

# 2016 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](http://revenue.wi.gov) under "Online Services."

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## GENERAL INSTRUCTIONS

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### ■ 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 multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer.

**GRANTOR TYPE TRUSTS:** If the entire trust is a grantor trust that is disregarded for income tax purposes, the trust is not required to file a Wisconsin fiduciary income tax return.

**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 2016 individual return is April 18, 2017. The filing requirements are as follows:

- a. Single persons.
  - (1) Under age 65 – gross income of \$10,970 or more.
  - (2) Age 65 or older – gross income of \$11,220 or more.
- b. Married persons filing jointly.
  - (1) Both spouses under age 65 – gross income of \$20,410 or more.
  - (2) One spouse age 65 or older – gross income of \$20,660 or more.
  - (3) Both spouses age 65 or older – gross income of \$20,910 or more.
- c. Married persons filing separately.
  - (1) Under age 65 – gross income of \$9,730 or more.
  - (2) Age 65 or older – gross income of \$9,980 or more.
- d. Head of household.
  - (1) Under age 65 – gross income of \$13,960 or more.
  - (2) Age 65 or older – gross income of \$14,210 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 18, 2017. A return for an estate is due on or before April 18, 2017, for a calendar year filer or the 15th day of the 4th month 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 2016 Wisconsin tax and pay the amount you will owe with your return (line 27 of Form 2) by the due date using 2016 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 2016 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 2016). 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



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
- Email: [DOREstateandFiduciary@wisconsin.gov](mailto:DOREstateandFiduciary@wisconsin.gov)

**Internet Address** You can access the department's website at [revenue.wi.gov](http://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.

**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 Wage Statements and Information Returns                    |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts                     |
| 125 | Credit for Tax Paid to Another State  |
| 401 | Extensions of Time to File  |
| 503 | Wisconsin Farmland Preservation Credit  |
| 600 | Wisconsin Taxation of Lottery Winnings  |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings                              |

## 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.

## 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 2016 return for calendar year 2016 and fiscal years that begin in 2016. 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 and second lines for the legal name and decedent's social security number or, if a bankruptcy estate, the federal employer identification number (EIN). Trusts use the third line for the legal name and 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 and second lines for the legal name and social security number of the decedent.



**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).

**Note**

**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 9. 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 below and on page 5 for line 6a, under “Exceptions.”

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 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 10.

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

**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 \$11,120 or less, multiply the amount on line 5 by 4% (.04) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$11,120 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 on page 4.
- 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 38 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. 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.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 7.

- **Postsecondary Education Credit Carryforward (Schedule CF)**
- **Water Consumption Credit Carryforward (Schedule CF)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward (Schedule CF)**
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion (Schedule CF)**
- **Veteran Employment Credit Carryforward (Schedule CF)**
- **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.
- **Research Facilities Credit Carryforward (Schedule CF)**

**Line 9. 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 9 of Form 2 the alternative minimum tax from line 20 of Wisconsin Schedule MT.

**Line 11. 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.** Enclose

Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 35 of Schedule CR on line 11.

- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to federal historic rehabilitation credit is available for rehabilitating certified historic structures or qualified rehabilitated buildings. Complete Schedule HR.
- **Schedules MA-M and MA-A – Manufacturing and Agricultural Credits** The manufacturing and agricultural credits are based on the production gross receipts of a business less certain expenses. Complete Schedule MA-M or MA-A.
- **Schedule R – Research Credits** The research expense credit may be passed through to an estate or trust from a partnership, limited liability company, or tax-option (S) corporation. Complete Schedule R.
- **Film Production Services Credit Carryforward – Nonrefundable Portion (Schedule CF).**
- **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 2015 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2016.
- **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.
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **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 Part I of Wisconsin Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of 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.

- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

**Line 12. 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 12. Be sure to enter in the brackets on line 12 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 16. 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 16 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 15p of Schedule 2K-1.

Also enter on line 16 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 17. 2016 Wisconsin Estimated Payments and Amount Applied From 2015 Return** Enter the total of (1) any overpayment of 2015 income tax that the estate or trust was allowed as a credit on its 2016 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2016, and (3) advance payments or any payments filed with an extension.

**Line 18. 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 18a of Form 2 the amount from line 18 of Schedule FC. Fill in on line 18b 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 19. 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), or the Wisconsin Economic**

**Development Corporation (WEDC), with Form 2.** Fill in the amount from line 39 of Schedule CR on line 19.

- **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 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 BD – Business Development Credit** The credit is available based on wages paid to an eligible employee, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.

**Line 20. 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 22. Refund From Original Return Less Amount Applied to 2016 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 2016 estimated tax.

**Line 24. Amount Overpaid** If line 23 is larger than line 15, complete line 24 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 24, reduce the amount on line 24 by the amount of underpayment interest on line 28.

**Line 25. Refund** Fill in on line 25 the amount from line 24 that you want refunded to you.

**Line 26. Amount Applied to 2017 Estimated Tax** Fill in on line 26 the amount, if any, of the overpayment on line 24 you want applied to your 2017 estimated tax.

**Line 27. Balance Due** If line 23 is less than line 15, complete line 27 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 27 by the amount of underpayment interest on line 28.

**Line 28. 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 28. Add the amount of the underpayment interest to any tax due and fill in the total on line 27. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 24 and adjust lines 25 and 26 if necessary. Enclose Schedule U with your Wisconsin Form 2.

