

2006 INSTRUCTIONS FOR THE WISCONSIN FIDUCIARY RETURN FORM 2 AND SCHEDULES CC, WD, AND 2K-1

CAUTION: The Internal Revenue Service hadn't finalized the 2006 federal fiduciary tax forms at the time that Form 2, Schedules CC, WD, and 2K-1, and these instructions went to print. Therefore, any federal line numbers referred to on Form 2, Schedules CC, WD, and 2K-1, and in these instructions may change.

GENERAL INSTRUCTIONS

■ Is the Estate or Trust Resident of Wisconsin?

ESTATES: The estate of a decedent is considered resident of Wisconsin if the decedent was domiciled in Wisconsin at the time of death.

TRUSTS: A trust created by a decedent's will (testamentary trust) is resident of Wisconsin if the decedent was domiciled in Wisconsin at the time of death, unless transferred by a court having jurisdiction to another court's jurisdiction.

Inter vivos trusts that are made irrevocable and were administered in Wisconsin before October 29, 1999, are considered resident of Wisconsin if they are being administered in Wisconsin.

The following inter vivos trusts that become irrevocable on or after October 29, 1999, or that became irrevocable before October 29, 1999, and are first administered in Wisconsin on or after October 29, 1999, are resident of Wisconsin:

1. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of Wisconsin at the time that the property was placed in the trust if, at the time that the assets were placed in the trust, the trust was irrevocable.
2. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of Wisconsin at the time that the trust became irrevocable if, at the time that the property was placed in the trust, the trust was revocable.

A trust is revocable if the person whose property constitutes the trust may revest title to the property in that person.

A trust is irrevocable if the power to revest title does not exist.

■ Must the Estate or Trust File a Return?

RESIDENT ESTATES: Every personal representative or special administrator of the estate of a Wisconsin decedent must file a Wisconsin fiduciary income tax return if the gross income of the estate is \$600 or more.

Gross income means all income (before deducting expenses) reportable to Wisconsin which is received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax.

NONRESIDENT ESTATES: A nonresident estate must file a Wisconsin fiduciary return if it has gross income (see definition above under "RESIDENT ESTATES") of \$600 or more from Wisconsin sources.

Income from Wisconsin sources includes income or gain from:

- a. Real or tangible personal property located within the state.
- b. A business, trade, profession, or occupation carried on within the state, including a corporation taxed under Subchapter S of the Internal Revenue Code.
- c. Personal or professional services performed within the state either as an individual or a member of a partnership.
- d. Income received from the Wisconsin state lottery or a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer.

RESIDENT TRUSTS: Every trustee of a Wisconsin trust must file a Wisconsin fiduciary income tax return if the trust has:

1. any taxable income for the tax year, or
2. gross income (see definition in the previous column under "RESIDENT ESTATES") of \$600 or more regardless of the taxable income.

Example: A resident trust has \$400 of interest income. It makes no distributions and therefore only has an exemption of \$100, which would result in taxable income of \$300. The trust is required to file a Wisconsin fiduciary return, because it has taxable income.

NONRESIDENT TRUSTS: A nonresident trust must file a Wisconsin fiduciary income tax return if it has:

1. any Wisconsin taxable income for the year, or
2. gross income from Wisconsin sources (see definitions in the previous column under "RESIDENT ESTATES" and above under "NONRESIDENT ESTATES") of \$600 or more regardless of the taxable income.

■ Other Filing Requirements

EXEMPT TRUSTS: Trusts that are exempt under the Internal Revenue Code by reason of their purposes or activities are also exempt from Wisconsin income tax. Common law trusts organized or conducted for profit are deemed to be corporations and must file a Wisconsin corporation franchise or income tax return.

NOTE: Trusts that are exempt from federal taxation under section 501(a) of the Internal Revenue Code, including certain pension, profit-sharing, and stock bonus plans described in section 401(a) of the Internal Revenue Code, and individual retirement arrangements (IRAs) are required to report unrelated business taxable income for Wisconsin tax purposes. File a

Wisconsin Form 4T if the trust reports unrelated business taxable income for federal purposes on federal Form 990-T and the trust has gross income from an unrelated trade or business of \$1,000 or more. For more information, obtain a copy of Wisconsin Form 4T from any Department of Revenue office.

FINAL RETURN OF AN ESTATE OR TRUST: A final fiduciary return reporting all income received from the beginning of the taxable year of closing to the date of closing is required.

The net income computed on the final return must be distributed to the beneficiaries and no income tax is payable by the fiduciary. The beneficiaries of the estate or trust must report income as if it had been received without the intervention of the fiduciary.

Enclose a copy of the final account or a letter advising that a final account is not required by the probate court with the final fiduciary return.

INDIVIDUAL/ESTATE TAX RETURN FOR A DECEDENT: A personal representative or petitioner must file an individual return for a decedent to report income from the beginning of the year to the date of death (Form 1, 1A, 1NPR, or WI-Z). The due date of the 2006 individual return is April 16, 2007. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$9,160 or more.
 - (2) Age 65 or over – gross income of \$9,410 or more.
- b. Married persons filing jointly – joint gross income of \$18,000 or more.
- c. Married persons filing separately – gross income of \$9,000 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$11,630 or more.
 - (2) Age 65 or over – gross income of \$11,880 or more.
- e. Part-year resident or nonresident – gross income from Wisconsin sources of \$2,000 or more.

A Form W706, *Wisconsin Estate Tax Return*, must be filed if either a federal estate tax return, Form 706, is filed or the total of a decedent's estate plus adjusted taxable gifts exceeds \$675,000. Form W706 is due nine months after the date of death or when the federal estate tax return is required to be filed, as extended, whichever is later.

■ When to File/Extension of Time to File

A return for a trust is due on or before April 16, 2007. A return for an estate is due on or before April 16, 2007, for a calendar year filer or 3 1/2 months after the close of the taxable year for a fiscal year filer.

If you cannot file on time, the following options are available for obtaining an extension:

1. If you have an extension for filing your federal return, this automatically gives you a Wisconsin extension provided you:
 - Estimate your 2006 Wisconsin tax and pay the amount you will owe with your return (line 28 of Form 2) by the due date using 2006 Wisconsin Form 1-ES, and
 - Enclose a copy of your federal extension application with your Form 2 when filed.

2. Extensions available under federal law may be used for Wisconsin purposes, even if you do not need a federal extension because you file your federal return by the due date. To obtain an extension only for Wisconsin, you must:

- Estimate your 2006 Wisconsin tax and pay the amount you will owe by the due date (see item 1) and
- Enclose a statement with your Form 2 indicating which federal extension provision you are using or enclose a copy of a completed federal extension application form.

No extension is allowed if your estimate of tax is not reasonable.

NOTE: Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by the original due date. Returns not filed by the extended due date are subject to additional interest and penalties.

■ Withholding Requirement for Trusts and Estates Having Nonresident Beneficiaries

In general, a trust or estate that has one or more nonresident beneficiaries is required to withhold income or franchise tax on the income allocable to the nonresident beneficiaries.

A nonresident beneficiary includes an individual who is not domiciled in Wisconsin; a partnership, limited liability company, or corporation whose commercial domicile is outside Wisconsin; and an estate or trust that is nonresident under sec. 71.14(1) to (3m), Wis. Stats. If the nonresident beneficiary is an individual, estate, or trust, the withholding rate is the highest rate for a single individual (6.75% for 2006). If the nonresident beneficiary is a partnership, limited liability company, or corporation, the withholding rate is 7.9%.

Exceptions: Withholding is not required on behalf of the following nonresident beneficiaries:

- A beneficiary that is exempt from Wisconsin income or franchise taxation. The trust or estate may rely on a written statement from a beneficiary explaining why the beneficiary is exempt from Wisconsin tax. The trust or estate must enclose a copy of this statement with the Form 2 filed with the department.
- A beneficiary with no Wisconsin income other than his, her, or its share of income attributable to Wisconsin, and his, her, or its share of that income is less than \$1,000.

The trust or estate uses Form PW-1 to pay the withholding. Form PW-1 is due with payment by the 15th day of the 4th month following the close of the trust's or estate's taxable year. It must be filed, and payment must be made, by electronic means unless a waiver applies or electronic filing and payment presents an undue hardship. See the Form PW-1 instructions for details of the filing procedures.

CAUTION: Nonresidents with a Wisconsin filing requirement must file the appropriate Wisconsin income or franchise tax return.

■ Requesting a Closing Certificate

The department will issue a Closing Certificate for Fiduciaries only in cases where a Wisconsin court requires a certificate to close a proceeding. The request for the closing certificate can be made at the time the return is filed for the year prior to the final year.

TRUSTS: Enclose copies of the trust instrument and any amendments, a statement as to why the trust is closing, and copies of the annual court accountings for the previous 3 years. If annual accountings have not been filed with the court, provide verification that the court requires the Closing Certificate for Fiduciaries to close a proceeding. Complete the information requested in Part II of Schedule CC. Enclose Schedule CC with Form 2. The certificate will be mailed within 120 days.

ESTATES: Enclose copies of the inventory and will including any codicils with the request. If these documents were previously submitted with a Wisconsin estate tax return, it is not necessary to submit additional copies. Also provide the information requested in Part I of Schedule CC. Enclose Schedule CC with Form 2. The certificate will be mailed or a letter sent in six to eight weeks. The receipt of the closing certificate will not relieve the fiduciary from the responsibility of filing the final fiduciary return.

If a Form W706, *Wisconsin Estate Tax Return*, is required to be filed (see "INDIVIDUAL/ESTATE TAX RETURN FOR A DECEDENT" on page 2), the Closing Certificate for Fiduciaries will not be issued until Form W706 is filed.

NOTE: If the estate does not have enough income to require filing a return 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, use the following procedure:

1. Complete the top portion of Form 2, above line 1.
2. Complete the "Special Conditions" section on page 1 of Form 2. If the estate has gross income of less than \$600 and federal Form 1041 is not required, fill in "13" in the Special Conditions box. If a first and final return will be filed upon closing the estate, fill in "12" in the box.
3. Sign and date the Form 2.
4. Complete Part I of Schedule CC.
5. Enclose Schedule CC and copies of the inventory and will with Form 2.

■ Tax Help or Additional Forms

If you have questions or need additional forms, help is available at our Madison office (2135 Rimrock Road):

- Wisconsin Department of Revenue
Mail Stop 5-144
PO Box 8906
Madison WI 53708-8906
- Telephone: (608) 266-2772
- Forms requests: (608) 266-1961
- Fax: (608) 267-0834
- E-mail: estate@dor.state.wi.us

Seven Steps to Filing the Fiduciary Income Tax Return and/or Requesting a Closing Certificate

1. **Gather all records.**
Make sure that all income and expense records are available, including interest and dividend statements, so the return can be prepared correctly.
2. **Complete the federal return.**
Before completing Wisconsin Form 2, complete the federal return, Form 1041 or 1041-QFT, and its supporting schedules, if required.
3. **Complete the Wisconsin return.**
 - Complete Schedule CC if you are requesting a closing certificate.
 - Follow the line instructions as you complete the form.
4. **Sign the return.**
The return must be signed by the personal representative or special administrator of an estate or by the trustee of a trust.
5. **Assemble the return.**
Begin by putting the three pages of Form 2 in numerical order. Then, attach, using a paper clip (do not staple), the following in the order listed:
 - **Payment** – If you owe an amount with the return, paper clip your payment to the front of Form 2.
 - **Wisconsin Schedules** – The appropriate copy of each of your withholding statements (Schedules 2K-1, 3K-1, and 5K-1 and Form W-2).
 - **Federal Return** – A complete copy of your federal return (Form 1041 or 1041-QFT) and its supporting schedules and forms.
 - **Supporting Documents** – For example, copies of property tax bills in support of a farmland preservation credit or farmland tax relief credit claim or copies of the inventory and will including any codicils in support of a request for a Closing Certificate for Fiduciaries.
 - **Extension Form or Statement** – A copy of your federal extension application or required statement if you are filing under an extension.
6. **Keep a copy of the return.**
7. **Mail the return and enclosures to the appropriate address shown on the bottom of page 2 of Form 2.**

FAX You can get forms and publications by fax. Just call (608) 261-6229 from the telephone connected to your fax machine.

