

2011 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

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

New for 2011: New business credits are available. See pages 5 and 6.

GENERAL INSTRUCTIONS

CAUTION: As the Internal Revenue Service hadn't finalized the 2011 federal fiduciary income tax forms at the time Form 2, Schedules CC, WD, and 2K-1, and these instructions went to print, federal line numbers referred to may change.

■ 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 multi-jurisdictional 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 2011 individual return is April 17, 2012. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$10,110 or more.
 - (2) Age 65 or older – gross income of \$10,360 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$18,340 or more
 - (2) One spouse age 65 or older – gross income of \$18,590 or more
 - (3) Both spouses age 65 or older – gross income of \$18,840 or more
- c. Married persons filing separately – gross income of \$9,000 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$12,850 or more.
 - (2) Age 65 or older – gross income of \$13,100 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 17, 2012. A return for an estate is due on or before April 17, 2012, 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 2011 Wisconsin tax and pay the amount you will owe with your return (line 32 of Form 2) by the due date using 2011 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 2011 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 (7.75% for 2011). 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



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
- Fax: (608) 267-0834
- E-mail: estate@revenue.wi.gov

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

- Download forms, schedules, instructions, and publications.
- View answers to frequently asked questions.
- E-mail us comments or request help.

TTY Equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, 1-800-947-3529. These numbers are to be used only when calling with TTY equipment.

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

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|-----|---|
| 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 2011 return for calendar year 2011 and fiscal years that begin in 2011. 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 line for the legal name and decedent's social security number or, if a bankruptcy estate, the federal employer identification number (EIN). Trusts use the second line for the legal name and the third line for the 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 line for the legal name and social security number of the decedent.



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).



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 10. 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, line 22.

Exceptions

- Qualified funeral trusts – Enter the amount from federal Form 1041-QFT, line 12.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.
- 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 11.

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 .0775
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 \$10,180 or less, multiply the amount on line 5 by 4.6% (.046) and fill in the result on line 6a. If any of the separate QFTs has taxable income of more than \$10,180, 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 (7.75%). 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 40 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. Supplement to Federal Historic Rehabilitation Credit A special tax credit may be available for the preservation or rehabilitation of certain historic structures located in Wisconsin and used for business purposes. The Wisconsin Historical Society administers the historic preservation program.

If you qualify for this credit, complete Part 1 of Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 7. Enclose Schedule HR and the required certification with Form 2.

Line 8. 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.** Fill in the amount from line 6 of Schedule CR on line 8.

- **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.
- **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.
- **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** See Part IV of Schedule FP.

New

- **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. The credit is first available for taxable years beginning on or after August 1, 2011. Complete Schedule CM.

Line 11. 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 11 of Form 2 the alternative minimum tax from line 20 of Wisconsin Schedule MT.

Line 13. 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.** Fill in the amount from line 19 of Schedule CR on line 13.

- **Film Production Services Credit Carryforward – Nonrefundable Portion** See Part III of Schedule FP.
- **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 2010 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2011.

- **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.
- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.
- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.
- **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 DOC or 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 DOC or WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Schedule IE – Internet Equipment Credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). Complete Schedule IE, and enclose a copy of the DOC certification.
- **Schedule JT – Jobs Tax Credit** A 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 DOC or WEDC. Credits are awarded by the DOC or WEDC. Complete Schedule JT.

Line 14. 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 14. Be sure to enter in the brackets on line 14 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 18. Economic Development Surcharge The economic development surcharge applies to estates and trusts that have

trade or business activities in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If the estate or trust is subject to the economic development surcharge, complete Wisconsin Schedule EDS. Fill in the amount from line 2 or 3 of Schedule EDS on line 18 of Form 2. Enclose Schedule EDS with Form 2.

Line 19. Recapture of Investment Credit If there is a recapture of investment credit, enter the recapture amount on line 19 and enclose Schedule DC.

Line 21. 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 21 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 15y of Schedule 2K-1.

Also enter on line 21 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 22. 2011 Wisconsin Estimated Payments and Amount Applied From 2010 Return Enter the total of (1) any overpayment of 2010 income tax that the estate or trust was allowed as a credit on its 2011 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2011, and (3) advance payments or any payments filed with an extension.

Line 23. 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 23a of Form 2 the amount from line 18 of Schedule FC. Fill in on line 23b 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 24. 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 Commerce (DOC), 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 29 of Schedule CR on line 24.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The DOC or WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.

- **Schedule DM – Dairy Manufacturing Facility Investment Credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The DOC or DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.

- **Schedule DM – Dairy Cooperatives Credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.

- **Schedule MP – Meat Processing Facility Investment Credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The DOC or DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.

- **Schedule FP – Film Production Company Investment Credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The DOC or DOT must certify the expenses. See Schedule FP.

- **Schedule FP – Film Production Services Credit** Credits are available for a film production company. The application for the credit must be approved by the DOC or DOT. See Schedule FP.

- **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 DOC or DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

- **Schedule FW – Food Processing Plant and Food Warehouse Investment Credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The DOC or DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule FW.



- **Schedule FL – Farm Asset Owner Credit** The farm asset owner credit is available to an established farmer who leases agricultural assets to a beginning farmer. Both the beginning farmer and the established farmer must submit a certificate of eligibility from DATCP. Complete Schedule FL.

Line 25. 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 27. Refund From Original Return Less Amount Applied to 2012 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 2012 estimated tax.

Line 29. Amount Overpaid If line 28 is larger than line 20, complete line 29 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 29, reduce the amount on line 29 by the amount of underpayment interest on line 33.

Line 30. Refund Fill in on line 30 the amount from line 29 that you want refunded to you.

Line 31. Amount Applied to 2012 Estimated Tax Fill in on line 31 the amount, if any, of the overpayment on line 29 you want applied to your 2012 estimated tax.

