Tab to navigate within form. Use mouse to check applicable boxes, press spacebar or press Enter.

Save Print Clear

Schedule 2M

Wisconsin Department of Revenue

Form 2 – Additions to and Subtractions from Income

2019

Name of estate or trust	Decedent's social security number	Estate or trust federal EIN

See the instructions for Schedule A of Form 2 for further information on these additions and subtractions.

Part I – Additions to Income Taxable to the Estate or Trust (Nondistributable Income)

1	Farmland preservation credit	**1**	.00
2	Enterprise zone jobs credit	**2**	.00
3	Development zones credit	**3**	.00
4	Business moving expenses.	**4**	.00
5	Manufacturing investment credit	**5**	.00
6	Economic development tax credit	**6**	.00
7	Jobs tax credit	**7**	.00
8	Capital investment credit	**8**	.00
9	Community rehabilitation program credit	**9**	.00
10	Manufacturing / Agriculture credit	**10**	.00
11	Business development credit	**11**	.00
12	Federal net operating loss carryover	**12**	.00
13	Passive foreign investment company	**13**	.00
14	Addition for certain expenses paid to related entities	**14**	.00
15	Lump-sum distribution	**15**	.00
16	Transitional adjustments	**16**	.00
17	Distributive share of pass-through entity adjustments	**17**	.00
18	Adjustment to ordinary gain or loss reported on federal Form 4797	**18**	.00
19	Addition for difference in federal and Wisconsin basis of assets	**19**	.00
20	ABLE accounts	**20**	.00
21	Electronics and information technology manufacturing zone credit	**21**	.00
22	Add lines 1 through 21. Resident estates and trusts fill in on line 5, COL. 2, of Schedule A of Form 2	**22**	.00

Part-year and nonresident estates and trusts must use the additions from Part I to complete Part I of Schedule NR.

Name of estate or trust	Decedent's social security number	Estate or trust federal EIN

Part II – Subtractions from Income Taxable to the Estate or Trust (Nondistributable Income)

23	Farm loss carryover	23	.00
24	Recoveries of federal itemized deductions	24	.00
25	Wisconsin net operating loss carryforward	25	.00
26	Retirement funds	26	.00
27	Amounts not taxable by Wisconsin	27	.00
28	Repayment of income previously taxed	28	.00
29	Subtraction for certain expenses paid to related entities	29	.00
30	Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity	30	.00
31	Transitional adjustments	31	.00
32	Distributive share of pass-through entity adjustments	32	.00
33	Adjustment to ordinary gain or loss reported on federal Form 4797	33	.00
34	Subtraction for difference in federal and Wisconsin basis of assets	34	.00
35	ABLE accounts	35	.00
36	Add lines 23 through 35. Resident estates and trusts fill in on line 11, COL. 2, of Schedule A of Form 2	36	.00

Part-year and nonresident estates and trusts must use the subtractions from Part II to complete Part I of Schedule NR.

Return to Page 1