

For 2004 or taxable year beginning _____, 2004, and ending _____



Please print or type

Form header section containing fields for decedent information, trustee information, and probate details.

FOR DEPARTMENT USE ONLY 2OP 2CL 7AU 8AU 9OP 9CL HOLD FOR

Attach check or money order here

Table with 26 rows for tax calculations, including federal taxable income, gross tax, and Wisconsin income 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

I-020

Mail your return to: Wisconsin Department of Revenue
If trust P.O. Box 8955, Madison, WI 53708-8955
If estate P.O. Box 8904, Madison, WI 53708-8904
If certificate request P.O. Box 8904, Madison, WI 53708-8904

Area below this line for department use only. Table with columns R, MON, YR, T, MAN, D, A, P, C.

Schedule A – ADDITIONS AND SUBTRACTIONS

| | COL. 1-Distributable Income (Report on Schedule 2K-1) | COL. 2 Nondistributable Income |
|---|--|-----------------------------------|
| ADDITIONS: | | |
| 1. Adjustment to convert 2004 federal taxable income to the amount allowable for Wisconsin (Schedule B) | | .00 |
| 2. Interest (less related expenses) on state and municipal obligations | .00 | .00 |
| 3. Taxes from line 11 of federal Form 1041 | .00 | .00 |
| 4. Capital gain/loss adjustment (see instructions) | | .00 |
| 5. Other (specify) | .00 | .00 |
| 6. Total additions (add lines 1 through 5) | .00 | .00 |
| SUBTRACTIONS: | | |
| 7. Adjustment to convert 2004 federal taxable income to the amount allowable for Wisconsin (Schedule B) | | .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 (specify) | .00 | .00 |
| 12. Total subtractions (add lines 7 through 11) | .00 | .00 |

Schedule B – ADJUSTMENTS TO CONVERT 2004 FEDERAL TAXABLE INCOME TO THE AMOUNT ALLOWABLE FOR WISCONSIN (see instructions on page 10)

| NATURE OF ADJUSTMENT – Explain fully on attached schedule. | Adjustments for 2004 | |
|---|----------------------|------------------|
| | Distributable | Nondistributable |
| 1 TOTAL from attached schedule (show negative amount in parentheses) | .00 | .00 |
| a. Enter total from distributable column on Wisconsin Schedule 2K-1, as appropriate. | | |
| b. If total in nondistributable column is a positive number , enter it on Schedule A, line 1. If total in nondistributable column is a negative number , enter it on Schedule A, line 7, as a positive number. | | |

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. | | .00 | .00 | .00 |
| b. | | .00 | .00 | .00 |
| c. | | .00 | .00 | .00 |
| d. | | .00 | .00 | .00 |
| e. | | .00 | .00 | .00 |
| f. | | .00 | .00 | .00 |
| 2 | TOTAL – Combine amounts in column C. Fill in here and on line 4 of Wisconsin Schedule WD (Form 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. | | .00 | .00 | .00 |
| b. | | .00 | .00 | .00 |
| c. | | .00 | .00 | .00 |
| d. | | .00 | .00 | .00 |
| e. | | .00 | .00 | .00 |
| f. | | .00 | .00 | .00 |
| 4 | TOTAL – Combine amounts in column C. Fill in here and on line 12 of Wisconsin Schedule WD (Form 2) | | | .00 |

**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.**

| | | | |
|--------------------------------------|-------------------------------|-----------------------------------|----------------------|
| Estate only - Legal last name | First name and middle initial | Decedent's social security number | Estate's federal EIN |
|--------------------------------------|-------------------------------|-----------------------------------|----------------------|

Schedule D – INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR ESTATES

1. Did the decedent have a will? Yes No
2. Type of probate formal informal other _____
3. Attach a copy of the inventory and will.
4. Was a federal estate tax return (Form 706) filed? Yes No If Yes, date filed _____
5. If the gross estate plus adjusted taxable gifts was more than \$675,000, was a Wisconsin estate tax return (Form W-706) filed? Yes No If Yes, date filed _____
6. If the decedent did not file tax returns prior to death, state the decedent's approximate income for:
2004 - \$ _____, 2003 - \$ _____, 2002 - \$ _____, 2001 - \$ _____.
7. Was the decedent contacted by the IRS and/or Wis. Dept. of Revenue in the last 3 years? Yes No If Yes, explain:

8. Attach a copy of the final account to the final Form 2.
9. Is a certificate required by the court? Yes No See page 2 of the instructions (Requests for Closing Certificates).
10. 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.

Summary of Assets and Deductions*

Enter the totals of each of the assets and deductions listed below.

Probate Assets

1. Real Estate 1. _____
2. Stocks and Bonds 2. _____
3. Mortgages, Notes and Cash 3. _____
4. Insurance Payable to Estate 4. _____
5. Other Miscellaneous Property 5. _____
6. **Total Probate Assets** (add lines 1 through 5) 6. _____

Nonprobate Assets

7. Jointly Owned Survivorship – Decedent's Share of Jointly Owned Property 7. _____
8. Survivorship Marital Property – Decedent's Share of Survivorship Marital Property . 8. _____
9. Insurance Payable to Named Beneficiaries 9. _____
10. Transfers During Decedent's Life (gifts, etc.) 10. _____
11. Annuities and Employee Death Benefits 11. _____
12. Other Assets 12. _____
13. **Total of Nonprobate Assets** (add lines 7 through 12) 13. _____
14. **Wisconsin GROSS Estate** (add lines 6 and 13) 14. _____

Deductions

15. Funeral Expenses 15. _____
16. Administration Expenses 16. _____
17. Debts of Decedent 17. _____
18. Mortgages and Liens 18. _____
19. **Total Deductions** (add lines 15 through 18) 19. _____
20. **Wisconsin TAXABLE Estate** (subtract line 19 from line 14) 20. _____

***Note:** Where any line is left blank and the appropriate schedule for that line is not filed with this return, it will be deemed that **NONE** is the **DECLARATION** for that line by the person(s) signing this return.

Trusts only - Legal Name

Trust's federal EIN number

Schedule E – INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE FOR TRUSTS

- 1. Attach a copy of the trust instrument with amendments (will / codicils) 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. On what date was the trust funded?
4. Was the trust contacted by the IRS and/or Wis. Dept. of Revenue in the last 3 years?
5. State reason for closing the trust
5a. If death of beneficiary, provide name of beneficiary, social security number, last address, and date of death.
6. Have you petitioned the court to close the trust?
7. Has the trust made an annual accounting to a court?
8. Is a certificate required by the court?

Summary of Assets*

Enter the total fair market value of each of the assets listed below that are held by the trust at the end of the year preceding the final year of the trust.

- 1. Real Estate
2. Stocks and Bonds
3. Mortgages, Notes and Cash
4. Annuities and Life Insurance
5. Interest in Partnerships, LLCs, and S Corporations
6. Other Miscellaneous Property
7. Total Assets (add lines 1 through 6)

*Note: Where any line is left blank and the appropriate schedule for that line is not filed with this return, it will be deemed that NONE is the DECLARATION for that line by the person(s) signing this return.