Line 32. Balance Due If line 28 is less than line 20, complete line 32 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 32 by the amount of underpayment interest on line 33.

Line 33. 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 33. Add the amount of the underpayment interest to any tax due and fill in the total on line 32. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 29 and adjust lines 30 and 31 if necessary. Enclose Schedule U with your Wisconsin Form 2.



Fill in the exception code in the box to the left of line 33 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 2011 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. 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 25 or 27 as appropriate. Enclose a copy of any IRS audit report or federal amended return. You should also explain why the amended return

was necessary and what changes were made. If you have already received a Closing Certificate for Fiduciaries, you do not need to request another one unless the court requires it.

C. Estimated Tax Payments Required for Next Year?

If the 2012 Wisconsin income tax return of an estate or trust will show a balance due to the department of \$200 or more, you must use Wisconsin Form 1-ES (Form 4-ES for trusts subject to tax on unrelated business income) to prepay the 2012 tax in installments beginning April 17, 2012, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 15, 2012, or 2 1/2 months after the close of a fiscal year for trusts using Form 4-ES).

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

D. Requesting Copies of Returns

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

SCHEDULE A INSTRUCTIONS – ADDITIONS AND SUBTRACTIONS

NOTE: Nonresident estates and part-year and nonresident trusts may not use Schedule A. They must instead use the additions and subtractions described in these instructions to complete Part I of Schedule NR.

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 2011 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

Line 2. Interest (Less Related Expenses) on State and Municipal Obligations Enter in the appropriate column the amount of interest on state and municipal obligations which was excluded from federal taxable income. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.) **EXCEPTION:** Interest which is by federal or Wisconsin law exempt from Wisconsin taxation should not be entered on line 2. Interest income which is exempt for both federal and Wisconsin tax purposes includes interest from (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin, (2) Wisconsin Housing Finance Authority

bonds, (3) Wisconsin municipal redevelopment authority bonds, (4) Wisconsin higher education bonds, (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects, (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds, (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code, (8) local exposition district bonds, (9) Wisconsin professional baseball park district bonds, (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa, (11) local cultural arts district bonds, (12) Wisconsin professional football stadium bonds, (13) Wisconsin Aerospace Authority bonds. Interest from these sources is exempt from Wisconsin income tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities, (14) 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, (15) 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 web site at www.revenue.wi.gov, and (16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.

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

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

Line 4. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses (see line 4, Form 1041), complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin income. For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500. You can obtain Schedule WD (Form 2) from any Department of Revenue office. If assets sold during 2011 had a different basis for federal than for Wisconsin purposes, see instructions for Schedule C on page 11 and item b under Additions To or Subtractions From Income on page 10.

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

- a. **Federal net operating loss carryover.**
- b. **Lump-sum distribution.** If you reported lump-sum distribution income on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in on Schedule A, line 5

the amount of lump-sum distribution income which is reported on line 10 of Form 4972 plus any capital gain reported on line 6 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

NOTE: No portion of a lump-sum distribution may be reported as a capital gain on a Wisconsin Schedule WD (Form 2).

- c. **Transitional adjustments.** These are adjustments required by the Wisconsin Statutes to account for differences between federal basis and Wisconsin basis of changing basis assets (those subject to depreciation or amortization). Enclose a schedule showing the computation of each transitional adjustment made.
- d. **Farm losses.** An addition may be required if farm losses were deducted on the federal tax return and the estate or trust was not actively engaged in the farming operation that produced those losses.

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

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

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

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

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

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

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corpora-

tion). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the table below, include the excess on line 5, Schedule A.

Example For 2011, a trust reports a loss of \$25,000 on Schedule E from a farm partnership (the trust is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The trust's nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 2011. The trust must fill in \$5,000 on line 5 of Schedule A.

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

- e. **Excess distribution from a passive foreign investment company.** Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal taxable income (see federal Form 8621 or 8621-A).
- f. **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 2011. 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 2011:

- Development Zone Credit
- Technology Zone Credit
- Enterprise Zone Jobs Credit
- Dairy and Livestock Farm Investment Credit
- Dairy Manufacturing Facility Investment Credit
- Internet Equipment Credit
- Film Production Company Investment Credit
- Film Production Services Credit
- Manufacturing Investment Credit
- Ethanol and Biodiesel Fuel Pump Credit
- Economic Development Tax Credit
- Meat Processing Facility Investment Credit
- Dairy Cooperative Credit
- Jobs Tax Credit
- Woody Biomass Harvesting and Processing Credit
- Food Processing Plant and Food Warehouse Investment Credit

- Postsecondary Education Credit
- Water Consumption Credit
- Farm Asset Owner Credit
- Community Rehabilitation Program Credit

- g. **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 10).

SUBTRACTIONS

Line 7. Adjustments to Convert 2011 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

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

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

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

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

Line 9. Capital Gain/Loss Adjustment If federal taxable income includes capital gains and/or losses (see line 4, Form 1041), complete Wisconsin Schedule WD (Form 2) to determine if an adjustment must be made to arrive at Wisconsin taxable income. For example, an adjustment may be required because Wisconsin law allows 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 line 8 of federal Form 1041.

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



- a. **Retirement funds.** You may subtract payments received from certain retirement funds that are exempt from Wisconsin taxation to the extent included in federal income. However, payments received from a tax-sheltered annuity deposit in such retirement systems are taxable. (See Wisconsin Form 1 instructions for further details.)

ADDITIONS TO OR SUBTRACTIONS FROM INCOME

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

- b. **Wisconsin NOL.** If you had a Wisconsin net operating loss (NOL) in an earlier year to carry forward to 2011, 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 2011. 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.

- 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.