**Note**

Fill in the exception code in the box to the left of line 28 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.

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## SPECIAL INSTRUCTIONS

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### A. Penalties and Interest

Any 2016 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 20 or 22 as appropriate. Enclose a copy of any IRS audit report or federal amended return. Also enclose Schedule AR, *Explanation of Amended Return*, to 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 2017 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$500 or more, you must make estimated tax payments using Wisconsin

Form 1-ES (Form Corp-ES for trusts subject to tax on unrelated business income). Estimated tax payments are due four times during the taxable year.

**Estates and trusts filing Form 1-ES:** If your return is filed on a calendar-year basis, 2017 estimated tax payments are due on or before April 18, 2017, June 15, 2017, September 15, 2017, and January 16, 2018. If your return is filed on a fiscal-year basis, your due dates are the 15th day of the 4th, 6th, and 9th months of your current fiscal year, and the 1st month of the following fiscal year. If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

**Trusts filing Form Corp-ES:** If your return is filed on a calendar-year basis, 2017 estimated tax payments are due on or before March 15, June 15, September 15, and December 15 of 2017. If your return is filed on a fiscal-year basis, your due dates are the 15th day of the 3rd, 6th, 9th, and 12th months of your fiscal year. If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

**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 Wisconsin 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.

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## SCHEDULE A INSTRUCTIONS – ADDITIONS AND SUBTRACTIONS

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**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 2016 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 Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (5) 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, (6) 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, (7) local exposition district bonds, (8) Wisconsin professional baseball park district bonds, (9) 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, (10) local cultural arts district bonds, (11) Wisconsin professional football stadium bonds, (12) Wisconsin Aerospace Authority bonds, (13) 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, (14) 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](http://revenue.wi.gov), (15) Wisconsin Housing and Economic Development Authority bonds or notes issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., (16) 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, and (17) bonds or notes issued by a sponsoring municipality borrowing to assist a local exposition district created under subch. II ch. 229, Wis. Stats. 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 state 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 line 11, 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. See page 3 for information on obtaining Schedule WD (Form 2). If assets sold during 2016 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.

**NOTE:** Adjustments are required for the difference between the Wisconsin adjusted basis and the federal adjusted basis of depreciated and amortized property on the last day of your taxable year beginning in 2013. As a result of these adjustments, the federal and Wisconsin bases of such property are equal as of the first day of the tax year beginning in 2014 and no transitional adjustment is needed. See Item g. on page 9 and Item k. on page 10.

- d. **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).
- e. **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 2016. 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 2016:

- Development Zone Credit**
- Technology Zone Credit**
- Enterprise Zone Jobs Credit**
- Manufacturing Investment Credit**
- Economic Development Tax Credit**
- Jobs Tax Credit**
- Capital Investment Credit**
- Community Rehabilitation Program Credit**
- Business Development Credit**
- Manufacturing and Agriculture Credit** (see Exception below)

**Exception** The amount of manufacturing and/or agriculture credit computed for 2015 must be added to income on your 2016 Wisconsin income tax return.

f. **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).

g. **Difference in federal and Wisconsin basis of depreciated or amortized assets.** Starting with the first taxable year beginning in 2014, adjustments are to be made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. As a result of these adjustments, the Wisconsin adjusted basis and the federal adjusted basis of these assets is deemed to be equal on the first day of the taxable year beginning in 2014.

If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014 and 2015 Wisconsin income. The same amount added to Wisconsin income for 2014 and 2015 must also be added to income for 2016 (and for each of the next two years).

**Note** If the total federal adjusted basis of the assets was less than the total Wisconsin adjusted basis, see the instructions for Item k. under "SUBTRACTIONS" for the subtraction to be claimed to adjust for this difference.

h. **ABLE accounts** The owner (beneficiary) of a qualified ABLE account must include in income any amount withdrawn from a qualified ABLE account for any reason other than the payment of qualified disability expenses for the account beneficiary. Also, upon termination of an account, an addition to income is provided for any amount in the account that is returned to an account owner's estate.

## SUBTRACTIONS

**Line 7. Adjustments to Convert 2016 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. See page 3 for information on obtaining Schedule WD (Form 2).

**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 2016, 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 Item 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.

k. **Difference in federal and Wisconsin basis of depreciated or amortized assets.** Starting with the first taxable year beginning in 2014, and for the next 4 taxable years, a subtraction is available for 20 percent of the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. This is December 31, 2013, for persons who file their return on a calendar-year basis. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes.

As a result of this subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1,

2014, for calendar-year filers) is the same as the federal adjusted basis.

If you determined for 2014 that the combined Wisconsin adjusted basis of all depreciated and amortized assets was greater than the combined federal adjusted basis of the assets, you could subtract 20 percent of the difference from your 2014 and 2015 Wisconsin income. The same amount subtracted from Wisconsin income for 2014 and 2015 may be subtracted from income for 2016 (and for each of the next two years).

**Note** If the total Wisconsin adjusted basis was less than the total federal adjusted basis, see the instructions for paragraph g under "ADDITIONS" for the addition to be claimed to adjust for this difference.

L. **ABLE accounts** A subtraction may be claimed for the amount contributed to a qualified ABLE (Achieving a Better Life Experience) account during the year. The owner (beneficiary) of an ABLE account must be a disabled person. Distributions from the account must be used to pay the qualified disability expenses of the disabled person. The total maximum subtraction that may be claimed by all contributors to the account for 2016 is \$14,000. The subtraction does not apply to rollovers or transfers from another account.

