

2008 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

New for 2008: Certain business credits must be consolidated on Schedule CR, and new business credits are available. See pages 4 and 6.

GENERAL INSTRUCTIONS

CAUTION: As the Internal Revenue Service hadn't finalized the 2008 federal fiduciary income tax forms at the time Form 2, Schedules CC, WD, and 2K-1, and these instructions went to print, federal line numbers referred to may change.

■ Is the Estate or Trust Resident of Wisconsin?

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

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

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

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

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

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

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

■ Must the Estate or Trust File a Return?

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

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

NONRESIDENT ESTATES: A nonresident estate must file a Wisconsin fiduciary return if it has gross income (see definition above under "RESIDENT ESTATES") of \$600 or more from Wisconsin sources.

Income from Wisconsin sources includes income or gain from:

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

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

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

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

NONRESIDENT TRUSTS: A nonresident 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 2008 individual return is April 15, 2009. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$9,660 or more.
 - (2) Age 65 or older – gross income of \$9,910 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$18,000 or more
 - (2) One spouse age 65 or older – gross income of \$18,000 or more
 - (3) Both spouses age 65 or older – gross income of \$18,040 or more
- c. Married persons filing separately – gross income of \$9,000 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$12,270 or more.
 - (2) Age 65 or older – gross income of \$12,520 or more.
- e. Part-year resident or nonresident – gross income from Wisconsin sources of \$2,000 or more.

■ When to File/Extension of Time to File

A return for a trust is due on or before April 15, 2009. A return for an estate is due on or before April 15, 2009, for a calendar year filer or 3 1/2 months after the close of the taxable year for a fiscal year filer.

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

1. If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you:
 - Estimate your 2008 Wisconsin tax and pay the amount you will owe with your return (line 33 of Form 2) by the due date using 2008 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 2008 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.

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 presidentially-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

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.

■ 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.

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 (6.75% for 2008). 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 Wisconsin income from the trust or estate 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 pay the withholding. Form PW-1 is due with payment by the 15th day of the 3rd 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
- Fax: (608) 267-0834
- E-mail: estate@revenue.wi.gov

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

- Download forms, schedules, instructions, and publications.
- View answers to frequently asked questions.
- E-mail us comments or request help.

TTY Equipment Telephone help is available using TTY equipment, call (608) 267-1049 in Madison. This number is to be used only when calling with TTY equipment.

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

Number and Title

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

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 or farmland tax relief 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 2008 return for calendar year 2008 and fiscal years that begin in 2008. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form.

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

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

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



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

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

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

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

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

INCOME

Line 1. Federal Taxable Income of Fiduciary Enter the amount of taxable income of the fiduciary as reported on federal Form 1041, line 22.

Exceptions

- Qualified funeral trusts – Enter the amount from federal Form 1041-QFT, line 12.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.

Line 2. Additions Enter the total of the nondistributable additions from Schedule A, column 2, line 6. See the Schedule A instructions on pages 7 through 11.

Line 4. Subtractions 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 through 11.

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 \$9,700 or less, multiply the amount on line 5 by 4.6% (.046) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$9,700, 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 (6.75%). The tax is computed on the worksheet in the next column.

New **Line 7. Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner of a partnership, member of a limited liability company, or shareholder of a tax-option corporation who is a partner, member, or shareholder of an entity that is an insurer. Fill in the amount of your credit

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 .0675
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.

from Schedule 3K-1 or 5K-1 on line 7. Enclose a copy of the Schedule 3K-1 or 5K-1 with Form 2.

Line 8a. Supplement to Federal Historic Rehabilitation Credit

A special tax credit may be available for the preservation or rehabilitation of certain historic structures located in Wisconsin and used for business purposes. The Wisconsin Historical Society administers the historic preservation program.

If you qualify for this credit, complete Part 1 of Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 8a. Enclose Schedule HR and the required certification with Form 2.



Line 8b. Film Production Company Investment Credit

The Department of Commerce certifies expenses that qualify for the credit. The expenses must relate to establishing a film production company in Wisconsin. If you qualify to claim the film production company investment credit, complete Wisconsin Schedule FP. Fill in the amount from line 16 of Schedule FP on line 8b. Enclose Schedule FP and the required certification with Form 2.

Credits attributable to a partnership, limited liability company, or tax-option (S) corporation pass through to the partners, members, or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1). If you are only claiming credits that are passed through from one of these entities, you do not have to complete Schedule FP. Fill in the total film production company investment credit from your Schedule 2K-1, 3K-1, or 5K-1 on line 8b. Enclose a copy of the schedule with Form 2.

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

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

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



Line 13. Other Credits From Schedule CR, Line 11 If you are claiming any of the credits listed on page 5, 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 approval or certification, with Form 2.** Fill in the amount from line 11 of Schedule CR on line 13.

- **Schedule FP – Film Production Services Credit** Special credits are available for a film production company. An application for the credit must be approved by the Department of Commerce. Complete Schedule FP.
- **Schedule MS – Manufacturer’s Sales Tax Credit** If the estate or trust had unused manufacturer’s sales tax credit from 1998 through 2005, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2008.
- **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 carry over on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. Complete Schedule DI.
- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.
- **Schedule DC – Development Zones Credits** Special tax credits may be available to estates or trusts doing business in Wisconsin development zones. If you qualify for the credit, complete Wisconsin Schedule DC.
- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for estates or trusts doing business in Wisconsin technology zones. If you qualify for the credit, complete Wisconsin Schedule TC.
- **Schedule 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 Department of Commerce that the fund manager invests in a certified business. See Schedule VC.
- **Schedule IE – Internet Equipment Credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). Complete Schedule IE, and enclose a copy of the DOC certification.

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

Line 18. Recycling Surcharge The recycling surcharge applies to estates and trusts that have trade or business activities in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If the estate or trust is subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 18 of Form 2. Enclose Schedule RS with Form 2.

Line 19. Recapture of Investment Credit If there is a recapture of investment credit, enter the recapture amount on line 19 and enclose Schedule DC.

Line 21. 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 21 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 21 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 22. 2008 Wisconsin Estimated Payments and Amount Applied From 2007 Return Enter the total of (1) any overpayment of 2007 income tax that the estate or trust was allowed as a credit on its 2008 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2008, and (3) advance payments or any payments filed with an extension.

Line 23. Farmland Preservation Credit A credit may be claimed by certain trusts and estates based on property taxes accrued on Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. If claiming farmland preservation credit, enclose a completed Schedule FC with Form 2. Fill in on line 23 of Form 2 the amount from line 18 of Schedule FC.

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own at least 35 acres of farmland in Wisconsin. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. Schedule FC is available at any Department of Revenue office.

