

Form 2 Wisconsin fiduciary income tax for estates or trusts

2019

Use **BLACK INK** For 2019 or taxable year beginning MM DD YY YY and ending MM DD YY YY

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						County of jurisdiction		
Address of personal representative, petitioner, or trustee			Schedules 2K-1 issued			Probate case number		
City	State	Zip code	Schedules 2K-1 issued to nonresidents			Check all that apply		
Check if applicable ☐ Initial return ☐ Final return ☐ Amended return ☐ Address or name change			☐ Electing small business trust ☐ Qualified subchapter S Trust ☐ Qualified funeral trust ☐ Nonresident estate or trust ☐ Part-year resident estate or 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 <u>MM</u> <u>DD</u> <u>YY</u> <u>YY</u>								
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								
Does the estate or trust own any disregarded entities? (If yes, include Schedule DE) ☐ Yes ☐ No								
A lower-tier entity made an election to pay tax at the entity level pursuant to s. 71.21(6)(a) or 71.365(4m)(a), Wis. Stats., (see instructions). ☐ Yes ☐ No								
Special Conditions ☐								
Address where decedent lived at time of death						Zip code		

Part I Print numbers like this → 0 1 2 3 4 5 6 7 8 9 **Not like this** → Ø 1 4 7 **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	Tax on income from line 5 (see table on page 16 of instructions)	6a	.00
6b	ESBT tax (enter amount from line 21 of Schedule ESBT)	6b	.00
6c	Gross tax (add lines 6a and 6b)	6c	.00
7	Nonrefundable credits Schedule CR, line 34	7	.00
8	Net tax paid to another state. Enclose Schedule OS	8	.00
9	Add credits on lines 7 and 8	9	.00
10	Subtract line 9 from line 6c. If line 9 is larger than line 6c, enter zero (0)	10	.00



Paperclip check or money order here

NO COMMAS; NO CENTS

11a	Enter amount from line 10	11a	_____	.00
11b	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 ☐	11b	_____	.00
11c	Penalty on underpayment of tax from inconsistent estate basis reporting	11c	_____	.00
11d	Add lines 11a, 11b and 11c	11d	_____	.00
12	Wisconsin income tax withheld (see instructions)	12	_____	.00
13	2019 estimated payments and amount applied from 2018 return	13	_____	.00
14	Farmland preservation credit. a Schedule FC, line 17	14a	_____	.00
	b Schedule FC-A, line 13	14b	_____	.00
15	Refundable credits from Schedule CR, line 40	15	_____	.00
16	AMENDED RETURN ONLY – amount paid with the original return	16	_____	.00
17	Add lines 12 through 16	17	_____	.00
18	AMENDED RETURN ONLY – refund from original return less amount applied to 2020 estimated tax	18	_____	.00
19	Subtract line 18 from line 17	19	_____	.00
20	If line 19 is larger than line 11d, subtract line 11d from line 19 AMOUNT OVERPAID	20	_____	.00
21	Amount of line 20 to be REFUNDED TO YOU	21	_____	.00
22	Amount of line 20 to be applied to your 2020 ESTIMATED TAX ..	22	_____	.00
23	If line 19 is less than line 11d, subtract line 19 from line 11d BALANCE DUE	23	_____	.00
24	Underpayment interest. Exception code – See Schedule U ☐ Also include on line 23 (see instructions, page 8)	24	_____	.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) ▶

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**Paper clip copies of federal Form 1041 and schedules to this return.****Also paper clip copies of Wisconsin Schedules 2K-1, AD, 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
 Name Signature of preparer

Date

Daytime phone

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

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
ADDITIONS:			
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
SUBTRACTIONS:			
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 2019 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 13)

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2019	
	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