

2014 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

Form 2 and Schedule CC may be filed electronically! Additional information is available at revenue.wi.gov under "Online Services."

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 AND PART-YEAR RESIDENT TRUSTS: A nonresident or part-year resident 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 and above under "RESIDENT ESTATES" and "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 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 2014 individual return is April 15, 2015. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$10,780 or more.
 - (2) Age 65 or older – gross income of \$11,030 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$19,550 or more.
 - (2) One spouse age 65 or older – gross income of \$19,800 or more.
 - (3) Both spouses age 65 or older – gross income of \$20,050 or more.
- c. Married persons filing separately.
 - (1) Under age 65 – gross income of \$9,320 or more.
 - (2) Age 65 or older – gross income of \$9,570 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$13,720 or more.
 - (2) Age 65 or older – gross income of \$13,970 or more.
- e. Part-year resident or nonresident – gross income from Wisconsin sources of \$2,000 or more.

■ When to File/Extension of Time to File

A return for a trust is due on or before April 15, 2015. A return for an estate is due on or before April 15, 2015, 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 2014 Wisconsin tax and pay the amount you will owe with your return (line 27 of Form 2) by the due date using 2014 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 2014 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. (**Exception** You will not be charged interest during an extension period if you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

Special Conditions A “Special Conditions” section is located on page 1 of Form 2. If you have an extension of time to file because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

■ 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. This withholding tax may be required to be paid in quarterly installments. See Form PW-ES, *Wisconsin Pass-Through Entity Withholding Estimated Payment Voucher*, and instructions for details.

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 (7.65% for 2014). 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 whose share of income from the trust or estate attributable to Wisconsin is less than \$1,000.
- A beneficiary who completes Form PW-2, *Wisconsin Nonresident Partner, Member, Shareholder, or Beneficiary Withholding Exemption Affidavit*, and provides Part 2 of Form PW-2 to the trust or estate. The completed Form PW-2 must be pre-approved by the Department of Revenue. See the Form PW-2 instructions for details.

The trust or estate uses Form PW-1, *Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income*, to report the withholding. Form PW-1 is due by the 15th day of the 4th month following the close of the trust’s or estate’s taxable year. See the Form PW-1 instructions for details.

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

■ Requesting a Closing Certificate

Note

A request for a closing certificate should not be attached to Form 2. See the instructions for Schedule CC on page 15.

■ 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
- Email: estate@revenue.wi.gov

Internet Address You can access the department's website at revenue.wi.gov. From this website, you can:

- Download forms, schedules, instructions, and publications.
- View answers to common questions.
- Email us comments or request help.

TTY Equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Seven Steps to Filing the Fiduciary Income Tax Return

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 (see tips on page 20).

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 Forms W-2 and 1099).
- **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 claim.
- **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.

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

LINE INSTRUCTIONS

Use black ink to complete Form 2. If completing the form by hand, do not use commas or dollar signs when filling in amounts. For more tips, see page 20.

Period Covered File the 2014 return for calendar year 2014 and fiscal years that begin in 2014. 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.

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

Exception: Qualifying trusts making the election under IRC Section 645 to be treated as part of the decedent's estate use the first and second lines for the legal name and social security number of the decedent.

Note

Address or Name Change If the address or name of the estate or trust has changed, place a checkmark in the designated area below the name and address area of Form 2.

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

- 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 ESBT 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 QFT is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- 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. If bankruptcy estate is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- 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.
- 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).

Note

Special Conditions Certain estates and trusts have to enter information in the Special Conditions section. For information on when to use the Special Conditions section, see “Special Conditions” under “When to File/Extension of Time to File” on page 2 and “Expenses paid to related entities” on page 9. If both special conditions apply, 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.

INCOME

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

Exceptions

- Qualified funeral trusts – Enter the taxable income from federal Form 1041-QFT.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.
- Bankruptcy estates – Leave lines 1 through 5 blank. See instructions in the next column for line 6a, under “Exceptions.”

Line 2. Additions Resident estates and trusts, enter the total of the nondistributable additions from Schedule A, column 2, line 6. See the Schedule A instructions on pages 7 through 10.

Nonresident estates and part-year and nonresident trusts, enter the amount from line 3 of Part II of Schedule NR.

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	.0765
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 4. Subtractions Resident estates and trusts, 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 pages 9 and 10.

Nonresident estates and part-year and nonresident trusts, enter the amount from line 4 of Part II of Schedule NR.

TAX COMPUTATION

Line 6a. Gross Tax Using the Wisconsin taxable income on line 5, enter the tax from the tax table on pages 16-19.

Exceptions

- Qualified funeral trusts (QFTs) – If this is a composite return for a qualified funeral trust and each separate QFT has taxable income of \$10,910 or less, multiply the amount on line 5 by 4% (.04) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$10,910, 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 (7.65%). The tax is computed on the worksheet above.
- Bankruptcy estates – Bankruptcy estates must compute tax on Form 1, using the married filing separate standard deduction and tax rates. Enter the amount from line 38 of Form 1 on line 6a, and complete the rest of Form 2 as appropriate. Enclose Form 1 and a complete copy of the federal return with Form 2.

Line 7. Certain Nonrefundable Credits If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming, with Form 2.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 7.

- **Postsecondary Education Credit Carryforward (Schedule CF)**

- **Water Consumption Credit Carryforward (Schedule CF)**
- **Biodiesel Fuel Production Credit Carryforward (Schedule CF)**
- **Health Insurance Risk-Sharing Plan Assessments Credit**
This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from another estate or trust.
- **Film Production Company Investment Credit Carryforward – Nonrefundable Portion (Schedule CF)**
- **Veteran Employment Credit Carryforward (Schedule CF)**
- **Schedule CM – Community Rehabilitation Program Credit**
The community rehabilitation program credit is available to estates or trusts who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
- **Research Facilities Credit Carryforward (Schedule CF)**
- **Schedule MI – Manufacturing Investment Credit** Estates and trusts certified by the Department of Commerce who had more than \$25,000 of unused manufacturer's sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward (Schedule CF)**
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward (Schedule CF)**
- **Schedule DC – Development Zones Credit** 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.
- **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.
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by estates or trusts certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **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 WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward (Schedule CF)**
- **Internet Equipment Credit Carryforward (Schedule CF)**

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 From Schedule CR If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 2.** Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 11.

- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to federal historic rehabilitation credit is available for rehabilitating certified historic structures or qualified rehabilitated buildings. Complete Schedule HR.
- **Schedules MA-M and MA-A – Manufacturing and Agricultural Credits** The manufacturing and agricultural credits are based on the production gross receipts of a business less certain expenses. Complete Schedule MA-M or MA-A.
- **Schedules R, R-1, and R-2 – Research Credits** The research expense credit may be passed through to an estate or trust from a partnership, limited liability company, or tax-option (S) corporation. Complete Schedule R, R-1, or R-2.
- **Film Production Services Credit Carryforward – Nonrefundable Portion (Schedule CF).**
- **Schedule MS – Manufacturer's Sales Tax Credit** If the estate or trust had \$25,000 or less of unused manufacturer's sales tax credit from 1998 through 2005 and could not use the entire credit on its 2006 through 2013 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2014.