Line 24. Farmland Tax Relief Credit An estate or trust may qualify for the farmland tax relief credit if it meets the following three conditions:

1. At least 35 acres of Wisconsin farmland must have been owned during the 2008 taxable year. The personal representative of an estate and the trustee of a qualifying trust are considered owners of the farmland held by an estate or trust and may claim this credit on the fiduciary return.

The following do not qualify for the credit:

- a. The estate of an individual who is a nonresident on the date of death.
- b. A trust created by a nonresident.
- c. A trust which receives Wisconsin real property from a nonresident.
- d. A trust in which a nonresident settlor retains a beneficial interest.

2. The 2007 property taxes for the farmland on which the credit is based must have been paid.

3. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 2008 or a total of \$18,000 in gross

farm profits for 2006, 2007, and 2008 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2008, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the income year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If the farmland is rented out, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Fill in the property taxes on the farmland (exclusive of improvements) in the space provided on line 24, but do not fill in more than \$7,894. The credit is based on property taxes levied on the farmland during the 2008 calendar year. This is your 2008 property tax bill (payable in 2009). You can use up to \$7,894 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (e.g., farm building or a residence), special assessments, special charges, or interest.

NOTE: The property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

Assessed value of farmland	x	2008 property taxes levied in 2008 before lottery and gaming credit	=	Portion of property taxes to be used for the credit
Total assessed value of land and improvements				

If the farmland is co-owned with someone other than the estate or trust, you may use only those taxes which reflect the ownership percentage of the estate or trust.

If the estate or trust purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement. If the amount is not set forth in a closing agreement, fill in the total taxes. Do not fill in more than \$7,894.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the portion of property taxes on the farmland that reflects the ownership percentage of the estate or trust. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2008.

Fill in the amount of your credit on line 24 of Form 2. The credit is equal to 19% of the property taxes on the farmland up to a maximum credit of \$1,500.

CAUTION: If you are claiming farmland preservation credit on line 23, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.

Enclose a copy of your 2008 property tax bill(s) with your Wisconsin Form 2.

NOTE: If you are also claiming farmland preservation credit on Form 2 and have enclosed a copy of your 2008 property tax bill(s) with your Schedule FC, you do not have to enclose an additional copy of your property tax bill(s). If the farmland on which the credits are based was purchased or sold during the year, only the buyer must enclose a copy of the 2008 property tax bill(s); however, both the buyer and seller must enclose a copy of the closing agreement.

If any of the 2008 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2007 property taxes were paid in full.



Line 25. Other Credits From Schedule CR, Line 15 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 approval or certification, with Form 2.** Fill in the amount from line 15 of Schedule CR on line 25.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The Department of Commerce must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy Manufacturing Facility Investment Credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The Department of commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule FP – Film Production Services Credit** A portion of the film production services credit is available as a refundable credit. The application for the credit must be approved by the Department of Commerce. See Schedule FP.

Line 26. 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 28. Refund From Original Return Less Amount Applied to 2009 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 2009 estimated tax.

Line 30. Amount Overpaid If line 29 is larger than line 20, complete line 30 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 2 for information on how to obtain this schedule. If underpayment interest is owed and an overpayment is shown on line 30, reduce the amount on line 30 by the amount of underpayment interest on line 34.

Line 31. Refund Fill in on line 31 the amount from line 30 that you want refunded to you.

Line 32. Amount Applied to 2009 Estimated Tax Fill in on line 32 the amount, if any, of the overpayment on line 30 you want applied to your 2009 estimated tax.

Line 33. Balance Due If line 29 is less than line 20, complete line 33 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 2 for information on how to obtain this schedule. If underpayment interest is owed, increase the amount on line 33 by the amount of underpayment interest on line 34.

Line 34. 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 2 for information on how to obtain this schedule. If underpayment interest is owed, fill in the amount from Schedule U on line 34. Add the amount of the underpayment interest to any tax due and fill in the total on line 33. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 30 and adjust lines 31 and 32 if necessary. Enclose Schedule U with your Wisconsin Form 2.

Note Fill in the exception code in the box to the left of line 34 only if certain exceptions to underpayment interest apply to you, you are enclosing an application for a waiver of underpayment interest, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the instructions for Schedule U for the exception code to use.

SPECIAL INSTRUCTIONS

A. Penalties and Interest

Any return which is not filed by the due date or within the extension period is subject to a late filing fee of \$2 when the net tax is less than \$10, \$3 when such tax is \$10 or more but less than \$20, or \$5 when such tax is \$20 or more. Returns filed 60 or more days late are subject to a \$30 late filing fee. The late fee is assessed even if there is no tax due. Income taxes become delinquent if not paid when due and are subject to interest at the rate of 1.5% per month until paid. Taxes do not become delinquent during an extension period but are subject to interest at the rate of 12% per annum during the extension period.

B. 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 26 or 28 as appropriate. Enclose a copy of any IRS audit report or federal amended return. You should also explain why the amended return was necessary and what changes were made. If you have already received a Closing Certificate for Fiduciaries, you do not need to request another one unless the court requires it.

C. Estimated Tax Payments Required for Next Year?

If the 2009 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$200 or more, you must

use Wisconsin Form 1-ES (Form 4-ES for trusts subject to tax on unrelated business income) to prepay the 2009 tax in installments beginning April 15, 2009, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 16, 2009, or 2 1/2 months after the close of a fiscal year for trusts using Form 4-ES).

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

D. Requesting Copies of Returns

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

SCHEDULE A INSTRUCTIONS – ADDITIONS AND SUBTRACTIONS

Certain additions and subtractions must be made to federal taxable income in order to arrive at Wisconsin taxable income. Federal taxable income is the amount shown on the federal Form 1041, line 22. 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 2008 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

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

addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, and (13) Wisconsin Aerospace Authority bonds. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

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

Line 3. Taxes Enter the amount of taxes deducted from federal taxable income on 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 (see line 4, Form 1041), complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin income. For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500. You can obtain Schedule WD (Form 2) from any Department of Revenue office. If assets sold during 2008 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. Enclose a schedule with a computation or explanation. Examples are:

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

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

- c. **Transitional adjustments.** These are adjustments required by the Wisconsin Statutes to account for differences between federal basis and Wisconsin basis of changing basis assets (those subject to depreciation or amortization). Enclose a schedule showing the computation of each transitional adjustment made.
- d. **Farm losses.** An addition may be required if farm losses were deducted on the federal tax return and the estate or trust was not actively engaged in the farming operation that produced those losses.

