

FIDUCIARY INCOME TAX RETURN (For Estates or Trusts)

For 1996 or taxable year beginning _____, 1996, and ending _____

Please print or type

Form header section including fields for Estate only - Last name, First name and middle initial, Decedent's social security number, Trust's federal ID number (EIN), Name and address of personal representative, petitioner, or trustee, Address where decedent lived at time of death, Spouse's first name, Date trust or bankruptcy estate was created or date of decedent's death, County of Jurisdiction, Probate Case Number, Name of individual/firm, Attention or c/o, Address, City, State, Zip code.

FOR DEPT USE ONLY 2OP [] 2CL [] 7AU [] 8AU [] 9OP [] 9CL [] HOLD FOR

Attach check or money order here

Table with 26 rows for tax calculations. Columns include line number, description, and amount. Lines 1-14 are for income and tax calculations. Lines 15-22 are for tax withheld and credits. Lines 23-25 are for refund or balance due. Line 26 is for the amount to be applied to 1997 estimated tax.

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.

Signature of fiduciary or trust officer, Date, Telephone number

PERSON PREPARING THE RETURN (individual and firm) if other than the preceding signer. Name of preparer other than fiduciary, Signature of preparer, Date

Mail this return to: Wisconsin Dept. of Revenue of Revenue P.O. Box 8904 Madison, WI 53708-8904. 1-020 This space for department use only. R MON YR T MAN D A P C

SCHEDULE A — MODIFICATIONS AND ADJUSTMENTS

ADDITIONS:

1. Adjustment to convert 1996 federal taxable income to the level allowable under the Internal Revenue Code in effect on December 31, 1995 (Schedule B) . . .
2. Interest (less related expenses) on state and municipal obligations
3. State and local taxes (see instructions)
4. Capital gain/loss adjustment (see instructions)
5. Other (specify)
6. Total additions (add lines 1 through 5)

	COL. 1 Distributable Income	COL. 2 Non-Distributable Income

SUBTRACTIONS:

7. Adjustment to convert 1996 federal taxable income to the level allowable under the Internal Revenue Code in effect on December 31, 1995 (Schedule B) . . .
8. Interest (less related expenses) on obligations of the United States
9. Capital gain/loss adjustment (see instructions)
10. State and local income tax refunds (see instructions)
11. Other (specify)
12. Total subtractions (add lines 7 through 11)

SCHEDULE B — ADJUSTMENTS TO CONVERT 1996 FEDERAL TAXABLE INCOME TO THE LEVEL ALLOWABLE UNDER THE INTERNAL REVENUE CODE IN EFFECT ON DECEMBER 31, 1995

1 NATURE OF ADJUSTMENT—EXPLAIN FULLY. SHOW DEFICIT AMOUNT IN PARENTHESES	Adjustments for 1996	
	Distributable	Non-Distributable
2 TOTAL (If total increases federal taxable income, enter on Schedule A, line 1) (If total decreases federal taxable income, enter on Schedule A, line 7)		
3 TOTAL (enter, as appropriate, on Wisconsin Schedule 2K-1)		

SCHEDULE C — ADJUSTMENTS TO CAPITAL GAINS/LOSSES BECAUSE CAPITAL ASSETS DISPOSED OF HAD DIFFERENT BASIS FOR WISCONSIN AND FEDERAL INCOME TAX PURPOSES

1a 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
1b TOTAL – Combine amounts in column C. Fill in here and on line 4 of Wisconsin Schedule WD (Form 2)			
2a 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
2b TOTAL – Combine amounts in column C. Fill in here and on line 12 of Wisconsin Schedule WD (Form 2)			

INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR AN ESTATE

Did the decedent have a will? yes no

Type of Probate formal informal other _____

Is there a requirement to file a federal estate tax return (Form 706)? Yes No If Yes, date filed _____

- 1 Attach a copy of the inventory and will. Attach a copy of the final account to the final fiduciary return.
- 2 If an estate does not have enough income to require filing and needs a Closing Certificate for Fiduciaries, or if the estate will be filing only one fiduciary return when the estate is closed and needs the closing certificate before filing that return, see page 2 of the instructions for procedures to be followed.
- 3 If the decedent did not file tax returns prior to death, state the decedent's approximate income for: 1996 - \$ _____, 1995 - \$ _____, 1994 - \$ _____, 1993 - \$ _____.

INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR A TRUST

- 1 Attach a copy of the trust instrument with amendments and copies of annual court accountings for past three years.
- 2 a. Name(s) of grantor(s) _____
Social Security Number(s) _____
- b. Name(s) of grantee(s) _____
Social Security Number(s) _____
- 3 State reason for closing the trust _____
- 4 Is a certificate required by the court? Yes No See page 2 of instructions (requests for closing certificates).

**ATTACH A COPY OF FEDERAL FORM 1041 AND SCHEDULES TO THIS RETURN.
ALSO ATTACH COPIES OF WISCONSIN SCHEDULES 2K-1 AND WD (FORM 2), IF REQUIRED.**