Form 2 — *Wisconsin fiduciary income tax for estates or trusts*

Use BLACK INK

2008

For 2008 or taxable year beginning __M M__ __D D__ __Y Y Y Y__ and ending __M M__ __D D__ __Y Y Y Y__

Note

DO NOT STAPLE

ESTATES ONLY – Legal last name	First name	M.I.	Decedent's social security number

TRUSTS ONLY – Legal name

Name of personal representative, petitioner, or trustee	Estate's/Trust's federal EIN

Address of personal representative, petitioner, or trustee	City	State	Zip code

Address where decedent lived at time of death	City	State	Zip code

Check if applicable ▶ ☐ Initial return   ☐ Final return   ☐ Amended return

Check one

☐ Electing small business trust

Date trust or bankruptcy estate was created or date of decedent's death __M M__ __D D__ __Y Y Y Y__

☐ Qualified funeral trust

If an estate, enter age of decedent at date of death _____

☐ Bankruptcy estate

If this is a trust return, is the trust ☐ Revocable *or* ☐ Irrevocable?

☐ Inter vivos trust

If a trust, is the grantor a resident of Wisconsin? ☐ Yes ☐ No

☐ Testamentary trust

Has Form W706 been filed? . . . . ☐ Yes ☐ No

☐ Section 645 election

Special Conditions ☐ _____

☐ Decedent's estate

County of jurisdiction	Probate case number

Print numbers like this → 0123456789   **Not like this →** 0147   **NO COMMAS; NO CENTS**

Paperclip check or money order here

1	Federal taxable income of fiduciary (see instructions)	**1**	.00
2	Additions (from Form 2, Schedule A, column 2, line 6)	**2**	.00
3	Add lines 1 and 2	**3**	.00
4	Subtractions (from Form 2, Schedule A, column 2, line 12)	**4**	.00
5	Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	**5**	.00
6a	Gross tax (see instructions, page 4) . . . . ▶	**6a**	.00
6b	ESBT (see instructions, page 4) . . . . **6b** _____ .00		
7	Health insurance risk-sharing plan assessments credit . . . . **7** _____ .00		
8a	Supplement to federal historic rehabilitation credit . . . . **8a** _____ .00		
8b	Film production company investment credit . . . . **8b** _____ .00		
9	Add credits on lines 7, 8a, and 8b	**9**	.00
10	Subtract line 9 from line 6a. If line 9 is larger than line 6a, fill in zero (0)	**10**	.00
11	Alternative minimum tax. Enclose Schedule MT	**11**	.00
12	Add lines 10 and 11	**12**	.00
13	Other credits from Schedule CR, line 11 . . . . **13** _____ .00		
14	Net tax paid to another state. Enclose Schedule OS . . . . ☐ **14** _____ .00		
15	Add credits on lines 13 and 14	**15**	.00
16	Subtract line 15 from line 12. If line 15 is larger than line 12, enter zero (0)	**16**	.00

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NO COMMAS; NO CENTS

17	Enter amount from line 16	**17**	.00
18	Recycling surcharge. Enclose Schedule RS	**18**	.00
19	Recapture of investment credit (see instructions, page 5)	**19**	.00
20	Add lines 17 through 19	**20**	.00
21	Wisconsin income tax withheld (see instructions) . . . . **21** _____.00		
22	2008 estimated payments and amount applied from 2007 return . . . . **22** _____.00		
23	Farmland preservation credit (enclose Schedule FC) . . . . **23** _____.00		
24	Farmland tax relief credit: Farmland taxes _____.00 x .19 = **24** _____.00		
25	Other credits from Schedule CR, line 15 . . . . **25** _____.00		
26	AMENDED RETURN ONLY – amount paid with the original return . **26** _____.00		
27	Add lines 21 through 26 . . . . **27** _____.00		
28	AMENDED RETURN ONLY – refund from original return less amount applied to 2009 estimated tax . . . . **28** _____.00		
29	Subtract line 28 from line 27	**29**	.00
30	If line 29 is larger than line 20, subtract line 20 from line 29 . . . . AMOUNT OVERPAID	**30**	.00
31	Amount of line 30 to be REFUNDED TO YOU	**31**	.00
32	Amount of line 30 to be applied to your 2009 ESTIMATED TAX . . . . . **32** _____.00		
33	If line 29 is less than line 20, subtract line 29 from line 20 . . . . BALANCE DUE	**33**	.00
34	Underpayment interest. Exception code – See Schedule U ▶ [____] **34** _____.00 Also include on line 33 (see instructions, page 7)		