Line 12. 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 12. Be sure to enter in the brackets on line 12 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. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state's return.

Line 16. 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 16 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 15q of Schedule 2K-1.

Also enter on line 16 Wisconsin tax withheld on salary, wages, or retirement benefits received by the personal representative or petitioner on income in respect of the decedent. Enclose a copy of the wage statement (Form W-2) or retirement benefit statement (Form 1099-R) with the Form 2 that is filed with the department.

Line 17. 2014 Wisconsin Estimated Payments and Amount Applied From 2013 Return Enter the total of (1) any overpayment of 2013 income tax that the estate or trust was allowed as a credit on its 2014 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2014, and (3) advance payments or any payments filed with an extension.

Line 18. Farmland Preservation Credit A credit may be claimed by certain trusts and estates based on Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. Fill in on line 18a of Form 2 the amount from line 18 of Schedule FC. Fill in on line 18b of Form 2 the amount from line 13 of Schedule FC-A.

For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. Schedules FC and FC-A are available at any Department of Revenue office.

Line 19. Other Credits From Schedule CR If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Tourism (DOT), or the Wisconsin Economic Development Corporation (WEDC), with Form 2.** Fill in the amount from line 38 of Schedule CR on line 19.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs Tax Credit** The jobs tax credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.
- **Schedule WB – Woody Biomass Harvesting and Processing Credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

Line 20. Amount Paid With Original Return (Amended Return Only) Enter the amount of tax paid with the original Form 2 plus any additional amount of tax paid after it was filed.

Line 22. Refund From Original Return Less Amount Applied to 2015 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 2015 estimated tax.

Line 24. Amount Overpaid If line 23 is larger than line 15, complete line 24 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 24, reduce the amount on line 24 by the amount of underpayment interest on line 28.

Line 25. Refund Fill in on line 25 the amount from line 24 that you want refunded to you.

Line 26. Amount Applied to 2015 Estimated Tax Fill in on line 26 the amount, if any, of the overpayment on line 24 you want applied to your 2015 estimated tax.

Line 27. Balance Due If line 23 is less than line 15, complete line 27 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 27 by the amount of underpayment interest on line 28.

Line 28. 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 28. Add the amount of the underpayment interest to any tax due and fill in the total on line 27. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 24 and adjust lines 25 and 26 if necessary. Enclose Schedule U with your Wisconsin Form 2.

Note

Fill in the exception code in the box to the left of line 28 if certain exceptions to underpayment interest apply to you, you are enclosing an application for a waiver of underpayment interest, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the instructions for Schedule U for the exception code to use.

SPECIAL INSTRUCTIONS

A. Penalties and Interest

Any 2014 Form 2 which is not filed by the due date or within the extension period is subject to a late filing fee of \$50. The late fee is assessed even if there is no tax due. The interest rate on delinquent taxes is 18% per year.

B. Fraudulent or Reckless Credit Claims

If an estate or trust files an improper claim for any refundable credit due to reckless or intentional disregard, the estate or trust will not be allowed to file for a refundable credit for the following 2 claim years. If an estate or trust files a false or excessive claim for any refundable credit with fraudulent intent, the estate or trust will not be allowed to file for a refundable credit for the following 10 claim years. Penalties may also be imposed.

C. 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, place a checkmark in the designated area below the name and address area of Form 2. Prepare the return using the corrected amounts. Complete line 20 or 22 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.

D. Estimated Tax Payments Required for Next Year?

If the 2015 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$500 or more, you must use Wisconsin Form 1-ES (Form 4-ES for trusts subject to tax on unrelated business income) to prepay the 2015 tax in installments beginning April 15, 2015, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 16, 2015, 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.

E. 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

NOTE: Nonresident and part-year resident estates and trusts may not use Schedule A. They must instead use the following additions and subtractions to complete Part I of Schedule NR. Schedule 2M must also be completed and enclosed if any of the other additions or subtractions described in these instructions are used.

Certain additions and subtractions must be made to federal taxable income in order to arrive at Wisconsin taxable income. 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 2014 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 Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (5) 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, (6) 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, (7) local exposition district bonds, (8) Wisconsin professional baseball park district bonds, (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa, (10) local cultural arts district bonds, (11) Wisconsin professional football stadium bonds, (12) Wisconsin Aerospace Authority bonds, (13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. **Note** At the time these instructions went to print, there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov, (15) Wisconsin Housing and Economic Development Authority bonds or notes issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and (16) Wisconsin Health and Educational Facilities Authority bonds or notes if issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation. 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 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, 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 2014 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. For amounts entered in column 1, enclose a schedule with a computation or explanation. For amounts entered in column 2, complete and enclose Schedule 2M. 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. **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 or 8621-A).

e. **Addition for computed credits.** If you claimed any of the credits listed below, you must include on line 5 the amount of your credit computed for 2014. The amount of your credit is income and must be reported on Form 2. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. **(NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)

List each credit separately on line 5. Include the following credits computed for 2014:

- Development Zone Credit**
- Technology Zone Credit**
- Enterprise Zone Jobs Credit**
- Manufacturing Investment Credit**

- Economic Development Tax Credit**
- Jobs Tax Credit**
- Woody Biomass Harvesting and Processing Credit**
- Community Rehabilitation Program Credit**
- Manufacturing and Agriculture Credit** (see Exception below)

Exception The amount of manufacturing and agriculture credit computed for 2013 must be added to income on your 2014 Wisconsin income tax return to the extent the credit has not been included in your 2014 federal taxable income.

f. **Expenses paid to related entities.** Fill in the amount deducted or excluded from federal taxable income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item g. on page 9).



g. **Difference in federal and Wisconsin basis of depreciated or amortized assets.** Starting with the first taxable year beginning in 2014, adjustments are to be made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. As a result of these adjustments, the Wisconsin adjusted basis and the federal adjusted basis of these assets is deemed to be equal on the first day of the taxable year beginning in 2014.

You must first determine the difference between the Wisconsin adjusted basis and the federal adjusted basis of all assets that are being depreciated or amortized on the last day of your taxable year beginning in 2013. This would be on December 31, 2013, if you file your tax return on a calendar-year basis.

If the total federal adjusted basis of the assets is less than the total Wisconsin adjusted basis, see the instructions for paragraph k under "SUBTRACTIONS" for the subtraction to be claimed to adjust for this difference. If the total federal adjusted basis is more than the total Wisconsin adjusted basis, complete the worksheet below to determine the adjustment (addition to income) required for 2014 and each of the next 4 years.