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

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

- For assets the estate or trust sold or otherwise disposed of, use the Wisconsin basis instead of the federal basis when recomputing Form 4797.
- For those assets disposed of by a partnership, 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 gain was entered on line 7 or 9 of "Wisconsin" Form 4797, the amounts from the "Wisconsin" Form 4797 must be used to complete line 9 of Wisconsin Schedule WD (Form 2).

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

Adjustment Worksheet

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

SCHEDULE B INSTRUCTIONS

IMPORTANT: The computation of taxable income on the 2011 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.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2011 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of trusts and estates:

- Bonus depreciation.
- Increase in sec. 179 expensing.
- Exclusion for 50% of the gain from the sale or exchange of qualified small business stock.

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 2011 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 4 of Wisconsin Schedule WD (Form 2). Enter a negative number as a loss.

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

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

INSTRUCTIONS FOR 2011 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 line 5 of your federal Schedule D on line 7a of Schedule WD. Fill in the net long-term gain or (loss) from line 12 of your federal Schedule D on line 15a of Schedule WD. Complete lines 7b, 7c, 15b, and 15c. Write "Same as federal" in the space by line 1 of Schedule WD, and go on to Part III on page 2 of Schedule WD.

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

Items Which Require Adjustment

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

Capital loss carryovers: Fill in your capital loss carryover from assets held one year or less from line 32 of your 2010 Schedule WD on line 5 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 37 of your 2010 Schedule WD on line 13 of Schedule WD.

You may have to reduce your capital loss carryover to 2011 if you excluded income from discharge of indebtedness from your

2011 taxable income. Contact any Department of Revenue office for further information.

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

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 lines 2 and 7 of federal Schedule D must be reported on lines 2 and 9 of Schedule WD, as appropriate. Gain from an installment sale is reported on line 2 of Schedule WD if at the time of sale or other disposition you held the property for one year or less, unless the property was acquired from a decedent. If at the time of sale or other disposition you held the property for more than one year or acquired the property from a decedent, the gain is reported on line 9 of Schedule WD.
- Taxable gain from installment sales which is from Form 4797 and included on line 10 of federal Schedule D is included on line 9 of Schedule WD. For property not acquired from a decedent and held one year or less, report the installment sale gain on line 1 of Schedule WD. The remaining portion of the amount on line 10 of federal Schedule D should be reported on line 9 of Schedule WD.
- If you have a federal gain on an installment sale of property located outside Wisconsin and the sale occurred while you were a nonresident of Wisconsin, do not include this installment gain on Schedule WD. For Wisconsin purposes, it is assumed that a nonresident person who sells property located outside Wisconsin elects to report the entire gain in the year of sale, when none of the gain would have been taxable by Wisconsin. Subsequently, any portion of such installment gain which is taxable for federal purposes is not taxable for Wisconsin.

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

Gain or loss from partnerships, S corporations, and other estates or trusts: Fill in on line 3 or 10 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 4 or 12 of Schedule WD.
- If there is a difference between the Wisconsin and federal basis of property and the sale or other disposition of such property is reported on federal Form 4797, 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 gain on line 7 or 9 of 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 2011 (see Schedule RB). Schedule RB must be enclosed with Form 2.

■ Part III, Summary of Parts I and II

Complete lines 16 through 26 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 18 and 23 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 18	\$ 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 25 for a net gain or line 26 for a net loss) to the portion of capital gain or loss on line 4 of federal Form 1041 allocable to the estate or trust.

- If the net gain or loss on Schedule WD (line 25 for a net gain or line 26 for a net loss) is the same as the portion of capital gain or loss on line 4 of 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 27a and 27b. Also, fill in either line 27c or 27d, whichever applies.
- If the estate or trust has a net loss for both federal and Wisconsin purposes, fill in lines 27e and 27f. Also fill in either line 27g or 27h, 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 27a and your Wisconsin loss on line 27f. Fill in zero (0) on lines 27b and 27e. Also complete lines 27d and 27g. Add the amounts on lines 27d and 27g 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 27e and your Wisconsin gain on line 27b. Fill in zero (0) on lines 27a and 27f. Also complete lines 27c and 27h. Add the amounts on lines 27c and 27h and fill in the result on line 4, Schedule A of Form 2.

■ Part V, Computation of Capital Loss Carryovers From 2011 to 2012

If the net loss on line 16 is more than the loss on line 26, complete Part V to compute the amount of your capital loss carryover. Complete lines 28 through 32 to figure the short-term capital loss carryover. Complete lines 33 through 37 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 or Part I of Schedule NR 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 7c and 15c 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:

portion of line 14, column (g)
of Schedule WD attributable
to the distributable portion of
gain on the sale of farm assets x amount from line 4a
distributable portion of the
amount from line 14,
column(g) of Schedule WD

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 15w. Enter on these lines any credits from Wisconsin Schedules DI, TC, DC, VC, IE, EC, DM, FP, MI, EB, ED, MP, JT, WB, FW, PS, WC, FL, CM, and HR that are allocable to the beneficiary.

Line 15x. Enter the beneficiary's portion of any health insurance risk-sharing plan assessments credit from line 3 of Schedule CR.

Line 15y. 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

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.

