	27,000	1,443	32,400	32,500	1,787	37,900	38,000	2,132	43,400	43,500	2,477	48,900	49,000	2,822
27,000	27,100	1,449	32,500	32,600	1,794	38,000	38,100	2,139	43,500	43,600	2,483	49,000	49,100	2,828
27,100	27,200	1,455	32,600	32,700	1,800	38,100	38,200	2,145	43,600	43,700	2,490	49,100	49,200	2,834
27,200	27,300	1,461	32,700	32,800	1,806	38,200	38,300	2,151	43,700	43,800	2,496	49,200	49,300	2,841
27,300	27,400	1,468	32,800	32,900	1,812	38,300	38,400	2,157	43,800	43,900	2,502	49,300	49,400	2,847
27,400	27,500	1,474	32,900	33,000	1,819	38,400	38,500	2,164	43,900	44,000	2,508	49,400	49,500	2,853
27,500	27,600	1,480	33,000	33,100	1,825	38,500	38,600	2,170	44,000	44,100	2,515	49,500	49,600	2,860
27,600	27,700	1,486	33,100	33,200	1,831	38,600	38,700	2,176	44,100	44,200	2,521	49,600	49,700	2,866
27,700	27,800	1,493	33,200	33,300	1,838	38,700	38,800	2,182	44,200	44,300	2,527	49,700	49,800	2,872
27,800	27,900	1,499	33,300	33,400	1,844	38,800	38,900	2,189	44,300	44,400	2,534	49,800	49,900	2,878
27,900	28,000	1,505	33,400	33,500	1,850	38,900	39,000	2,195	44,400	44,500	2,540	49,900	50,000	2,885
28,000	28,100	1,512	33,500	33,600	1,856	39,000	39,100	2,201	44,500	44,600	2,546	50,000	50,100	2,891
28,100	28,200	1,518	33,600	33,700	1,863	39,100	39,200	2,207	44,600	44,700	2,552	50,100	50,200	2,897
28,200	28,300	1,524	33,700	33,800	1,869	39,200	39,300	2,214	44,700	44,800	2,559	50,200	50,300	2,903
28,300	28,400	1,530	33,800	33,900	1,875	39,300	39,400	2,220	44,800	44,900	2,565	50,300	50,400	2,910
28,400	28,500	1,537	33,900	34,000	1,881	39,400	39,500	2,226	44,900	45,000	2,571	50,400	50,500	2,916
28,500	28,600	1,543	34,000	34,100	1,888	39,500	39,600	2,233	45,000	45,100	2,577	50,500	50,600	2,922
28,600	28,700	1,549	34,100	34,200	1,894	39,600	39,700	2,239	45,100	45,200	2,584	50,600	50,700	2,929
28,700	28,800	1,555	34,200	34,300	1,900	39,700	39,800	2,245	45,200	45,300	2,590	50,700	50,800	2,935
28,800	28,900	1,562	34,300	34,400	1,907	39,800	39,900	2,251	45,300	45,400	2,596	50,800	50,900	2,941
28,900	29,000	1,568	34,400	34,500	1,913	39,900	40,000	2,258	45,400	45,500	2,603	50,900	51,000	2,947
29,000	29,100	1,574	34,500	34,600	1,919	40,000	40,100	2,264	45,500	45,600	2,609	51,000	51,100	2,954
29,100	29,200	1,580	34,600	34,700	1,925	40,100	40,200	2,270	45,600	45,700	2,615	51,100	51,200	2,960
29,200	29,300	1,587	34,700	34,800	1,932	40,200	40,300	2,276	45,700	45,800	2,621	51,200	51,300	2,966
29,300	29,400	1,593	34,800	34,900	1,938	40,300	40,400	2,283	45,800	45,900	2,628	51,300	51,400	2,972
29,400	29,500	1,599	34,900	35,000	1,944	40,400	40,500	2,289	45,900	46,000	2,634	51,400	51,500	2,979
29,500	29,600	1,606	35,000	35,100	1,950	40,500	40,600	2,295	46,000	46,100	2,640	51,500	51,600	2,985
29,600	29,700	1,612	35,100	35,200	1,957	40,600	40,700	2,302	46,100	46,200	2,646	51,600	51,700	2,991
29,700	29,800	1,618	35,200	35,300	1,963	40,700	40,800	2,308	46,200	46,300	2,653	51,700	51,800	2,998
29,800	29,900	1,624	35,300	35,400	1,969	40,800	40,900	2,314	46,300	46,400	2,659	51,800	51,900	3,004