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

- 1. The entity separately makes a significant contribution to the farming operation of capital, equipment, or land, or a combination of capital, equipment, or land; and

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

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

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

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

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

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

Example For 2008, a trust reports a loss of \$25,000 on Schedule E from a farm partnership (the trust is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The trust's nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 2008. The trust must fill in \$5,000 on line 5 of Schedule A.

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

- e. **Excess distribution from a passive foreign investment company.** Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal taxable income (see federal Form 8621).
- f. **Development zones credit and technology zone credit.** Fill in the amount of development zones credit from Wisconsin Schedule DC and technology zone credit from Schedule TC. The amount of the 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. (**NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- g. **Dairy and livestock farm investment credit.** Fill in the amount of dairy and livestock farm investment credit computed for 2008. 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. (**NOTE:** Do not include on line 5 any credit that passed through to you from a partnership, limited liability company, or a tax-option (S) corporation. These will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- h. **Internet equipment credit.** Fill in the amount of Internet equipment credit computed for 2008. 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. (**NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or a 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.)
- i. **Dairy manufacturing facility investment credit.** Fill in the amount of dairy manufacturing facility investment credit computed for 2008. 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. (**NOTE:** Do not include on line 5 any credit passed through to you from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- j. **Enterprise zone jobs credit.** Fill in the amount of enterprise zone jobs credit computed for 2008. The amount of your credit is income and must be reported on Form 2. (**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.)
- k. **Film production company investment credit.** Fill in the amount of film production company investment credit computed for 2008. 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. (**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.)
- l. **Film production services credit.** Fill in the amount of film production services credit computed for 2008. 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. (**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.)
- m. **Manufacturing investment credit.** Fill in the amount of manufacturing investment credit computed for 2008. 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. (**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.)
- n. **Ethanol and biodiesel fuel pump credit.** Fill in the amount of ethanol and biodiesel fuel pump credit computed for 2008. 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. (**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.)
- o. **Interest and rental expenses paid to related entities.** Fill in the amount deducted or excluded from federal taxable income for interest and rental expenses 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 h. on page 10). See Schedule RT for further information.

SUBTRACTIONS

Line 7. Adjustments to Convert 2008 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 (see line 4, Form 1041), 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 an exclusion of 60% of capital gain from assets held more than one year. You can obtain Schedule WD (Form 2) from any Department of Revenue office.

Line 10. Refunds of State and Local Taxes Enter refunds of state and local income taxes included in line 8 of 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. 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 2008, include the allowable amount on Schedule A. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, from any Department of Revenue office for more details on computing an NOL and the allowable deduction.
- c. **Relocation assistance.** Relocation assistance payments received subject to the provisions set forth in section 32.19, Wisconsin Statutes.
- d. **Transitional adjustments.** See instruction (c) for line 5, Schedule A. Enclose schedule.
- e. **Farm loss carryover.** See Wisconsin Form 1 instructions for further details.
- f. **Nonresident income.** Income of nonresidents not subject to Wisconsin tax.
- g. **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 into special state service under 32 USC 502(f). However, 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.

- h. **Interest and rental expenses paid to related entities.** Were you required to add interest and rental expenses paid to a related entity to income (see instruction (o) for line 5, Schedule A for a description)? If yes, you may be able to subtract all or a portion of such expenses. See Schedule RT for further information. If enclosing Schedule RT with Form 2, also fill in "16" in the Special Conditions box on page 1 of Form 2.
- i. **Incentive payments.** To the extent included in federal taxable income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

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 line 5 and any subtractions on line 11, Schedule A.

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

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

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

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

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

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

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

STEP 2: If a gain was entered on line 7 or 9 of "Wisconsin" Form 4797, the amounts from the "Wisconsin" Form 4797 must be used to complete line 11 of Wisconsin Schedule WD (Form 2).

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

- If you have an ordinary gain for both federal and Wisconsin purposes, fill in lines a and b of the worksheet. Also fill in line c or line d, whichever applies.

Adjustment Worksheet

	Distributable	Non-distributable
a Fill in ordinary gain from line 17 of federal Form 4797 (if blank, fill in zero (0))		
b Fill in ordinary gain from line 17 of "Wisconsin" Form 4797 (if 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 ordinary loss from line 17 of federal Form 4797 (if blank, fill in zero (0))		
f Fill in ordinary loss from line 17 of "Wisconsin" Form 4797 (if 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		

- 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 and line 17 on the "Wisconsin" Form 4797 is blank or a loss, 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 and line 17 on the "Wisconsin" Form 4797 is blank or a gain, 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.

NOTE: Nonresident estates and trusts should enter the ordinary gain or loss computed on the "Wisconsin" Form 4797 that is **from Wisconsin sources** when completing Step 3.

SCHEDULE B INSTRUCTIONS

IMPORTANT: The Wisconsin Statutes generally require that the computation of taxable income on the 2008 Wisconsin fiduciary income tax return is to be based on the Internal Revenue Code enacted as of December 31, 2006. Federal laws enacted after December 31, 2006, do not apply for Wisconsin income tax purposes.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2008 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of trusts and estates:

- Increase in sec. 179 expensing.
- Deduction for health savings accounts and related provisions.
- Exclusion for 50% of the gain from the sale or exchange of qualified small business stock.

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

SCHEDULE C INSTRUCTIONS – ADJUSTMENTS TO CAPITAL GAINS / LOSSES

Complete Schedule C to adjust capital gains and losses if capital assets sold or otherwise disposed of in 2008 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. 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.)

For capital assets held one year or less, fill in line 1. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 2 of Schedule C and on line 4 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

For capital assets held more than one year, fill in line 3. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 4 of Schedule C and on line 12 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 2008 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 60% 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 line 5 of your federal Schedule D on line 6a of Schedule WD. Fill in the net long-term gain or (loss) from line 12 of your federal Schedule D on line 14a of Schedule WD. Complete lines 6b, 6c, 14b, and 14c. Write "Same as federal" in the space by line 1 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 lines 1 through 4 and lines 6 through 11 of 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 25 of your 2007 Schedule WD on line 5 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 30 of your 2007 Schedule WD on line 13 of Schedule WD.

You may have to reduce your capital loss carryover to 2008 if you excluded income from discharge of indebtedness from your 2008 taxable income. Contact any Department of Revenue office for further information.

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

Nonresident estates and trusts: Nonresident estates and trusts should include only gain or loss from Wisconsin sources on Schedule WD.