Internet Address You can access the department's web site 24 hours a day, seven days a week, at www.revenue.wi.gov. From this web site, you can:

- Download forms, instructions, and publications.
- See answers to frequently asked questions.
- Send us comments or request help by e-mail.

TTY Equipment Telephone help is available using TTY equipment, call (608) 267-1049 in Madison. This number is to be used only when calling with TTY equipment.

Information Publications Available Following is a list of some of the department publications. These publications provide detailed information relating to specific areas of Wisconsin tax law. They are available at any department office.

Number and Title

102	Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103	Reporting Capital Gains and Losses for Wisconsin
111	How to Get a Private Letter Ruling
114	Wisconsin Taxpayer Bill of Rights
117	Guide to Wisconsin Information Returns
120	Net Operating Losses for Individuals, Estates, and Trusts
125	Credit for Tax Paid to Another State
503	Wisconsin Farmland Preservation Credit
600	Wisconsin Taxation of Lottery Winnings
601	Wisconsin Taxation of Pari-Mutuel Wager Winnings

- Section 645 election – allows a qualified revocable trust to be treated and taxed as part of the related estate during the election period. If the election is made for federal income tax purposes, it also applies for Wisconsin. Enclose a copy of federal Form 8855 or letter making the election.
- Decedent's estate – a taxable entity separate from a decedent. It generally continues to exist until the final distribution of the assets is made to the beneficiaries. A fiduciary administers the decedent's assets and reports income earned during administration and income in respect of the decedent (IRD).
- Bankruptcy estate – a separate and distinct taxable entity created when an individual debtor files for bankruptcy under Chapter 7 or 11 of Title 11 of the United States Code.



Special Conditions Certain estates and trusts have to enter information in the Special Conditions section. See the note under "Requesting a Closing Certificate" on page 3 and "Period Covered" on this page for information on when to complete this section. If more than one special condition applies, fill in "99" in the Special Conditions box.

Rounding Off to Whole Dollars The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

Accounting Periods and Methods Use the same accounting period and method of accounting that are used for federal income tax purposes. If the federal taxable year or method of accounting is changed, such change also applies for Wisconsin. Separate permission to effect such change for Wisconsin is not required. However, enclose a copy of the federal document authorizing the change with the Wisconsin fiduciary return.

Definitions Applicable to Fiduciaries Under Wisconsin income tax law, federal taxable income is used as a starting point in the computation of fiduciary income subject to the Wisconsin income tax. Therefore, most terms have the same meaning under Wisconsin law as in the Internal Revenue Code unless otherwise noted.

LINE INSTRUCTIONS

Follow these line instructions to complete Form 2. Prepare one copy for your records and another copy to be filed with the Department of Revenue.

Use black ink to complete the copy of Form 2 that you submit to the department. Do not use pencil or red ink. If completing the form by hand, do not use commas or dollar signs when filling in amounts.

Period Covered File the 2006 return for calendar year 2006 and fiscal years that begin in 2006. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located above the closing certificate information section on page 1 of Form 2.

Name and Identifying Number Estates use the first line for the legal name and decedent's social security number or, if a bankruptcy estate, the federal employer identification number (EIN). Trusts use the second line for the legal name and federal EIN.

Type of Estate or Trust Check one of the boxes to indicate the type of estate or trust.

- Inter vivos trust - a trust created during a grantor's lifetime.
- Testamentary trust - a trust created by a decedent's will that comes into existence at the death of the decedent.
- Electing small business trust (ESBT) – a trust that has income from one or more S corporations. The portion of an ESBT that consists of stock of one or more S corporations is treated as a separate trust. If the ESBT box is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- Qualified funeral trust (QFT) – if a trust elects to be taxed as a QFT for federal income tax purposes, the election also applies for Wisconsin. If the QFT box is checked, see the "Exceptions" in the instructions for lines 1 and 6a.

INCOME

Line 1. Federal Taxable Income of Fiduciary Enter the amount of taxable income of the fiduciary as reported on federal Form 1041, line 22.

Exceptions

- Qualified funeral trusts – Enter the amount from federal Form 1041-QFT, line 12.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.

Line 2. Additions Enter the total of the nondistributable additions from Schedule A, column 2, line 6. See the Schedule A instructions on pages 8 and 10.

Line 4. Subtractions Enter the total of the nondistributable subtractions from Schedule A, column 2, line 12. Enter as a positive amount. See the Schedule A instructions on page 9.

TAX COMPUTATION

Line 6a. Gross Tax Using the Wisconsin taxable income on line 5, enter the tax from the tax table on pages 15-18.

Exceptions

- Qualified funeral trusts (QFTs) – If this is a composite return for a qualified funeral trust and each separate QFT has taxable income of \$9,160 or less, multiply the amount on line 5 by 4.6% (.046) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$9,160, compute the tax separately for each QFT and fill in the total of the tax computed separately for each QFT on line 6a.
- Electing small business trusts (ESBTs) – Special rules apply when computing tax for an ESBT. ESBTs must separate the income from S corporations treated as a separate trust from other trust income. The net income for that S portion is determined under federal law, as modified by the additions and subtractions listed in Schedule A of Form 2. The separate trust is taxed on its Wisconsin taxable income at the highest rate for fiduciaries (6.75%). The tax is computed on the following worksheet:

ESBT Worksheet – Electing Small Business Trust

1. Separate S corporation income (also enter on line 6b of Form 2)	1. \$ _____
2. Tax rate	2. _____ x .0675
3. Tax on S corporation income (multiply line 1 by line 2)	3. _____
4. Other trust income (from line 5, Form 2)	4. _____
5. Tax on line 4 from tax table	5. _____
6. Total tax (add lines 3 and 5). Enter on line 6a of Form 2	6. _____

You must enclose with Form 2 a copy of the 5K-1 from the tax-option (S) corporation (or the K-1 from the federal S corporation if the S corporation was not required to file a Wisconsin return) that includes the name and EIN of the corporation.

Line 7. Supplement to Federal Historic Rehabilitation Credit

A special tax credit may be available for the preservation or rehabilitation of certain historic structures located in Wisconsin and used for business purposes. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at www.wisconsinhistory.org/hp/architecture/iptax_credit.asp; write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State St., Madison WI 53706-1488; or call (608) 264-6490.

If you qualify for this credit, complete Part 1 of Wisconsin Schedule HR. Schedule HR is available from any department office.

Line 9. Alternative Minimum Tax Estates and trusts may be subject to the Wisconsin alternative minimum tax if the total of federal alternative minimum taxable income and certain Wisconsin adjustments is greater than \$22,500.

CAUTION: An estate or trust may be subject to the Wisconsin alternative minimum tax even though it is not subject to the federal alternative minimum tax.

Enter on line 9 of Form 2 the alternative minimum tax from line 20 of Wisconsin Schedule MT.

Line 11. Other Credits Include the following credits on lines a through f of line 11. Fill in the total of the amounts on lines a through f on line 11g. To find out if you can take any credit, see the appropriate schedule. Enclose a copy of the completed schedule(s) with Form 2.

a Schedule MS – Manufacturer's Sales Tax Credit If the estate or trust had unused manufacturer's sales tax credit from 1998 through 2005, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2006. Fill in the amount of your available manufacturer's sales tax credit carryforward from line 10 of Schedule MS on line 11a.

b Schedule DI – Dairy and Livestock Farm Investment Credit The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm located in Wisconsin. See Schedule DI.

c Schedule DC – Development Zones Credits Special tax credits may be available to estates or trusts doing business in Wisconsin development zones. If you qualify for the credit, complete Wisconsin Schedule DC. Fill in the amount of your credit from Schedule DC on line 11c.

d Schedule TC – Technology Zone Credit The technology zone credit may be available for estates or trusts doing business in Wisconsin technology zones. If you qualify for the credit, complete Wisconsin Schedule TC. Fill in the amount of your credit from Schedule TC on line 11d.

e Schedule VC (Part II) – Early Stage Seed Investment Credit The early stage seed investment credit is based on an investment paid to a fund manager certified by the Department of Commerce that the fund manager invests in a certified business. See Schedule VC.

f Schedule OS – Credit for Net Tax Paid to Another State A resident estate or trust that has paid tax both to Wisconsin and another state on the same income may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 11f. Be sure to enter in the box on line 11f the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number 99 in the box.

Line 14. Recycling Surcharge The recycling surcharge applies to estates and trusts that have trade or business activities in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If the estate or trust is subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 14 of Form 2. Enclose a copy of Schedule RS with Form 2.

Line 15. Recapture of Investment Credit If there is a recapture of investment credit, enter the recapture amount on line 15 and enclose Schedule DC.

Line 17. Wisconsin Income Tax Withheld Enter the estate's or trust's share of Wisconsin tax withheld by a pass-through entity, as reported on the Schedule 2K-1, 3K-1, or 5K-1 received from the pass-through entity. Enclose a copy of this Schedule 2K-1, 3K-1, or 5K-1 with the Form 2 that is filed with the department. Include on line 17 only the share of withholding that is attributable to income the trust or estate has reported on Form 2. The share of withholding attributable to income

passed through by the trust or estate to its beneficiaries is reported on line 14g of Schedule 2K-1.

Also enter on line 17 Wisconsin tax withheld on salary or wages received by the personal representative or petitioner on income in respect of the decedent. Enclose a copy of the wage statement (Form W-2) from the decedent's employer with the Form 2 that is filed with the department.

Line 18. 2006 Wisconsin Estimated Payments and Amount Applied From 2005 Return Enter the total of (1) any overpayment of 2005 income tax that the estate or trust was allowed as a credit on its 2006 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2006, and (3) advance payments or any payments filed with an extension.

Line 19. Farmland Preservation Credit A credit may be claimed by certain trusts and estates based on property taxes accrued on Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. If claiming farmland preservation credit, enclose a completed Schedule FC with the Form 2. Fill in on line 19 of Form 2 the amount from line 18 of Schedule FC.

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own at least 35 acres of farmland in Wisconsin. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. Schedule FC is available at any Department of Revenue office.