2011 TAX TABLE

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	439	15,000	15,100	768	20,500	20,600	1,107
			4,100	4,200	191	9,600	9,700	444	15,100	15,200	774	20,600	20,700	1,113
			4,200	4,300	196	9,700	9,800	449	15,200	15,300	780	20,700	20,800	1,120
			4,300	4,400	200	9,800	9,900	453	15,300	15,400	786	20,800	20,900	1,126
			4,400	4,500	205	9,900	10,000	458	15,400	15,500	792	20,900	21,000	1,133
			4,500	4,600	209	10,000	10,100	462	15,500	15,600	799	21,000	21,100	1,139
			4,600	4,700	214	10,100	10,200	467	15,600	15,700	805	21,100	21,200	1,146
			4,700	4,800	219	10,200	10,300	473	15,700	15,800	811	21,200	21,300	1,152
			4,800	4,900	223	10,300	10,400	479	15,800	15,900	817	21,300	21,400	1,159
			4,900	5,000	228	10,400	10,500	485	15,900	16,000	823	21,400	21,500	1,165
			5,000	5,100	232	10,500	10,600	491	16,000	16,100	829	21,500	21,600	1,172
			5,100	5,200	237	10,600	10,700	497	16,100	16,200	835	21,600	21,700	1,178
			5,200	5,300	242	10,700	10,800	503	16,200	16,300	842	21,700	21,800	1,185
0	20	0	5,300	5,400	246	10,800	10,900	509	16,300	16,400	848	21,800	21,900	1,191
20	40	1	5,400	5,500	251	10,900	11,000	516	16,400	16,500	854	21,900	22,000	1,198
40	100	3	5,500	5,600	255	11,000	11,100	522	16,500	16,600	860	22,000	22,100	1,204
100	200	7	5,600	5,700	260	11,100	11,200	528	16,600	16,700	866	22,100	22,200	1,211
200	300	12	5,700	5,800	265	11,200	11,300	534	16,700	16,800	872	22,200	22,300	1,217
300	400	16	5,800	5,900	269	11,300	11,400	540	16,800	16,900	878	22,300	22,400	1,224
400	500	21	5,900	6,000	274	11,400	11,500	546	16,900	17,000	885	22,400	22,500	1,230
500	600	25	6,000	6,100	278	11,500	11,600	553	17,000	17,100	891	22,500	22,600	1,237
600	700	30	6,100	6,200	283	11,600	11,700	559	17,100	17,200	897	22,600	22,700	1,243
700	800	35	6,200	6,300	288	11,700	11,800	565	17,200	17,300	903	22,700	22,800	1,250
800	900	39	6,300	6,400	292	11,800	11,900	571	17,300	17,400	909	22,800	22,900	1,256
900	1,000	44	6,400	6,500	297	11,900	12,000	577	17,400	17,500	915	22,900	23,000	1,263
1,000	1,100	48	6,500	6,600	301	12,000	12,100	583	17,500	17,600	922	23,000	23,100	1,269
1,100	1,200	53	6,600	6,700	306	12,100	12,200	589	17,600	17,700	928	23,100	23,200	1,276
1,200	1,300	58	6,700	6,800	311	12,200	12,300	596	17,700	17,800	934	23,200	23,300	1,282
1,300	1,400	62	6,800	6,900	315	12,300	12,400	602	17,800	17,900	940	23,300	23,400	1,289
1,400	1,500	67	6,900	7,000	320	12,400	12,500	608	17,900	18,000	946	23,400	23,500	1,295
1,500	1,600	71	7,000	7,100	324	12,500	12,600	614	18,000	18,100	952	23,500	23,600	1,302
1,600	1,700	76	7,100	7,200	329	12,600	12,700	620	18,100	18,200	958	23,600	23,700	1,308
1,700	1,800	81	7,200	7,300	334	12,700	12,800	626	18,200	18,300	965	23,700	23,800	1,315
1,800	1,900	85	7,300	7,400	338	12,800	12,900	632	18,300	18,400	971	23,800	23,900	1,321
1,900	2,000	90	7,400	7,500	343	12,900	13,000	639	18,400	18,500	977	23,900	24,000	1,328
2,000	2,100	94	7,500	7,600	347	13,000	13,100	645	18,500	18,600	983	24,000	24,100	1,334
2,100	2,200	99	7,600	7,700	352	13,100	13,200	651	18,600	18,700	989	24,100	24,200	1,341
2,200	2,300	104	7,700	7,800	357	13,200	13,300	657	18,700	18,800	995	24,200	24,300	1,347
2,300	2,400	108	7,800	7,900	361	13,300	13,400	663	18,800	18,900	1,001	24,300	24,400	1,354
2,400	2,500	113	7,900	8,000	366	13,400	13,500	669	18,900	19,000	1,008	24,400	24,500	1,360
2,500	2,600	117	8,000	8,100	370	13,500	13,600	676	19,000	19,100	1,014	24,500	24,600	1,367
2,600	2,700	122	8,100	8,200	375	13,600	13,700	682	19,100	19,200	1,020	24,600	24,700	1,373
2,700	2,800	127	8,200	8,300	380	13,700	13,800	688	19,200	19,300	1,026	24,700	24,800	1,380
2,800	2,900	131	8,300	8,400	384	13,800	13,900	694	19,300	19,400	1,032	24,800	24,900	1,386
2,900	3,000	136	8,400	8,500	389	13,900	14,000	700	19,400	19,500	1,038	24,900	25,000	1,393
3,000	3,100	140	8,500	8,600	393	14,000	14,100	706	19,500	19,600	1,045	25,000	25,100	1,399
3,100	3,200	145	8,600	8,700	398	14,100	14,200	712	19,600	19,700	1,051	25,100	25,200	1,406
3,200	3,300	150	8,700	8,800	403	14,200	14,300	719	19,700	19,800	1,057	25,200	25,300	1,412
3,300	3,400	154	8,800	8,900	407	14,300	14,400	725	19,800	19,900	1,063	25,300	25,400	1,419
3,400	3,500	159	8,900	9,000	412	14,400	14,500	731	19,900	20,000	1,069	25,400	25,500	1,425
3,500	3,600	163	9,000	9,100	416	14,500	14,600	737	20,000	20,100	1,075	25,500	25,600	1,432
3,600	3,700	168	9,100	9,200	421	14,600	14,700	743	20,100	20,200	1,081	25,600	25,700	1,438
3,700	3,800	173	9,200	9,300	426	14,700	14,800	749	20,200	20,300	1,088	25,700	25,800	1,445
3,800	3,900	177	9,300	9,400	430	14,800	14,900	755	20,300	20,400	1,094	25,800	25,900	1,451
3,900	4,000	182	9,400	9,500	435	14,900	15,000	762	20,400	20,500	1,100	25,900	26,000	1,458