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 lines 2 and 7 of federal Schedule D must be reported on lines 2 and 8 of Schedule WD, as appropriate. Gain from an installment sale is reported on line 2 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 8 of Schedule WD.
- Taxable gain from installment sales which is from Form 4797 and included on line 10 of federal Schedule D is included on line 11 of Schedule WD. For property not acquired from a decedent and held one year or less, report the installment sale gain on line 1 of Schedule WD. The remaining portion of the amount on line 10 of federal Schedule D should be reported on line 11 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 3 or 9 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 the federal and Wisconsin basis of your property.

- If you have 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 4 or 12 of Schedule WD.
- If you have a difference between the Wisconsin and federal basis of property and the sale or other disposition of such property is reported on federal Form 4797, see the instruction for Form 2 under “Additions to or Subtractions from Income.” If you entered a gain on line 7 or 9 of your “Wisconsin” Form 4797, you must use the amount from the “Wisconsin” Form 4797 to complete line 11 of Schedule WD.

■ **Part III, Summary of Parts I and II**

Complete lines 15 through 19 to compute the amount of capital gain or loss that must be included in Wisconsin taxable income. On line 15, it is necessary that capital gains and losses distributed to beneficiaries be separated from those of the fiduciary.

NOTE: If capital gain income is used or set aside for charitable purposes, the amount on line 17 must be adjusted for 60% of 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	\$10,000
60% of net capital gain	\$ 6,000
Less 25% included in charitable deduction	<u>(1,500)</u>
Adjusted amount to enter on line 17	\$ 4,500

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

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

■ **Part IV, Computation of Wisconsin Adjustment to Income**

Complete Part IV to figure the amount you must report as a capital gain/loss adjustment on Schedule A, Form 2.

Compare the net gain or loss on Schedule WD (line 18 for a net gain or line 19 for a net loss) to the amount of capital gain or loss on line 4 of federal Form 1041. On lines 20a and 20e, it is necessary that gains and losses distributed to beneficiaries be separated from those of the fiduciary. (When completing Part IV, enter all amounts as positive numbers.)

- If the net gain or loss on Schedule WD (line 18 for a net gain or line 19 for a net loss) is the same as the amount of capital gain or loss on line 4 of federal Form 1041, 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 20a and 20b. Also, fill in either line 20c or line 20d, whichever applies.
- If the estate or trust has a net loss for both federal and Wisconsin purposes, fill in lines 20e and 20f. Also fill in either line 20g or line 20h, 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 20a and your Wisconsin loss on line 20f. Fill in zero (0) on lines 20b and 20e. Also complete lines 20d and 20g 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 20e and your Wisconsin gain on line 20b. Fill in zero (0) on lines 20a and 20f. Also complete lines 20c and 20h. Add the amounts on lines 20c and 20h and fill in the result on line 4, Schedule A of Form 2.

■ **Part V, Computation of Capital Loss Carryovers From 2008 to 2009**

If the net loss on line 15, column b is more than the loss on line 19, complete Part V to compute the amount of your capital loss carryover. Complete lines 21 through 25 to figure the short-term capital loss carryover. Complete lines 26 through 30 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 unless the item is computed under a provision of federal law that Wisconsin doesn't follow. Enter total federal long-term capital gains on line 4, column b.

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 under "Tax-exempt interest."

For lines 3 and 4, enter in column d the beneficiary's share of the amounts from lines 6c and 14c 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.

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 through 14d. Enter the beneficiary’s share of interest and rental expenses required to be added to Wisconsin income and allowed to be subtracted from Wisconsin income.

Lines 15a through 15o. Enter on these lines any credits from Wisconsin Schedules DI, TC, DC, VC, IE, EC, DM, FP, MI, EB, HI, and HR that are allocable to the beneficiary.

Line 15p. Enter in column d 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

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

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

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

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

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

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

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

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

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

The certificate will be mailed within 120 days.