Worksheet for Difference in Basis <i>(Keep for your records)</i>	
1. Combined federal adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	1. _____
2. Combined Wisconsin adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	2. _____
3. Subtract line 2 from line 1	3. _____
4. Multiply line 3 by .20 (20%). This is your addition to income for 2014	4. _____

SUBTRACTIONS

Line 7. Adjustments to Convert 2014 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, 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 a capital gain exclusion for 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 income on 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. For amounts entered in column 2, complete and enclose Schedule 2M. 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 2014, 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. **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 special state service under 32 USC 502(f). 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.

- g. **Expenses paid to related entities.** Were you required to add interest, rental expenses, intangible expenses, or management fees paid to a related entity to income? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 2.
- h. **ATV corridors.** To the extent included in federal taxable income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.
- i. **Relocated business.** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2013. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with Form 2.
- j. **Job creation.** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with Form 2.
-  **k. Difference in federal and Wisconsin basis of depreciated or amortized assets.** Starting with the first taxable year beginning in 2014, and for the next 4 taxable years, a subtraction is available for 20 percent of the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. This is December 31, 2013, for persons who file their return on a calendar-year basis. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes.

As a result of this subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) will be the same as the federal adjusted basis.

Note If the total Wisconsin adjusted basis is less than the total federal adjusted basis, see the instructions for paragraph g under “ADDITIONS” for an addition required to adjust for this difference.

If the total Wisconsin adjusted basis is more than the total federal adjusted basis, complete the following worksheet to determine the amount of your subtraction for 2014 and each of the next 4 years.

Worksheet for Difference in Basis (Keep for your records)	
1. Combined Wisconsin adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	1. _____
2. Combined federal adjusted basis of all depreciated and amortized assets as of the last day of your taxable year beginning in 2013	2. _____
3. Subtract line 2 from line 1	3. _____
4. Multiply line 3 by .20 (20%). This is your subtraction for 2014	4. _____

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 of an asset acquired on or after the first day of your taxable year beginning in 2014, 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, limited liability company, 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 10a of Wisconsin Schedule 3K-1 or line 9a of Wisconsin Schedule 5K-1.

Label this recomputed Form 4797 “Wisconsin.” Enclose the “Wisconsin” Form 4797 with Form 2.

STEP 2: If a net long-term capital gain was entered on the “Wisconsin” Form 4797, the amounts from the “Wisconsin” Form 4797 must be used to complete line 9 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.

- 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, but not for Wisconsin purposes, 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, but not for Wisconsin purposes, 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.

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 Part I, lines 16 and 17, and any subtractions on Part II, lines 32 and 33, Schedule 2M.

a. Distributive share of net modifications of a partnership, limited liability company, or tax-option (S) corporation if it increases or reduces the income of the partnership limited liability company, 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.

Adjustment Worksheet

	Distributable	Non-distributable
a Fill in net ordinary gain from federal Form 4797 (if line is blank, fill in zero (0))		
b Fill in net ordinary gain from “Wisconsin” Form 4797 (if line is 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 net ordinary loss from federal Form 4797 (if line is blank, fill in zero (0))		
f Fill in net ordinary loss from “Wisconsin” Form 4797 (if line is 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		

SCHEDULE B INSTRUCTIONS

IMPORTANT: The computation of taxable income on the 2014 Wisconsin fiduciary income tax return is based on the provisions of federal law amended to December 31, 2010, with certain exceptions. Federal laws enacted after December 31, 2010, do not apply for Wisconsin income tax purposes unless adopted by the Legislature.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2014 can be found in the instructions for Wisconsin Schedule I.

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. 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 2014 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. Resident estates and trusts, 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. Part-year and nonresident estates and trusts, see the instructions for line 7, Part I of Schedule NR.)

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 6 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 15 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.

INSTRUCTIONS FOR 2014 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 a portion 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 below under "Items Which Require Adjustment," fill in the net short-term gain or (loss) from your federal Schedule D on line 8a of Schedule WD. Fill in the net long-term gain or (loss) from your federal Schedule D on line 17a of Schedule WD. Complete lines 8b, 8c, 17b, and 17c. Write "Same as federal" in the space by line 1a 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 below under "Items Which Require Adjustment," fill in each separate amount from 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 34 of your 2013 Schedule WD on line 7 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 39 of your 2013 Schedule WD on line 16 of Schedule WD.

You may have to reduce your capital loss carryover to 2014 if you excluded income from discharge of indebtedness from your 2014 taxable income. Contact any Department of Revenue office for further information.

Part-year and nonresident estates and trusts: Nonresident estates and trusts should include only gain or loss from Wisconsin sources on Schedule WD. Part-year resident trusts should include the amount of gain or loss from all sources while resident and the amount of gain or loss from Wisconsin sources while nonresident.

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, limited liability company, 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 federal Schedule D must be reported on lines 4 and 12 of Schedule WD, as appropriate. Gain from an installment sale is reported on line 4 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 12 of Schedule WD.
- Taxable gain from installment sales which is from Part I of Form 4797 and included on federal Schedule D is included on line 12 of Schedule WD. For property not acquired from a decedent and held one year or less, report the installment sale gain on line 4 of Schedule WD. The remaining portion of the amount on federal Schedule D should be reported on line 12 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 5 or 13 the amount of capital gain or loss from partnerships, limited liability companies, tax-option (S) corporations, estates, and trusts.

- If the partnership, limited liability company, 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 federal and Wisconsin basis.

- If there is 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 page 3 of Form 2 to compute the amount to fill in on line 6 or 15 of Schedule WD.
- If there is a difference between the Wisconsin and federal basis of property acquired on or after the first day of your taxable year beginning in 2014 and the sale or other disposition of such property is reported on federal Form 4797, resident estates and trusts should see the instruction for Form 2 under “Additions to or Subtractions from Income” and part-year and nonresident estates and trusts should see the instructions for line 7, Part I of Schedule NR. If you entered a net long-term capital gain on your “Wisconsin” Form 4797, you must use the amount from the “Wisconsin” Form 4797 to complete line 9 of Schedule WD.

Relocation of business to Wisconsin: Do not include on Schedule WD any gain or loss included on federal Schedule D that relates to a business that relocated to Wisconsin in a taxable year beginning in 2013 (see Schedule RB). Schedule RB must be enclosed with Form 2.

■ Part III, Summary of Parts I and II

Complete lines 18 through 28 to compute the amount of capital gain or loss that must be included in Wisconsin taxable income.