29,900	30,000	1,631	35,400	35,500	1,976	40,900	41,000	2,320	46,400	46,500	2,665	51,900	52,000	3,010
30,000	30,100	1,637	35,500	35,600	1,982	41,000	41,100	2,327	46,500	46,600	2,671	52,000	52,100	3,016
30,100	30,200	1,643	35,600	35,700	1,988	41,100	41,200	2,333	46,600	46,700	2,678	52,100	52,200	3,023
30,200	30,300	1,649	35,700	35,800	1,994	41,200	41,300	2,339	46,700	46,800	2,684	52,200	52,300	3,029
30,300	30,400	1,656	35,800	35,900	2,001	41,300	41,400	2,345	46,800	46,900	2,690	52,300	52,400	3,035
30,400	30,500	1,662	35,900	36,000	2,007	41,400	41,500	2,352	46,900	47,000	2,697	52,400	52,500	3,041
30,500	30,600	1,668	36,000	36,100	2,013	41,500	41,600	2,358	47,000	47,100	2,703	52,500	52,600	3,048
30,600	30,700	1,675	36,100	36,200	2,019	41,600	41,700	2,364	47,100	47,200	2,709	52,600	52,700	3,054
30,700	30,800	1,681	36,200	36,300	2,026	41,700	41,800	2,371	47,200	47,300	2,715	52,700	52,800	3,060
30,800	30,900	1,687	36,300	36,400	2,032	41,800	41,900	2,377	47,300	47,400	2,722	52,800	52,900	3,066
30,900	31,000	1,693	36,400	36,500	2,038	41,900	42,000	2,383	47,400	47,500	2,728	52,900	53,000	3,073
31,000	31,100	1,700	36,500	36,600	2,044	42,000	42,100	2,389	47,500	47,600	2,734	53,000	53,100	3,079
31,100	31,200	1,706	36,600	36,700	2,051	42,100	42,200	2,396	47,600	47,700	2,740	53,100	53,200	3,085
31,200	31,300	1,712	36,700	36,800	2,057	42,200	42,300	2,402	47,700	47,800	2,747	53,200	53,300	3,092
31,300	31,400	1,718	36,800	36,900	2,063	42,300	42,400	2,408	47,800	47,900	2,753	53,300	53,400	3,098
31,400	31,500	1,725	36,900	37,000	2,070	42,400	42,500	2,414	47,900	48,000	2,759	53,400	53,500	3,104

2013 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
53,500	53,600	3,110	59,000	59,100	3,455	64,500	64,600	3,800	70,000	70,100	4,145	75,500	75,600	4,490
53,600	53,700	3,117	59,100	59,200	3,461	64,600	64,700	3,806	70,100	70,200	4,151	75,600	75,700	4,496
53,700	53,800	3,123	59,200	59,300	3,468	64,700	64,800	3,813	70,200	70,300	4,157	75,700	75,800	4,502
53,800	53,900	3,129	59,300	59,400	3,474	64,800	64,900	3,819	70,300	70,400	4,164	75,800	75,900	4,509
53,900	54,000	3,135	59,400	59,500	3,480	64,900	65,000	3,825	70,400	70,500	4,170	75,900	76,000	4,515
54,000	54,100	3,142	59,500	59,600	3,487	65,000	65,100	3,831	70,500	70,600	4,176	76,000	76,100	4,521
54,100	54,200	3,148	59,600	59,700	3,493	65,100	65,200	3,838	70,600	70,700	4,183	76,100	76,200	4,527
54,200	54,300	3,154	59,700	59,800	3,499	65,200	65,300	3,844	70,700	70,800	4,189	76,200	76,300	4,534
54,300	54,400	3,161	59,800	59,900	3,505	65,300	65,400	3,850	70,800	70,900	4,195	76,300	76,400	4,540
54,400	54,500	3,167	59,900	60,000	3,512	65,400	65,500	3,857	70,900	71,000	4,201	76,400	76,500	4,546
54,500	54,600	3,173	60,000	60,100	3,518	65,500	65,600	3,863	71,000	71,100	4,208	76,500	76,600	4,552
54,600	54,700	3,179	60,100	60,200	3,524	65,600	65,700	3,869	71,100	71,200	4,214	76,600	76,700	4,559
54,700	54,800	3,186	60,200	60,300	3,530	65,700	65,800	3,875	71,200	71,300	4,220	76,700	76,800	4,565
54,800	54,900	3,192	60,300	60,400	3,537	65,800	65,900	3,882	71,300	71,400	4,226	76,800	76,900	4,571