2008 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	186	9,500	9,600	439	15,000	15,100	775	20,500	20,600	1,118
			4,100	4,200	191	9,600	9,700	444	15,100	15,200	781	20,600	20,700	1,124
			4,200	4,300	196	9,700	9,800	449	15,200	15,300	788	20,700	20,800	1,131
			4,300	4,400	200	9,800	9,900	455	15,300	15,400	794	20,800	20,900	1,137
			4,400	4,500	205	9,900	10,000	462	15,400	15,500	800	20,900	21,000	1,144
			4,500	4,600	209	10,000	10,100	468	15,500	15,600	806	21,000	21,100	1,150
			4,600	4,700	214	10,100	10,200	474	15,600	15,700	812	21,100	21,200	1,157
			4,700	4,800	219	10,200	10,300	480	15,700	15,800	818	21,200	21,300	1,163
			4,800	4,900	223	10,300	10,400	486	15,800	15,900	824	21,300	21,400	1,170
			4,900	5,000	228	10,400	10,500	492	15,900	16,000	831	21,400	21,500	1,176
			5,000	5,100	232	10,500	10,600	498	16,000	16,100	837	21,500	21,600	1,183
			5,100	5,200	237	10,600	10,700	505	16,100	16,200	843	21,600	21,700	1,189
			5,200	5,300	242	10,700	10,800	511	16,200	16,300	849	21,700	21,800	1,196
0	20	0	5,300	5,400	246	10,800	10,900	517	16,300	16,400	855	21,800	21,900	1,202
20	40	1	5,400	5,500	251	10,900	11,000	523	16,400	16,500	861	21,900	22,000	1,209
40	100	3	5,500	5,600	255	11,000	11,100	529	16,500	16,600	867	22,000	22,100	1,215
100	200	7	5,600	5,700	260	11,100	11,200	535	16,600	16,700	874	22,100	22,200	1,222
200	300	12	5,700	5,800	265	11,200	11,300	542	16,700	16,800	880	22,200	22,300	1,228
300	400	16	5,800	5,900	269	11,300	11,400	548	16,800	16,900	886	22,300	22,400	1,235
400	500	21	5,900	6,000	274	11,400	11,500	554	16,900	17,000	892	22,400	22,500	1,241
500	600	25	6,000	6,100	278	11,500	11,600	560	17,000	17,100	898	22,500	22,600	1,248
600	700	30	6,100	6,200	283	11,600	11,700	566	17,100	17,200	904	22,600	22,700	1,254
700	800	35	6,200	6,300	288	11,700	11,800	572	17,200	17,300	911	22,700	22,800	1,261
800	900	39	6,300	6,400	292	11,800	11,900	578	17,300	17,400	917	22,800	22,900	1,267
900	1,000	44	6,400	6,500	297	11,900	12,000	585	17,400	17,500	923	22,900	23,000	1,274
1,000	1,100	48	6,500	6,600	301	12,000	12,100	591	17,500	17,600	929	23,000	23,100	1,280
1,100	1,200	53	6,600	6,700	306	12,100	12,200	597	17,600	17,700	935	23,100	23,200	1,287
1,200	1,300	58	6,700	6,800	311	12,200	12,300	603	17,700	17,800	941	23,200	23,300	1,293
1,300	1,400	62	6,800	6,900	315	12,300	12,400	609	17,800	17,900	947	23,300	23,400	1,300
1,400	1,500	67	6,900	7,000	320	12,400	12,500	615	17,900	18,000	954	23,400	23,500	1,306
1,500	1,600	71	7,000	7,100	324	12,500	12,600	621	18,000	18,100	960	23,500	23,600	1,313
1,600	1,700	76	7,100	7,200	329	12,600	12,700	628	18,100	18,200	966	23,600	23,700	1,319
1,700	1,800	81	7,200	7,300	334	12,700	12,800	634	18,200	18,300	972	23,700	23,800	1,326
1,800	1,900	85	7,300	7,400	338	12,800	12,900	640	18,300	18,400	978	23,800	23,900	1,332
1,900	2,000	90	7,400	7,500	343	12,900	13,000	646	18,400	18,500	984	23,900	24,000	1,339
2,000	2,100	94	7,500	7,600	347	13,000	13,100	652	18,500	18,600	990	24,000	24,100	1,345
2,100	2,200	99	7,600	7,700	352	13,100	13,200	658	18,600	18,700	997	24,100	24,200	1,352
2,200	2,300	104	7,700	7,800	357	13,200	13,300	665	18,700	18,800	1,003	24,200	24,300	1,358
2,300	2,400	108	7,800	7,900	361	13,300	13,400	671	18,800	18,900	1,009	24,300	24,400	1,365
2,400	2,500	113	7,900	8,000	366	13,400	13,500	677	18,900	19,000	1,015	24,400	24,500	1,371
2,500	2,600	117	8,000	8,100	370	13,500	13,600	683	19,000	19,100	1,021	24,500	24,600	1,378
2,600	2,700	122	8,100	8,200	375	13,600	13,700	689	19,100	19,200	1,027	24,600	24,700	1,384
2,700	2,800	127	8,200	8,300	380	13,700	13,800	695	19,200	19,300	1,034	24,700	24,800	1,391
2,800	2,900	131	8,300	8,400	384	13,800	13,900	701	19,300	19,400	1,040	24,800	24,900	1,397
2,900	3,000	136	8,400	8,500	389	13,900	14,000	708	19,400	19,500	1,046	24,900	25,000	1,404
3,000	3,100	140	8,500	8,600	393	14,000	14,100	714	19,500	19,600	1,053	25,000	25,100	1,410
3,100	3,200	145	8,600	8,700	398	14,100	14,200	720	19,600	19,700	1,059	25,100	25,200	1,417
3,200	3,300	150	8,700	8,800	403	14,200	14,300	726	19,700	19,800	1,066	25,200	25,300	1,423
3,300	3,400	154	8,800	8,900	407	14,300	14,400	732	19,800	19,900	1,072	25,300	25,400	1,430
3,400	3,500	159	8,900	9,000	412	14,400	14,500	738	19,900	20,000	1,079	25,400	25,500	1,436
3,500	3,600	163	9,000	9,100	416	14,500	14,600	744	20,000	20,100	1,085	25,500	25,600	1,443
3,600	3,700	168	9,100	9,200	421	14,600	14,700	751	20,100	20,200	1,092	25,600	25,700	1,449
3,700	3,800	173	9,200	9,300	426	14,700	14,800	757	20,200	20,300	1,098	25,700	25,800	1,456
3,800	3,900	177	9,300	9,400	430	14,800	14,900	763	20,300	20,400	1,105	25,800	25,900	1,462
3,900	4,000	182	9,400	9,500	435	14,900	15,000	769	20,400	20,500	1,111	25,900	26,000	1,469