### 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 Schedule 2M, Part I, lines 17 and 18, and any subtractions on Part II, lines 31 and 32.

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.

### 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 . . . . .		

- 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 of an asset acquired on or after the first day of your taxable year beginning in 2014, 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 12 of Wisconsin Schedule WD (Form 2).

**STEP 3:** Complete the Adjustment Worksheet on page 10 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.

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## SCHEDULE B INSTRUCTIONS

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**IMPORTANT:** The computation of taxable income on the 2016 Wisconsin fiduciary income tax return is based on the provisions of federal law amended to December 31, 2013, with certain exceptions. Federal laws enacted after December 31, 2013, do not apply for Wisconsin income tax purposes unless adopted by the Legislature.

A list of some provisions of federal law that may affect Form 2 for 2016 can be found in the instructions for Wisconsin Schedule I.

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.

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## SCHEDULE C INSTRUCTIONS – ADJUSTMENTS TO CAPITAL GAINS / LOSSES

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Complete Schedule C to adjust capital gains and losses if capital assets sold or otherwise disposed of in 2016 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 of Schedule C. 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 of Schedule C. 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 2016 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 34 of your 2015 Schedule WD on line 7 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 39 of your 2015 Schedule WD on line 16 of Schedule WD.

You may have to reduce your capital loss carryover to 2016 if you excluded income from discharge of indebtedness from your 2016 taxable income. Contact any Department of Revenue office for further information.

**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 acquired on or after the first day of your taxable year beginning in 2014 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 12 of Schedule WD.

### ■ 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 from line 19 of Schedule WD	\$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

In this example, if a portion of the long-term gain was from the sale of farm assets, line 25 must also be adjusted. Multiply the amount on line 24 of Schedule WD by 30%. Reduce the result by the charitable deduction (25% in this example). This reduced amount is entered on line 25.

When computing the Wisconsin capital loss limitation, “Wisconsin ordinary income” means income less deductions. Do not include capital gains or losses. This is the amount on line 5 of Form 2 without regard to capital gains and 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 2016 to 2017

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 (TC, DC, VC, EC, MI, ED, JT, CM, MA-A, MA-M, R, BD, or HR).

**Line 15p.** 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](http://revenue.wi.gov).

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 within 120 days.

**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.

An estate must file a Wisconsin Form 2 if the estate has \$600 or more annual gross income. Nonresident estates must file Wisconsin fiduciary returns if they have gross income of \$600 or more from Wisconsin sources. 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 which are exempt from Wisconsin tax.

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.

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. For additional information and tips on how to avoid common errors, see the Estates and Fiduciaries common questions on the Wisconsin Department of Revenue website located here: <https://www.revenue.wi.gov/Pages/FAQS/ise-estate.aspx>.