54,900	55,000	3,198	60,400	60,500	3,543	65,900	66,000	3,888	71,400	71,500	4,233	76,900	77,000	4,578
55,000	55,100	3,204	60,500	60,600	3,549	66,000	66,100	3,894	71,500	71,600	4,239	77,000	77,100	4,584
55,100	55,200	3,211	60,600	60,700	3,556	66,100	66,200	3,900	71,600	71,700	4,245	77,100	77,200	4,590
55,200	55,300	3,217	60,700	60,800	3,562	66,200	66,300	3,907	71,700	71,800	4,252	77,200	77,300	4,596
55,300	55,400	3,223	60,800	60,900	3,568	66,300	66,400	3,913	71,800	71,900	4,258	77,300	77,400	4,603
55,400	55,500	3,230	60,900	61,000	3,574	66,400	66,500	3,919	71,900	72,000	4,264	77,400	77,500	4,609
55,500	55,600	3,236	61,000	61,100	3,581	66,500	66,600	3,925	72,000	72,100	4,270	77,500	77,600	4,615
55,600	55,700	3,242	61,100	61,200	3,587	66,600	66,700	3,932	72,100	72,200	4,277	77,600	77,700	4,621
55,700	55,800	3,248	61,200	61,300	3,593	66,700	66,800	3,938	72,200	72,300	4,283	77,700	77,800	4,628
55,800	55,900	3,255	61,300	61,400	3,599	66,800	66,900	3,944	72,300	72,400	4,289	77,800	77,900	4,634
55,900	56,000	3,261	61,400	61,500	3,606	66,900	67,000	3,951	72,400	72,500	4,295	77,900	78,000	4,640
56,000	56,100	3,267	61,500	61,600	3,612	67,000	67,100	3,957	72,500	72,600	4,302	78,000	78,100	4,647
56,100	56,200	3,273	61,600	61,700	3,618	67,100	67,200	3,963	72,600	72,700	4,308	78,100	78,200	4,653
56,200	56,300	3,280	61,700	61,800	3,625	67,200	67,300	3,969	72,700	72,800	4,314	78,200	78,300	4,659
56,300	56,400	3,286	61,800	61,900	3,631	67,300	67,400	3,976	72,800	72,900	4,320	78,300	78,400	4,665
56,400	56,500	3,292	61,900	62,000	3,637	67,400	67,500	3,982	72,900	73,000	4,327	78,400	78,500	4,672
56,500	56,600	3,298	62,000	62,100	3,643	67,500	67,600	3,988	73,000	73,100	4,333	78,500	78,600	4,678
56,600	56,700	3,305	62,100	62,200	3,650	67,600	67,700	3,994	73,100	73,200	4,339	78,600	78,700	4,684
56,700	56,800	3,311	62,200	62,300	3,656	67,700	67,800	4,001	73,200	73,300	4,346	78,700	78,800	4,690
56,800	56,900	3,317	62,300	62,400	3,662	67,800	67,900	4,007	73,300	73,400	4,352	78,800	78,900	4,697
56,900	57,000	3,324	62,400	62,500	3,668	67,900	68,000	4,013	73,400	73,500	4,358	78,900	79,000	4,703
57,000	57,100	3,330	62,500	62,600	3,675	68,000	68,100	4,020	73,500	73,600	4,364	79,000	79,100	4,709
57,100	57,200	3,336	62,600	62,700	3,681	68,100	68,200	4,026	73,600	73,700	4,371	79,100	79,200	4,715
57,200	57,300	3,342	62,700	62,800	3,687	68,200	68,300	4,032	73,700	73,800	4,377	79,200	79,300	4,722
57,300	57,400	3,349	62,800	62,900	3,693	68,300	68,400	4,038	73,800	73,900	4,383	79,300	79,400	4,728
57,400	57,500	3,355	62,900	63,000	3,700	68,400	68,500	4,045	73,900	74,000	4,389	79,400	79,500	4,734
57,500	57,600	3,361	63,000	63,100	3,706	68,500	68,600	4,051	74,000	74,100	4,396	79,500	79,600	4,741
57,600	57,700	3,367	63,100	63,200	3,712	68,600	68,700	4,057	74,100	74,200	4,402	79,600	79,700	4,747
57,700	57,800	3,374	63,200	63,300	3,719	68,700	68,800	4,063	74,200	74,300	4,408	79,700	79,800	4,753
57,800	57,900	3,380	63,300	63,400	3,725	68,800	68,900	4,070	74,300	74,400	4,415	79,800	79,900	4,759
57,900	58,000	3,386	63,400	63,500	3,731	68,900	69,000	4,076	74,400	74,500	4,421	79,900	80,000	4,766
