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

2026

Use BLACK INK

For calendar year 2026 or tax year beginning 2026 (M M D D Y Y Y Y) and ending 20 (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	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 if applicable ☐ Initial return ☐ Final return ☐ Amended return ☐ Name change

Date trust or bankruptcy estate was created or date of decedent's death (M M D D Y Y Y Y)

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

Check all that apply

- ☐ Electing small business trust
- ☐ Qualified subchapter S trust
- ☐ Qualified funeral trust

Nonresident: ☐ estate ☐ trust

Part-year resident: ☐ estate ☐ trust

- ☐ Bankruptcy estate
- ☐ Inter vivos trust
- ☐ Testamentary trust
- ☐ Section 645 election
- ☐ Decedent's estate

Print numbers like this → 0123456789 **Not like this →** Ø147 **NO COMMAS; NO CENTS**

Paperclip check or money order here

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 tax table in the instructions)	**6a**	.00		
6b	ESBT tax (enter amount from line 25 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. Include 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

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	2026 estimated payments and amount applied from 2025 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 2027 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 2027 **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 ☐		**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 due.....PO 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

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		.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 2026 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions)

NATURE OF ADJUSTMENT – Include a schedule to fully explain.		Adjustments for 2026 COL. 1 – Distributable (Enter on Schedule 2K-1)	Adjustments for 2026 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	.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