# 2016 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	162	9,500	9,600	382	15,000	15,100	674	20,500	20,600	996
			4,100	4,200	166	9,600	9,700	386	15,100	15,200	680	20,600	20,700	1,001
			4,200	4,300	170	9,700	9,800	390	15,200	15,300	686	20,700	20,800	1,007
			4,300	4,400	174	9,800	9,900	394	15,300	15,400	692	20,800	20,900	1,013
			4,400	4,500	178	9,900	10,000	398	15,400	15,500	698	20,900	21,000	1,019
			4,500	4,600	182	10,000	10,100	402	15,500	15,600	704	21,000	21,100	1,025
			4,600	4,700	186	10,100	10,200	406	15,600	15,700	709	21,100	21,200	1,031
			4,700	4,800	190	10,200	10,300	410	15,700	15,800	715	21,200	21,300	1,036
			4,800	4,900	194	10,300	10,400	414	15,800	15,900	721	21,300	21,400	1,042
			4,900	5,000	198	10,400	10,500	418	15,900	16,000	727	21,400	21,500	1,048
			5,000	5,100	202	10,500	10,600	422	16,000	16,100	733	21,500	21,600	1,054
			5,100	5,200	206	10,600	10,700	426	16,100	16,200	739	21,600	21,700	1,060
			5,200	5,300	210	10,700	10,800	430	16,200	16,300	744	21,700	21,800	1,066
0	20	0	5,300	5,400	214	10,800	10,900	434	16,300	16,400	750	21,800	21,900	1,071
20	40	1	5,400	5,500	218	10,900	11,000	438	16,400	16,500	756	21,900	22,000	1,077
40	100	3	5,500	5,600	222	11,000	11,100	442	16,500	16,600	762	22,000	22,100	1,083
100	200	6	5,600	5,700	226	11,100	11,200	447	16,600	16,700	768	22,100	22,200	1,089
200	300	10	5,700	5,800	230	11,200	11,300	452	16,700	16,800	774	22,200	22,300	1,095
300	400	14	5,800	5,900	234	11,300	11,400	458	16,800	16,900	779	22,300	22,400	1,101
400	500	18	5,900	6,000	238	11,400	11,500	464	16,900	17,000	785	22,400	22,500	1,107
500	600	22	6,000	6,100	242	11,500	11,600	470	17,000	17,100	791	22,500	22,600	1,114
600	700	26	6,100	6,200	246	11,600	11,700	476	17,100	17,200	797	22,600	22,700	1,120
700	800	30	6,200	6,300	250	11,700	11,800	482	17,200	17,300	803	22,700	22,800	1,126
800	900	34	6,300	6,400	254	11,800	11,900	487	17,300	17,400	809	22,800	22,900	1,132
900	1,000	38	6,400	6,500	258	11,900	12,000	493	17,400	17,500	814	22,900	23,000	1,139
1,000	1,100	42	6,500	6,600	262	12,000	12,100	499	17,500	17,600	820	23,000	23,100	1,145
1,100	1,200	46	6,600	6,700	266	12,100	12,200	505	17,600	17,700	826	23,100	23,200	1,151
1,200	1,300	50	6,700	6,800	270	12,200	12,300	511	17,700	17,800	832	23,200	23,300	1,158
1,300	1,400	54	6,800	6,900	274	12,300	12,400	517	17,800	17,900	838	23,300	23,400	1,164
1,400	1,500	58	6,900	7,000	278	12,400	12,500	522	17,900	18,000	844	23,400	23,500	1,170
1,500	1,600	62	7,000	7,100	282	12,500	12,600	528	18,000	18,100	850	23,500	23,600	1,176
1,600	1,700	66	7,100	7,200	286	12,600	12,700	534	18,100	18,200	855	23,600	23,700	1,183
1,700	1,800	70	7,200	7,300	290	12,700	12,800	540	18,200	18,300	861	23,700	23,800	1,189
1,800	1,900	74	7,300	7,400	294	12,800	12,900	546	18,300	18,400	867	23,800	23,900	1,195
1,900	2,000	78	7,400	7,500	298	12,900	13,000	552	18,400	18,500	873	23,900	24,000	1,201
2,000	2,100	82	7,500	7,600	302	13,000	13,100	558	18,500	18,600	879	24,000	24,100	1,208
2,100	2,200	86	7,600	7,700	306	13,100	13,200	563	18,600	18,700	885	24,100	24,200	1,214
2,200	2,300	90	7,700	7,800	310	13,200	13,300	569	18,700	18,800	890	24,200	24,300	1,220
2,300	2,400	94	7,800	7,900	314	13,300	13,400	575	18,800	18,900	896	24,300	24,400	1,227
2,400	2,500	98	7,900	8,000	318	13,400	13,500	581	18,900	19,000	902	24,400	24,500	1,233
2,500	2,600	102	8,000	8,100	322	13,500	13,600	587	19,000	19,100	908	24,500	24,600	1,239
2,600	2,700	106	8,100	8,200	326	13,600	13,700	593	19,100	19,200	914	24,600	24,700	1,245
2,700	2,800	110	8,200	8,300	330	13,700	13,800	598	19,200	19,300	920	24,700	24,800	1,252
2,800	2,900	114	8,300	8,400	334	13,800	13,900	604	19,300	19,400	925	24,800	24,900	1,258
2,900	3,000	118	8,400	8,500	338	13,900	14,000	610	19,400	19,500	931	24,900	25,000	1,264
3,000	3,100	122	8,500	8,600	342	14,000	14,100	616	19,500	19,600	937	25,000	25,100	1,270
3,100	3,200	126	8,600	8,700	346	14,100	14,200	622	19,600	19,700	943	25,100	25,200	1,277
3,200	3,300	130	8,700	8,800	350	14,200	14,300	628	19,700	19,800	949	25,200	25,300	1,283
3,300	3,400	134	8,800	8,900	354	14,300	14,400	633	19,800	19,900	955	25,300	25,400	1,289
3,400	3,500	138	8,900	9,000	358	14,400	14,500	639	19,900	20,000	960	25,400	25,500	1,296
3,500	3,600	142	9,000	9,100	362	14,500	14,600	645	20,000	20,100	966	25,500	25,600	1,302
3,600	3,700	146	9,100	9,200	366	14,600	14,700	651	20,100	20,200	972	25,600	25,700	1,308
3,700	3,800	150	9,200	9,300	370	14,700	14,800	657	20,200	20,300	978	25,700	25,800	1,314
3,800	3,900	154	9,300	9,400	374	14,800	14,900	663	20,300	20,400	984	25,800	25,900	1,321
3,900	4,000	158	9,400	9,500	378	14,900	15,000	668	20,400	20,500	990	25,900	26,000	1,327