2011 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	1,464	31,500	31,600	1,822	37,000	37,100	2,179	42,500	42,600	2,537	48,000	48,100	2,894
26,100	26,200	1,471	31,600	31,700	1,828	37,100	37,200	2,186	42,600	42,700	2,543	48,100	48,200	2,901
26,200	26,300	1,477	31,700	31,800	1,835	37,200	37,300	2,192	42,700	42,800	2,550	48,200	48,300	2,907
26,300	26,400	1,484	31,800	31,900	1,841	37,300	37,400	2,199	42,800	42,900	2,556	48,300	48,400	2,914
26,400	26,500	1,490	31,900	32,000	1,848	37,400	37,500	2,205	42,900	43,000	2,563	48,400	48,500	2,920
26,500	26,600	1,497	32,000	32,100	1,854	37,500	37,600	2,212	43,000	43,100	2,569	48,500	48,600	2,927
26,600	26,700	1,503	32,100	32,200	1,861	37,600	37,700	2,218	43,100	43,200	2,576	48,600	48,700	2,933
26,700	26,800	1,510	32,200	32,300	1,867	37,700	37,800	2,225	43,200	43,300	2,582	48,700	48,800	2,940
26,800	26,900	1,516	32,300	32,400	1,874	37,800	37,900	2,231	43,300	43,400	2,589	48,800	48,900	2,946
26,900	27,000	1,523	32,400	32,500	1,880	37,900	38,000	2,238	43,400	43,500	2,595	48,900	49,000	2,953
27,000	27,100	1,529	32,500	32,600	1,887	38,000	38,100	2,244	43,500	43,600	2,602	49,000	49,100	2,959
27,100	27,200	1,536	32,600	32,700	1,893	38,100	38,200	2,251	43,600	43,700	2,608	49,100	49,200	2,966
27,200	27,300	1,542	32,700	32,800	1,900	38,200	38,300	2,257	43,700	43,800	2,615	49,200	49,300	2,972
27,300	27,400	1,549	32,800	32,900	1,906	38,300	38,400	2,264	43,800	43,900	2,621	49,300	49,400	2,979
27,400	27,500	1,555	32,900	33,000	1,913	38,400	38,500	2,270	43,900	44,000	2,628	49,400	49,500	2,985
27,500	27,600	1,562	33,000	33,100	1,919	38,500	38,600	2,277	44,000	44,100	2,634	49,500	49,600	2,992
27,600	27,700	1,568	33,100	33,200	1,926	38,600	38,700	2,283	44,100	44,200	2,641	49,600	49,700	2,998
27,700	27,800	1,575	33,200	33,300	1,932	38,700	38,800	2,290	44,200	44,300	2,647	49,700	49,800	3,005
27,800	27,900	1,581	33,300	33,400	1,939	38,800	38,900	2,296	44,300	44,400	2,654	49,800	49,900	3,011
27,900	28,000	1,588	33,400	33,500	1,945	38,900	39,000	2,303	44,400	44,500	2,660	49,900	50,000	3,018
28,000	28,100	1,594	33,500	33,600	1,952	39,000	39,100	2,309	44,500	44,600	2,667	50,000	50,100	3,024
28,100	28,200	1,601	33,600	33,700	1,958	39,100	39,200	2,316	44,600	44,700	2,673	50,100	50,200	3,031
28,200	28,300	1,607	33,700	33,800	1,965	39,200	39,300	2,322	44,700	44,800	2,680	50,200	50,300	3,037
28,300	28,400	1,614	33,800	33,900	1,971	39,300	39,400	2,329	44,800	44,900	2,686	50,300	50,400	3,044
28,400	28,500	1,620	33,900	34,000	1,978	39,400	39,500	2,335	44,900	45,000	2,693	50,400	50,500	3,050
28,500	28,600	1,627	34,000	34,100	1,984	39,500	39,600	2,342	45,000	45,100	2,699	50,500	50,600	3,057
28,600	28,700	1,633	34,100	34,200	1,991	39,600	39,700	2,348	45,100	45,200	2,706	50,600	50,700	3,063