Line 20. Farmland Tax Relief Credit An estate or trust may qualify for the farmland tax relief credit if it meets the following three conditions:

1. At least 35 acres of Wisconsin farmland must have been owned during the 2006 taxable year. The personal representative of an estate and the trustee of a qualifying trust are considered owners of the farmland held by an estate or trust and may claim this credit on the fiduciary return.
The following do not qualify for the credit:
 - a. The estate of an individual who is a nonresident on the date of death.
 - b. A trust created by a nonresident.
 - c. A trust which receives Wisconsin real property from a nonresident.
 - d. A trust in which a nonresident settler retains a beneficial interest.
2. The 2005 property taxes for the farmland on which the credit is based must have been paid.
3. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 2006 or a total of \$18,000 in gross farm profits for 2004, 2005, and 2006 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2006, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or

otherwise disposed of during the income year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If the farmland is rented out, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Fill in the property taxes on the farmland (exclusive of improvements) in the space provided on line 20, but do not fill in more than \$6,521. The credit is based on property taxes levied on the farmland during the 2006 calendar year. This is your 2006 property tax bill (payable in 2007). You can use up to \$6,521 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (e.g., farm building or a residence), special assessments, special charges, or interest.

NOTE: The property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land.

$$\frac{\text{Assessed value of farmland}}{\text{Total assessed value of land and improvements}} \times \begin{matrix} \text{2006 property} \\ \text{taxes levied} \\ \text{in 2006 before} \\ \text{lottery and} \\ \text{gaming credit} \end{matrix} = \begin{matrix} \text{Portion of} \\ \text{property taxes} \\ \text{to be used for} \\ \text{the credit} \end{matrix}$$

If the farmland is co-owned with someone other than the estate or trust, you may use only those taxes which reflect the ownership percentage of the estate or trust.

If the estate or trust purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement. If the amount is not set forth in a closing agreement, fill in the total taxes. Do not fill in more than \$6,521.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the portion of property taxes on the farmland that reflects the ownership percentage of the estate or trust. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2006.

Fill in the amount of your credit on line 20 of Form 2. The credit is equal to 23% of the property taxes on the farmland up to a maximum credit of \$1,500.

CAUTION: If you are claiming farmland preservation credit on line 19, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.

Enclose a copy of your 2006 property tax bill(s) with your Wisconsin Form 2.

NOTE: If you are also claiming farmland preservation credit on Form 2 and have enclosed a copy of your 2006 property tax bill(s) with your Schedule FC, you do not have to enclose an additional copy of your property tax bill(s). If the farmland on which the credits are based was purchased or sold during the year, only the buyer must enclose a copy of the 2006 property tax bill(s); however, both the buyer and seller must enclose a copy of the closing agreement.

If any of the 2006 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2005 property taxes were paid in full.

Line 21. Amount Paid With Original Return (Amended Return Only) Enter the amount paid with the original Form 2 plus any additional amount paid after it was filed.

Line 23. Refund From Original Return Less Amount Applied to 2007 Estimated Tax (Amended Return Only) Enter the refund from the original Form 2 plus any additional refunds received after it was filed less the amount applied to 2007 estimated tax.

Line 25. Amount Overpaid If line 24 is larger than line 16, complete line 25 to determine the amount overpaid.

NOTE: If estimated tax payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed and an overpayment is shown on line 25, reduce the amount on line 25 by the amount of underpayment interest on line 29.

Line 26. Refund Fill in on line 26 the amount from line 25 that you want refunded to you.

Line 27. Amount Applied to 2007 Estimated Tax Fill in on line 27 the amount, if any, of the overpayment on line 25 you want applied to your 2007 estimated tax.

Line 28. Balance Due If line 24 is less than Line 16, complete line 28 to determine the balance due. The balance due must be paid in full with the return. Make remittance payable to the Wisconsin Department of Revenue.

NOTE: If estimated payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed, increase the amount on line 28 by the amount of underpayment interest on line 29.

Line 29. Underpayment Interest If estimated payments were required to be made and were not made in a timely manner, see Schedule U to determine if underpayment interest is owed. See page 3 for information on how to obtain this schedule. If underpayment interest is owed, fill in the amount from Schedule U on line 29. Add the amount of the underpayment interest to any tax due and fill in the total on line 28. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 25 and adjust lines 26 and 27 if necessary. Enclose Schedule U with your Wisconsin Form 2 and check the box to the left of line 29.

SPECIAL INSTRUCTIONS

A. Penalties and Interest

Any return which is not filed by the due date or within the extension period is subject to a late filing fee of \$2 when the net tax is less than \$10, \$3 when such tax is \$10 or more but less than \$20, or \$5 when such tax is \$20 or more. Returns filed 60 or more days late are subject to a \$30 late filing fee. The late fee is assessed even if there is no tax due. Income taxes become delinquent if not paid when due and are subject to interest at the rate of 1.5% per month until paid. Taxes do not become delinquent during an extension period but are subject to interest at the rate of 12% per annum during the extension period.

B. Internal Revenue Service Adjustments and Amended Returns

If a federal fiduciary return is adjusted by the Internal Revenue Service (IRS) and the adjustments affect the amount of Wisconsin income reportable, any credit, or tax payable on Form 2, report the adjustments to the department within 90 days from the date the adjustments become final. If an amended fiduciary return is filed with the IRS or another state and the changes affect the amount of income reportable, any credit, or tax payable on Form 2, file an amended Wisconsin fiduciary return reflecting these changes. The amended Wisconsin return is due within 90 days from the date the amended return is filed with the IRS or another state.

If you are filing an amended return, check the box below the name and address area of Form 2. Prepare the return using the corrected amounts. Complete line 21 or 23 as appropriate. Enclose a copy of any IRS audit report or federal amended return. You should also explain why the amended return was necessary and what changes were made. If you have already received a Closing Certificate for Fiduciaries, you do not need to request another one unless the court requires it.

C. Estimated Tax Payments Required for Next Year?

If the 2007 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$200 or more, you must use Wisconsin Form 1-ES (Form 4-ES for trusts subject to tax on unrelated business income) to prepay the 2007 tax in installments beginning April 16, 2007, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 15, 2007, or 2 1/2 months after the close of a fiscal year for trusts using Form 4-ES).

EXCEPTION: Estates and grantor trusts which are funded on account of a decedent's death are exempt from making estimated tax payments for tax years ending within two years after the date of death.

D. Requesting Copies of Returns

The Department of Revenue will provide copies of prior year returns. There will be a fee for each return requested, which is required to be prepaid. Requests must be made in person or in writing. You must provide a copy of the domiciliary letters or letters of trust and the trust instrument. If you want certified copies, there is an additional charge for each certification. Call (608) 266-2890 for more information.

SCHEDULE A INSTRUCTIONS – ADDITIONS AND SUBTRACTIONS

Certain additions and subtractions must be made to federal taxable income in order to arrive at Wisconsin taxable income. Federal taxable income is the amount shown on the federal Form 1041, line 22. Additions and subtractions are described in detail below.

Enter in column 1, Distributable Income, the additions or subtractions that relate to items of income or deductions which affect the computation of the distributable net income for the taxable year. Enter in column 2, Nondistributable Income, any of the additions or subtractions that affect nondistributable income taxable to the fiduciary.

ADDITIONS

Line 1. Adjustments to Convert 2006 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

Line 2. Interest (Less Related Expenses) on State and Municipal Obligations Enter in the appropriate column the amount of interest on state and municipal obligations which was excluded from federal taxable income. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.) **EXCEPTION:** Interest which is by federal or Wisconsin law exempt from Wisconsin taxation should not be entered on line 2. Interest income which is exempt for both federal and Wisconsin tax purposes includes interest from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, and (13) Wisconsin Aerospace Authority bonds. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.

If a charitable deduction is claimed, reduce the amount of interest added back by the amount of the municipal interest which is used or set aside for charitable purposes.

Line 3. Taxes Enter the amount of taxes deducted from federal taxable income on line 11, Form 1041. This amount must be allocated between distributable and nondistributable income based on tax benefit.

Line 4. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses (see line 4, Form 1041), complete Wisconsin Schedule WD (Form 2) to

determine if an adjustment must be made to arrive at Wisconsin income. For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500. You can obtain Schedule WD (Form 2) from any Department of Revenue office. If assets sold during 2006 had a different basis for federal than for Wisconsin purposes, see instructions for Schedule C on page 11 and item b under Additions To or Subtractions From Income on page 10.

Line 5. Other Additions Enter any other amount subject to Wisconsin taxation that has been excluded or deducted in the computation of federal taxable income or distributable net income. Enclose a schedule with a computation or explanation. Examples are:

- a. **Federal net operating loss carryover.**
- b. **Lump-sum distribution.** If you reported lump-sum distribution income on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in on Schedule A, line 5 the amount of lump-sum distribution income which is reported on line 10 of Form 4972 plus any capital gain reported on line 6 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.
NOTE: No portion of a lump-sum distribution may be reported as a capital gain on a Wisconsin Schedule WD (Form 2).
- c. **Transitional adjustments.** These are adjustments required by the Wisconsin Statutes to account for differences between federal basis and Wisconsin basis of changing basis assets (those subject to depreciation or amortization). Enclose a schedule showing the computation of each transitional adjustment made.
- d. **Farm losses.** An addition may be required if farm losses were deducted on the federal tax return and the estate or trust was not actively engaged in the farming operation that produced those losses.

TRUSTS: A trust shall be considered to be actively engaged in farming with respect to a farming operation if:

1. The entity separately makes a significant contribution to the farming operation of capital, equipment, or land, or a combination of capital, equipment, or land; and
2. The income beneficiaries collectively make a significant contribution of active personal labor or active personal management to the farming operation. The combined interest of all the income beneficiaries providing active personal labor or active personal management, or a combination of active personal labor and active personal management must be at least 50 percent; and
3. The trust has provided a tax identification number unless the trust is a revocable trust and the grantor is the sole beneficiary; and
4. The trust has provided a copy of the trust agreement to the county committee unless the trust is a revocable trust.

ESTATES: For two program years after the program year in which an individual dies, the individual's estate shall be considered to be actively engaged in farming if:

1. The estate makes a significant contribution of either (a) capital, equipment, or land; or (b) a combination of capital, equipment, or land; and
2. The personal representative or heirs of the estate collectively make a significant contribution of either: (a) active personal labor or active personal management;

or (b) a combination of active personal labor and active personal management.

After the two years, the deceased individual's estate shall not be considered to be actively engaged in farming unless, on a case by case basis, it is determined that the estate has not been settled primarily for the purpose of obtaining program payments.

Your combined net losses from farming operations in which you are not actively engaged are limited if your non-farm Wisconsin adjusted gross income is more than \$55,000.

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the table below, include the excess on line 5, Schedule A.

Example For 2006, a trust reports a loss of \$25,000 on Schedule E from a farm partnership (the trust is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The trust's nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 2006. The trust must fill in \$5,000 on line 5 of Schedule A.