**2016 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	1,333	31,500	31,600	1,678	37,000	37,100	2,023	42,500	42,600	2,368	48,000	48,100	2,713
26,100	26,200	1,339	31,600	31,700	1,684	37,100	37,200	2,029	42,600	42,700	2,374	48,100	48,200	2,719
26,200	26,300	1,346	31,700	31,800	1,691	37,200	37,300	2,035	42,700	42,800	2,380	48,200	48,300	2,725
26,300	26,400	1,352	31,800	31,900	1,697	37,300	37,400	2,042	42,800	42,900	2,386	48,300	48,400	2,731
26,400	26,500	1,358	31,900	32,000	1,703	37,400	37,500	2,048	42,900	43,000	2,393	48,400	48,500	2,738
26,500	26,600	1,364	32,000	32,100	1,709	37,500	37,600	2,054	43,000	43,100	2,399	48,500	48,600	2,744
26,600	26,700	1,371	32,100	32,200	1,716	37,600	37,700	2,060	43,100	43,200	2,405	48,600	48,700	2,750
26,700	26,800	1,377	32,200	32,300	1,722	37,700	37,800	2,067	43,200	43,300	2,412	48,700	48,800	2,756
26,800	26,900	1,383	32,300	32,400	1,728	37,800	37,900	2,073	43,300	43,400	2,418	48,800	48,900	2,763
26,900	27,000	1,390	32,400	32,500	1,734	37,900	38,000	2,079	43,400	43,500	2,424	48,900	49,000	2,769
27,000	27,100	1,396	32,500	32,600	1,741	38,000	38,100	2,086	43,500	43,600	2,430	49,000	49,100	2,775
27,100	27,200	1,402	32,600	32,700	1,747	38,100	38,200	2,092	43,600	43,700	2,437	49,100	49,200	2,782
27,200	27,300	1,408	32,700	32,800	1,753	38,200	38,300	2,098	43,700	43,800	2,443	49,200	49,300	2,788
27,300	27,400	1,415	32,800	32,900	1,759	38,300	38,400	2,104	43,800	43,900	2,449	49,300	49,400	2,794
27,400	27,500	1,421	32,900	33,000	1,766	38,400	38,500	2,111	43,900	44,000	2,455	49,400	49,500	2,800
27,500	27,600	1,427	33,000	33,100	1,772	38,500	38,600	2,117	44,000	44,100	2,462	49,500	49,600	2,807
27,600	27,700	1,433	33,100	33,200	1,778	38,600	38,700	2,123	44,100	44,200	2,468	49,600	49,700	2,813
27,700	27,800	1,440	33,200	33,300	1,785	38,700	38,800	2,129	44,200	44,300	2,474	49,700	49,800	2,819
27,800	27,900	1,446	33,300	33,400	1,791	38,800	38,900	2,136	44,300	44,400	2,481	49,800	49,900	2,825
27,900	28,000	1,452	33,400	33,500	1,797	38,900	39,000	2,142	44,400	44,500	2,487	49,900	50,000	2,832
28,000	28,100	1,459	33,500	33,600	1,803	39,000	39,100	2,148	44,500	44,600	2,493	50,000	50,100	2,838
28,100	28,200	1,465	33,600	33,700	1,810	39,100	39,200	2,155	44,600	44,700	2,499	50,100	50,200	2,844
28,200	28,300	1,471	33,700	33,800	1,816	39,200	39,300	2,161	44,700	44,800	2,506	50,200	50,300	2,850
28,300	28,400	1,477	33,800	33,900	1,822	39,300	39,400	2,167	44,800	44,900	2,512	50,300	50,400	2,857
28,400	28,500	1,484	33,900	34,000	1,828	39,400	39,500	2,173	44,900	45,000	2,518	50,400	50,500	2,863
28,500	28,600	1,490	34,000	34,100	1,835	39,500	39,600	2,180	45,000	45,100	2,524	50,500	50,600	2,869
28,600	28,700	1,496	34,100	34,200	1,841	39,600	39,700	2,186	45,100	45,200	2,531	50,600	50,700	2,876
28,700	28,800	1,502	34,200	34,300	1,847	39,700	39,800	2,192	45,200	45,300	2,537	50,700	50,800	2,882
28,800	28,900	1,509	34,300	34,400	1,854	39,800	39,900	2,198	45,300	45,400	2,543	50,800	50,900	2,888
28,900	29,000	1,515	34,400	34,500	1,860	39,900	40,000	2,205	45,400	45,500	2,550	50,900	51,000	2,894
29,000	29,100	1,521	34,500	34,600	1,866	40,000	40,100	2,211	45,500	45,600	2,556	51,000	51,100	2,901
29,100	29,200	1,528	34,600	34,700	1,872	40,100	40,200	2,217	45,600	45,700	2,562	51,100	51,200	2,907
29,200	29,300	1,534	34,700	34,800	1,879	40,200	40,300	2,223	45,700	45,800	2,568	51,200	51,300	2,913
29,300	29,400	1,540	34,800	34,900	1,885	40,300	40,400	2,230	45,800	45,900	2,575	51,300	51,400	2,919
29,400	29,500	1,546	34,900	35,000	1,891	40,400	40,500	2,236	45,900	46,000	2,581	51,400	51,500	2,926
29,500	29,600	1,553	35,000	35,100	1,897	40,500	40,600	2,242	46,000	46,100	2,587	51,500	51,600	2,932
29,600	29,700	1,559	35,100	35,200	1,904	40,600	40,700	2,249	46,100	46,200	2,593	51,600	51,700	2,938
29,700	29,800	1,565	35,200	35,300	1,910	40,700	40,800	2,255	46,200	46,300	2,600	51,700	51,800	2,945
29,800	29,900	1,571	35,300	35,400	1,916	40,800	40,900	2,261	46,300	46,400	2,606	51,800	51,900	2,951
29,900	30,000	1,578	35,400	35,500	1,923	40,900	41,000	2,267	46,400	46,500	2,612	51,900	52,000	2,957
30,000	30,100	1,584	35,500	35,600	1,929	41,000	41,100	2,274	46,500	46,600	2,618	52,000	52,100	2,963
30,100	30,200	1,590	35,600	35,700	1,935	41,100	41,200	2,280	46,600	46,700	2,625	52,100	52,200	2,970
30,200	30,300	1,596	35,700	35,800	1,941	41,200	41,300	2,286	46,700	46,800	2,631	52,200	52,300	2,976
30,300	30,400	1,603	35,800	35,900	1,948	41,300	41,400	2,292	46,800	46,900	2,637	52,300	52,400	2,982
30,400	30,500	1,609	35,900	36,000	1,954	41,400	41,500	2,299	46,900	47,000	2,644	52,400	52,500	2,988
30,500	30,600	1,615	36,000	36,100	1,960	41,500	41,600	2,305	47,000	47,100	2,650	52,500	52,600	2,995
30,600	30,700	1,622	36,100	36,200	1,966	41,600	41,700	2,311	47,100	47,200	2,656	52,600	52,700	3,001
30,700	30,800	1,628	36,200	36,300	1,973	41,700	41,800	2,318	47,200	47,300	2,662	52,700	52,800	3,007
30,800	30,900	1,634	36,300	36,400	1,979	41,800	41,900	2,324	47,300	47,400	2,669	52,800	52,900	3,013
30,900	31,000	1,640	36,400	36,500	1,985	41,900	42,000	2,330	47,400	47,500	2,675	52,900	53,000	3,020
31,000	31,100	1,647	36,500	36,600	1,991	42,000	42,100	2,336	47,500	47,600	2,681	53,000	53,100	3,026
31,100	31,200	1,653	36,600	36,700	1,998	42,100	42,200	2,343	47,600	47,700	2,687	53,100	53,200	3,032
31,200	31,300	1,659	36,700	36,800	2,004	42,200	42,300	2,349	47,700	47,800	2,694	53,200	53,300	3,039
31,300	31,400	1,665	36,800	36,900	2,010	42,300	42,400	2,355	47,800	47,900	2,700	53,300	53,400	3,045
31,400	31,500	1,672	36,900	37,000	2,017	42,400	42,500	2,361	47,900	48,000	2,706	53,400	53,500	3,051



