

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

**2009**

Use **BLACK INK**

For 2009 or taxable year beginning \_\_\_\_\_ and ending \_\_\_\_\_

M M D D Y Y Y Y   M M D D Y Y Y Y

**DO NOT STAPLE**

ESTATES ONLY – Legal last name		First name	M.I.	Decedent's social security number
TRUSTS ONLY – Legal name				
Name of personal representative, petitioner, or trustee				
Address of personal representative, petitioner, or trustee		City	State	Zip code
County of jurisdiction		Probate case number		Estate's/Trust's federal EIN

Check if applicable  Initial return  Final return  Amended return

**Check one**

Electing small business trust

Qualified funeral trust

Bankruptcy estate

Inter vivos trust

Testamentary trust

Section 645 election

Decedent's estate

Date trust or bankruptcy estate was created or date of decedent's death  M M D D Y Y Y Y

If an estate, enter age of decedent at date of death \_\_\_\_\_

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

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

Has Form W706 been filed?  Yes  No

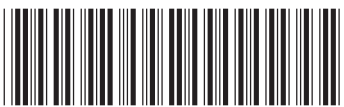
Special Conditions

Address where decedent lived at time of death \_\_\_\_\_ Zip code \_\_\_\_\_

**Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 NO COMMAS; NO CENTS**

1	Federal taxable income of fiduciary (see instructions)	1	.00
2	Additions (from Schedule A or NR)	2	.00
3	Add lines 1 and 2	3	.00
4	Subtractions (from Schedule A or NR)	4	.00
5	Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	5	.00
6a	Gross tax (see instructions, page 4)	6a	.00
6b	ESBT (see instructions, page 4)	6b	.00
7	Supplement to federal historic rehabilitation credit	7	.00
8	Certain nonrefundable credits from line 3 of Schedule CR	8	.00
9	Add credits on lines 7 and 8	9	.00
10	Subtract line 9 from line 6a. If line 9 is larger than line 6a, fill in zero (0)	10	.00
11	Alternative minimum tax. Enclose Schedule MT	11	.00
12	Add lines 10 and 11	12	.00
13	Other credits from Schedule CR, line 15	13	.00
14	Net tax paid to another state. Enclose Schedule OS	14	.00
15	Add credits on lines 13 and 14	15	.00
16	Subtract line 15 from line 12. If line 15 is larger than line 12, enter zero (0)	16	.00

**Paperclip check or money order here**



**NO COMMAS; NO CENTS**

<b>17</b>	Enter amount from line 16 .....	<b>17</b>	_____	<b>.00</b>
<b>18</b>	Recycling surcharge. Enclose Schedule RS .....	<b>18</b>	_____	<b>.00</b>
<b>19</b>	Recapture of investment credit (see instructions, page 5) .....	<b>19</b>	_____	<b>.00</b>
<b>20</b>	Add lines 17 through 19 .....	<b>20</b>	_____	<b>.00</b>
<b>21</b>	Wisconsin income tax withheld (see instructions) .....	<b>21</b>	_____	<b>.00</b>
<b>22</b>	2009 estimated payments and amount applied from 2008 return . . . .	<b>22</b>	_____	<b>.00</b>
<b>23</b>	Farmland preservation credit (enclose Schedule FC) .....	<b>23</b>	_____	<b>.00</b>
<b>24</b>	Farmland tax relief credit: Farmland taxes _____ .00 x .18 =	<b>24</b>	_____	<b>.00</b>
<b>25</b>	Other credits from Schedule CR, line 22 .....	<b>25</b>	_____	<b>.00</b>
<b>26</b>	AMENDED RETURN ONLY – amount paid with the original return .	<b>26</b>	_____	<b>.00</b>
<b>27</b>	Add lines 21 through 26 .....	<b>27</b>	_____	<b>.00</b>
<b>28</b>	AMENDED RETURN ONLY – refund from original return less amount applied to 2010 estimated tax .....	<b>28</b>	_____	<b>.00</b>
<b>29</b>	Subtract line 28 from line 27 .....	<b>29</b>	_____	<b>.00</b>
<b>30</b>	If line 29 is larger than line 20, subtract line 20 from line 29 .....	AMOUNT OVERPAID <b>30</b>	_____	<b>.00</b>
<b>31</b>	Amount of line 30 to be REFUNDED TO YOU .....	<b>31</b>	_____	<b>.00</b>
<b>32</b>	Amount of line 30 to be applied to your 2010 ESTIMATED TAX . . . .	<b>32</b>	_____	<b>.00</b>
<b>33</b>	If line 29 is less than line 20, subtract line 29 from line 20 .....	BALANCE DUE <b>33</b>	_____	<b>.00</b>
<b>34</b>	Underpayment interest. Exception code – See Schedule U ▶ [ ]	<b>34</b>	_____	<b>.00</b>
	Also include on line 33 (see instructions, page 7)			



**Paper clip copies of federal Form 1041 and schedules to this return.**

**Also paper clip copies of Wisconsin Schedules 2K-1, NR, and WD (Form 2) and other documents, if required.**

**A request for a closing certificate for fiduciaries must be made on Schedule CC. See instructions.**

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

Your signature	Date	Daytime phone
		( )
PERSON PREPARING RETURN (individual and firm) if other than the preceding signer	Date	Daytime phone
Name	Signature of preparer	( )

- Mail your return to: Wisconsin Department of Revenue
- *If making a payment or submitting Schedule CC to request a closing certificate*.....PO Box 8918, Madison WI 53708-8918
  - *All other trusts and estates*.....PO Box 8955, Madison WI 53708-8955

For Department Use Only

MAN	C		



Name(s) shown on Form 2	Decedent's social security number	Estate's / Trust's FEIN
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**SCHEDULE A – Additions and Subtractions** { Resident estates and trusts only. Part-year and nonresident estates and trusts must enclose Schedule NR. }

	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
<b>ADDITIONS:</b>		
1. Adjustment to convert 2009 federal taxable income to the amount allowable for Wisconsin (Schedule B) . . . . .	.00	.00
2. Interest (less related expenses) on state and municipal obligations . . .	.00	.00
3. Taxes from line 11 of federal Form 1041 . . . . .	.00	.00
4. Capital gain/loss adjustment (see instructions) . . . . .		.00
5. Other (specify) _____	.00	.00
6. Total additions (add lines 1 through 5). Enter the amount from COL. 2 on line 2 of Form 2 . . . . .	.00	.00

<b>SUBTRACTIONS:</b>		
7. Adjustment to convert 2009 federal taxable income to the amount allowable for Wisconsin (Schedule B) . . . . .		.00
8. Interest (less related expenses) on obligations of the United States . . .	.00	.00
9. Capital gain/loss adjustment (see instructions) . . . . .		.00
10. Refunds of state and local taxes (see instructions) . . . . .	.00	.00
11. Other (specify) _____	.00	.00
12. Total subtractions (add lines 7 through 11). Enter the amount from COL. 2 on line 4 of Form 2 . . . . .	.00	.00

**SCHEDULE B – Adjustments to Convert 2009 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 11)**

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2009	
	COL. 1 – Distributable	COL. 2 – Nondistributable
1. TOTAL from enclosed schedule . . . . .	.00	.00

- a. Enter total from distributable column on Wisconsin Schedule 2K-1, as appropriate.
- b. If total in nondistributable column is a **positive number**, enter it on Schedule A, line 1.  
If total in nondistributable column is a **negative number**, enter it on Schedule A, line 7, as a positive number.

Note: The figure in the nondistributable column must be used by part-year and nonresident estates and trusts to complete Part I of Schedule NR.

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

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