Paper clip copies of federal Form 1041 and schedules to this return.
Also paper clip copies of Wisconsin Schedules 2K-1 and WD (Form 2) and other documents, if required.
A request for a closing certificate for fiduciaries must be made on Schedule CC. See instructions.

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

Your signature	Date	Daytime phone
		( )

PERSON PREPARING RETURN (individual and firm) if other than the preceding signer

Name Signature of preparer	Date	Daytime phone
		( )

For Department Use Only

Mail your return to: Wisconsin Department of Revenue

• *If making a payment or submitting Schedule CC to request a closing certificate* . . . . PO Box 8918, Madison WI 53708-8918

• *All other trusts and estates* . . . . PO Box 8955, Madison WI 53708-8955

MAN   C

Name(s) shown on Form 2	Decedent's social security number	Estate's / Trust's FEIN

SCHEDULE A – Additions and Subtractions

	COL. 1 - Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
ADDITIONS:		
1. Adjustment to convert 2008 federal taxable income to the amount allowable for Wisconsin (Schedule B)		.00
2. Interest (less related expenses) on state and municipal obligations . . .	.00	.00
3. Taxes from line 11 of federal Form 1041	.00	.00
4. Capital gain/loss adjustment (see instructions)		.00
5. Other (specify) _____	.00	.00
6. Total additions (add lines 1 through 5). Enter the amount from col. 2 on line 2 of Form 2	.00	.00
SUBTRACTIONS:		
7. Adjustment to convert 2008 federal taxable income to the amount allowable for Wisconsin (Schedule B)		.00
8. Interest (less related expenses) on obligations of the United States . . .	.00	.00
9. Capital gain/loss adjustment (see instructions)		.00
10. Refunds of state and local taxes (see instructions)	.00	.00
11. Other (specify) _____	.00	.00
12. Total subtractions (add lines 7 through 11). Enter the amount from col. 2 on line 4 of Form 2	.00	.00

SCHEDULE B – Adjustments to Convert 2008 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 11)

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2008	
	Distributable	Nondistributable
1. TOTAL from enclosed schedule	.00	.00
a. Enter total from distributable column on Wisconsin Schedule 2K-1, as appropriate.		
b. If total in nondistributable column is a **positive number**, enter it on Schedule A, line 1. If total in nondistributable column is a **negative number**, enter it on Schedule A, line 7, as a positive number.		

SCHEDULE C – Adjustments to Capital Gains/Losses Because Capital Assets Disposed of Had Different Basis for Wisconsin and Federal Income Tax Purposes

1.　　Description of capital assets held ONE YEAR OR LESS and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a. _____	.00	.00	.00
b. _____	.00	.00	.00
c. _____	.00	.00	.00
d. _____	.00	.00	.00
2. TOTAL – Combine amounts in column C. Fill in here and on line 4 of Wisconsin Schedule WD (Form 2)			.00
3.　　Description of capital assets held MORE THAN ONE YEAR and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a. _____	.00	.00	.00
b. _____	.00	.00	.00
c. _____	.00	.00	.00
d. _____	.00	.00	.00
4. TOTAL – Combine amounts in column C. Fill in here and on line 12 of Wisconsin Schedule WD (Form 2)			.00