28,700	28,800	1,640	34,200	34,300	1,997	39,700	39,800	2,355	45,200	45,300	2,712	50,700	50,800	3,070
28,800	28,900	1,646	34,300	34,400	2,004	39,800	39,900	2,361	45,300	45,400	2,719	50,800	50,900	3,076
28,900	29,000	1,653	34,400	34,500	2,010	39,900	40,000	2,368	45,400	45,500	2,725	50,900	51,000	3,083
29,000	29,100	1,659	34,500	34,600	2,017	40,000	40,100	2,374	45,500	45,600	2,732	51,000	51,100	3,089
29,100	29,200	1,666	34,600	34,700	2,023	40,100	40,200	2,381	45,600	45,700	2,738	51,100	51,200	3,096
29,200	29,300	1,672	34,700	34,800	2,030	40,200	40,300	2,387	45,700	45,800	2,745	51,200	51,300	3,102
29,300	29,400	1,679	34,800	34,900	2,036	40,300	40,400	2,394	45,800	45,900	2,751	51,300	51,400	3,109
29,400	29,500	1,685	34,900	35,000	2,043	40,400	40,500	2,400	45,900	46,000	2,758	51,400	51,500	3,115
29,500	29,600	1,692	35,000	35,100	2,049	40,500	40,600	2,407	46,000	46,100	2,764	51,500	51,600	3,122
29,600	29,700	1,698	35,100	35,200	2,056	40,600	40,700	2,413	46,100	46,200	2,771	51,600	51,700	3,128
29,700	29,800	1,705	35,200	35,300	2,062	40,700	40,800	2,420	46,200	46,300	2,777	51,700	51,800	3,135
29,800	29,900	1,711	35,300	35,400	2,069	40,800	40,900	2,426	46,300	46,400	2,784	51,800	51,900	3,141
29,900	30,000	1,718	35,400	35,500	2,075	40,900	41,000	2,433	46,400	46,500	2,790	51,900	52,000	3,148
30,000	30,100	1,724	35,500	35,600	2,082	41,000	41,100	2,439	46,500	46,600	2,797	52,000	52,100	3,154
30,100	30,200	1,731	35,600	35,700	2,088	41,100	41,200	2,446	46,600	46,700	2,803	52,100	52,200	3,161
30,200	30,300	1,737	35,700	35,800	2,095	41,200	41,300	2,452	46,700	46,800	2,810	52,200	52,300	3,167
30,300	30,400	1,744	35,800	35,900	2,101	41,300	41,400	2,459	46,800	46,900	2,816	52,300	52,400	3,174
30,400	30,500	1,750	35,900	36,000	2,108	41,400	41,500	2,465	46,900	47,000	2,823	52,400	52,500	3,180
30,500	30,600	1,757	36,000	36,100	2,114	41,500	41,600	2,472	47,000	47,100	2,829	52,500	52,600	3,187
30,600	30,700	1,763	36,100	36,200	2,121	41,600	41,700	2,478	47,100	47,200	2,836	52,600	52,700	3,193
30,700	30,800	1,770	36,200	36,300	2,127	41,700	41,800	2,485	47,200	47,300	2,842	52,700	52,800	3,200
30,800	30,900	1,776	36,300	36,400	2,134	41,800	41,900	2,491	47,300	47,400	2,849	52,800	52,900	3,206
30,900	31,000	1,783	36,400	36,500	2,140	41,900	42,000	2,498	47,400	47,500	2,855	52,900	53,000	3,213
31,000	31,100	1,789	36,500	36,600	2,147	42,000	42,100	2,504	47,500	47,600	2,862	53,000	53,100	3,219
31,100	31,200	1,796	36,600	36,700	2,153	42,100	42,200	2,511	47,600	47,700	2,868	53,100	53,200	3,226
31,200	31,300	1,802	36,700	36,800	2,160	42,200	42,300	2,517	47,700	47,800	2,875	53,200	53,300	3,232
31,300	31,400	1,809	36,800	36,900	2,166	42,300	42,400	2,524	47,800	47,900	2,881	53,300	53,400	3,239
31,400	31,500	1,815	36,900	37,000	2,173	42,400	42,500	2,530	47,900	48,000	2,888	53,400	53,500	3,245

