## Schedule 2M

Wisconsin Department of Revenue

## Form 2 – Additions to and Subtractions from Income

2023

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



2023 Schedule 2M Page 2 of 2

Name of estate or trust Deced		ecedent'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		.00		
<u>24</u>	Recoveries of federal itemized deductions		.00		
<u>25</u>	Wisconsin net operating loss carryforward		.00		
<u>26</u>	Retirement funds		.00		
<u>27</u>	Amounts not taxable by Wisconsin		.00		
<u>28</u>	Repayment of income previously taxed		.00		
<u>29</u>	Subtraction for certain expenses paid to related entities		.00		
<u>30</u>	Interest, rental payments, intangible expenses, and manag as income by a related entity		.00		
<u>31</u>	Transitional adjustments	3	.00		
<u>32</u>	Distributive share of pass-through entity adjustments	3	.00		
<u>33</u>	Adjustment to ordinary gain or loss reported on federal For	m 4797	.00		
<u>34</u>	Subtraction for difference in federal and Wisconsin basis of	f assets	.00		
<u>35</u>	ABLE accounts	3	.00		
<u>36</u>	Add lines 23 through 35. Resident estates and trusts fill in Schedule A of Form 2		.00		

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