Farm Loss Limits		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	..... Full Amount
55,000	..... 75,000	..... \$20,000
75,000	..... 100,000	..... 17,500
100,000	..... 150,000	..... 15,000
150,000	..... 200,000	..... 12,500
200,000	..... 250,000	..... 10,000
250,000	..... 300,000	..... 7,500
300,000	..... 600,000	..... 5,000
600,000	.....	..... No Loss

- e. **Excess distribution from a passive foreign investment company.** Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal taxable income (see federal Form 8621).
- f. **Manufacturer's sales tax credit.** Fill in the amount of manufacturer's sales tax credit that was allocated to you as the beneficiary of an estate or trust that filed its 2005 return on a fiscal year basis. This is the amount from line 14a of the 2005 Schedule 2K-1. The amount of your credit is income and must be reported on your Wisconsin Form 2, even if you cannot take the full credit this year and must carry part of it forward.
- g. **Development zones credit and technology zone credit.** Fill in the amount of development zones credit from Wisconsin Schedule DC and technology zone credit from Schedule TC. The amount of the credit is income and must be reported on the Wisconsin Form 2, even if you cannot take the full credit this year and must carry part of it forward. **(NOTE:** Development zones credit and technology zone credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)

- h. **Dairy and livestock farm investment credit.** Fill in the amount of dairy and livestock farm investment credit that you computed for 2006. The amount of your credit is income and must be reported on your Wisconsin Form 2, even if you cannot take the full credit this year and must carry part of it forward. **(NOTE:** Dairy and livestock farm investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- i. **Early stage seed investment credit.** Fill in the amount of early stage seed investment credit that you computed for 2006. The amount of your credit is income and must be reported on your Wisconsin Form 2, even if you cannot take the full credit this year and must carry part of it forward. **(NOTE:** Early stage seed investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)

SUBTRACTIONS

Line 7. Adjustments to Convert 2006 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

Line 8. Interest (Less Related Expenses) on Obligations of the United States Enter in the appropriate column the net amount of interest and dividends on obligations and certain securities of the United States, which are by federal law exempt from taxation by states. To arrive at the net amount, you must reduce the total U.S. interest by the proportionate share of deductions claimed on Form 1041.

An ordinary dividend received from a mutual fund which invests in U.S. government securities may be partially or completely nontaxable for Wisconsin tax purposes. If information received from a mutual fund advises that any portion of a distribution is from investments in U.S. government securities, that portion of the distribution may be included as U.S. government interest on line 8.

CAUTION: Do not fill in on line 8 interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the U.S. government.

If a charitable deduction is claimed, reduce the amount of U.S. interest subtracted by the amount of U.S. interest included in the charitable deduction on federal Form 1041.

Line 9. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses (see line 4, Form 1041), complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin taxable income. For example, an adjustment may be required because Wisconsin law allows an exclusion of 60% of capital gain from assets held more than one year. You can obtain Schedule WD (Form 2) from any Department of Revenue office.

Line 10. Refunds of State and Local Taxes Enter refunds of state and local income taxes included in line 8 of federal Form 1041.

Line 11. Other Subtractions Enter on this line any amount which is deductible or exempt from taxation by Wisconsin law and which has been included in the computation of federal taxable income. Examples are:

- a. **Retirement funds.** You may subtract payments received from certain retirement funds that are exempt from Wisconsin taxation to the extent included in federal income. However, payments received from a tax-sheltered annuity deposit in such retirement systems are taxable. (See Wisconsin Form 1 instructions for further details.)
- b. **Wisconsin NOL.** If you had a Wisconsin net operating loss (NOL) in an earlier year to carry forward to 2006, include the allowable amount on Schedule A. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, from any Department of Revenue office for more details on computing an NOL and the allowable deduction.
- c. **Relocation assistance.** Relocation assistance payments received subject to the provisions set forth in section 32.19, Wisconsin Statutes.
- d. **Transitional adjustments.** See instruction (c) for line 5, Schedule A. Enclose schedule.
- e. **Farm loss carryover.** See Wisconsin Form 1 instructions for further details.
- f. **Nonresident income.** Income of nonresidents not subject to Wisconsin tax.
- g. **Certain military pay.** Military pay that is included on a W-2 for a member of the Reserves or National Guard who served on active duty may be subtracted if the pay was:
 - Received from the federal government,
 - Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
 - Paid for a period of time during which the member was on active duty.

CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.

- h. **Manufacturer's sales tax credit adjustment** If the estate or trust had unused manufacturer's sales tax credit from 1998 through 2005 of more than \$25,000, see Schedule MS. Fill in the amount of your manufacturer's sales tax credit deduction from line 20 of Schedule MS.

ADDITIONS TO OR SUBTRACTIONS FROM INCOME

The following items may be either an addition to or a subtraction from federal taxable income, depending on your situation. Fill in any additions on line 5 and any subtractions on line 11, Schedule A.

- a. Distributive share of net modifications of a partnership or tax-option (S) corporation if it increases or reduces the income of the partnership or corporation. If the estate or trust is a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, all items of S corporation income, loss, or deduction included on the federal return must be reversed.

CAUTION: Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items are

removed from Wisconsin income when Wisconsin Schedule WD (Form 2) is completed.

- b. Adjustment for ordinary gain or loss for assets reported on federal Form 4797. If you reported sales (or other dispositions) of assets on federal Form 4797 and there was a difference between the federal basis and the Wisconsin basis, follow the three steps below to figure the adjustment.

STEP 1: Recompute federal Form 4797, *Sales of Business Property*.

- For assets the estate or trust sold or otherwise disposed of, use the Wisconsin basis instead of the federal basis when recomputing Form 4797.
- For those assets disposed of by a partnership, tax-option (S) corporation, or other estate or trust, from which the estate or trust received a distribution, use the Wisconsin gain or loss instead of the federal gain or loss when recomputing Form 4797.

NOTE: The Wisconsin gain or loss can be found on line 10 of Wisconsin Schedule 3K-1 or line 9 of Wisconsin Schedule 5K-1.

Label this recomputed Form 4797 "Wisconsin." Enclose the "Wisconsin" Form 4797 with Form 2.

STEP 2: If a gain was entered on line 7 or 9 of "Wisconsin" Form 4797, the amounts from the "Wisconsin" Form 4797 must be used to complete line 11 of Wisconsin Schedule WD (Form 2).

STEP 3: Complete the Adjustment Worksheet below if Part II was completed on either the federal or "Wisconsin" Form 4797.

Adjustment Worksheet

	Distributable	Non-distributable
a Fill in ordinary gain from line 17 of federal Form 4797 (if blank, fill in zero (0))		
b Fill in ordinary gain from line 17 of "Wisconsin" Form 4797 (if blank, fill in zero (0))		
c If line b is more than line a, subtract line a from line b. Fill in the result here and on line 5 of Schedule A, page 3, Form 2		
d If line b is less than line a, subtract line b from line a. Fill in the result here and on line 11 of Schedule A, page 3, Form 2		
e Fill in ordinary loss from line 17 of federal Form 4797 (if blank, fill in zero (0))		
f Fill in ordinary loss from line 17 of "Wisconsin" Form 4797 (if blank, fill in zero (0))		
g If line f is more than line e, subtract line e from line f. Fill in the result here and on line 11 of Schedule A, page 3, Form 2		
h If line f is less than line e, subtract line f from line e. Fill in the result here and on line 5 of Schedule A, page 3, Form 2		

- If you have an ordinary gain for both federal and Wisconsin purposes, fill in lines a and b of the worksheet. Also fill in line c or line d, whichever applies.
- If you have an ordinary loss for both federal and Wisconsin purposes, fill in lines e and f of the worksheet. Also fill in line g or h, whichever applies.
- If you have an ordinary gain for federal purposes and line 17 on the "Wisconsin" Form 4797 is blank or a loss, fill in lines a, b, e, and f of the worksheet. Also fill in line d and line g. Add the amounts on lines d and g and fill in the result on line 11 of Schedule A, page 3, Form 2.
- If you have an ordinary loss for federal purposes and line 17 on the "Wisconsin" Form 4797 is blank or a gain, fill in lines a, b, e, and f of the worksheet. Also fill in line c and line h. Add the amounts on lines c and h and fill in the result on line 5 of Schedule A, page 3, Form 2.

NOTE: Nonresident estates and trusts should enter the ordinary gain or loss computed on the "Wisconsin" Form 4797 that is from Wisconsin sources when completing Step 3.

SCHEDULE B INSTRUCTIONS

IMPORTANT: The Wisconsin Statutes generally require that the computation of taxable income on the 2006 Wisconsin fiduciary income tax return is to be based on the Internal Revenue Code enacted as of December 31, 2004. Federal laws enacted after December 31, 2004, do not apply for Wisconsin income tax purposes.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2006 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of trusts and estates:

- Additional first-year bonus depreciation.
- Increase in sec. 179 expensing.
- Deduction for health savings accounts and related provisions.
- Exclusion for 50% of the gain from the sale or exchange of qualified small business stock.
- Treatment of extraterritorial income.
- Thirty percent bonus depreciation.
- Treatment of qualified leasehold improvement property.
- Installment method for accrual basis taxpayers.

SCHEDULE CC INSTRUCTIONS – INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE

ESTATES: If an estate is requesting a Closing Certificate for Fiduciaries, complete Part I of Schedule CC and enclose Schedule CC with Form 2. Also see "Requesting a Closing Certificate" on page 3 for other required enclosures and instructions for when an estate is not required to file Form 2 and needs a closing certificate.

NOTE: If line 10n of Schedule CC plus any adjusted taxable gifts is more than \$675,000, you are required to file a Wisconsin Estate Tax Return (Form W706), even though no federal Estate Tax Return (Form 706) is required. Contact the Wisconsin Department of Revenue for additional information.

TRUSTS: A Closing Certificate for Fiduciaries is issued to a trust only when the trust is under the supervision of the Probate

If any provision of federal law which does not apply for Wisconsin purposes affects your federal taxable income, enclose a schedule with your Form 2. State the nature of the adjustment and a complete explanation. Show a negative amount in parentheses. Enter the total amount on line 1 of Schedule B.

SCHEDULE C INSTRUCTIONS – ADJUSTMENTS TO CAPITAL GAINS / LOSSES

Complete Schedule C to adjust capital gains and losses if capital assets sold or otherwise disposed of in 2006 had a different basis for Wisconsin than for federal income tax purposes. The most common reason for a difference in basis is the use of the alternate value for federal estate tax purposes while date of death value is required to be used for Wisconsin inheritance tax purposes for deaths prior to January 1, 1992. For deaths after December 31, 1991, if the alternate value is used for federal estate tax purposes, the alternate value would also be used for Wisconsin estate tax purposes.

To figure the adjustment, first determine the holding period for each capital asset which had a different basis for federal and Wisconsin purposes. Property acquired by a decedent's estate from the decedent is considered to be held more than one year. (Do not list assets reported on federal Form 4797, such as depreciable property used in a trade or business, on Schedule C. See "Adjustment for ordinary gain or loss for assets reported on federal Form 4797," item b under Additions To or Subtractions From Income on page 10 of these instructions.)

For capital assets held one year or less, fill in line 1. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 2 of Schedule C and on line 4 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

For capital assets held more than one year, fill in line 3. If the Wisconsin adjusted basis is more than the federal adjusted basis, fill in a negative number in the difference column (column C). Combine the amounts in column C and fill in the result on line 4 of Schedule C and on line 12 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

NOTE: If there is inadequate space on lines 1 and 3 to list each capital asset which had a different basis for Wisconsin than for federal tax purposes, enclose a separate page with Form 2 giving the required information.