2011 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	3,252	59,000	59,100	3,609	64,500	64,600	3,967	70,000	70,100	4,324	75,500	75,600	4,682
53,600	53,700	3,258	59,100	59,200	3,616	64,600	64,700	3,973	70,100	70,200	4,331	75,600	75,700	4,688
53,700	53,800	3,265	59,200	59,300	3,622	64,700	64,800	3,980	70,200	70,300	4,337	75,700	75,800	4,695
53,800	53,900	3,271	59,300	59,400	3,629	64,800	64,900	3,986	70,300	70,400	4,344	75,800	75,900	4,701
53,900	54,000	3,278	59,400	59,500	3,635	64,900	65,000	3,993	70,400	70,500	4,350	75,900	76,000	4,708
54,000	54,100	3,284	59,500	59,600	3,642	65,000	65,100	3,999	70,500	70,600	4,357	76,000	76,100	4,714
54,100	54,200	3,291	59,600	59,700	3,648	65,100	65,200	4,006	70,600	70,700	4,363	76,100	76,200	4,721
54,200	54,300	3,297	59,700	59,800	3,655	65,200	65,300	4,012	70,700	70,800	4,370	76,200	76,300	4,727
54,300	54,400	3,304	59,800	59,900	3,661	65,300	65,400	4,019	70,800	70,900	4,376	76,300	76,400	4,734
54,400	54,500	3,310	59,900	60,000	3,668	65,400	65,500	4,025	70,900	71,000	4,383	76,400	76,500	4,740
54,500	54,600	3,317	60,000	60,100	3,674	65,500	65,600	4,032	71,000	71,100	4,389	76,500	76,600	4,747
54,600	54,700	3,323	60,100	60,200	3,681	65,600	65,700	4,038	71,100	71,200	4,396	76,600	76,700	4,753
54,700	54,800	3,330	60,200	60,300	3,687	65,700	65,800	4,045	71,200	71,300	4,402	76,700	76,800	4,760
54,800	54,900	3,336	60,300	60,400	3,694	65,800	65,900	4,051	71,300	71,400	4,409	76,800	76,900	4,766
54,900	55,000	3,343	60,400	60,500	3,700	65,900	66,000	4,058	71,400	71,500	4,415	76,900	77,000	4,773
55,000	55,100	3,349	60,500	60,600	3,707	66,000	66,100	4,064	71,500	71,600	4,422	77,000	77,100	4,779
55,100	55,200	3,356	60,600	60,700	3,713	66,100	66,200	4,071	71,600	71,700	4,428	77,100	77,200	4,786
55,200	55,300	3,362	60,700	60,800	3,720	66,200	66,300	4,077	71,700	71,800	4,435	77,200	77,300	4,792
55,300	55,400	3,369	60,800	60,900	3,726	66,300	66,400	4,084	71,800	71,900	4,441	77,300	77,400	4,799
55,400	55,500	3,375	60,900	61,000	3,733	66,400	66,500	4,090	71,900	72,000	4,448	77,400	77,500	4,805
55,500	55,600	3,382	61,000	61,100	3,739	66,500	66,600	4,097	72,000	72,100	4,454	77,500	77,600	4,812
55,600	55,700	3,388	61,100	61,200	3,746	66,600	66,700	4,103	72,100	72,200	4,461	77,600	77,700	4,818
55,700	55,800	3,395	61,200	61,300	3,752	66,700	66,800	4,110	72,200	72,300	4,467	77,700	77,800	4,825
55,800	55,900	3,401	61,300	61,400	3,759	66,800	66,900	4,116	72,300	72,400	4,474	77,800	77,900	4,831
55,900	56,000	3,408	61,400	61,500	3,765	66,900	67,000	4,123	72,400	72,500	4,480	77,900	78,000	4,838
56,000	56,100	3,414	61,500	61,600	3,772	67,000	67,100	4,129	72,500	72,600	4,487	78,000	78,100	4,844
56,100	56,200	3,421	61,600	61,700	3,778	67,100	67,200	4,136	72,600	72,700	4,493	78,100	78,200	4,851
56,200	56,300	3,427	61,700	61,800	3,785	67,200	67,300	4,142	72,700	72,800	4,500	78,200	78,300	4,857
56,300	56,400	3,434	61,800	61,900	3,791	67,300	67,400	4,149	72,800	72,900	4,506	78,300	78,400	4,864
56,400	56,500	3,440	61,900	62,000	3,798	67,400	67,500	4,155	72,900	73,000	4,513	78,400	78,500	4,870
56,500	56,600	3,447	62,000	62,100	3,804	67,500	67,600	4,162	73,000	73,100	4,519	78,500	78,600	4,877
56,600	56,700	3,453	62,100	62,200	3,811	67,600	67,700	4,168	73,100	73,200	4,526	78,600	78,700	4,883
56,700	56,800	3,460	62,200	62,300	3,817	67,700	67,800	4,175	73,200	73,300	4,532	78,700	78,800	4,890
56,800	56,900	3,466	62,300	62,400	3,824	67,800	67,900	4,181	73,300	73,400	4,539	78,800	78,900	4,896
56,900	57,000	3,473	62,400	62,500	3,830	67,900	68,000	4,188	73,400	73,500	4,545	78,900	79,000	4,903
57,000	57,100	3,479	62,500	62,600	3,837	68,000	68,100	4,194	73,500	73,600	4,552	79,000	79,100	4,909
57,100	57,200	3,486	62,600	62,700	3,843	68,100	68,200	4,201	73,600	73,700	4,558	79,100	79,200	4,916
57,200	57,300	3,492	62,700	62,800	3,850	68,200	68,300	4,207	73,700	73,800	4,565	79,200	79,300	4,922
57,300	57,400	3,499	62,800	62,900	3,856	68,300	68,400	4,214	73,800	73,900	4,571	79,300	79,400	4,929
57,400	57,500	3,505	62,900	63,000	3,863	68,400	68,500	4,220	73,900	74,000	4,578	79,400	79,500	4,935
57,500	57,600	3,512	63,000	63,100	3,869	68,500	68,600	4,227	74,000	74,100	4,584	79,500	79,600	4,942
57,600	57,700	3,518	63,100	63,200	3,876	68,600	68,700	4,233	74,100	74,200	4,591	79,600	79,700	4,948
57,700	57,800	3,525	63,200	63,300	3,882	68,700	68,800	4,240	74,200	74,300	4,597	79,700	79,800	4,955
57,800	57,900	3,531	63,300	63,400	3,889	68,800	68,900	4,246	74,300	74,400	4,604	79,800	79,900	4,961
57,900	58,000	3,538	63,400	63,500	3,895	68,900	69,000	4,253	74,400	74,500	4,610	79,900	80,000	4,968
58,000	58,100	3,544	63,500	63,600	3,902	69,000	69,100	4,259	74,500	74,600	4,617	80,000	80,100	4,974
58,100	58,200	3,551	63,600	63,700	3,908	69,100	69,200	4,266	74,600	74,700	4,623	80,100	80,200	4,981
58,200	58,300	3,557	63,700	63,800	3,915	69,200	69,300	4,272	74,700	74,800	4,630	80,200	80,300	4,987
58,300	58,400	3,564	63,800	63,900	3,921	69,300	69,400	4,279	74,800	74,900	4,636	80,300	80,400	4,994
58,400	58,500	3,570	63,900	64,000	3,928	69,400	69,500	4,285	74,900	75,000	4,643	80,400	80,500	5,000
58,500	58,600	3,577	64,000	64,100	3,934	69,500	69,600	4,292	75,000	75,100	4,649	80,500	80,600	5,007
58,600	58,700	3,583	64,100	64,200	3,941	69,600	69,700	4,298	75,100	75,200	4,656	80,600	80,700	5,013
58,700	58,800	3,590	64,200	64,300	3,947	69,700	69,800	4,305	75,200	75,300	4,662	80,700	80,800	5,020
58,800	58,900	3,596	64,300	64,400	3,954	69,800	69,900	4,311	75,300	75,400	4,669	80,800	80,900	5,026
58,900	59,000	3,603	64,400	64,500	3,960	69,900	70,000	4,318	75,400	75,500	4,675	80,900	81,000	5,033