NOTE: If capital gain income is used or set aside for charitable purposes, the amounts on lines 20 and 25 must be adjusted for 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 from sale of stock	\$10,000
30% of net capital gain	\$ 3,000
Less 25% included in charitable deduction	<u>(750)</u>
Adjusted amount to enter on line 20	\$ 2,250

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

Resident estates and trusts complete Part IV to figure the amount to report as a capital gain/loss adjustment on Schedule A, Form 2. When completing Part IV, enter all amounts as positive numbers.

Compare the net gain or loss on Schedule WD (line 27 for a net gain or line 28 for a net loss) to the portion of capital gain or loss on federal Form 1041 allocable to the estate or trust.

- If the net gain or loss on Schedule WD (line 27 for a net gain or line 28 for a net loss) is the same as the portion of capital gain or loss on federal Form 1041 allocable to the estate or trust, 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 29a and 29b. Also, fill in either line 29c or 29d, whichever applies.
- If the estate or trust has a net loss for both federal and Wisconsin purposes, fill in lines 29e and 29f. Also fill in either line 29g or 29h, 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 29a and your Wisconsin loss on line 29f. Fill in zero (0) on lines 29b and 29e. Also complete lines 29d and 29g. Add the amounts on lines 29d and 29g 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 29e and your Wisconsin gain on line 29b. Fill in zero (0) on lines 29a and 29f. Also complete lines 29c and 29h. Add the amounts on lines 29c and 29h and fill in the result on line 4, Schedule A of Form 2.

■ Part V, Computation of Capital Loss Carryovers From 2014 to 2015

If the net loss on line 18 is more than the loss on line 28, complete Part V to compute the amount of your capital loss carryover. Complete lines 30 through 34 to figure the short-term capital loss carryover. Complete lines 35 through 39 to figure the long-term capital loss carryover.

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.

EXCEPTION: 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 and subtraction modifications as a negative number.

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 as "Tax-exempt interest."

For lines 3 and 4a, enter in column d the beneficiary's share of the amounts from lines 8c and 17c 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.

For line 4b, enter in column d the portion of the amount from column d of line 4a that is attributable to gain on the sale of farm assets, determined as follows:

distributable long-term gain from
the sale of farm assets listed on
federal Form 8949 and taxable to
Wisconsin plus distributable gain from
the sale of farm assets included in
line 12 or 13 of Schedule WD (Form 2) X amount from line 4a
long-term capital gain included in
line 17c of Schedule WD (Form 2)*

*do not include any losses in this amount

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 on page 14 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.

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 and 14b. Enter the beneficiary’s share of related entity expenses required to be added to Wisconsin income and allowed to be subtracted from Wisconsin income.

Lines 15a through 15o. Enter the amount of credit allocable to the beneficiary and the name of the schedule the credit is from (TC, DC, VC, EC, MI, ED, JT, WB, CM, MA-A, MA-M, R, R-1, R-2, or HR).

Line 15p. Enter the beneficiary’s portion of any health insurance risk-sharing plan assessments credit from line 4 of Schedule CR.

Line 15q. Enter the withholding tax paid by the trust or estate on behalf of a nonresident beneficiary. If a nonresident beneficiary claims exemption from withholding because they are an exempt entity, 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.

SCHEDULE CC INSTRUCTIONS INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE

FILE ELECTRONICALLY! Schedule CC may be filed electronically and required documents attached directly from the department’s website. Complete filing instructions and system requirements are available at revenue.wi.gov.

ESTATES: The department will issue a Closing Certificate for Fiduciaries to an estate 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.

Complete Part I of Schedule CC and sign at the bottom of page 2. Enclose copies of the inventory and will including any codicils, as well as the information requested in Part I of Schedule CC. If any of this information was previously submitted with a Wisconsin estate tax return, it is not necessary to submit additional copies. Mail Schedule CC and enclosures to the following address (Form 2, if being filed at the same time, should be mailed together with Schedule CC. However, do **not** staple or paper clip Schedule CC and enclosures to Form 2 and enclosures.):

Wisconsin Department of Revenue
PO Box 8918
Madison WI 53708-8918

The certificate will be mailed or a letter sent in six to eight weeks.

The receipt of the closing certificate does not relieve the estate from the responsibility of filing a final return.

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

Complete Part II of Schedule CC and sign at the bottom of page 2. 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. Mail Schedule CC and enclosures to the following address (Form 2, if being filed at the same time, should be mailed together with Schedule CC. However, do **not** staple or paper clip Schedule CC and enclosures to Form 2 and enclosures.):

Wisconsin Department of Revenue
PO Box 8918
Madison WI 53708-8918

The certificate will be mailed within 120 days.