Court. The Probate Court requires the Department of Revenue to verify that a trust under their jurisdiction has filed all tax returns and paid all taxes before releasing the trustee and allowing the trust to close. The Closing Certificate for Fiduciaries is the document that is used by the Department of Revenue to inform the court that all tax returns have been filed and all taxes paid.

The certificate may be issued in the year prior to the final year of the trust to expedite the closing of the trust. This does not relieve the trust of the requirement to file a final return.

If a trust is requesting a Closing Certificate for Fiduciaries, complete Part II of Schedule CC and enclose Schedule CC with Form 2. Also see "Requesting a Closing Certificate" on page 3 for other required enclosures.

SCHEDULE 2K-1 – BENEFICIARY’S SHARE OF INCOME, DEDUCTIONS, ETC.

Schedule 2K-1 shows each beneficiary’s share of income, deductions, etc., distributed by the estate or trust. Schedule 2K-1 requires an entry for the federal amount, adjustment, and Wisconsin amount of each applicable estate or trust item.

Prepare a Schedule 2K-1 for each individual or entity that was a beneficiary during the estate’s or trust’s taxable year. Enclose a copy of each beneficiary’s Schedule 2K-1 with the Form 2 filed with the department. Keep a copy as part of the estate’s or trust’s records and give each beneficiary his or her own separate copy.

EXCEPTIONS: A Schedule 2K-1 need not be prepared for a Wisconsin resident beneficiary if there are no differences between federal and Wisconsin income, deductions, gains or losses and there are no Wisconsin credits or withholding to be reported. Schedule 2K-1 need not be prepared for nonresident beneficiaries if the income, deductions, etc., distributed are not from Wisconsin sources and there are no Wisconsin credits to be reported. Income from Wisconsin sources includes:

- Wages, salaries, commissions, and other income for personal services performed in Wisconsin.
- Rents and royalties from tangible property located in Wisconsin, such as land, buildings, and machinery.
- Gains or losses from sales or other dispositions of tangible property located in Wisconsin, such as land, buildings, and machinery.
- Profits or losses from businesses, professions, and farm operations conducted in Wisconsin, including sole proprietorships, partnerships, limited liability companies (LLCs), and tax-option (S) corporations.
- Income from the Wisconsin state lottery, a multijurisdictional lottery if the winning lottery ticket or lottery share was purchased from a Wisconsin retailer, or pari-mutuel wager winnings and purses.
- Winnings from a casino or bingo hall located in Wisconsin and operated by a Native American tribe or band.

On each Schedule 2K-1, enter the name and federal identification number of the trust or estate. Also enter the beneficiary’s identifying number (social security number for individuals), name, and address and the fiduciary’s name and address in the appropriate spaces.

Column b. Federal Amount – Enter the applicable amount from federal Schedule K-1.

EXCEPTION: If the federal amount was computed using a provision of federal law that Wisconsin doesn’t follow, you must first complete Schedule B on Form 2, page 3. See the instructions for lines 1 through 9 of Schedule 2K-1 for more information.

Column c. Adjustment – Enter the amount of any additions or subtractions from federal income (modifications and any other adjustments) made to arrive at the amount of any item of estate or trust income, deduction, etc., reportable under Wisconsin law.

Column d. Wisconsin Amount – Enter the amount of each estate or trust item which is reportable by the beneficiary under Wisconsin law (column b plus or minus column c).

SPECIFIC INSTRUCTIONS

Lines 1 through 9. Enter in column b the amount from federal Schedule K-1 unless the item is computed under a provision of federal law that Wisconsin doesn’t follow. Enter total federal long-term capital gains on line 4, column b.

If an item is computed under a provision of federal law that cannot be used for Wisconsin purposes, enter in column b the amount from the federal Schedule K-1 plus or minus, as appropriate, the beneficiary’s share of the amount from Schedule B, column 1 of Form 2. On line 13, identify the beneficiary’s share of the amount from Schedule B, column 1 as a “Schedule I Adjustment” if the beneficiary is an individual or a “Schedule B Adjustment” if the beneficiary is a trust or estate. Each beneficiary must account for this federal – Wisconsin difference on Wisconsin Schedule I (or Schedule B).

Enter the amount of the beneficiary’s share of modifications from lines 3, 5, 8, 10, and 11 of Schedule A, Form 2 on the appropriate lines of Schedule 2K-1, column c. Show addition modifications as a positive number. Show subtraction modifications with the number in parentheses.

Example 1: If the federal amount on line 1, column b of Schedule 2K-1 includes any U.S. government interest, show the beneficiary’s share of the amount of U.S. government interest as a subtraction modification in column c.

Example 2: If the federal amount on line 6, 7, or 8, column b of Schedule 2K-1 includes a deduction for state and local income taxes, show the beneficiary’s share of the amount of taxes as an addition modification in column c.

NOTE: Do not adjust for state and municipal interest on line 1, column c. Enter state and municipal interest taxable to Wisconsin as a subtraction on line 13, column c under “Tax-exempt interest.”

For lines 3 and 4, enter in column d the beneficiary’s share of the amounts from lines 6c and 14c of Wisconsin Schedule WD (Form 2). Enter in column b the amounts from lines 3 and 4a of the federal K-1. The difference between column d and column b is entered as the adjustment in column c.

Line 10. If the beneficiary is an individual, the Wisconsin amount in column d is zero. If the beneficiary is another estate or a trust, the amount in column d will be the same as column b.

Line 11. If an amount is entered in column b as “Excess deductions” and the beneficiary is an individual, enter the negative of the amount in column b in column c and zero in column d. If the beneficiary is an estate or trust, the amount to enter in column c is determined as explained in the previous column under “Column c. Adjustment.”

Line 12. Enter the beneficiary’s share of adjustment for minimum tax purposes and distributable tax preference items from federal Schedule K-1. If any adjustment on lines 5 through 9 in column c of Schedule 2K-1 relates to an item that generates an “adjustment” or tax preference amount for minimum tax purposes, any resulting increase or decrease in the amount of the “adjustment” or tax preference for Wisconsin purposes should be entered as an adjustment in column c.

For example, for Wisconsin purposes an adjustment is reported on line 6 in column c of Schedule 2K-1, to increase by \$10,000 the amount of depreciation on an asset that has a larger basis for Wisconsin than for federal purposes. This depreciation is computed under an accelerated method and \$4,000 of the \$10,000 represents a tax preference. Therefore, \$4,000 would be entered on line 12, column c under "Accelerated depreciation."

Line 13. If any portion of an amount entered in column b as "Tax-exempt interest" is taxable for Wisconsin purposes, enter it as a subtraction in column c. The amount in column d is the amount of tax-exempt interest for Wisconsin purposes.

Lines 14a through 14f. Enter on these lines any credits from Wisconsin Schedules DI, TC, DC, VC, and HR that are allocable to the beneficiary.

Line 14g. Enter in column d the withholding tax paid by the trust or estate on behalf of a nonresident beneficiary. If a nonresident beneficiary claims exemption from Wisconsin income or franchise taxation, enclose a copy of the exemption statement with the Form 2 filed with the department.

If the trust or estate is a member of another entity that withheld Wisconsin income tax from that entity's income that is passed through to the trust's or estate's beneficiaries, also include that tax withheld in column d.

INSTRUCTIONS FOR 2006 WISCONSIN SCHEDULE WD (FORM 2)

Schedule WD (Form 2) is used to determine the amount of capital gain or loss which you must include in Wisconsin income. Generally, all amounts reported on your federal Schedule D must be reported on Schedule WD. However, for Wisconsin tax purposes, you may exclude 60% of the net capital gain from assets held more than one year or acquired from a decedent.

The amount of net capital loss that can be applied against other income after offsetting capital gains is limited to \$500.

Unused capital losses are carried over to later years until fully used.

Distributable or nondistributable capital gains: Capital losses are not distributable except on the final return. Capital gains are reportable by the estate or trust on Schedule WD and not distributable to the beneficiaries on Schedule 2K-1 unless either:

1. the will or trust instrument specifically requires that capital gains are distributed to the beneficiaries, or
2. it is the final return of the estate or trust.

Enclose Schedule WD with your Wisconsin Form 2.

Part I and Part II, Capital Gains and Losses

If you are not affected by any of the items listed in the next column under "Items Which Require Adjustment," fill in the net short-term gain or (loss) from line 5 of your federal Schedule D on line 6a of Schedule WD. Fill in the net long-term gain or (loss) from line 12 of your federal Schedule D on line 14a of Schedule WD. Complete lines 6b, 6c, 14b, and 14c. Write "Same as federal" in the space by line 1 of Schedule WD, and go on to Part III on page 2 of Schedule WD.

If you are affected by any of the items listed in the next column under "Items Which Require Adjustment," fill in each separate amount from lines 1 through 4 and lines 6 through 11 of your federal Schedule D on the appropriate lines on Schedule WD. However, for those items which require adjustment, fill in the amount indicated in these instructions instead of the amount reported on your federal Schedule D.

Items Which Require Adjustment

The following items require adjustments to the amounts reported on your federal Schedule D or as to whether an amount is reported as a short-term or long-term capital gain or loss:

Capital loss carryovers: Fill in your capital loss carryover from assets held one year or less from line 25 of your 2005 Schedule WD on line 5 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 30 of your 2005 Schedule WD on line 13 of Schedule WD.

You may have to reduce your capital loss carryover to 2006 if you excluded income from discharge of indebtedness from your 2006 taxable income. Contact any Department of Revenue office for further information.

Net capital gain on the sale of small business stock: Do not include on Schedule WD any net capital gain from the sale of qualified small business stock which you acquired on or after January 1, 1986, held for at least 5 years, and did not acquire by gift. To be qualified small business stock, the corporation must have met certain requirements at the time you acquired the stock from the corporation. You must enclose with your Form 2 a copy of the certification you received from the corporation which indicates the requirements were met.

Nonresident estates and trusts: Nonresident estates and trusts should include only gain or loss from Wisconsin sources on Schedule WD.

Gain or loss from Wisconsin sources includes gain or loss from the sale of land, buildings, and machinery located in Wisconsin, and your share of gain or loss from a trust, partnership, LLC, or tax-option (S) corporation which has been reported to you on Schedule 2K-1, 3K-1, or 5K-1. It doesn't include losses from nonbusiness bad debts and worthless securities, and gains or losses from sales of stocks.

Gain from installment sales:

- Taxable gain from installment sales reported on lines 2 and 7 of federal Schedule D must be reported on lines 2 and 8 of Schedule WD, as appropriate. Gain from an installment sale is reported on line 2 of Schedule WD if at the time of sale or other disposition you held the property for one year or less, unless the property was acquired from a decedent. If at the time of sale or other disposition you held the property for

more than one year or acquired the property from a decedent, the gain is reported on line 8 of Schedule WD.

- Taxable gain from installment sales which is from Form 4797 and included on line 10 of federal Schedule D is included on line 11 of Schedule WD. For property not acquired from a decedent and held one year or less, report the installment sale gain on line 1 of Schedule WD. The remaining portion of the amount on line 10 of federal Schedule D should be reported on line 11 of Schedule WD.
- If you have a federal gain on an installment sale of property located outside Wisconsin and the sale occurred while you were a nonresident of Wisconsin, do not include this installment gain on Schedule WD. For Wisconsin purposes, it is assumed that a nonresident person who sells property located outside Wisconsin elects to report the entire gain in the year of sale, when none of the gain would have been taxable by Wisconsin. Subsequently, any portion of such installment gain which is taxable for federal purposes is not taxable for Wisconsin.