# 2016 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	3,057	59,000	59,100	3,402	64,500	64,600	3,747	70,000	70,100	4,092	75,500	75,600	4,437
53,600	53,700	3,064	59,100	59,200	3,409	64,600	64,700	3,753	70,100	70,200	4,098	75,600	75,700	4,443
53,700	53,800	3,070	59,200	59,300	3,415	64,700	64,800	3,760	70,200	70,300	4,104	75,700	75,800	4,449
53,800	53,900	3,076	59,300	59,400	3,421	64,800	64,900	3,766	70,300	70,400	4,111	75,800	75,900	4,456
53,900	54,000	3,082	59,400	59,500	3,427	64,900	65,000	3,772	70,400	70,500	4,117	75,900	76,000	4,462
54,000	54,100	3,089	59,500	59,600	3,434	65,000	65,100	3,778	70,500	70,600	4,123	76,000	76,100	4,468
54,100	54,200	3,095	59,600	59,700	3,440	65,100	65,200	3,785	70,600	70,700	4,130	76,100	76,200	4,474
54,200	54,300	3,101	59,700	59,800	3,446	65,200	65,300	3,791	70,700	70,800	4,136	76,200	76,300	4,481
54,300	54,400	3,108	59,800	59,900	3,452	65,300	65,400	3,797	70,800	70,900	4,142	76,300	76,400	4,487
54,400	54,500	3,114	59,900	60,000	3,459	65,400	65,500	3,804	70,900	71,000	4,148	76,400	76,500	4,493
54,500	54,600	3,120	60,000	60,100	3,465	65,500	65,600	3,810	71,000	71,100	4,155	76,500	76,600	4,499
54,600	54,700	3,126	60,100	60,200	3,471	65,600	65,700	3,816	71,100	71,200	4,161	76,600	76,700	4,506
54,700	54,800	3,133	60,200	60,300	3,477	65,700	65,800	3,822	71,200	71,300	4,167	76,700	76,800	4,512
54,800	54,900	3,139	60,300	60,400	3,484	65,800	65,900	3,829	71,300	71,400	4,173	76,800	76,900	4,518
54,900	55,000	3,145	60,400	60,500	3,490	65,900	66,000	3,835	71,400	71,500	4,180	76,900	77,000	4,525
55,000	55,100	3,151	60,500	60,600	3,496	66,000	66,100	3,841	71,500	71,600	4,186	77,000	77,100	4,531
55,100	55,200	3,158	60,600	60,700	3,503	66,100	66,200	3,847	71,600	71,700	4,192	77,100	77,200	4,537
55,200	55,300	3,164	60,700	60,800	3,509	66,200	66,300	3,854	71,700	71,800	4,199	77,200	77,300	4,543
55,300	55,400	3,170	60,800	60,900	3,515	66,300	66,400	3,860	71,800	71,900	4,205	77,300	77,400	4,550
55,400	55,500	3,177	60,900	61,000	3,521	66,400	66,500	3,866	71,900	72,000	4,211	77,400	77,500	4,556
55,500	55,600	3,183	61,000	61,100	3,528	66,500	66,600	3,872	72,000	72,100	4,217	77,500	77,600	4,562
55,600	55,700	3,189	61,100	61,200	3,534	66,600	66,700	3,879	72,100	72,200	4,224	77,600	77,700	4,568
55,700	55,800	3,195	61,200	61,300	3,540	66,700	66,800	3,885	72,200	72,300	4,230	77,700	77,800	4,575
55,800	55,900	3,202	61,300	61,400	3,546	66,800	66,900	3,891	72,300	72,400	4,236	77,800	77,900	4,581
55,900	56,000	3,208	61,400	61,500	3,553	66,900	67,000	3,898	72,400	72,500	4,242	77,900	78,000	4,587
56,000	56,100	3,214	61,500	61,600	3,559	67,000	67,100	3,904	72,500	72,600	4,249	78,000	78,100	4,594
56,100	56,200	3,220	61,600	61,700	3,565	67,100	67,200	3,910	72,600	72,700	4,255	78,100	78,200	4,600