2008 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	1,475	31,500	31,600	1,833	37,000	37,100	2,190	42,500	42,600	2,548	48,000	48,100	2,905
26,100	26,200	1,482	31,600	31,700	1,839	37,100	37,200	2,197	42,600	42,700	2,554	48,100	48,200	2,912
26,200	26,300	1,488	31,700	31,800	1,846	37,200	37,300	2,203	42,700	42,800	2,561	48,200	48,300	2,918
26,300	26,400	1,495	31,800	31,900	1,852	37,300	37,400	2,210	42,800	42,900	2,567	48,300	48,400	2,925
26,400	26,500	1,501	31,900	32,000	1,859	37,400	37,500	2,216	42,900	43,000	2,574	48,400	48,500	2,931
26,500	26,600	1,508	32,000	32,100	1,865	37,500	37,600	2,223	43,000	43,100	2,580	48,500	48,600	2,938
26,600	26,700	1,514	32,100	32,200	1,872	37,600	37,700	2,229	43,100	43,200	2,587	48,600	48,700	2,944
26,700	26,800	1,521	32,200	32,300	1,878	37,700	37,800	2,236	43,200	43,300	2,593	48,700	48,800	2,951
26,800	26,900	1,527	32,300	32,400	1,885	37,800	37,900	2,242	43,300	43,400	2,600	48,800	48,900	2,957
26,900	27,000	1,534	32,400	32,500	1,891	37,900	38,000	2,249	43,400	43,500	2,606	48,900	49,000	2,964
27,000	27,100	1,540	32,500	32,600	1,898	38,000	38,100	2,255	43,500	43,600	2,613	49,000	49,100	2,970
27,100	27,200	1,547	32,600	32,700	1,904	38,100	38,200	2,262	43,600	43,700	2,619	49,100	49,200	2,977
27,200	27,300	1,553	32,700	32,800	1,911	38,200	38,300	2,268	43,700	43,800	2,626	49,200	49,300	2,983
27,300	27,400	1,560	32,800	32,900	1,917	38,300	38,400	2,275	43,800	43,900	2,632	49,300	49,400	2,990
27,400	27,500	1,566	32,900	33,000	1,924	38,400	38,500	2,281	43,900	44,000	2,639	49,400	49,500	2,996
27,500	27,600	1,573	33,000	33,100	1,930	38,500	38,600	2,288	44,000	44,100	2,645	49,500	49,600	3,003
27,600	27,700	1,579	33,100	33,200	1,937	38,600	38,700	2,294	44,100	44,200	2,652	49,600	49,700	3,009
27,700	27,800	1,586	33,200	33,300	1,943	38,700	38,800	2,301	44,200	44,300	2,658	49,700	49,800	3,016
27,800	27,900	1,592	33,300	33,400	1,950	38,800	38,900	2,307	44,300	44,400	2,665	49,800	49,900	3,022
27,900	28,000	1,599	33,400	33,500	1,956	38,900	39,000	2,314	44,400	44,500	2,671	49,900	50,000	3,029
28,000	28,100	1,605	33,500	33,600	1,963	39,000	39,100	2,320	44,500	44,600	2,678	50,000	50,100	3,035
28,100	28,200	1,612	33,600	33,700	1,969	39,100	39,200	2,327	44,600	44,700	2,684	50,100	50,200	3,042
28,200	28,300	1,618	33,700	33,800	1,976	39,200	39,300	2,333	44,700	44,800	2,691	50,200	50,300	3,048
28,300	28,400	1,625	33,800	33,900	1,982	39,300	39,400	2,340	44,800	44,900	2,697	50,300	50,400	3,055
28,400	28,500	1,631	33,900	34,000	1,989	39,400	39,500	2,346	44,900	45,000	2,704	50,400	50,500	3,061
28,500	28,600	1,638	34,000	34,100	1,995	39,500	39,600	2,353	45,000	45,100	2,710	50,500	50,600	3,068
28,600	28,700	1,644	34,100	34,200	2,002	39,600	39,700	2,359	45,100	45,200	2,717	50,600	50,700	3,074
28,700	28,800	1,651	34,200	34,300	2,008	39,700	39,800	2,366	45,200	45,300	2,723	50,700	50,800	3,081
28,800	28,900	1,657	34,300	34,400	2,015	39,800	39,900	2,372	45,300	45,400	2,730	50,800	50,900	3,087
28,900	29,000	1,664	34,400	34,500	2,021	39,900	40,000	2,379	45,400	45,500	2,736	50,900	51,000	3,094
29,000	29,100	1,670	34,500	34,600	2,028	40,000	40,100	2,385	45,500	45,600	2,743	51,000	51,100	3,100
29,100	29,200	1,677	34,600	34,700	2,034	40,100	40,200	2,392	45,600	45,700	2,749	51,100	51,200	3,107
29,200	29,300	1,683	34,700	34,800	2,041	40,200	40,300	2,398	45,700	45,800	2,756	51,200	51,300	3,113
29,300	29,400	1,690	34,800	34,900	2,047	40,300	40,400	2,405	45,800	45,900	2,762	51,300	51,400	3,120
29,400	29,500	1,696	34,900	35,000	2,054	40,400	40,500	2,411	45,900	46,000	2,769	51,400	51,500	3,126
29,500	29,600	1,703	35,000	35,100	2,060	40,500	40,600	2,418	46,000	46,100	2,775	51,500	51,600	3,133
29,600	29,700	1,709	35,100	35,200	2,067	40,600	40,700	2,424	46,100	46,200	2,782	51,600	51,700	3,139
29,700	29,800	1,716	35,200	35,300	2,073	40,700	40,800	2,431	46,200	46,300	2,788	51,700	51,800	3,146
29,800	29,900	1,722	35,300	35,400	2,080	40,800	40,900	2,437	46,300	46,400	2,795	51,800	51,900	3,152
29,900	30,000	1,729	35,400	35,500	2,086	40,900	41,000	2,444	46,400	46,500	2,801	51,900	52,000	3,159
30,000	30,100	1,735	35,500	35,600	2,093	41,000	41,100	2,450	46,500	46,600	2,808	52,000	52,100	3,165
30,100	30,200	1,742	35,600	35,700	2,099	41,100	41,200	2,457	46,600	46,700	2,814	52,100	52,200	3,172
30,200	30,300	1,748	35,700	35,800	2,106	41,200	41,300	2,463	46,700	46,800	2,821	52,200	52,300	3,178
30,300	30,400	1,755	35,800	35,900	2,112	41,300	41,400	2,470	46,800	46,900	2,827	52,300	52,400	3,185
30,400	30,500	1,761	35,900	36,000	2,119	41,400	41,500	2,476	46,900	47,000	2,834	52,400	52,500	3,191
30,500	30,600	1,768	36,000	36,100	2,125	41,500	41,600	2,483	47,000	47,100	2,840	52,500	52,600	3,198
30,600	30,700	1,774	36,100	36,200	2,132	41,600	41,700	2,489	47,100	47,200	2,847	52,600	52,700	3,204
30,700	30,800	1,781	36,200	36,300	2,138	41,700	41,800	2,496	47,200	47,300	2,853	52,700	52,800	3,211
30,800	30,900	1,787	36,300	36,400	2,145	41,800	41,900	2,502	47,300	47,400	2,860	52,800	52,900	3,217
30,900	31,000	1,794	36,400	36,500	2,151	41,900	42,000	2,509	47,400	47,500	2,866	52,900	53,000	3,224
31,000	31,100	1,800	36,500	36,600	2,158	42,000	42,100	2,515	47,500	47,600	2,873	53,000	53,100	3,230
31,100	31,200	1,807	36,600	36,700	2,164	42,100	42,200	2,522	47,600	47,700	2,879	53,100	53,200	3,237
31,200	31,300	1,813	36,700	36,800	2,171	42,200	42,300	2,528	47,700	47,800	2,886	53,200	53,300	3,243
31,300	31,400	1,820	36,800	36,900	2,177	42,300	42,400	2,535	47,800	47,900	2,892	53,300	53,400	3,250
31,400	31,500	1,826	36,900	37,000	2,184	42,400	42,500	2,541	47,900	48,000	2,899	53,400	53,500	3,256

