

Form 2 Wisconsin fiduciary income tax for estates or trusts

2023

For calendar year 2023 or tax year beginning 2 0 2 3 and ending 2 0 Y Y

Use **BLACK INK**

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 (Name Only)	
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 <input type="checkbox"/> Electing small business trust <input type="checkbox"/> Qualified subchapter S trust <input type="checkbox"/> Qualified funeral trust Nonresident: <input type="checkbox"/> estate <input type="checkbox"/> trust Part-year resident: <input type="checkbox"/> estate <input type="checkbox"/> 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"/> Name change						
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 this is a trust return, is the trust <input type="checkbox"/> Revocable or <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						
Does the estate or trust own any disregarded entities? (If yes, include Schedule DE) <input type="checkbox"/> Yes <input type="checkbox"/> 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). <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

1	Federal taxable income of fiduciary (see instructions)	1	<u> </u>	.00
2	Additions (from Schedule A or NR)	2	<u> </u>	.00
3	Add lines 1 and 2	3	<u> </u>	.00
4	Subtractions (from Schedule A or NR)	4	<u> </u>	.00
5	Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	5	<u> </u>	.00
6a	Tax on income from line 5 (see tax table in the instructions)	6a	<u> </u>	.00
6b	ESBT tax (enter amount from line 23 of Schedule ESBT)	6b	<u> </u>	.00
6c	Gross tax (add lines 6a and 6b)	6c	<u> </u>	.00
7	Nonrefundable credits Schedule CR, line 34	7	<u> </u>	.00
8	Net tax paid to another state. Include Schedule OS <input type="checkbox"/>	8	<u> </u>	.00
9	Add credits on lines 7 and 8	9	<u> </u>	.00
10	Subtract line 9 from line 6c. If line 9 is larger than line 6c, enter zero (0)	10	<u> </u>	.00



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 <input type="checkbox"/>	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	2023 estimated payments and amount applied from 2022 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 2024 estimated tax	18	_____	.00
19	Subtract line 18 from line 17	19	_____	.00
20	If line 19 is greater 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 2024 ESTIMATED TAX	22	_____	.00
23	If line 19 is less than line 11d, subtract line 19 from line 11d AMOUNT UNDERPAID	23	_____	.00
24	Underpayment interest. Fill in exception code – See Schedule U <input type="checkbox"/>	24	_____	.00
25	Add lines 23 and 24. This is the AMOUNT DUE	25	_____	.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, 3K-1, 5K-1, 2M, 2WD, NR, ESBT, 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
_____	_____	_____	(_____)



Pass-Through Entity Representative

Representative's Name (see instructions)		Contact's Name (see instructions)	
Email address			Phone number ()
Mailing address			Apt. no.
City		State	Zip code

Mail your return to: Wisconsin Department of Revenue
If tax duePO Box 8918, Madison WI 53708-8918
If refund or no tax due.....PO Box 8965, Madison WI 53708-8965



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 include Schedule NR. }

	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
ADDITIONS:		
1 Adjustment from Schedule B of Form 2	1	.00
2 Interest (less related expenses) on state and municipal obligations	2 .00	.00
3 Deduction for taxes from federal Form 1041	3 .00	.00
4 Capital gain/loss adjustment (see instructions)	4	.00
5 Other additions:		
COL. 1 – enter total and describe below	5a .00	
COL. 2 – enter amount from Part I, line 22, of Schedule 2M		5b .00
6 Add lines 1 through 5 and enter on line 2 of Form 2	6	.00
SUBTRACTIONS:		
7 Adjustment from Schedule B of Form 2	7	.00
8 Interest (less related expenses) on obligations of the United States	8 .00	.00
9 Capital gain/loss adjustment (see instructions)	9	.00
10 Refunds of state and local taxes (see instructions)	10 .00	.00
11 Other subtractions:		
COL. 1 – enter total and describe below	11a .00	
COL. 2 – enter amount from Part II, line 36, of Schedule 2M		11b .00
12 Add lines 7 through 11 and enter on line 4 of Form 2	12	.00

SCHEDULE B – Adjustments to Convert 2023 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 13)

NATURE OF ADJUSTMENT – Include a schedule to fully explain.	Adjustments for 2023	
	COL. 1 – Distributable (Enter on Schedule 2K-1)	COL. 2 – Nondistributable (Enter on Schedule A*)
1 TOTAL from included schedule	1 .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	1a	.00	.00
b	1b	.00	.00	.00
2 TOTAL – Combine amounts in column C. Fill in here and on line 6 of Wisconsin Schedule 2WD	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	3a	.00	.00	.00
b	3b	.00	.00	.00
4 TOTAL – Combine amounts in column C. Fill in here and on line 15 of Wisconsin Schedule 2WD	4			.00