NOTE: Payments from an installment sale made prior to death that are received after death are "income in respect of a decedent" and the profit is reported in the estate's income just as it was reported prior to death. If the debt is transferred to the buyer or cancelled, the total unreported gain is taxable to the estate.

Gain or loss from partnerships, S corporations, and other estates or trusts: Fill in on line 3 or 9 the amount of capital gain or loss from partnerships, tax-option (S) corporations, estates, and trusts.

- If the partnership, S corporation, estate, or trust has informed you of any adjustment to be made to the capital gain or loss for Wisconsin, be sure to use the gain or loss as adjusted.
- If you are a shareholder in a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, do not include on Schedule WD any capital gain or loss distributed to you by that federal S corporation. See "Additions to or Subtractions from Income" on page 10 of these instructions for additions and subtractions you must make to adjust for tax-option (S) corporation income.

Adjustment for differences between Wisconsin and federal basis of assets: Gain or loss from the sale of assets may be different for Wisconsin and federal purposes because of a difference in the federal and Wisconsin basis of your property.

- If you have a difference between the Wisconsin and federal basis of property and that property is a capital asset (sale or other disposition is reported on federal Schedule D), fill in the federal gain or loss in Part I or Part II of Schedule WD, as appropriate. You must also complete Schedule C on Form 2 to compute the amount to fill in on line 4 or 12 of Schedule WD.
- If you have a difference between the Wisconsin and federal basis of property and the sale or other disposition of such property is reported on federal Form 4797, see the instruction for Form 2 under "Additions to or Subtractions from Income." If you entered a gain on line 7 or 9 of your "Wisconsin" Form 4797, you must use the amount from the "Wisconsin" Form 4797 to complete line 11 of Schedule WD.

Part III, Summary of Parts I and II

Complete lines 15 through 19 to compute the amount of capital gain or loss that must be included in Wisconsin taxable income. On line 15, it is necessary that capital gains and losses distributed to beneficiaries be separated from those of the fiduciary.

NOTE: If capital gain income is used or set aside for charitable purposes, the amount on line 17 must be adjusted for 60% of the capital gain income included in the charitable deduction.

EXAMPLE: An estate is required to set aside 25% of its income for a charity named in the decedent's will.

Net capital gain	\$10,000
60% of net capital gain	\$ 6,000
Less 25% included in charitable deduction	<u>(1,500)</u>
Adjusted amount to enter on line 17	\$ 4,500

Wisconsin ordinary income is all taxable income for Wisconsin (not capital gains or losses) less all Wisconsin deductions.

When computing the Wisconsin capital loss limitation, "Wisconsin ordinary income" means income less deductions. Do not include capital gains or losses.

Part IV, Computation of Wisconsin Adjustment to Income

Complete Part IV to figure the amount you must report as a capital gain/loss adjustment on Schedule A, Form 2.

Compare the net gain or loss on Schedule WD (line 18 for a net gain or line 19 for a net loss) to the amount of capital gain or loss on line 4 of federal Form 1041. On lines 20a and 20e, it is necessary that gains and losses distributed to beneficiaries be separated from those of the fiduciary. (When completing Part IV, enter all amounts as positive numbers.)

- If the net gain or loss on Schedule WD (line 18 for a net gain or line 19 for a net loss) is the same as the amount of capital gain or loss on line 4 of federal Form 1041, do not complete Part IV. No adjustment to the capital gain or loss is necessary for Wisconsin purposes. Go on to Part V.
- If the estate or trust has a net gain for both federal and Wisconsin purposes, fill in lines 20a and 20b. Also, fill in either line 20c or line 20d, whichever applies.
- If the estate or trust has a net loss for both federal and Wisconsin purposes, fill in lines 20e and 20f. Also fill in either line 20g or line 20h, whichever applies.
- If the estate or trust has a net gain for federal purposes and a net loss for Wisconsin, fill in your federal gain on line 20a and your Wisconsin loss on line 20f. Fill in zero (0) on lines 20b and 20e. Also complete lines 20d and 20g and fill in the result on line 9, Schedule A of Form 2.
- If the estate or trust has a net loss for federal purposes and a net gain for Wisconsin, fill in your federal loss on line 20e and your Wisconsin gain on line 20b. Fill in zero (0) on lines 20a and 20f. Also complete lines 20c and 20h. Add the amounts on lines 20c and 20h and fill in the result on line 4, Schedule A of Form 2.

Part V, Computation of Capital Loss Carryovers From 2006 to 2007

If the net loss on line 15, column b is more than the loss on line 19, complete Part V to compute the amount of your capital loss carryover. Complete lines 21 through 25 to figure the short-term capital loss carryover. Complete lines 26 through 30 to figure the long-term capital loss carryover.

2006 TAX TABLE

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	445	15,000	15,100	784	20,500	20,600	1,130
			4,100	4,200	191	9,600	9,700	451	15,100	15,200	790	20,600	20,700	1,136
			4,200	4,300	196	9,700	9,800	458	15,200	15,300	796	20,700	20,800	1,143
			4,300	4,400	200	9,800	9,900	464	15,300	15,400	802	20,800	20,900	1,149
			4,400	4,500	205	9,900	10,000	470	15,400	15,500	808	20,900	21,000	1,156
			4,500	4,600	209	10,000	10,100	476	15,500	15,600	814	21,000	21,100	1,162
			4,600	4,700	214	10,100	10,200	482	15,600	15,700	820	21,100	21,200	1,169
			4,700	4,800	219	10,200	10,300	488	15,700	15,800	827	21,200	21,300	1,175
			4,800	4,900	223	10,300	10,400	495	15,800	15,900	833	21,300	21,400	1,182
			4,900	5,000	228	10,400	10,500	501	15,900	16,000	839	21,400	21,500	1,188
			5,000	5,100	232	10,500	10,600	507	16,000	16,100	845	21,500	21,600	1,195
			5,100	5,200	237	10,600	10,700	513	16,100	16,200	851	21,600	21,700	1,201
			5,200	5,300	242	10,700	10,800	519	16,200	16,300	857	21,700	21,800	1,208
0	20	0	5,300	5,400	246	10,800	10,900	525	16,300	16,400	864	21,800	21,900	1,214
20	40	1	5,400	5,500	251	10,900	11,000	531	16,400	16,500	870	21,900	22,000	1,221
40	100	3	5,500	5,600	255	11,000	11,100	538	16,500	16,600	876	22,000	22,100	1,227
100	200	7	5,600	5,700	260	11,100	11,200	544	16,600	16,700	882	22,100	22,200	1,234
200	300	12	5,700	5,800	265	11,200	11,300	550	16,700	16,800	888	22,200	22,300	1,240
300	400	16	5,800	5,900	269	11,300	11,400	556	16,800	16,900	894	22,300	22,400	1,247
400	500	21	5,900	6,000	274	11,400	11,500	562	16,900	17,000	900	22,400	22,500	1,253
500	600	25	6,000	6,100	278	11,500	11,600	568	17,000	17,100	907	22,500	22,600	1,260
600	700	30	6,100	6,200	283	11,600	11,700	574	17,100	17,200	913	22,600	22,700	1,266
700	800	35	6,200	6,300	288	11,700	11,800	581	17,200	17,300	919	22,700	22,800	1,273
800	900	39	6,300	6,400	292	11,800	11,900	587	17,300	17,400	925	22,800	22,900	1,279
900	1,000	44	6,400	6,500	297	11,900	12,000	593	17,400	17,500	931	22,900	23,000	1,286
1,000	1,100	48	6,500	6,600	301	12,000	12,100	599	17,500	17,600	937	23,000	23,100	1,292
1,100	1,200	53	6,600	6,700	306	12,100	12,200	605	17,600	17,700	943	23,100	23,200	1,299
1,200	1,300	58	6,700	6,800	311	12,200	12,300	611	17,700	17,800	950	23,200	23,300	1,305
1,300	1,400	62	6,800	6,900	315	12,300	12,400	618	17,800	17,900	956	23,300	23,400	1,312
1,400	1,500	67	6,900	7,000	320	12,400	12,500	624	17,900	18,000	962	23,400	23,500	1,318
1,500	1,600	71	7,000	7,100	324	12,500	12,600	630	18,000	18,100	968	23,500	23,600	1,325
1,600	1,700	76	7,100	7,200	329	12,600	12,700	636	18,100	18,200	974	23,600	23,700	1,331
1,700	1,800	81	7,200	7,300	334	12,700	12,800	642	18,200	18,300	980	23,700	23,800	1,338
1,800	1,900	85	7,300	7,400	338	12,800	12,900	648	18,300	18,400	987	23,800	23,900	1,344
1,900	2,000	90	7,400	7,500	343	12,900	13,000	654	18,400	18,500	993	23,900	24,000	1,351
2,000	2,100	94	7,500	7,600	347	13,000	13,100	661	18,500	18,600	1,000	24,000	24,100	1,357
2,100	2,200	99	7,600	7,700	352	13,100	13,200	667	18,600	18,700	1,006	24,100	24,200	1,364
2,200	2,300	104	7,700	7,800	357	13,200	13,300	673	18,700	18,800	1,013	24,200	24,300	1,370
2,300	2,400	108	7,800	7,900	361	13,300	13,400	679	18,800	18,900	1,019	24,300	24,400	1,377
2,400	2,500	113	7,900	8,000	366	13,400	13,500	685	18,900	19,000	1,026	24,400	24,500	1,383
2,500	2,600	117	8,000	8,100	370	13,500	13,600	691	19,000	19,100	1,032	24,500	24,600	1,390
2,600	2,700	122	8,100	8,200	375	13,600	13,700	697	19,100	19,200	1,039	24,600	24,700	1,396
2,700	2,800	127	8,200	8,300	380	13,700	13,800	704	19,200	19,300	1,045	24,700	24,800	1,403
2,800	2,900	131	8,300	8,400	384	13,800	13,900	710	19,300	19,400	1,052	24,800	24,900	1,409
2,900	3,000	136	8,400	8,500	389	13,900	14,000	716	19,400	19,500	1,058	24,900	25,000	1,416
3,000	3,100	140	8,500	8,600	393	14,000	14,100	722	19,500	19,600	1,065	25,000	25,100	1,422
3,100	3,200	145	8,600	8,700	398	14,100	14,200	728	19,600	19,700	1,071	25,100	25,200	1,429
3,200	3,300	150	8,700	8,800	403	14,200	14,300	734	19,700	19,800	1,078	25,200	25,300	1,435
3,300	3,400	154	8,800	8,900	407	14,300	14,400	741	19,800	19,900	1,084	25,300	25,400	1,442
3,400	3,500	159	8,900	9,000	412	14,400	14,500	747	19,900	20,000	1,091	25,400	25,500	1,448
3,500	3,600	163	9,000	9,100	416	14,500	14,600	753	20,000	20,100	1,097	25,500	25,600	1,455
3,600	3,700	168	9,100	9,200	421	14,600	14,700	759	20,100	20,200	1,104	25,600	25,700	1,461
3,700	3,800	173	9,200	9,300	427	14,700	14,800	765	20,200	20,300	1,110	25,700	25,800	1,468
3,800	3,900	177	9,300	9,400	433	14,800	14,900	771	20,300	20,400	1,117	25,800	25,900	1,474
3,900	4,000	182	9,400	9,500	439	14,900	15,000	777	20,400	20,500	1,123	25,900	26,000	1,481