2008 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	3,263	59,000	59,100	3,620	64,500	64,600	3,978	70,000	70,100	4,335	75,500	75,600	4,693
53,600	53,700	3,269	59,100	59,200	3,627	64,600	64,700	3,984	70,100	70,200	4,342	75,600	75,700	4,699
53,700	53,800	3,276	59,200	59,300	3,633	64,700	64,800	3,991	70,200	70,300	4,348	75,700	75,800	4,706
53,800	53,900	3,282	59,300	59,400	3,640	64,800	64,900	3,997	70,300	70,400	4,355	75,800	75,900	4,712
53,900	54,000	3,289	59,400	59,500	3,646	64,900	65,000	4,004	70,400	70,500	4,361	75,900	76,000	4,719
54,000	54,100	3,295	59,500	59,600	3,653	65,000	65,100	4,010	70,500	70,600	4,368	76,000	76,100	4,725
54,100	54,200	3,302	59,600	59,700	3,659	65,100	65,200	4,017	70,600	70,700	4,374	76,100	76,200	4,732
54,200	54,300	3,308	59,700	59,800	3,666	65,200	65,300	4,023	70,700	70,800	4,381	76,200	76,300	4,738
54,300	54,400	3,315	59,800	59,900	3,672	65,300	65,400	4,030	70,800	70,900	4,387	76,300	76,400	4,745
54,400	54,500	3,321	59,900	60,000	3,679	65,400	65,500	4,036	70,900	71,000	4,394	76,400	76,500	4,751
54,500	54,600	3,328	60,000	60,100	3,685	65,500	65,600	4,043	71,000	71,100	4,400	76,500	76,600	4,758
54,600	54,700	3,334	60,100	60,200	3,692	65,600	65,700	4,049	71,100	71,200	4,407	76,600	76,700	4,764
54,700	54,800	3,341	60,200	60,300	3,698	65,700	65,800	4,056	71,200	71,300	4,413	76,700	76,800	4,771
54,800	54,900	3,347	60,300	60,400	3,705	65,800	65,900	4,062	71,300	71,400	4,420	76,800	76,900	4,777
54,900	55,000	3,354	60,400	60,500	3,711	65,900	66,000	4,069	71,400	71,500	4,426	76,900	77,000	4,784
55,000	55,100	3,360	60,500	60,600	3,718	66,000	66,100	4,075	71,500	71,600	4,433	77,000	77,100	4,790
55,100	55,200	3,367	60,600	60,700	3,724	66,100	66,200	4,082	71,600	71,700	4,439	77,100	77,200	4,797
55,200	55,300	3,373	60,700	60,800	3,731	66,200	66,300	4,088	71,700	71,800	4,446	77,200	77,300	4,803
55,300	55,400	3,380	60,800	60,900	3,737	66,300	66,400	4,095	71,800	71,900	4,452	77,300	77,400	4,810
55,400	55,500	3,386	60,900	61,000	3,744	66,400	66,500	4,101	71,900	72,000	4,459	77,400	77,500	4,816
55,500	55,600	3,393	61,000	61,100	3,750	66,500	66,600	4,108	72,000	72,100	4,465	77,500	77,600	4,823
55,600	55,700	3,399	61,100	61,200	3,757	66,600	66,700	4,114	72,100	72,200	4,472	77,600	77,700	4,829
55,700	55,800	3,406	61,200	61,300	3,763	66,700	66,800	4,121	72,200	72,300	4,478	77,700	77,800	4,836
55,800	55,900	3,412	61,300	61,400	3,770	66,800	66,900	4,127	72,300	72,400	4,485	77,800	77,900	4,842
55,900	56,000	3,419	61,400	61,500	3,776	66,900	67,000	4,134	72,400	72,500	4,491	77,900	78,000	4,849
56,000	56,100	3,425	61,500	61,600	3,783	67,000	67,100	4,140	72,500	72,600	4,498	78,000	78,100	4,855
56,100	56,200	3,432	61,600	61,700	3,789	67,100	67,200	4,147	72,600	72,700	4,504	78,100	78,200	4,862
56,200	56,300	3,438	61,700	61,800	3,796	67,200	67,300	4,153	72,700	72,800	4,511	78,200	78,300	4,868
56,300	56,400	3,445	61,800	61,900	3,802	67,300	67,400	4,160	72,800	72,900	4,517	78,300	78,400	4,875
56,400	56,500	3,451	61,900	62,000	3,809	67,400	67,500	4,166	72,900	73,000	4,524	78,400	78,500	4,881
56,500	56,600	3,458	62,000	62,100	3,815	67,500	67,600	4,173	73,000	73,100	4,530	78,500	78,600	4,888
56,600	56,700	3,464	62,100	62,200	3,822	67,600	67,700	4,179	73,100	73,200	4,537	78,600	78,700	4,894
56,700	56,800	3,471	62,200	62,300	3,828	67,700	67,800	4,186	73,200	73,300	4,543	78,700	78,800	4,901
56,800	56,900	3,477	62,300	62,400	3,835	67,800	67,900	4,192	73,300	73,400	4,550	78,800	78,900	4,907
56,900	57,000	3,484	62,400	62,500	3,841	67,900	68,000	4,199	73,400	73,500	4,556	78,900	79,000	4,914
57,000	57,100	3,490	62,500	62,600	3,848	68,000	68,100	4,205	73,500	73,600	4,563	79,000	79,100	4,920
57,100	57,200	3,497	62,600	62,700	3,854	68,100	68,200	4,212	73,600	73,700	4,569	79,100	79,200	4,927
57,200	57,300	3,503	62,700	62,800	3,861	68,200	68,300	4,218	73,700	73,800	4,576	79,200	79,300	4,933
57,300	57,400	3,510	62,800	62,900	3,867	68,300	68,400	4,225	73,800	73,900	4,582	79,300	79,400	4,940
57,400	57,500	3,516	62,900	63,000	3,874	68,400	68,500	4,231	73,900	74,000	4,589	79,400	79,500	4,946
57,500	57,600	3,523	63,000	63,100	3,880	68,500	68,600	4,238	74,000	74,100	4,595	79,500	79,600	4,953
57,600	57,700	3,529	63,100	63,200	3,887	68,600	68,700	4,244	74,100	74,200	4,602	79,600	79,700	4,959
57,700	57,800	3,536	63,200	63,300	3,893	68,700	68,800	4,251	74,200	74,300	4,608	79,700	79,800	4,966
57,800	57,900	3,542	63,300	63,400	3,900	68,800	68,900	4,257	74,300	74,400	4,615	79,800	79,900	4,972
57,900	58,000	3,549	63,400	63,500	3,906	68,900	69,000	4,264	74,400	74,500	4,621	79,900	80,000	4,979
58,000	58,100	3,555	63,500	63,600	3,913	69,000	69,100	4,270	74,500	74,600	4,628	80,000	80,100	4,985
58,100	58,200	3,562	63,600	63,700	3,919	69,100	69,200	4,277	74,600	74,700	4,634	80,100	80,200	4,992
58,200	58,300	3,568	63,700	63,800	3,926	69,200	69,300	4,283	74,700	74,800	4,641	80,200	80,300	4,998
58,300	58,400	3,575	63,800	63,900	3,932	69,300	69,400	4,290	74,800	74,900	4,647	80,300	80,400	5,005
58,400	58,500	3,581	63,900	64,000	3,939	69,400	69,500	4,296	74,900	75,000	4,654	80,400	80,500	5,011
58,500	58,600	3,588	64,000	64,100	3,945	69,500	69,600	4,303	75,000	75,100	4,660	80,500	80,600	5,018
58,600	58,700	3,594	64,100	64,200	3,952	69,600	69,700	4,309	75,100	75,200	4,667	80,600	80,700	5,024
58,700	58,800	3,601	64,200	64,300	3,958	69,700	69,800	4,316	75,200	75,300	4,673	80,700	80,800	5,031
58,800	58,900	3,607	64,300	64,400	3,965	69,800	69,900	4,322	75,300	75,400	4,680	80,800	80,900	5,037
58,900	59,000	3,614	64,400	64,500	3,971	69,900	70,000	4,329	75,400	75,500	4,686	80,900	81,000	5,044

