

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

**2010**

Use **BLACK INK** For 2010 or taxable year beginning                                                   and ending                                                  

**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 <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return				<b>Check one</b> <input type="checkbox"/> Electing small business trust <input type="checkbox"/> Qualified funeral trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Inter vivos trust <input type="checkbox"/> Testamentary trust <input type="checkbox"/> Section 645 election <input type="checkbox"/> Decedent's estate
Date trust or bankruptcy estate was created or date of decedent's death <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u> <u>    </u>				
If an estate, enter age of decedent at date of death <u>    </u>				
If this is a trust return, is the trust <input type="checkbox"/> Revocable <b>or</b> <input type="checkbox"/> Irrevocable?				
If a trust, is the grantor a resident of Wisconsin? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Has Form W706 been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Special Conditions <input type="checkbox"/>				
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**

**Paperclip check or money order here**

<b>1</b>	Federal taxable income of fiduciary (see instructions) . . . . .	<b>1</b>	<u>          </u>	.00
<b>2</b>	Additions (from Schedule A or NR) . . . . .	<b>2</b>	<u>          </u>	.00
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	<u>          </u>	.00
<b>4</b>	Subtractions (from Schedule A or NR) . . . . .	<b>4</b>	<u>          </u>	.00
<b>5</b>	Wisconsin taxable income of fiduciary (subtract line 4 from line 3) . . . . .	<b>5</b>	<u>          </u>	.00
<b>6a</b>	Gross tax (see instructions, page 4) . . . . .	<b>6a</b>	<u>          </u>	.00
<b>6b</b>	ESBT (see instructions, page 4) . . . . .	<b>6b</b>	<u>          </u>	.00
<b>7</b>	Supplement to federal historic rehabilitation credit . . . . .	<b>7</b>	<u>          </u>	.00
<b>8</b>	Certain nonrefundable credits from line 5 of Schedule CR . . . . .	<b>8</b>	<u>          </u>	.00
<b>9</b>	Add credits on lines 7 and 8 . . . . .	<b>9</b>	<u>          </u>	.00
<b>10</b>	Subtract line 9 from line 6a. If line 9 is larger than line 6a, fill in zero (0) . . . . .	<b>10</b>	<u>          </u>	.00
<b>11</b>	Alternative minimum tax. Enclose Schedule MT . . . . .	<b>11</b>	<u>          </u>	.00
<b>12</b>	Add lines 10 and 11 . . . . .	<b>12</b>	<u>          </u>	.00
<b>13</b>	Other credits from Schedule CR, line 18 . . . . .	<b>13</b>	<u>          </u>	.00
<b>14</b>	Net tax paid to another state. Enclose Schedule OS . . . . .	<b>14</b>	<u>          </u>	.00
<b>15</b>	Add credits on lines 13 and 14 . . . . .	<b>15</b>	<u>          </u>	.00
<b>16</b>	Subtract line 15 from line 12. If line 15 is larger than line 12, enter zero (0) . . . . .	<b>16</b>	<u>          </u>	.00



**NO COMMAS; NO CENTS**

17	Enter amount from line 16 .....	17	_____	.00
18	Recycling surcharge. Enclose Schedule RS .....	18	_____	.00
19	Recapture of investment credit (see instructions, page 5) .....	19	_____	.00
20	Add lines 17 through 19 .....	20	_____	.00
21	Wisconsin income tax withheld (see instructions) .....	21	_____	.00
22	2010 estimated payments and amount applied from 2009 return ...	22	_____	.00
23	Farmland preservation credit. <b>a</b> Schedule FC, line 18 .....	23a	_____	.00
	<b>b</b> Schedule FC-A, line 13 .....	23b	_____	.00
24	Other credits from Schedule CR, line 27 .....	24	_____	.00
25	AMENDED RETURN ONLY – amount paid with the original return .	25	_____	.00
26	Add lines 21 through 25 .....	26	_____	.00
27	AMENDED RETURN ONLY – refund from original return less amount applied to 2011 estimated tax .....	27	_____	.00
28	Subtract line 27 from line 26 .....	28	_____	.00
29	If line 28 is larger than line 20, subtract line 20 from line 28 ..... AMOUNT OVERPAID	29	_____	.00
30	Amount of line 29 to be REFUNDED TO YOU .....	30	_____	.00
31	Amount of line 29 to be applied to your 2011 ESTIMATED TAX ....	31	_____	.00
32	If line 28 is less than line 20, subtract line 28 from line 20 ..... BALANCE DUE	32	_____	.00
33	Underpayment interest. Exception code – See Schedule U ▶ [ ] 33	33	_____	.00
	Also include on line 32 (see instructions, page 6)			



**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	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>



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 2010 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	.00
5. Other (specify) _____	.00	.00
6. Total additions (add lines 1 through 5). Enter the amount from COL. 2 on line 2 of Form 2 . . . . .	.00	.00

**SUBTRACTIONS:**

7. Adjustment to convert 2010 federal taxable income to the amount allowable for Wisconsin (Schedule B) . . . . .	.00	.00
8. Interest (less related expenses) on obligations of the United States . . . . .	.00	.00
9. Capital gain/loss adjustment (see instructions) . . . . .	.00	.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 2010 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 11)**

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2010	
	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