56,200	56,300	3,227	61,700	61,800	3,572	67,200	67,300	3,916	72,700	72,800	4,261	78,200	78,300	4,606
56,300	56,400	3,233	61,800	61,900	3,578	67,300	67,400	3,923	72,800	72,900	4,267	78,300	78,400	4,612
56,400	56,500	3,239	61,900	62,000	3,584	67,400	67,500	3,929	72,900	73,000	4,274	78,400	78,500	4,619
56,500	56,600	3,245	62,000	62,100	3,590	67,500	67,600	3,935	73,000	73,100	4,280	78,500	78,600	4,625
56,600	56,700	3,252	62,100	62,200	3,597	67,600	67,700	3,941	73,100	73,200	4,286	78,600	78,700	4,631
56,700	56,800	3,258	62,200	62,300	3,603	67,700	67,800	3,948	73,200	73,300	4,293	78,700	78,800	4,637
56,800	56,900	3,264	62,300	62,400	3,609	67,800	67,900	3,954	73,300	73,400	4,299	78,800	78,900	4,644
56,900	57,000	3,271	62,400	62,500	3,615	67,900	68,000	3,960	73,400	73,500	4,305	78,900	79,000	4,650
57,000	57,100	3,277	62,500	62,600	3,622	68,000	68,100	3,967	73,500	73,600	4,311	79,000	79,100	4,656
57,100	57,200	3,283	62,600	62,700	3,628	68,100	68,200	3,973	73,600	73,700	4,318	79,100	79,200	4,663
57,200	57,300	3,289	62,700	62,800	3,634	68,200	68,300	3,979	73,700	73,800	4,324	79,200	79,300	4,669
57,300	57,400	3,296	62,800	62,900	3,640	68,300	68,400	3,985	73,800	73,900	4,330	79,300	79,400	4,675
57,400	57,500	3,302	62,900	63,000	3,647	68,400	68,500	3,992	73,900	74,000	4,336	79,400	79,500	4,681
57,500	57,600	3,308	63,000	63,100	3,653	68,500	68,600	3,998	74,000	74,100	4,343	79,500	79,600	4,688
57,600	57,700	3,314	63,100	63,200	3,659	68,600	68,700	4,004	74,100	74,200	4,349	79,600	79,700	4,694
57,700	57,800	3,321	63,200	63,300	3,666	68,700	68,800	4,010	74,200	74,300	4,355	79,700	79,800	4,700
57,800	57,900	3,327	63,300	63,400	3,672	68,800	68,900	4,017	74,300	74,400	4,362	79,800	79,900	4,706
57,900	58,000	3,333	63,400	63,500	3,678	68,900	69,000	4,023	74,400	74,500	4,368	79,900	80,000	4,713
58,000	58,100	3,340	63,500	63,600	3,684	69,000	69,100	4,029	74,500	74,600	4,374	80,000	80,100	4,719
58,100	58,200	3,346	63,600	63,700	3,691	69,100	69,200	4,036	74,600	74,700	4,380	80,100	80,200	4,725
58,200	58,300	3,352	63,700	63,800	3,697	69,200	69,300	4,042	74,700	74,800	4,387	80,200	80,300	4,731
58,300	58,400	3,358	63,800	63,900	3,703	69,300	69,400	4,048	74,800	74,900	4,393	80,300	80,400	4,738
58,400	58,500	3,365	63,900	64,000	3,709	69,400	69,500	4,054	74,900	75,000	4,399	80,400	80,500	4,744
58,500	58,600	3,371	64,000	64,100	3,716	69,500	69,600	4,061	75,000	75,100	4,405	80,500	80,600	4,750
58,600	58,700	3,377	64,100	64,200	3,722	69,600	69,700	4,067	75,100	75,200	4,412	80,600	80,700	4,757
58,700	58,800	3,383	64,200	64,300	3,728	69,700	69,800	4,073	75,200	75,300	4,418	80,700	80,800	4,763
58,800	58,900	3,390	64,300	64,400	3,735	69,800	69,900	4,079	75,300	75,400	4,424	80,800	80,900	4,769
58,900	59,000	3,396	64,400	64,500	3,741	69,900	70,000	4,086	75,400	75,500	4,431	80,900	81,000	4,775