2014 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	162	9,500	9,600	382	15,000	15,100	678	20,500	20,600	999
			4,100	4,200	166	9,600	9,700	386	15,100	15,200	684	20,600	20,700	1,005
			4,200	4,300	170	9,700	9,800	390	15,200	15,300	690	20,700	20,800	1,011
			4,300	4,400	174	9,800	9,900	394	15,300	15,400	696	20,800	20,900	1,017
			4,400	4,500	178	9,900	10,000	398	15,400	15,500	702	20,900	21,000	1,023
			4,500	4,600	182	10,000	10,100	402	15,500	15,600	707	21,000	21,100	1,029
			4,600	4,700	186	10,100	10,200	406	15,600	15,700	713	21,100	21,200	1,034
			4,700	4,800	190	10,200	10,300	410	15,700	15,800	719	21,200	21,300	1,040
			4,800	4,900	194	10,300	10,400	414	15,800	15,900	725	21,300	21,400	1,046
			4,900	5,000	198	10,400	10,500	418	15,900	16,000	731	21,400	21,500	1,052
			5,000	5,100	202	10,500	10,600	422	16,000	16,100	737	21,500	21,600	1,058
			5,100	5,200	206	10,600	10,700	426	16,100	16,200	742	21,600	21,700	1,064
			5,200	5,300	210	10,700	10,800	430	16,200	16,300	748	21,700	21,800	1,069
0	20	0	5,300	5,400	214	10,800	10,900	434	16,300	16,400	754	21,800	21,900	1,075
20	40	1	5,400	5,500	218	10,900	11,000	439	16,400	16,500	760	21,900	22,000	1,082
40	100	3	5,500	5,600	222	11,000	11,100	445	16,500	16,600	766	22,000	22,100	1,088
100	200	6	5,600	5,700	226	11,100	11,200	450	16,600	16,700	772	22,100	22,200	1,094
200	300	10	5,700	5,800	230	11,200	11,300	456	16,700	16,800	777	22,200	22,300	1,101
300	400	14	5,800	5,900	234	11,300	11,400	462	16,800	16,900	783	22,300	22,400	1,107
400	500	18	5,900	6,000	238	11,400	11,500	468	16,900	17,000	789	22,400	22,500	1,113
500	600	22	6,000	6,100	242	11,500	11,600	474	17,000	17,100	795	22,500	22,600	1,119
600	700	26	6,100	6,200	246	11,600	11,700	480	17,100	17,200	801	22,600	22,700	1,126
700	800	30	6,200	6,300	250	11,700	11,800	485	17,200	17,300	807	22,700	22,800	1,132
800	900	34	6,300	6,400	254	11,800	11,900	491	17,300	17,400	812	22,800	22,900	1,138
900	1,000	38	6,400	6,500	258	11,900	12,000	497	17,400	17,500	818	22,900	23,000	1,144
1,000	1,100	42	6,500	6,600	262	12,000	12,100	503	17,500	17,600	824	23,000	23,100	1,151
1,100	1,200	46	6,600	6,700	266	12,100	12,200	509	17,600	17,700	830	23,100	23,200	1,157
1,200	1,300	50	6,700	6,800	270	12,200	12,300	515	17,700	17,800	836	23,200	23,300	1,163
1,300	1,400	54	6,800	6,900	274	12,300	12,400	520	17,800	17,900	842	23,300	23,400	1,169
1,400	1,500	58	6,900	7,000	278	12,400	12,500	526	17,900	18,000	848	23,400	23,500	1,176
1,500	1,600	62	7,000	7,100	282	12,500	12,600	532	18,000	18,100	853	23,500	23,600	1,182
1,600	1,700	66	7,100	7,200	286	12,600	12,700	538	18,100	18,200	859	23,600	23,700	1,188
1,700	1,800	70	7,200	7,300	290	12,700	12,800	544	18,200	18,300	865	23,700	23,800	1,195
1,800	1,900	74	7,300	7,400	294	12,800	12,900	550	18,300	18,400	871	23,800	23,900	1,201
1,900	2,000	78	7,400	7,500	298	12,900	13,000	556	18,400	18,500	877	23,900	24,000	1,207
2,000	2,100	82	7,500	7,600	302	13,000	13,100	561	18,500	18,600	883	24,000	24,100	1,213
2,100	2,200	86	7,600	7,700	306	13,100	13,200	567	18,600	18,700	888	24,100	24,200	1,220
2,200	2,300	90	7,700	7,800	310	13,200	13,300	573	18,700	18,800	894	24,200	24,300	1,226
2,300	2,400	94	7,800	7,900	314	13,300	13,400	579	18,800	18,900	900	24,300	24,400	1,232
2,400	2,500	98	7,900	8,000	318	13,400	13,500	585	18,900	19,000	906	24,400	24,500	1,238
2,500	2,600	102	8,000	8,100	322	13,500	13,600	591	19,000	19,100	912	24,500	24,600	1,245
2,600	2,700	106	8,100	8,200	326	13,600	13,700	596	19,100	19,200	918	24,600	24,700	1,251
2,700	2,800	110	8,200	8,300	330	13,700	13,800	602	19,200	19,300	923	24,700	24,800	1,257
2,800	2,900	114	8,300	8,400	334	13,800	13,900	608	19,300	19,400	929	24,800	24,900	1,264
2,900	3,000	118	8,400	8,500	338	13,900	14,000	614	19,400	19,500	935	24,900	25,000	1,270
3,000	3,100	122	8,500	8,600	342	14,000	14,100	620	19,500	19,600	941	25,000	25,100	1,276
3,100	3,200	126	8,600	8,700	346	14,100	14,200	626	19,600	19,700	947	25,100	25,200	1,282
3,200	3,300	130	8,700	8,800	350	14,200	14,300	631	19,700	19,800	953	25,200	25,300	1,289
3,300	3,400	134	8,800	8,900	354	14,300	14,400	637	19,800	19,900	958	25,300	25,400	1,295
3,400	3,500	138	8,900	9,000	358	14,400	14,500	643	19,900	20,000	964	25,400	25,500	1,301
3,500	3,600	142	9,000	9,100	362	14,500	14,600	649	20,000	20,100	970	25,500	25,600	1,307
3,600	3,700	146	9,100	9,200	366	14,600	14,700	655	20,100	20,200	976	25,600	25,700	1,314
3,700	3,800	150	9,200	9,300	370	14,700	14,800	661	20,200	20,300	982	25,700	25,800	1,320
3,800	3,900	154	9,300	9,400	374	14,800	14,900	666	20,300	20,400	988	25,800	25,900	1,326
3,900	4,000	158	9,400	9,500	378	14,900	15,000	672	20,400	20,500	994	25,900	26,000	1,332