58,000	58,100	3,393	63,500	63,600	3,737	69,000	69,100	4,082	74,500	74,600	4,427	80,000	80,100	4,772
58,100	58,200	3,399	63,600	63,700	3,744	69,100	69,200	4,088	74,600	74,700	4,433	80,100	80,200	4,778
58,200	58,300	3,405	63,700	63,800	3,750	69,200	69,300	4,095	74,700	74,800	4,440	80,200	80,300	4,784
58,300	58,400	3,411	63,800	63,900	3,756	69,300	69,400	4,101	74,800	74,900	4,446	80,300	80,400	4,791
58,400	58,500	3,418	63,900	64,000	3,762	69,400	69,500	4,107	74,900	75,000	4,452	80,400	80,500	4,797
58,500	58,600	3,424	64,000	64,100	3,769	69,500	69,600	4,114	75,000	75,100	4,458	80,500	80,600	4,803
58,600	58,700	3,430	64,100	64,200	3,775	69,600	69,700	4,120	75,100	75,200	4,465	80,600	80,700	4,810
58,700	58,800	3,436	64,200	64,300	3,781	69,700	69,800	4,126	75,200	75,300	4,471	80,700	80,800	4,816
58,800	58,900	3,443	64,300	64,400	3,788	69,800	69,900	4,132	75,300	75,400	4,477	80,800	80,900	4,822
58,900	59,000	3,449	64,400	64,500	3,794	69,900	70,000	4,139	75,400	75,500	4,484	80,900	81,000	4,828

2013 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
81,000	81,100	4,835	86,500	86,600	5,179	92,000	92,100	5,524	97,500	97,600	5,869
81,100	81,200	4,841	86,600	86,700	5,186	92,100	92,200	5,531	97,600	97,700	5,875
81,200	81,300	4,847	86,700	86,800	5,192	92,200	92,300	5,537	97,700	97,800	5,882
81,300	81,400	4,853	86,800	86,900	5,198	92,300	92,400	5,543	97,800	97,900	5,888
81,400	81,500	4,860	86,900	87,000	5,205	92,400	92,500	5,549	97,900	98,000	5,894
81,500	81,600	4,866	87,000	87,100	5,211	92,500	92,600	5,556	98,000	98,100	5,901
81,600	81,700	4,872	87,100	87,200	5,217	92,600	92,700	5,562	98,100	98,200	5,907
81,700	81,800	4,879	87,200	87,300	5,223	92,700	92,800	5,568	98,200	98,300	5,913
81,800	81,900	4,885	87,300	87,400	5,230	92,800	92,900	5,574	98,300	98,400	5,919
81,900	82,000	4,891	87,400	87,500	5,236	92,900	93,000	5,581	98,400	98,500	5,926
82,000	82,100	4,897	87,500	87,600	5,242	93,000	93,100	5,587	98,500	98,600	5,932
82,100	82,200	4,904	87,600	87,700	5,248	93,100	93,200	5,593	98,600	98,700	5,938
82,200	82,300	4,910	87,700	87,800	5,255	93,200	93,300	5,600	98,700	98,800	5,944
82,300	82,400	4,916	87,800	87,900	5,261	93,300	93,400	5,606	98,800	98,900	5,951
82,400	82,500	4,922	87,900	88,000	5,267	93,400	93,500	5,612	98,900	99,000	5,957
82,500	82,600	4,929	88,000	88,100	5,274	93,500	93,600	5,618	99,000	99,100	5,963
82,600	82,700	4,935	88,100	88,200	5,280	93,600	93,700	5,625	99,100	99,200	5,969
82,700	82,800	4,941	88,200	88,300	5,286	93,700	93,800	5,631	99,200	99,300	5,976
82,800	82,900	4,947	88,300	88,400	5,292	93,800	93,900	5,637	99,300	99,400	5,982
82,900	83,000	4,954	88,400	88,500	5,299	93,900	94,000	5,643	99,400	99,500	5,988
83,000	83,100	4,960	88,500	88,600	5,305	94,000	94,100	5,650	99,500	99,600	5,995
83,100	83,200	4,966	88,600	88,700	5,311	94,100	94,200	5,656	99,600	99,700	6,001
83,200	83,300	4,973	88,700	88,800	5,317	94,200	94,300	5,662	99,700	99,800	6,007
83,300	83,400	4,979	88,800	88,900	5,324	94,300	94,400	5,669	99,800	99,900	6,013