2006 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
26,000	26,100	1,487	31,500	31,600	1,845	37,000	37,100	2,202	42,500	42,600	2,560	48,000	48,100	2,917
26,100	26,200	1,494	31,600	31,700	1,851	37,100	37,200	2,209	42,600	42,700	2,566	48,100	48,200	2,924
26,200	26,300	1,500	31,700	31,800	1,858	37,200	37,300	2,215	42,700	42,800	2,573	48,200	48,300	2,930
26,300	26,400	1,507	31,800	31,900	1,864	37,300	37,400	2,222	42,800	42,900	2,579	48,300	48,400	2,937
26,400	26,500	1,513	31,900	32,000	1,871	37,400	37,500	2,228	42,900	43,000	2,586	48,400	48,500	2,943
26,500	26,600	1,520	32,000	32,100	1,877	37,500	37,600	2,235	43,000	43,100	2,592	48,500	48,600	2,950
26,600	26,700	1,526	32,100	32,200	1,884	37,600	37,700	2,241	43,100	43,200	2,599	48,600	48,700	2,956
26,700	26,800	1,533	32,200	32,300	1,890	37,700	37,800	2,248	43,200	43,300	2,605	48,700	48,800	2,963
26,800	26,900	1,539	32,300	32,400	1,897	37,800	37,900	2,254	43,300	43,400	2,612	48,800	48,900	2,969
26,900	27,000	1,546	32,400	32,500	1,903	37,900	38,000	2,261	43,400	43,500	2,618	48,900	49,000	2,976
27,000	27,100	1,552	32,500	32,600	1,910	38,000	38,100	2,267	43,500	43,600	2,625	49,000	49,100	2,982
27,100	27,200	1,559	32,600	32,700	1,916	38,100	38,200	2,274	43,600	43,700	2,631	49,100	49,200	2,989
27,200	27,300	1,565	32,700	32,800	1,923	38,200	38,300	2,280	43,700	43,800	2,638	49,200	49,300	2,995
27,300	27,400	1,572	32,800	32,900	1,929	38,300	38,400	2,287	43,800	43,900	2,644	49,300	49,400	3,002
27,400	27,500	1,578	32,900	33,000	1,936	38,400	38,500	2,293	43,900	44,000	2,651	49,400	49,500	3,008
27,500	27,600	1,585	33,000	33,100	1,942	38,500	38,600	2,300	44,000	44,100	2,657	49,500	49,600	3,015
27,600	27,700	1,591	33,100	33,200	1,949	38,600	38,700	2,306	44,100	44,200	2,664	49,600	49,700	3,021
27,700	27,800	1,598	33,200	33,300	1,955	38,700	38,800	2,313	44,200	44,300	2,670	49,700	49,800	3,028
27,800	27,900	1,604	33,300	33,400	1,962	38,800	38,900	2,319	44,300	44,400	2,677	49,800	49,900	3,034
27,900	28,000	1,611	33,400	33,500	1,968	38,900	39,000	2,326	44,400	44,500	2,683	49,900	50,000	3,041
28,000	28,100	1,617	33,500	33,600	1,975	39,000	39,100	2,332	44,500	44,600	2,690	50,000	50,100	3,047
28,100	28,200	1,624	33,600	33,700	1,981	39,100	39,200	2,339	44,600	44,700	2,696	50,100	50,200	3,054
28,200	28,300	1,630	33,700	33,800	1,988	39,200	39,300	2,345	44,700	44,800	2,703	50,200	50,300	3,060
28,300	28,400	1,637	33,800	33,900	1,994	39,300	39,400	2,352	44,800	44,900	2,709	50,300	50,400	3,067
28,400	28,500	1,643	33,900	34,000	2,001	39,400	39,500	2,358	44,900	45,000	2,716	50,400	50,500	3,073
28,500	28,600	1,650	34,000	34,100	2,007	39,500	39,600	2,365	45,000	45,100	2,722	50,500	50,600	3,080
28,600	28,700	1,656	34,100	34,200	2,014	39,600	39,700	2,371	45,100	45,200	2,729	50,600	50,700	3,086
28,700	28,800	1,663	34,200	34,300	2,020	39,700	39,800	2,378	45,200	45,300	2,735	50,700	50,800	3,093
28,800	28,900	1,669	34,300	34,400	2,027	39,800	39,900	2,384	45,300	45,400	2,742	50,800	50,900	3,099
28,900	29,000	1,676	34,400	34,500	2,033	39,900	40,000	2,391	45,400	45,500	2,748	50,900	51,000	3,106
29,000	29,100	1,682	34,500	34,600	2,040	40,000	40,100	2,397	45,500	45,600	2,755	51,000	51,100	3,112
29,100	29,200	1,689	34,600	34,700	2,046	40,100	40,200	2,404	45,600	45,700	2,761	51,100	51,200	3,119
29,200	29,300	1,695	34,700	34,800	2,053	40,200	40,300	2,410	45,700	45,800	2,768	51,200	51,300	3,125
29,300	29,400	1,702	34,800	34,900	2,059	40,300	40,400	2,417	45,800	45,900	2,774	51,300	51,400	3,132
29,400	29,500	1,708	34,900	35,000	2,066	40,400	40,500	2,423	45,900	46,000	2,781	51,400	51,500	3,138
29,500	29,600	1,715	35,000	35,100	2,072	40,500	40,600	2,430	46,000	46,100	2,787	51,500	51,600	3,145
29,600	29,700	1,721	35,100	35,200	2,079	40,600	40,700	2,436	46,100	46,200	2,794	51,600	51,700	3,151
29,700	29,800	1,728	35,200	35,300	2,085	40,700	40,800	2,443	46,200	46,300	2,800	51,700	51,800	3,158
29,800	29,900	1,734	35,300	35,400	2,092	40,800	40,900	2,449	46,300	46,400	2,807	51,800	51,900	3,164
29,900	30,000	1,741	35,400	35,500	2,098	40,900	41,000	2,456	46,400	46,500	2,813	51,900	52,000	3,171
30,000	30,100	1,747	35,500	35,600	2,105	41,000	41,100	2,462	46,500	46,600	2,820	52,000	52,100	3,177
30,100	30,200	1,754	35,600	35,700	2,111	41,100	41,200	2,469	46,600	46,700	2,826	52,100	52,200	3,184
30,200	30,300	1,760	35,700	35,800	2,118	41,200	41,300	2,475	46,700	46,800	2,833	52,200	52,300	3,190
30,300	30,400	1,767	35,800	35,900	2,124	41,300	41,400	2,482	46,800	46,900	2,839	52,300	52,400	3,197
30,400	30,500	1,773	35,900	36,000	2,131	41,400	41,500	2,488	46,900	47,000	2,846	52,400	52,500	3,203
30,500	30,600	1,780	36,000	36,100	2,137	41,500	41,600	2,495	47,000	47,100	2,852	52,500	52,600	3,210
30,600	30,700	1,786	36,100	36,200	2,144	41,600	41,700	2,501	47,100	47,200	2,859	52,600	52,700	3,216
30,700	30,800	1,793	36,200	36,300	2,150	41,700	41,800	2,508	47,200	47,300	2,865	52,700	52,800	3,223
30,800	30,900	1,799	36,300	36,400	2,157	41,800	41,900	2,514	47,300	47,400	2,872	52,800	52,900	3,229
30,900	31,000	1,806	36,400	36,500	2,163	41,900	42,000	2,521	47,400	47,500	2,878	52,900	53,000	3,236
31,000	31,100	1,812	36,500	36,600	2,170	42,000	42,100	2,527	47,500	47,600	2,885	53,000	53,100	3,242
31,100	31,200	1,819	36,600	36,700	2,176	42,100	42,200	2,534	47,600	47,700	2,891	53,100	53,200	3,249
31,200	31,300	1,825	36,700	36,800	2,183	42,200	42,300	2,540	47,700	47,800	2,898	53,200	53,300	3,255
31,300	31,400	1,832	36,800	36,900	2,189	42,300	42,400	2,547	47,800	47,900	2,904	53,300	53,400	3,262
31,400	31,500	1,838	36,900	37,000	2,196	42,400	42,500	2,553	47,900	48,000	2,911	53,400	53,500	3,268

