

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

**2018**

Use **BLACK INK** For 2018 or taxable year beginning      and ending       
M M D D Y Y Y Y M M D D Y Y Y Y

**Note**

**DO NOT STAPLE**

ESTATES ONLY – Decedent's legal last name		Decedent's legal first name		M.I.
ESTATES ONLY – Decedent's social security number		Estate's federal EIN		
TRUSTS ONLY – Legal name			Trust's federal EIN	
Name of personal representative, petitioner, or trustee		Address of personal representative, petitioner, or trustee		
County of jurisdiction	Probate case number	City	State	Zip code
Number of beneficiaries	Number of Nonresident beneficiaries	<i>Check all that apply</i> <input type="checkbox"/> Electing small business trust <input type="checkbox"/> Qualified subchapter S Trust <input type="checkbox"/> Qualified funeral trust <input type="checkbox"/> Nonresident estate or trust <input type="checkbox"/> Part-year resident estate or 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		
Check if applicable <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address or name change				
Date trust or bankruptcy estate was created or date of decedent's death		<small>M M D D Y Y Y Y</small> 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>	_____	.00
<b>2</b>	Additions (from Schedule A or NR) . . . . .	<b>2</b>	_____	.00
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	_____	.00
<b>4</b>	Subtractions (from Schedule A or NR) . . . . .	<b>4</b>	_____	.00
<b>5</b>	Wisconsin taxable income of fiduciary (subtract line 4 from line 3) . . . . .	<b>5</b>	_____	.00
<b>6a</b>	Gross tax (see instructions, page 5) . . . . .	<b>6a</b>	_____	.00
<b>6b</b>	ESBT (see instructions, page 5) . . . . .	<b>6b</b>	_____	.00
<b>7</b>	Certain nonrefundable credits from line 12 of Schedule CR . . . . .	<b>7</b>	_____	.00
<b>8</b>	Subtract line 7 from line 6a. If line 7 is larger than line 6a, fill in zero (0) . . . . .	<b>8</b>	_____	.00
<b>9</b>	Alternative minimum tax. Enclose Schedule MT . . . . .	<b>9</b>	_____	.00
<b>10</b>	Add lines 8 and 9 . . . . .	<b>10</b>	_____	.00
<b>11</b>	Other credits from Schedule CR, line 35 . . . . .	<b>11</b>	_____	.00
<b>12</b>	Net tax paid to another state. Enclose Schedule OS . . . . .	<b>12</b>	_____	.00
<b>13</b>	Add credits on lines 11 and 12 . . . . .	<b>13</b>	_____	.00
<b>14</b>	Subtract line 13 from line 10. If line 13 is larger than line 10, enter zero (0) . . . . .	<b>14</b>	_____	.00



NO COMMAS; NO CENTS

<b>15a</b>	Enter amount from line 14	<b>15a</b>	_____	.00
<b>15b</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases. If you certify that no sales or use tax is due, check here <input type="checkbox"/>	<b>15b</b>	_____	.00
<b>15c</b>	Penalty on underpayment of tax from inconsistent estate basis reporting	<b>15c</b>	_____	.00
<b>15d</b>	Add lines 15a, 15b and 15c	<b>15d</b>	_____	.00
<b>16</b>	Wisconsin income tax withheld (see instructions)	<b>16</b>	_____	.00
<b>17</b>	2018 estimated payments and amount applied from 2017 return	<b>17</b>	_____	.00
<b>18</b>	Farmland preservation credit. <b>a</b> Schedule FC, line 17	<b>18a</b>	_____	.00
	<b>b</b> Schedule FC-A, line 13	<b>18b</b>	_____	.00
<b>19</b>	Other credits from Schedule CR, line 41	<b>19</b>	_____	.00
<b>20</b>	AMENDED RETURN ONLY – amount paid with the original return	<b>20</b>	_____	.00
<b>21</b>	Add lines 16 through 20	<b>21</b>	_____	.00
<b>22</b>	AMENDED RETURN ONLY – refund from original return less amount applied to 2019 estimated tax	<b>22</b>	_____	.00
<b>23</b>	Subtract line 22 from line 21	<b>23</b>	_____	.00
<b>24</b>	If line 23 is larger than line 15d, subtract line 15d from line 23	<b>24</b>	AMOUNT OVERPAID _____	.00
<b>25</b>	Amount of line 24 to be REFUNDED TO YOU	<b>25</b>	_____	.00
<b>26</b>	Amount of line 24 to be applied to your 2019 ESTIMATED TAX	<b>26</b>	_____	.00
<b>27</b>	If line 23 is less than line 15d, subtract line 23 from line 15d	<b>27</b>	BALANCE DUE _____	.00
<b>28</b>	Underpayment interest. Exception code – See Schedule U <input type="checkbox"/> Also include on line 27 (see instructions, page 8)	<b>28</b>	_____	.00

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 8)?  **Yes** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ ( ) \_\_\_\_\_ Personal identification number (PIN) ▶



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

**Also paper clip copies of Wisconsin Schedules 2K-1, 2M, NR, and 2WD and other documents, if required. A request for a closing certificate for fiduciaries must be made separately 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* ..... PO Box 8918, Madison WI 53708-8918
- *All other trusts and estates* ..... PO Box 8955, Madison WI 53708-8955



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 from Schedule B of Form 2		.00
2. Interest (less related expenses) on state and municipal obligations	.00	.00
3. Deduction for taxes from federal Form 1041	.00	.00
4. Capital gain/loss adjustment (see instructions)		.00
5. Other additions:		
COL. 1 – enter total and describe below	.00	
COL. 2 – enter amount from Part I, line 22, of Schedule 2M		.00
6. Add lines 1 through 5 and enter on line 2 of Form 2		.00
<b>SUBTRACTIONS:</b>		
7. Adjustment from Schedule B of Form 2		.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 subtractions:		
COL. 1 – enter total and describe below	.00	
COL. 2 – enter amount from Part II, line 36, of Schedule 2M		.00
12. Add lines 7 through 11 and enter on line 4 of Form 2		.00

**SCHEDULE B – Adjustments to Convert 2018 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 13)**

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2018	
	COL. 1 – Distributable (Enter on Schedule 2K-1)	COL. 2 – Nondistributable (Enter on Schedule A*)
1. TOTAL from enclosed schedule	.00	.00

\* If a **positive number**, enter on line 1.  
If a **negative number**, enter on line 7 as a positive number.

Note: The figures in COL. 1 and 2 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
2. TOTAL – Combine amounts in column C. Fill in here and on line 6 of Wisconsin Schedule 2WD			.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
4. TOTAL – Combine amounts in column C. Fill in here and on line 15 of Wisconsin Schedule 2WD			.00