83,400	83,500	4,985	88,900	89,000	5,330	94,400	94,500	5,675	99,900	100,000	6,020
83,500	83,600	4,991	89,000	89,100	5,336	94,500	94,600	5,681	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> 100,000 236,600 6,023 plus 6.27% of the amount over \$100,000 but less than \$236,600 </div>		
83,600	83,700	4,998	89,100	89,200	5,342	94,600	94,700	5,687			
83,700	83,800	5,004	89,200	89,300	5,349	94,700	94,800	5,694			
83,800	83,900	5,010	89,300	89,400	5,355	94,800	94,900	5,700			
83,900	84,000	5,016	89,400	89,500	5,361	94,900	95,000	5,706			
84,000	84,100	5,023	89,500	89,600	5,368	95,000	95,100	5,712	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> \$236,600 or more \$14,588 plus 7.65% of the amount over \$236,600 </div>		
84,100	84,200	5,029	89,600	89,700	5,374	95,100	95,200	5,719			
84,200	84,300	5,035	89,700	89,800	5,380	95,200	95,300	5,725			
84,300	84,400	5,042	89,800	89,900	5,386	95,300	95,400	5,731			
84,400	84,500	5,048	89,900	90,000	5,393	95,400	95,500	5,738			
84,500	84,600	5,054	90,000	90,100	5,399	95,500	95,600	5,744			
84,600	84,700	5,060	90,100	90,200	5,405	95,600	95,700	5,750			
84,700	84,800	5,067	90,200	90,300	5,411	95,700	95,800	5,756			
84,800	84,900	5,073	90,300	90,400	5,418	95,800	95,900	5,763			
84,900	85,000	5,079	90,400	90,500	5,424	95,900	96,000	5,769			
85,000	85,100	5,085	90,500	90,600	5,430	96,000	96,100	5,775			
85,100	85,200	5,092	90,600	90,700	5,437	96,100	96,200	5,781			
85,200	85,300	5,098	90,700	90,800	5,443	96,200	96,300	5,788			
85,300	85,400	5,104	90,800	90,900	5,449	96,300	96,400	5,794			
85,400	85,500	5,111	90,900	91,000	5,455	96,400	96,500	5,800			
85,500	85,600	5,117	91,000	91,100	5,462	96,500	96,600	5,806			
85,600	85,700	5,123	91,100	91,200	5,468	96,600	96,700	5,813			
85,700	85,800	5,129	91,200	91,300	5,474	96,700	96,800	5,819			
85,800	85,900	5,136	91,300	91,400	5,480	96,800	96,900	5,825			
85,900	86,000	5,142	91,400	91,500	5,487	96,900	97,000	5,832			
86,000	86,100	5,148	91,500	91,600	5,493	97,000	97,100	5,838			
86,100	86,200	5,154	91,600	91,700	5,499	97,100	97,200	5,844			
86,200	86,300	5,161	91,700	91,800	5,506	97,200	97,300	5,850			
86,300	86,400	5,167	91,800	91,900	5,512	97,300	97,400	5,857			
86,400	86,500	5,173	91,900	92,000	5,518	97,400	97,500	5,863			

TIPS ON FILING FORM 2

E-file Form 2 for the fastest processing available. However, if you do paper file, there are several things you can do that will speed-up processing.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following when completing Form 2:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.
- Write name and address information clearly using BLOCK CAPITAL LETTERS like this: A B C D ...
- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses () for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines.
- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, do not write to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” when scanned.
- If mailing more than one Form 2 at a time, use colored separator sheets in between returns.
- Do not use staples when assembling Form 2 and enclosures.