2008 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	5,050	86,500	86,600	5,408	92,000	92,100	5,765	97,500	97,600	6,123
81,100	81,200	5,057	86,600	86,700	5,414	92,100	92,200	5,772	97,600	97,700	6,129
81,200	81,300	5,063	86,700	86,800	5,421	92,200	92,300	5,778	97,700	97,800	6,136
81,300	81,400	5,070	86,800	86,900	5,427	92,300	92,400	5,785	97,800	97,900	6,142
81,400	81,500	5,076	86,900	87,000	5,434	92,400	92,500	5,791	97,900	98,000	6,149
81,500	81,600	5,083	87,000	87,100	5,440	92,500	92,600	5,798	98,000	98,100	6,155
81,600	81,700	5,089	87,100	87,200	5,447	92,600	92,700	5,804	98,100	98,200	6,162
81,700	81,800	5,096	87,200	87,300	5,453	92,700	92,800	5,811	98,200	98,300	6,168
81,800	81,900	5,102	87,300	87,400	5,460	92,800	92,900	5,817	98,300	98,400	6,175
81,900	82,000	5,109	87,400	87,500	5,466	92,900	93,000	5,824	98,400	98,500	6,181
82,000	82,100	5,115	87,500	87,600	5,473	93,000	93,100	5,830	98,500	98,600	6,188
82,100	82,200	5,122	87,600	87,700	5,479	93,100	93,200	5,837	98,600	98,700	6,194
82,200	82,300	5,128	87,700	87,800	5,486	93,200	93,300	5,843	98,700	98,800	6,201
82,300	82,400	5,135	87,800	87,900	5,492	93,300	93,400	5,850	98,800	98,900	6,207
82,400	82,500	5,141	87,900	88,000	5,499	93,400	93,500	5,856	98,900	99,000	6,214
82,500	82,600	5,148	88,000	88,100	5,505	93,500	93,600	5,863	99,000	99,100	6,220
82,600	82,700	5,154	88,100	88,200	5,512	93,600	93,700	5,869	99,100	99,200	6,227
82,700	82,800	5,161	88,200	88,300	5,518	93,700	93,800	5,876	99,200	99,300	6,233
82,800	82,900	5,167	88,300	88,400	5,525	93,800	93,900	5,882	99,300	99,400	6,240
82,900	83,000	5,174	88,400	88,500	5,531	93,900	94,000	5,889	99,400	99,500	6,246
83,000	83,100	5,180	88,500	88,600	5,538	94,000	94,100	5,895	99,500	99,600	6,253
83,100	83,200	5,187	88,600	88,700	5,544	94,100	94,200	5,902	99,600	99,700	6,259
83,200	83,300	5,193	88,700	88,800	5,551	94,200	94,300	5,908	99,700	99,800	6,266
83,300	83,400	5,200	88,800	88,900	5,557	94,300	94,400	5,915	99,800	99,900	6,272
83,400	83,500	5,206	88,900	89,000	5,564	94,400	94,500	5,921	99,900	100,000	6,279
83,500	83,600	5,213	89,000	89,100	5,570	94,500	94,600	5,928	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> 100,000 145,460 6,282 plus 6.50% of the amount over \$100,000 but less than \$145,460 </div>		
83,600	83,700	5,219	89,100	89,200	5,577	94,600	94,700	5,934			
83,700	83,800	5,226	89,200	89,300	5,583	94,700	94,800	5,941			
83,800	83,900	5,232	89,300	89,400	5,590	94,800	94,900	5,947			
83,900	84,000	5,239	89,400	89,500	5,596	94,900	95,000	5,954			
84,000	84,100	5,245	89,500	89,600	5,603	95,000	95,100	5,960	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> \$145,460 or more \$9,237 plus 6.75% of the amount over \$145,460 </div>		
84,100	84,200	5,252	89,600	89,700	5,609	95,100	95,200	5,967			
84,200	84,300	5,258	89,700	89,800	5,616	95,200	95,300	5,973			
84,300	84,400	5,265	89,800	89,900	5,622	95,300	95,400	5,980			
84,400	84,500	5,271	89,900	90,000	5,629	95,400	95,500	5,986			
84,500	84,600	5,278	90,000	90,100	5,635	95,500	95,600	5,993			
84,600	84,700	5,284	90,100	90,200	5,642	95,600	95,700	5,999			
84,700	84,800	5,291	90,200	90,300	5,648	95,700	95,800	6,006			
84,800	84,900	5,297	90,300	90,400	5,655	95,800	95,900	6,012			
84,900	85,000	5,304	90,400	90,500	5,661	95,900	96,000	6,019			
85,000	85,100	5,310	90,500	90,600	5,668	96,000	96,100	6,025			
85,100	85,200	5,317	90,600	90,700	5,674	96,100	96,200	6,032			
85,200	85,300	5,323	90,700	90,800	5,681	96,200	96,300	6,038			
85,300	85,400	5,330	90,800	90,900	5,687	96,300	96,400	6,045			
85,400	85,500	5,336	90,900	91,000	5,694	96,400	96,500	6,051			
85,500	85,600	5,343	91,000	91,100	5,700	96,500	96,600	6,058			
85,600	85,700	5,349	91,100	91,200	5,707	96,600	96,700	6,064			
85,700	85,800	5,356	91,200	91,300	5,713	96,700	96,800	6,071			
85,800	85,900	5,362	91,300	91,400	5,720	96,800	96,900	6,077			
85,900	86,000	5,369	91,400	91,500	5,726	96,900	97,000	6,084			
86,000	86,100	5,375	91,500	91,600	5,733	97,000	97,100	6,090			
86,100	86,200	5,382	91,600	91,700	5,739	97,100	97,200	6,097			
86,200	86,300	5,388	91,700	91,800	5,746	97,200	97,300	6,103			
86,300	86,400	5,395	91,800	91,900	5,752	97,300	97,400	6,110			
86,400	86,500	5,401	91,900	92,000	5,759	97,400	97,500	6,116			

TIPS ON FILING FORM 2

Form 2 is electronically scanned. Its processing (and any refund) is delayed when the scanner cannot correctly read the information on it. **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 when filling in dollar amounts. They can be misread by scanners.
- 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. Use correction fluid, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros or zeros with lines through them.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- 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.