# 2016 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	4,782	86,500	86,600	5,126	92,000	92,100	5,471	97,500	97,600	5,816
81,100	81,200	4,788	86,600	86,700	5,133	92,100	92,200	5,478	97,600	97,700	5,822
81,200	81,300	4,794	86,700	86,800	5,139	92,200	92,300	5,484	97,700	97,800	5,829
81,300	81,400	4,800	86,800	86,900	5,145	92,300	92,400	5,490	97,800	97,900	5,835
81,400	81,500	4,807	86,900	87,000	5,152	92,400	92,500	5,496	97,900	98,000	5,841
81,500	81,600	4,813	87,000	87,100	5,158	92,500	92,600	5,503	98,000	98,100	5,848
81,600	81,700	4,819	87,100	87,200	5,164	92,600	92,700	5,509	98,100	98,200	5,854
81,700	81,800	4,826	87,200	87,300	5,170	92,700	92,800	5,515	98,200	98,300	5,860
81,800	81,900	4,832	87,300	87,400	5,177	92,800	92,900	5,521	98,300	98,400	5,866
81,900	82,000	4,838	87,400	87,500	5,183	92,900	93,000	5,528	98,400	98,500	5,873
82,000	82,100	4,844	87,500	87,600	5,189	93,000	93,100	5,534	98,500	98,600	5,879
82,100	82,200	4,851	87,600	87,700	5,195	93,100	93,200	5,540	98,600	98,700	5,885
82,200	82,300	4,857	87,700	87,800	5,202	93,200	93,300	5,547	98,700	98,800	5,891
82,300	82,400	4,863	87,800	87,900	5,208	93,300	93,400	5,553	98,800	98,900	5,898
82,400	82,500	4,869	87,900	88,000	5,214	93,400	93,500	5,559	98,900	99,000	5,904
82,500	82,600	4,876	88,000	88,100	5,221	93,500	93,600	5,565	99,000	99,100	5,910
82,600	82,700	4,882	88,100	88,200	5,227	93,600	93,700	5,572	99,100	99,200	5,917
82,700	82,800	4,888	88,200	88,300	5,233	93,700	93,800	5,578	99,200	99,300	5,923
82,800	82,900	4,894	88,300	88,400	5,239	93,800	93,900	5,584	99,300	99,400	5,929
82,900	83,000	4,901	88,400	88,500	5,246	93,900	94,000	5,590	99,400	99,500	5,935
83,000	83,100	4,907	88,500	88,600	5,252	94,000	94,100	5,597	99,500	99,600	5,942
83,100	83,200	4,913	88,600	88,700	5,258	94,100	94,200	5,603	99,600	99,700	5,948
83,200	83,300	4,920	88,700	88,800	5,264	94,200	94,300	5,609	99,700	99,800	5,954
83,300	83,400	4,926	88,800	88,900	5,271	94,300	94,400	5,616	99,800	99,900	5,960
83,400	83,500	4,932	88,900	89,000	5,277	94,400	94,500	5,622	99,900	100,000	5,967
83,500	83,600	4,938	89,000	89,100	5,283	94,500	94,600	5,628	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> <b>100,000 244,750</b> 5,970                      plus 6.27% of the amount over \$100,000 but less than \$244,750                 </div>		
83,600	83,700	4,945	89,100	89,200	5,290	94,600	94,700	5,634			
83,700	83,800	4,951	89,200	89,300	5,296	94,700	94,800	5,641			
83,800	83,900	4,957	89,300	89,400	5,302	94,800	94,900	5,647			
83,900	84,000	4,963	89,400	89,500	5,308	94,900	95,000	5,653			
84,000	84,100	4,970	89,500	89,600	5,315	95,000	95,100	5,659	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> <b>\$244,750 or more</b>                      \$15,046 plus 7.65% of the amount over \$244,750                 </div>		
84,100	84,200	4,976	89,600	89,700	5,321	95,100	95,200	5,666			
84,200	84,300	4,982	89,700	89,800	5,327	95,200	95,300	5,672			
84,300	84,400	4,989	89,800	89,900	5,333	95,300	95,400	5,678			
84,400	84,500	4,995	89,900	90,000	5,340	95,400	95,500	5,685			
84,500	84,600	5,001	90,000	90,100	5,346	95,500	95,600	5,691			
84,600	84,700	5,007	90,100	90,200	5,352	95,600	95,700	5,697			
84,700	84,800	5,014	90,200	90,300	5,358	95,700	95,800	5,703			
84,800	84,900	5,020	90,300	90,400	5,365	95,800	95,900	5,710			
84,900	85,000	5,026	90,400	90,500	5,371	95,900	96,000	5,716			
85,000	85,100	5,032	90,500	90,600	5,377	96,000	96,100	5,722			
85,100	85,200	5,039	90,600	90,700	5,384	96,100	96,200	5,728			
85,200	85,300	5,045	90,700	90,800	5,390	96,200	96,300	5,735			
85,300	85,400	5,051	90,800	90,900	5,396	96,300	96,400	5,741			
85,400	85,500	5,058	90,900	91,000	5,402	96,400	96,500	5,747			
85,500	85,600	5,064	91,000	91,100	5,409	96,500	96,600	5,753			
85,600	85,700	5,070	91,100	91,200	5,415	96,600	96,700	5,760			
85,700	85,800	5,076	91,200	91,300	5,421	96,700	96,800	5,766			
85,800	85,900	5,083	91,300	91,400	5,427	96,800	96,900	5,772			
85,900	86,000	5,089	91,400	91,500	5,434	96,900	97,000	5,779			
86,000	86,100	5,095	91,500	91,600	5,440	97,000	97,100	5,785			
86,100	86,200	5,101	91,600	91,700	5,446	97,100	97,200	5,791			
86,200	86,300	5,108	91,700	91,800	5,453	97,200	97,300	5,797			
86,300	86,400	5,114	91,800	91,900	5,459	97,300	97,400	5,804			
86,400	86,500	5,120	91,900	92,000	5,465	97,400	97,500	5,810			

## 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.