2014 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	1,339	31,500	31,600	1,684	37,000	37,100	2,028	42,500	42,600	2,373	48,000	48,100	2,718
26,100	26,200	1,345	31,600	31,700	1,690	37,100	37,200	2,035	42,600	42,700	2,380	48,100	48,200	2,724
26,200	26,300	1,351	31,700	31,800	1,696	37,200	37,300	2,041	42,700	42,800	2,386	48,200	48,300	2,731
26,300	26,400	1,358	31,800	31,900	1,702	37,300	37,400	2,047	42,800	42,900	2,392	48,300	48,400	2,737
26,400	26,500	1,364	31,900	32,000	1,709	37,400	37,500	2,054	42,900	43,000	2,398	48,400	48,500	2,743
26,500	26,600	1,370	32,000	32,100	1,715	37,500	37,600	2,060	43,000	43,100	2,405	48,500	48,600	2,750
26,600	26,700	1,376	32,100	32,200	1,721	37,600	37,700	2,066	43,100	43,200	2,411	48,600	48,700	2,756
26,700	26,800	1,383	32,200	32,300	1,728	37,700	37,800	2,072	43,200	43,300	2,417	48,700	48,800	2,762
26,800	26,900	1,389	32,300	32,400	1,734	37,800	37,900	2,079	43,300	43,400	2,423	48,800	48,900	2,768
26,900	27,000	1,395	32,400	32,500	1,740	37,900	38,000	2,085	43,400	43,500	2,430	48,900	49,000	2,775
27,000	27,100	1,401	32,500	32,600	1,746	38,000	38,100	2,091	43,500	43,600	2,436	49,000	49,100	2,781
27,100	27,200	1,408	32,600	32,700	1,753	38,100	38,200	2,097	43,600	43,700	2,442	49,100	49,200	2,787
27,200	27,300	1,414	32,700	32,800	1,759	38,200	38,300	2,104	43,700	43,800	2,449	49,200	49,300	2,793
27,300	27,400	1,420	32,800	32,900	1,765	38,300	38,400	2,110	43,800	43,900	2,455	49,300	49,400	2,800
27,400	27,500	1,427	32,900	33,000	1,771	38,400	38,500	2,116	43,900	44,000	2,461	49,400	49,500	2,806
27,500	27,600	1,433	33,000	33,100	1,778	38,500	38,600	2,123	44,000	44,100	2,467	49,500	49,600	2,812
27,600	27,700	1,439	33,100	33,200	1,784	38,600	38,700	2,129	44,100	44,200	2,474	49,600	49,700	2,818
27,700	27,800	1,445	33,200	33,300	1,790	38,700	38,800	2,135	44,200	44,300	2,480	49,700	49,800	2,825
27,800	27,900	1,452	33,300	33,400	1,796	38,800	38,900	2,141	44,300	44,400	2,486	49,800	49,900	2,831
27,900	28,000	1,458	33,400	33,500	1,803	38,900	39,000	2,148	44,400	44,500	2,492	49,900	50,000	2,837
28,000	28,100	1,464	33,500	33,600	1,809	39,000	39,100	2,154	44,500	44,600	2,499	50,000	50,100	2,844
28,100	28,200	1,470	33,600	33,700	1,815	39,100	39,200	2,160	44,600	44,700	2,505	50,100	50,200	2,850
28,200	28,300	1,477	33,700	33,800	1,822	39,200	39,300	2,166	44,700	44,800	2,511	50,200	50,300	2,856
28,300	28,400	1,483	33,800	33,900	1,828	39,300	39,400	2,173	44,800	44,900	2,518	50,300	50,400	2,862
28,400	28,500	1,489	33,900	34,000	1,834	39,400	39,500	2,179	44,900	45,000	2,524	50,400	50,500	2,869
28,500	28,600	1,496	34,000	34,100	1,840	39,500	39,600	2,185	45,000	45,100	2,530	50,500	50,600	2,875
28,600	28,700	1,502	34,100	34,200	1,847	39,600	39,700	2,191	45,100	45,200	2,536	50,600	50,700	2,881
28,700	28,800	1,508	34,200	34,300	1,853	39,700	39,800	2,198	45,200	45,300	2,543	50,700	50,800	2,887
28,800	28,900	1,514	34,300	34,400	1,859	39,800	39,900	2,204	45,300	45,400	2,549	50,800	50,900	2,894
28,900	29,000	1,521	34,400	34,500	1,865	39,900	40,000	2,210	45,400	45,500	2,555	50,900	51,000	2,900
29,000	29,100	1,527	34,500	34,600	1,872	40,000	40,100	2,217	45,500	45,600	2,561	51,000	51,100	2,906
29,100	29,200	1,533	34,600	34,700	1,878	40,100	40,200	2,223	45,600	45,700	2,568	51,100	51,200	2,913
29,200	29,300	1,539	34,700	34,800	1,884	40,200	40,300	2,229	45,700	45,800	2,574	51,200	51,300	2,919
29,300	29,400	1,546	34,800	34,900	1,891	40,300	40,400	2,235	45,800	45,900	2,580	51,300	51,400	2,925
29,400	29,500	1,552	34,900	35,000	1,897	40,400	40,500	2,242	45,900	46,000	2,586	51,400	51,500	2,931
29,500	29,600	1,558	35,000	35,100	1,903	40,500	40,600	2,248	46,000	46,100	2,593	51,500	51,600	2,938
29,600	29,700	1,564	35,100	35,200	1,909	40,600	40,700	2,254	46,100	46,200	2,599	51,600	51,700	2,944
29,700	29,800	1,571	35,200	35,300	1,916	40,700	40,800	2,260	46,200	46,300	2,605	51,700	51,800	2,950
29,800	29,900	1,577	35,300	35,400	1,922	40,800	40,900	2,267	46,300	46,400	2,612	51,800	51,900	2,956
29,900	30,000	1,583	35,400	35,500	1,928	40,900	41,000	2,273	46,400	46,500	2,618	51,900	52,000	2,963
30,000	30,100	1,590	35,500	35,600	1,934	41,000	41,100	2,279	46,500	46,600	2,624	52,000	52,100	2,969
30,100	30,200	1,596	35,600	35,700	1,941	41,100	41,200	2,286	46,600	46,700	2,630	52,100	52,200	2,975
30,200	30,300	1,602	35,700	35,800	1,947	41,200	41,300	2,292	46,700	46,800	2,637	52,200	52,300	2,982
30,300	30,400	1,608	35,800	35,900	1,953	41,300	41,400	2,298	46,800	46,900	2,643	52,300	52,400	2,988
30,400	30,500	1,615	35,900	36,000	1,959	41,400	41,500	2,304	46,900	47,000	2,649	52,400	52,500	2,994
30,500	30,600	1,621	36,000	36,100	1,966	41,500	41,600	2,311	47,000	47,100	2,655	52,500	52,600	3,000
30,600	30,700	1,627	36,100	36,200	1,972	41,600	41,700	2,317	47,100	47,200	2,662	52,600	52,700	3,007
30,700	30,800	1,633	36,200	36,300	1,978	41,700	41,800	2,323	47,200	47,300	2,668	52,700	52,800	3,013
30,800	30,900	1,640	36,300	36,400	1,985	41,800	41,900	2,329	47,300	47,400	2,674	52,800	52,900	3,019
30,900	31,000	1,646	36,400	36,500	1,991	41,900	42,000	2,336	47,400	47,500	2,681	52,900	53,000	3,025
31,000	31,100	1,652	36,500	36,600	1,997	42,000	42,100	2,342	47,500	47,600	2,687	53,000	53,100	3,032
31,100	31,200	1,659	36,600	36,700	2,003	42,100	42,200	2,348	47,600	47,700	2,693	53,100	53,200	3,038
31,200	31,300	1,665	36,700	36,800	2,010	42,200	42,300	2,355	47,700	47,800	2,699	53,200	53,300	3,044
31,300	31,400	1,671	36,800	36,900	2,016	42,300	42,400	2,361	47,800	47,900	2,706	53,300	53,400	3,050
31,400	31,500	1,677	36,900	37,000	2,022	42,400	42,500	2,367	47,900	48,000	2,712	53,400	53,500	3,057

