

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

2005

For 2005 or taxable year beginning: _____, 2005 and ending: _____

Check box if this is an amended return

Please print or type

ESTATES ONLY – Legal last name		First name and middle initial	Decedent's social security number	
TRUSTS ONLY – Legal name				
Estate's/Trust's federal EIN				
Name of personal representative, petitioner, or trustee			First name of decedent's spouse	
Address of personal representative, petitioner, or trustee		City	State	Zip code
Address where decedent lived at time of death		City	State	Zip code

Enter date trust or bankruptcy estate was created or date of decedent's death _____

If an estate, enter age of decedent _____

If this is a trust return, is the trust Revocable **or** Irrevocable?

If a trust, is the grantor a resident of Wisconsin? Yes No

Is this the first Form 2 of the estate or trust? Yes No

Is this the final Form 2 of the estate or trust? Yes No

Has Form W706 been filed? Yes No

Are you requesting a closing certificate at this time? Yes No If Yes, complete and attach Schedule CC

Check one

Inter vivos trust

Testamentary trust

Electing small business trust

Qualified funeral trust

Section 645 election

Decedent's estate

Bankruptcy estate

Individual / firm the closing certificate should be mailed to		Attention or c/o		County of jurisdiction	
Address		City	State	Zip code	Probate case number

Attach check or money order here

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

1 Federal taxable income of fiduciary (see instructions)	1		.00
2 Additions (from Form 2, Schedule A, col. 2, line 6)	2		.00
3 Add lines 1 and 2	3		.00
4 Subtractions (from Form 2, Schedule A, col. 2, line 12)	4		.00
5 Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	5		.00
6a Gross tax (see instructions, page 4)	6a		.00
6b ESBT (amount from line 1 of ESBT worksheet, page 4)	6b	.00	
7 Supplement to federal historic rehabilitation credit (see instructions, page 5)	7		.00
8 Subtract line 7 from line 6a. If line 7 is larger than line 6a, fill in zero (0)	8		.00
9 Alternative minimum tax. Attach Schedule MT	9		.00
10 Add lines 8 and 9	10		.00
11 Other credits: a Schedule MS b Schedule DI . . . . .		.00	.00
c Schedule TC d Schedule DC . . . . .		.00	.00
e Schedule VC (Part II) . . . . .		.00	
Total	11		.00
12 Subtract line 11 from line 10. If line 11 is larger than line 10, fill in zero (0)	12		.00



13 Enter amount from line 12	13	_____	.00
14 Recycling surcharge. Attach Schedule RS	14	_____	.00
15 Add lines 13 and 14	15	_____	.00
16 Wisconsin income tax withheld (see instructions)	16	_____	.00
17 2005 estimated payments and amount applied from 2004 return ...	17	_____	.00
18 Farmland preservation credit (attach Schedule FC)	18	_____	.00
19 Net income tax paid to other states (attach Schedule OS) ▶ <input type="text"/>	19	_____	.00
20 Farmland tax relief credit: Farmland taxes _____ x .20 =	20	_____	.00
21 AMENDED RETURN ONLY – amount paid with the original return .. ¹	21	_____	.00
22 Add lines 16 through 21	22	_____	.00
23 AMENDED RETURN ONLY – refund from original return less amount applied to 2006 estimated tax	23	_____	.00
24 Subtract line 23 from line 22	24	_____	.00
25 If line 24 is larger than line 15, subtract line 15 from line 24	REFUND 25	_____	.00
26 If line 24 is less than line 15, subtract line 24 from line 15	BALANCE DUE 26	_____	.00
27 Amount of line 25 to be applied to your 2006 ESTIMATED TAX	27	_____	.00



Attach (paper clip) copies of federal Form 1041 and schedules to this return.

Also attach copies of Wisconsin Schedules 2K-1, CC, and WD (Form 2) and other documents, if required.

I, as fiduciary, declare under penalties of law that I have examined this return (including accompanying schedules, statements, and a 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	_____ Date	_____ Daytime phone
		()

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

For Department Use Only

R	M	Y	T	MAN	D	A	P	C			



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

	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
ADDITIONS:		
1. Adjustment to convert 2005 federal taxable income to the amount allowable for Wisconsin (Schedule B) . . . . .	.00	.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	.00
5. Other (specify) _____	.00	.00
6. Total additions (add lines 1 through 5). Enter the amount from col. 2 on line 2 of Form 2 . . . . .	.00	.00
SUBTRACTIONS:		
7. Adjustment to convert 2005 federal taxable income to the amount allowable for Wisconsin (Schedule B) . . . . .	.00	.00
8. Interest (less related expenses) on obligations of the United States . . . . .	.00	.00
9. Capital gain/loss adjustment (see instructions) . . . . .	.00	.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). Enter the amount from col. 2 on line 4 of Form 2 . . . . .	.00	.00

SCHEDULE B – Adjustments to Convert 2005 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 11)

NATURE OF ADJUSTMENT – Explain fully on attached schedule.	Adjustments for 2005	
	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
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
4 TOTAL – Combine amounts in column C. Fill in here and on line 12 of Wisconsin Schedule WD (Form 2) . .	.00		