2011 TAX TABLE (Continued)

If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is	If Line 5 is at least	but less than	Gross tax is
81,000	81,100	5,039	86,500	86,600	5,397	92,000	92,100	5,754	97,500	97,600	6,112
81,100	81,200	5,046	86,600	86,700	5,403	92,100	92,200	5,761	97,600	97,700	6,118
81,200	81,300	5,052	86,700	86,800	5,410	92,200	92,300	5,767	97,700	97,800	6,125
81,300	81,400	5,059	86,800	86,900	5,416	92,300	92,400	5,774	97,800	97,900	6,131
81,400	81,500	5,065	86,900	87,000	5,423	92,400	92,500	5,780	97,900	98,000	6,138
81,500	81,600	5,072	87,000	87,100	5,429	92,500	92,600	5,787	98,000	98,100	6,144
81,600	81,700	5,078	87,100	87,200	5,436	92,600	92,700	5,793	98,100	98,200	6,151
81,700	81,800	5,085	87,200	87,300	5,442	92,700	92,800	5,800	98,200	98,300	6,157
81,800	81,900	5,091	87,300	87,400	5,449	92,800	92,900	5,806	98,300	98,400	6,164
81,900	82,000	5,098	87,400	87,500	5,455	92,900	93,000	5,813	98,400	98,500	6,170
82,000	82,100	5,104	87,500	87,600	5,462	93,000	93,100	5,819	98,500	98,600	6,177
82,100	82,200	5,111	87,600	87,700	5,468	93,100	93,200	5,826	98,600	98,700	6,183
82,200	82,300	5,117	87,700	87,800	5,475	93,200	93,300	5,832	98,700	98,800	6,190
82,300	82,400	5,124	87,800	87,900	5,481	93,300	93,400	5,839	98,800	98,900	6,196
82,400	82,500	5,130	87,900	88,000	5,488	93,400	93,500	5,845	98,900	99,000	6,203
82,500	82,600	5,137	88,000	88,100	5,494	93,500	93,600	5,852	99,000	99,100	6,209
82,600	82,700	5,143	88,100	88,200	5,501	93,600	93,700	5,858	99,100	99,200	6,216
82,700	82,800	5,150	88,200	88,300	5,507	93,700	93,800	5,865	99,200	99,300	6,222
82,800	82,900	5,156	88,300	88,400	5,514	93,800	93,900	5,871	99,300	99,400	6,229
82,900	83,000	5,163	88,400	88,500	5,520	93,900	94,000	5,878	99,400	99,500	6,235
83,000	83,100	5,169	88,500	88,600	5,527	94,000	94,100	5,884	99,500	99,600	6,242
83,100	83,200	5,176	88,600	88,700	5,533	94,100	94,200	5,891	99,600	99,700	6,248
83,200	83,300	5,182	88,700	88,800	5,540	94,200	94,300	5,897	99,700	99,800	6,255
83,300	83,400	5,189	88,800	88,900	5,546	94,300	94,400	5,904	99,800	99,900	6,261
83,400	83,500	5,195	88,900	89,000	5,553	94,400	94,500	5,910	99,900	100,000	6,268
83,500	83,600	5,202	89,000	89,100	5,559	94,500	94,600	5,917	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>100,000 152,740 6,271 plus 6.50% of the amount over \$100,000 but less than \$152,740</p> </div>		
83,600	83,700	5,208	89,100	89,200	5,566	94,600	94,700	5,923			
83,700	83,800	5,215	89,200	89,300	5,572	94,700	94,800	5,930			
83,800	83,900	5,221	89,300	89,400	5,579	94,800	94,900	5,936			
83,900	84,000	5,228	89,400	89,500	5,585	94,900	95,000	5,943			
84,000	84,100	5,234	89,500	89,600	5,592	95,000	95,100	5,949	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>152,740 224,210 9,699 plus 6.75% of the amount over \$152,740 but less than \$224,210</p> </div>		
84,100	84,200	5,241	89,600	89,700	5,598	95,100	95,200	5,956			
84,200	84,300	5,247	89,700	89,800	5,605	95,200	95,300	5,962			
84,300	84,400	5,254	89,800	89,900	5,611	95,300	95,400	5,969			
84,400	84,500	5,260	89,900	90,000	5,618	95,400	95,500	5,975			
84,500	84,600	5,267	90,000	90,100	5,624	95,500	95,600	5,982	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>\$224,210 or more \$14,523 plus 7.75% of the amount over \$224,210</p> </div>		
84,600	84,700	5,273	90,100	90,200	5,631	95,600	95,700	5,988			
84,700	84,800	5,280	90,200	90,300	5,637	95,700	95,800	5,995			
84,800	84,900	5,286	90,300	90,400	5,644	95,800	95,900	6,001			
84,900	85,000	5,293	90,400	90,500	5,650	95,900	96,000	6,008			
85,000	85,100	5,299	90,500	90,600	5,657	96,000	96,100	6,014			
85,100	85,200	5,306	90,600	90,700	5,663	96,100	96,200	6,021			
85,200	85,300	5,312	90,700	90,800	5,670	96,200	96,300	6,027			
85,300	85,400	5,319	90,800	90,900	5,676	96,300	96,400	6,034			
85,400	85,500	5,325	90,900	91,000	5,683	96,400	96,500	6,040			
85,500	85,600	5,332	91,000	91,100	5,689	96,500	96,600	6,047			
85,600	85,700	5,338	91,100	91,200	5,696	96,600	96,700	6,053			
85,700	85,800	5,345	91,200	91,300	5,702	96,700	96,800	6,060			
85,800	85,900	5,351	91,300	91,400	5,709	96,800	96,900	6,066			
85,900	86,000	5,358	91,400	91,500	5,715	96,900	97,000	6,073			
86,000	86,100	5,364	91,500	91,600	5,722	97,000	97,100	6,079			
86,100	86,200	5,371	91,600	91,700	5,728	97,100	97,200	6,086			
86,200	86,300	5,377	91,700	91,800	5,735	97,200	97,300	6,092			
86,300	86,400	5,384	91,800	91,900	5,741	97,300	97,400	6,099			
86,400	86,500	5,390	91,900	92,000	5,748	97,400	97,500	6,105			

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, not 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.