2006 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
53,500	53,600	3,275	59,000	59,100	3,632	64,500	64,600	3,990	70,000	70,100	4,347	75,500	75,600	4,705
53,600	53,700	3,281	59,100	59,200	3,639	64,600	64,700	3,996	70,100	70,200	4,354	75,600	75,700	4,711
53,700	53,800	3,288	59,200	59,300	3,645	64,700	64,800	4,003	70,200	70,300	4,360	75,700	75,800	4,718
53,800	53,900	3,294	59,300	59,400	3,652	64,800	64,900	4,009	70,300	70,400	4,367	75,800	75,900	4,724
53,900	54,000	3,301	59,400	59,500	3,658	64,900	65,000	4,016	70,400	70,500	4,373	75,900	76,000	4,731
54,000	54,100	3,307	59,500	59,600	3,665	65,000	65,100	4,022	70,500	70,600	4,380	76,000	76,100	4,737
54,100	54,200	3,314	59,600	59,700	3,671	65,100	65,200	4,029	70,600	70,700	4,386	76,100	76,200	4,744
54,200	54,300	3,320	59,700	59,800	3,678	65,200	65,300	4,035	70,700	70,800	4,393	76,200	76,300	4,750
54,300	54,400	3,327	59,800	59,900	3,684	65,300	65,400	4,042	70,800	70,900	4,399	76,300	76,400	4,757
54,400	54,500	3,333	59,900	60,000	3,691	65,400	65,500	4,048	70,900	71,000	4,406	76,400	76,500	4,763
54,500	54,600	3,340	60,000	60,100	3,697	65,500	65,600	4,055	71,000	71,100	4,412	76,500	76,600	4,770
54,600	54,700	3,346	60,100	60,200	3,704	65,600	65,700	4,061	71,100	71,200	4,419	76,600	76,700	4,776
54,700	54,800	3,353	60,200	60,300	3,710	65,700	65,800	4,068	71,200	71,300	4,425	76,700	76,800	4,783
54,800	54,900	3,359	60,300	60,400	3,717	65,800	65,900	4,074	71,300	71,400	4,432	76,800	76,900	4,789
54,900	55,000	3,366	60,400	60,500	3,723	65,900	66,000	4,081	71,400	71,500	4,438	76,900	77,000	4,796
55,000	55,100	3,372	60,500	60,600	3,730	66,000	66,100	4,087	71,500	71,600	4,445	77,000	77,100	4,802
55,100	55,200	3,379	60,600	60,700	3,736	66,100	66,200	4,094	71,600	71,700	4,451	77,100	77,200	4,809
55,200	55,300	3,385	60,700	60,800	3,743	66,200	66,300	4,100	71,700	71,800	4,458	77,200	77,300	4,815
55,300	55,400	3,392	60,800	60,900	3,749	66,300	66,400	4,107	71,800	71,900	4,464	77,300	77,400	4,822
55,400	55,500	3,398	60,900	61,000	3,756	66,400	66,500	4,113	71,900	72,000	4,471	77,400	77,500	4,828
55,500	55,600	3,405	61,000	61,100	3,762	66,500	66,600	4,120	72,000	72,100	4,477	77,500	77,600	4,835
55,600	55,700	3,411	61,100	61,200	3,769	66,600	66,700	4,126	72,100	72,200	4,484	77,600	77,700	4,841
55,700	55,800	3,418	61,200	61,300	3,775	66,700	66,800	4,133	72,200	72,300	4,490	77,700	77,800	4,848
55,800	55,900	3,424	61,300	61,400	3,782	66,800	66,900	4,139	72,300	72,400	4,497	77,800	77,900	4,854
55,900	56,000	3,431	61,400	61,500	3,788	66,900	67,000	4,146	72,400	72,500	4,503	77,900	78,000	4,861
56,000	56,100	3,437	61,500	61,600	3,795	67,000	67,100	4,152	72,500	72,600	4,510	78,000	78,100	4,867
56,100	56,200	3,444	61,600	61,700	3,801	67,100	67,200	4,159	72,600	72,700	4,516	78,100	78,200	4,874
56,200	56,300	3,450	61,700	61,800	3,808	67,200	67,300	4,165	72,700	72,800	4,523	78,200	78,300	4,880
56,300	56,400	3,457	61,800	61,900	3,814	67,300	67,400	4,172	72,800	72,900	4,529	78,300	78,400	4,887
56,400	56,500	3,463	61,900	62,000	3,821	67,400	67,500	4,178	72,900	73,000	4,536	78,400	78,500	4,893
56,500	56,600	3,470	62,000	62,100	3,827	67,500	67,600	4,185	73,000	73,100	4,542	78,500	78,600	4,900
56,600	56,700	3,476	62,100	62,200	3,834	67,600	67,700	4,191	73,100	73,200	4,549	78,600	78,700	4,906
56,700	56,800	3,483	62,200	62,300	3,840	67,700	67,800	4,198	73,200	73,300	4,555	78,700	78,800	4,913
56,800	56,900	3,489	62,300	62,400	3,847	67,800	67,900	4,204	73,300	73,400	4,562	78,800	78,900	4,919
56,900	57,000	3,496	62,400	62,500	3,853	67,900	68,000	4,211	73,400	73,500	4,568	78,900	79,000	4,926
57,000	57,100	3,502	62,500	62,600	3,860	68,000	68,100	4,217	73,500	73,600	4,575	79,000	79,100	4,932
57,100	57,200	3,509	62,600	62,700	3,866	68,100	68,200	4,224	73,600	73,700	4,581	79,100	79,200	4,939
57,200	57,300	3,515	62,700	62,800	3,873	68,200	68,300	4,230	73,700	73,800	4,588	79,200	79,300	4,945
57,300	57,400	3,522	62,800	62,900	3,879	68,300	68,400	4,237	73,800	73,900	4,594	79,300	79,400	4,952
57,400	57,500	3,528	62,900	63,000	3,886	68,400	68,500	4,243	73,900	74,000	4,601	79,400	79,500	4,958
57,500	57,600	3,535	63,000	63,100	3,892	68,500	68,600	4,250	74,000	74,100	4,607	79,500	79,600	4,965
57,600	57,700	3,541	63,100	63,200	3,899	68,600	68,700	4,256	74,100	74,200	4,614	79,600	79,700	4,971
57,700	57,800	3,548	63,200	63,300	3,905	68,700	68,800	4,263	74,200	74,300	4,620	79,700	79,800	4,978
57,800	57,900	3,554	63,300	63,400	3,912	68,800	68,900	4,269	74,300	74,400	4,627	79,800	79,900	4,984
57,900	58,000	3,561	63,400	63,500	3,918	68,900	69,000	4,276	74,400	74,500	4,633	79,900	80,000	4,991
58,000	58,100	3,567	63,500	63,600	3,925	69,000	69,100	4,282	74,500	74,600	4,640	80,000	80,100	4,997
58,100	58,200	3,574	63,600	63,700	3,931	69,100	69,200	4,289	74,600	74,700	4,646	80,100	80,200	5,004
58,200	58,300	3,580	63,700	63,800	3,938	69,200	69,300	4,295	74,700	74,800	4,653	80,200	80,300	5,010
58,300	58,400	3,587	63,800	63,900	3,944	69,300	69,400	4,302	74,800	74,900	4,659	80,300	80,400	5,017
58,400	58,500	3,593	63,900	64,000	3,951	69,400	69,500	4,308	74,900	75,000	4,666	80,400	80,500	5,023
58,500	58,600	3,600	64,000	64,100	3,957	69,500	69,600	4,315	75,000	75,100	4,672	80,500	80,600	5,030
58,600	58,700	3,606	64,100	64,200	3,964	69,600	69,700	4,321	75,100	75,200	4,679	80,600	80,700	5,036
58,700	58,800	3,613	64,200	64,300	3,970	69,700	69,800	4,328	75,200	75,300	4,685	80,700	80,800	5,043
58,800	58,900	3,619	64,300	64,400	3,977	69,800	69,900	4,334	75,300	75,400	4,692	80,800	80,900	5,049
58,900	59,000	3,626	64,400	64,500	3,983	69,900	70,000	4,341	75,400	75,500	4,698	80,900	81,000	5,056

2006 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
81,000	81,100	5,062	86,500	86,600	5,420	92,000	92,100	5,777	97,500	97,600	6,135
81,100	81,200	5,069	86,600	86,700	5,426	92,100	92,200	5,784	97,600	97,700	6,141
81,200	81,300	5,075	86,700	86,800	5,433	92,200	92,300	5,790	97,700	97,800	6,148
81,300	81,400	5,082	86,800	86,900	5,439	92,300	92,400	5,797	97,800	97,900	6,154
81,400	81,500	5,088	86,900	87,000	5,446	92,400	92,500	5,803	97,900	98,000	6,161
81,500	81,600	5,095	87,000	87,100	5,452	92,500	92,600	5,810	98,000	98,100	6,167
81,600	81,700	5,101	87,100	87,200	5,459	92,600	92,700	5,816	98,100	98,200	6,174
81,700	81,800	5,108	87,200	87,300	5,465	92,700	92,800	5,823	98,200	98,300	6,180
81,800	81,900	5,114	87,300	87,400	5,472	92,800	92,900	5,829	98,300	98,400	6,187
81,900	82,000	5,121	87,400	87,500	5,478	92,900	93,000	5,836	98,400	98,500	6,193
82,000	82,100	5,127	87,500	87,600	5,485	93,000	93,100	5,842	98,500	98,600	6,200
82,100	82,200	5,134	87,600	87,700	5,491	93,100	93,200	5,849	98,600	98,700	6,206
82,200	82,300	5,140	87,700	87,800	5,498	93,200	93,300	5,855	98,700	98,800	6,213
82,300	82,400	5,147	87,800	87,900	5,504	93,300	93,400	5,862	98,800	98,900	6,219
82,400	82,500	5,153	87,900	88,000	5,511	93,400	93,500	5,868	98,900	99,000	6,226
82,500	82,600	5,160	88,000	88,100	5,517	93,500	93,600	5,875	99,000	99,100	6,232
82,600	82,700	5,166	88,100	88,200	5,524	93,600	93,700	5,881	99,100	99,200	6,239
82,700	82,800	5,173	88,200	88,300	5,530	93,700	93,800	5,888	99,200	99,300	6,245
82,800	82,900	5,179	88,300	88,400	5,537	93,800	93,900	5,894	99,300	99,400	6,252
82,900	83,000	5,186	88,400	88,500	5,543	93,900	94,000	5,901	99,400	99,500	6,258
83,000	83,100	5,192	88,500	88,600	5,550	94,000	94,100	5,907	99,500	99,600	6,265
83,100	83,200	5,199	88,600	88,700	5,556	94,100	94,200	5,914	99,600	99,700	6,271
83,200	83,300	5,205	88,700	88,800	5,563	94,200	94,300	5,920	99,700	99,800	6,278
83,300	83,400	5,212	88,800	88,900	5,569	94,300	94,400	5,927	99,800	99,900	6,284
83,400	83,500	5,218	88,900	89,000	5,576	94,400	94,500	5,933	99,900	100,000	6,291
83,500	83,600	5,225	89,000	89,100	5,582	94,500	94,600	5,940	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> 100,000 137,410 6,294 plus 6.50% of the amount over \$100,000 but less than \$137,410 </div>		
83,600	83,700	5,231	89,100	89,200	5,589	94,600	94,700	5,946			
83,700	83,800	5,238	89,200	89,300	5,595	94,700	94,800	5,953			
83,800	83,900	5,244	89,300	89,400	5,602	94,800	94,900	5,959			
83,900	84,000	5,251	89,400	89,500	5,608	94,900	95,000	5,966			
84,000	84,100	5,257	89,500	89,600	5,615	95,000	95,100	5,972	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> \$137,410 or more \$8,726 plus 6.75% of the amount over \$137,410 </div>		
84,100	84,200	5,264	89,600	89,700	5,621	95,100	95,200	5,979			
84,200	84,300	5,270	89,700	89,800	5,628	95,200	95,300	5,985			
84,300	84,400	5,277	89,800	89,900	5,634	95,300	95,400	5,992			
84,400	84,500	5,283	89,900	90,000	5,641	95,400	95,500	5,998			
84,500	84,600	5,290	90,000	90,100	5,647	95,500	95,600	6,005			
84,600	84,700	5,296	90,100	90,200	5,654	95,600	95,700	6,011			
84,700	84,800	5,303	90,200	90,300	5,660	95,700	95,800	6,018			
84,800	84,900	5,309	90,300	90,400	5,667	95,800	95,900	6,024			
84,900	85,000	5,316	90,400	90,500	5,673	95,900	96,000	6,031			
85,000	85,100	5,322	90,500	90,600	5,680	96,000	96,100	6,037			
85,100	85,200	5,329	90,600	90,700	5,686	96,100	96,200	6,044			
85,200	85,300	5,335	90,700	90,800	5,693	96,200	96,300	6,050			
85,300	85,400	5,342	90,800	90,900	5,699	96,300	96,400	6,057			
85,400	85,500	5,348	90,900	91,000	5,706	96,400	96,500	6,063			
85,500	85,600	5,355	91,000	91,100	5,712	96,500	96,600	6,070			
85,600	85,700	5,361	91,100	91,200	5,719	96,600	96,700	6,076			
85,700	85,800	5,368	91,200	91,300	5,725	96,700	96,800	6,083			
85,800	85,900	5,374	91,300	91,400	5,732	96,800	96,900	6,089			
85,900	86,000	5,381	91,400	91,500	5,738	96,900	97,000	6,096			
86,000	86,100	5,387	91,500	91,600	5,745	97,000	97,100	6,102			
86,100	86,200	5,394	91,600	91,700	5,751	97,100	97,200	6,109			
86,200	86,300	5,400	91,700	91,800	5,758	97,200	97,300	6,115			
86,300	86,400	5,407	91,800	91,900	5,764	97,300	97,400	6,122			
86,400	86,500	5,413	91,900	92,000	5,771	97,400	97,500	6,128			