Schedule **NR**	Computation of Wisconsin Taxable Income For Part-Year and Nonresident Estates and Trusts	**2012**
Wisconsin Department of Revenue	*Enclose with Wisconsin Form 2*	

ESTATES ONLY – Legal last name	First name	M.I.	Decedent's social security number

TRUSTS ONLY – Legal name	Estate's/Trust's federal EIN

Part I **Computation of Wisconsin Taxable Income**	*(a)* **Federal Amount**	*(b)* **Wisconsin Amount**	*(c)* **Non-Wisconsin**
1 Interest income **1**			
2 Dividends **2**			
3 Business income or (loss) **3**			
4 Capital gain or (loss) (From Schedule WD) **4**			
5 Rents, royalties, partnerships, estates and trusts, etc. **5**			
6 Farm income or (loss) **6**			
7 Ordinary gain or (loss) (Form 4797) **7**			
8 Other income (state nature) **8**			
9 Total income *(add lines 1 through 8)* **9**			
10 Interest expense **10**			
11 Taxes **11**		Not deductible for Wisconsin	
12 Fiduciary fees **12**			
13 Charitable deduction **13**			
14 Attorney, accountant, and return preparer fees **14**			
15 Other deductions not subject to 2% floor **15**			
16 Allowable itemized deductions subject to 2% floor **16**			
17 Total deductions *(add lines 10 through 16)* **17**			
18 Adjusted total income of fiduciary *(subtract line 17 from line 9)* **18**			
19 Income distribution deduction **19**			
20 Estate tax deduction **20**			
21 Exemption **21**			
22 Total deductions *(add lines 19 through 21)* **22**			
23 Taxable income of fiduciary *(subtract line 22 from line 18)* . . . **23**			

Part II **Computation of Addition or Subtraction Modification**			
1 Federal income reported on line 1 of Form 2 . . . . **1**			
2 Wisconsin taxable income (from line 23, column (b)) **2**			
3 If line 1 is less than line 2, subtract line 1 from line 2. Fill in the result here and on line 2 of Form 2 . . . . **3**			
4 If line 1 is more than line 2, subtract line 2 from line 1. Fill in the result here and on line 4 of Form 2 . . . . **4**			

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Instructions for Schedule NR

Schedule NR is completed by part-year and nonresident estates and trusts filing Form 2. Part I of Schedule NR is used to compute the Wisconsin taxable income of the estate or trust. Part II of Schedule NR is used to compute an addition or subtraction to federal taxable income.

Part I – Computation of Wisconsin Taxable Income

Part I of Schedule NR has three columns for figures:

Column (a) is labeled "Federal Amount." In this column, lines 1 through 23, fill in the same amounts reported on the federal return.

Exception The computation of taxable income 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 purposes. If any provision of federal law which does not apply for Wisconsin purposes affects federal taxable income, complete Schedule B of Form 2. The amount you fill in on lines 1 through 23 of Schedule NR should be revised to reflect any Schedule B adjustment(s).

Column (b) is labeled "Wisconsin Amount." In this column, lines 1 through 23, fill in the amounts that apply to Wisconsin.

Your federal taxable income may include items that aren't taxable or deductible for Wisconsin, or it may not include items that are taxable or deductible for Wisconsin. You may have to add or subtract these items from your federal income to arrive at the correct Wisconsin income. See the instructions for Schedule A of Form 2 for a comprehensive list of additions and subtractions.

Line 4 Enter in column (b) the amount from line 25 or 26 of Schedule WD (Form 2).

Line 7 If gains or losses from sales (or other dispositions) of assets or from Schedules 2K-1, 3K-1, or 5K-1 are reported on federal Form 4797 and there is a difference between the federal gain or loss and the Wisconsin gain or loss, follow the three steps below:

STEP 1: Recompute federal Form 4797, using the Wisconsin basis of assets instead of the federal basis and the Wisconsin gain or loss instead of the federal gain or loss.

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

STEP 2: If a net long-term capital gain is entered on the "Wisconsin" Form 4797, the amounts from the "Wisconsin" Form 4797 that apply to Wisconsin must be used to complete line 9 of Wisconsin Schedule WD (Form 2).

STEP 3: Fill in the amount of ordinary gain or loss computed on the "Wisconsin" Form 4797 that applies to Wisconsin on line 7, column (b).

Column (c) is labeled "Non-Wisconsin." In this column, lines 1 through 23, fill in the amounts that do **not** apply to Wisconsin.

Part II – Computation of Addition or Subtraction Modification

Enter the amount, if any, from line 3 on line 2 of Form 2. Enter the amount, if any, from line 4 on line 4 of Form 2.