2014 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	3,063	59,000	59,100	3,408	64,500	64,600	3,753	70,000	70,100	4,098	75,500	75,600	4,442
53,600	53,700	3,069	59,100	59,200	3,414	64,600	64,700	3,759	70,100	70,200	4,104	75,600	75,700	4,449
53,700	53,800	3,076	59,200	59,300	3,420	64,700	64,800	3,765	70,200	70,300	4,110	75,700	75,800	4,455
53,800	53,900	3,082	59,300	59,400	3,427	64,800	64,900	3,772	70,300	70,400	4,116	75,800	75,900	4,461
53,900	54,000	3,088	59,400	59,500	3,433	64,900	65,000	3,778	70,400	70,500	4,123	75,900	76,000	4,467
54,000	54,100	3,094	59,500	59,600	3,439	65,000	65,100	3,784	70,500	70,600	4,129	76,000	76,100	4,474
54,100	54,200	3,101	59,600	59,700	3,445	65,100	65,200	3,790	70,600	70,700	4,135	76,100	76,200	4,480
54,200	54,300	3,107	59,700	59,800	3,452	65,200	65,300	3,797	70,700	70,800	4,141	76,200	76,300	4,486
54,300	54,400	3,113	59,800	59,900	3,458	65,300	65,400	3,803	70,800	70,900	4,148	76,300	76,400	4,493
54,400	54,500	3,119	59,900	60,000	3,464	65,400	65,500	3,809	70,900	71,000	4,154	76,400	76,500	4,499
54,500	54,600	3,126	60,000	60,100	3,471	65,500	65,600	3,815	71,000	71,100	4,160	76,500	76,600	4,505
54,600	54,700	3,132	60,100	60,200	3,477	65,600	65,700	3,822	71,100	71,200	4,167	76,600	76,700	4,511
54,700	54,800	3,138	60,200	60,300	3,483	65,700	65,800	3,828	71,200	71,300	4,173	76,700	76,800	4,518
54,800	54,900	3,145	60,300	60,400	3,489	65,800	65,900	3,834	71,300	71,400	4,179	76,800	76,900	4,524
54,900	55,000	3,151	60,400	60,500	3,496	65,900	66,000	3,840	71,400	71,500	4,185	76,900	77,000	4,530
55,000	55,100	3,157	60,500	60,600	3,502	66,000	66,100	3,847	71,500	71,600	4,192	77,000	77,100	4,536
55,100	55,200	3,163	60,600	60,700	3,508	66,100	66,200	3,853	71,600	71,700	4,198	77,100	77,200	4,543
55,200	55,300	3,170	60,700	60,800	3,514	66,200	66,300	3,859	71,700	71,800	4,204	77,200	77,300	4,549
55,300	55,400	3,176	60,800	60,900	3,521	66,300	66,400	3,866	71,800	71,900	4,210	77,300	77,400	4,555
55,400	55,500	3,182	60,900	61,000	3,527	66,400	66,500	3,872	71,900	72,000	4,217	77,400	77,500	4,562
55,500	55,600	3,188	61,000	61,100	3,533	66,500	66,600	3,878	72,000	72,100	4,223	77,500	77,600	4,568
55,600	55,700	3,195	61,100	61,200	3,540	66,600	66,700	3,884	72,100	72,200	4,229	77,600	77,700	4,574
55,700	55,800	3,201	61,200	61,300	3,546	66,700	66,800	3,891	72,200	72,300	4,236	77,700	77,800	4,580
55,800	55,900	3,207	61,300	61,400	3,552	66,800	66,900	3,897	72,300	72,400	4,242	77,800	77,900	4,587
55,900	56,000	3,213	61,400	61,500	3,558	66,900	67,000	3,903	72,400	72,500	4,248	77,900	78,000	4,593
56,000	56,100	3,220	61,500	61,600	3,565	67,000	67,100	3,909	72,500	72,600	4,254	78,000	78,100	4,599
56,100	56,200	3,226	61,600	61,700	3,571	67,100	67,200	3,916	72,600	72,700	4,261	78,100	78,200	4,605
56,200	56,300	3,232	61,700	61,800	3,577	67,200	67,300	3,922	72,700	72,800	4,267	78,200	78,300	4,612
56,300	56,400	3,239	61,800	61,900	3,583	67,300	67,400	3,928	72,800	72,900	4,273	78,300	78,400	4,618
56,400	56,500	3,245	61,900	62,000	3,590	67,400	67,500	3,935	72,900	73,000	4,279	78,400	78,500	4,624
56,500	56,600	3,251	62,000	62,100	3,596	67,500	67,600	3,941	73,000	73,100	4,286	78,500	78,600	4,631
56,600	56,700	3,257	62,100	62,200	3,602	67,600	67,700	3,947	73,100	73,200	4,292	78,600	78,700	4,637
56,700	56,800	3,264	62,200	62,300	3,609	67,700	67,800	3,953	73,200	73,300	4,298	78,700	78,800	4,643
56,800	56,900	3,270	62,300	62,400	3,615	67,800	67,900	3,960	73,300	73,400	4,304	78,800	78,900	4,649
56,900	57,000	3,276	62,400	62,500	3,621	67,900	68,000	3,966	73,400	73,500	4,311	78,900	79,000	4,656
57,000	57,100	3,282	62,500	62,600	3,627	68,000	68,100	3,972	73,500	73,600	4,317	79,000	79,100	4,662
57,100	57,200	3,289	62,600	62,700	3,634	68,100	68,200	3,978	73,600	73,700	4,323	79,100	79,200	4,668
57,200	57,300	3,295	62,700	62,800	3,640	68,200	68,300	3,985	73,700	73,800	4,330	79,200	79,300	4,674
57,300	57,400	3,301	62,800	62,900	3,646	68,300	68,400	3,991	73,800	73,900	4,336	79,300	79,400	4,681
57,400	57,500	3,308	62,900	63,000	3,652	68,400	68,500	3,997	73,900	74,000	4,342	79,400	79,500	4,687
57,500	57,600	3,314	63,000	63,100	3,659	68,500	68,600	4,004	74,000	74,100	4,348	79,500	79,600	4,693
57,600	57,700	3,320	63,100	63,200	3,665	68,600	68,700	4,010	74,100	74,200	4,355	79,600	79,700	4,699
57,700	57,800	3,326	63,200	63,300	3,671	68,700	68,800	4,016	74,200	74,300	4,361	79,700	79,800	4,706
57,800	57,900	3,333	63,300	63,400	3,677	68,800	68,900	4,022	74,300	74,400	4,367	79,800	79,900	4,712
57,900	58,000	3,339	63,400	63,500	3,684	68,900	69,000	4,029	74,400	74,500	4,373	79,900	80,000	4,718
58,000	58,100	3,345	63,500	63,600	3,690	69,000	69,100	4,035	74,500	74,600	4,380	80,000	80,100	4,725
58,100	58,200	3,351	63,600	63,700	3,696	69,100	69,200	4,041	74,600	74,700	4,386	80,100	80,200	4,731
58,200	58,300	3,358	63,700	63,800	3,703	69,200	69,300	4,047	74,700	74,800	4,392	80,200	80,300	4,737
58,300	58,400	3,364	63,800	63,900	3,709	69,300	69,400	4,054	74,800	74,900	4,399	80,300	80,400	4,743
58,400	58,500	3,370	63,900	64,000	3,715	69,400	69,500	4,060	74,900	75,000	4,405	80,400	80,500	4,750
58,500	58,600	3,377	64,000	64,100	3,721	69,500	69,600	4,066	75,000	75,100	4,411	80,500	80,600	4,756
58,600	58,700	3,383	64,100	64,200	3,728	69,600	69,700	4,072	75,100	75,200	4,417	80,600	80,700	4,762
58,700	58,800	3,389	64,200	64,300	3,734	69,700	69,800	4,079	75,200	75,300	4,424	80,700	80,800	4,768
58,800	58,900	3,395	64,300	64,400	3,740	69,800	69,900	4,085	75,300	75,400	4,430	80,800	80,900	4,775
58,900	59,000	3,402	64,400	64,500	3,746	69,900	70,000	4,091	75,400	75,500	4,436	80,900	81,000	4,781

2014 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	4,787	86,500	86,600	5,132	92,000	92,100	5,477	97,500	97,600	5,822
81,100	81,200	4,794	86,600	86,700	5,138	92,100	92,200	5,483	97,600	97,700	5,828
81,200	81,300	4,800	86,700	86,800	5,145	92,200	92,300	5,490	97,700	97,800	5,834
81,300	81,400	4,806	86,800	86,900	5,151	92,300	92,400	5,496	97,800	97,900	5,841
81,400	81,500	4,812	86,900	87,000	5,157	92,400	92,500	5,502	97,900	98,000	5,847
81,500	81,600	4,819	87,000	87,100	5,163	92,500	92,600	5,508	98,000	98,100	5,853
81,600	81,700	4,825	87,100	87,200	5,170	92,600	92,700	5,515	98,100	98,200	5,859
81,700	81,800	4,831	87,200	87,300	5,176	92,700	92,800	5,521	98,200	98,300	5,866
81,800	81,900	4,837	87,300	87,400	5,182	92,800	92,900	5,527	98,300	98,400	5,872
81,900	82,000	4,844	87,400	87,500	5,189	92,900	93,000	5,533	98,400	98,500	5,878
82,000	82,100	4,850	87,500	87,600	5,195	93,000	93,100	5,540	98,500	98,600	5,885
82,100	82,200	4,856	87,600	87,700	5,201	93,100	93,200	5,546	98,600	98,700	5,891
82,200	82,300	4,863	87,700	87,800	5,207	93,200	93,300	5,552	98,700	98,800	5,897
82,300	82,400	4,869	87,800	87,900	5,214	93,300	93,400	5,558	98,800	98,900	5,903
82,400	82,500	4,875	87,900	88,000	5,220	93,400	93,500	5,565	98,900	99,000	5,910
82,500	82,600	4,881	88,000	88,100	5,226	93,500	93,600	5,571	99,000	99,100	5,916
82,600	82,700	4,888	88,100	88,200	5,232	93,600	93,700	5,577	99,100	99,200	5,922
82,700	82,800	4,894	88,200	88,300	5,239	93,700	93,800	5,584	99,200	99,300	5,928
82,800	82,900	4,900	88,300	88,400	5,245	93,800	93,900	5,590	99,300	99,400	5,935
82,900	83,000	4,906	88,400	88,500	5,251	93,900	94,000	5,596	99,400	99,500	5,941
83,000	83,100	4,913	88,500	88,600	5,258	94,000	94,100	5,602	99,500	99,600	5,947
83,100	83,200	4,919	88,600	88,700	5,264	94,100	94,200	5,609	99,600	99,700	5,953
83,200	83,300	4,925	88,700	88,800	5,270	94,200	94,300	5,615	99,700	99,800	5,960
83,300	83,400	4,931	88,800	88,900	5,276	94,300	94,400	5,621	99,800	99,900	5,966
83,400	83,500	4,938	88,900	89,000	5,283	94,400	94,500	5,627	99,900	100,000	5,972
83,500	83,600	4,944	89,000	89,100	5,289	94,500	94,600	5,634	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> 100,000 240,190 5,975 plus 6.27% of the amount over \$100,000 but less than \$240,190 </div>		
83,600	83,700	4,950	89,100	89,200	5,295	94,600	94,700	5,640			
83,700	83,800	4,957	89,200	89,300	5,301	94,700	94,800	5,646			
83,800	83,900	4,963	89,300	89,400	5,308	94,800	94,900	5,653			
83,900	84,000	4,969	89,400	89,500	5,314	94,900	95,000	5,659			
84,000	84,100	4,975	89,500	89,600	5,320	95,000	95,100	5,665	<div style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center;"> \$240,190 or more \$14,765 plus 7.65% of the amount over \$240,190 </div>		
84,100	84,200	4,982	89,600	89,700	5,326	95,100	95,200	5,671			
84,200	84,300	4,988	89,700	89,800	5,333	95,200	95,300	5,678			
84,300	84,400	4,994	89,800	89,900	5,339	95,300	95,400	5,684			
84,400	84,500	5,000	89,900	90,000	5,345	95,400	95,500	5,690			
84,500	84,600	5,007	90,000	90,100	5,352	95,500	95,600	5,696			
84,600	84,700	5,013	90,100	90,200	5,358	95,600	95,700	5,703			
84,700	84,800	5,019	90,200	90,300	5,364	95,700	95,800	5,709			
84,800	84,900	5,026	90,300	90,400	5,370	95,800	95,900	5,715			
84,900	85,000	5,032	90,400	90,500	5,377	95,900	96,000	5,721			
85,000	85,100	5,038	90,500	90,600	5,383	96,000	96,100	5,728			
85,100	85,200	5,044	90,600	90,700	5,389	96,100	96,200	5,734			
85,200	85,300	5,051	90,700	90,800	5,395	96,200	96,300	5,740			
85,300	85,400	5,057	90,800	90,900	5,402	96,300	96,400	5,747			
85,400	85,500	5,063	90,900	91,000	5,408	96,400	96,500	5,753			
85,500	85,600	5,069	91,000	91,100	5,414	96,500	96,600	5,759			
85,600	85,700	5,076	91,100	91,200	5,421	96,600	96,700	5,765			
85,700	85,800	5,082	91,200	91,300	5,427	96,700	96,800	5,772			
85,800	85,900	5,088	91,300	91,400	5,433	96,800	96,900	5,778			
85,900	86,000	5,094	91,400	91,500	5,439	96,900	97,000	5,784			
86,000	86,100	5,101	91,500	91,600	5,446	97,000	97,100	5,790			
86,100	86,200	5,107	91,600	91,700	5,452	97,100	97,200	5,797			
86,200	86,300	5,113	91,700	91,800	5,458	97,200	97,300	5,803			
86,300	86,400	5,120	91,800	91,900	5,464	97,300	97,400	5,809			
86,400	86,500	5,126	91,900	92,000	5,471	97,400	97,500	5,816			

TIPS ON FILING FORM 2

E-file Form 2 for the fastest processing available. However, if you do paper file, there are several things you can do that will speed-up processing.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following when completing Form 2:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.
- Write name and address information clearly using BLOCK CAPITAL LETTERS like this: A B C D ...
- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses () for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines.
- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, do not write to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” when scanned.
- If mailing more than one Form 2 at a time, use colored separator sheets in between returns.
- Do not use staples when assembling Form 2 and enclosures.

