

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

2014

Use **BLACK INK** For 2014 or taxable year beginning and ending
M M D D Y Y Y Y M M D D Y Y Y Y

DO NOT STAPLE

ESTATES ONLY – Legal last name	Legal first name	M.I.
ESTATES ONLY – Decedent's social security number	Estate's federal EIN	
TRUSTS ONLY – Legal name	Trust's federal EIN	
Name of personal representative, petitioner, or trustee		
Address of personal representative, petitioner, or trustee	City	State Zip code
County of jurisdiction	Probate case number	
Check if applicable <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address or name change		Check one <input type="checkbox"/> Electing small business trust <input type="checkbox"/> Qualified funeral trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Inter vivos trust <input type="checkbox"/> Testamentary trust <input type="checkbox"/> Section 645 election <input type="checkbox"/> Decedent's estate
Date trust or bankruptcy estate was created or date of decedent's death <small>M M D D Y Y Y Y</small>		
If an estate, enter age of decedent at date of death _____		
If this is a trust return, is the trust <input type="checkbox"/> Revocable or <input type="checkbox"/> Irrevocable?		
If a trust, is the grantor a resident of Wisconsin? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Has Form W706 been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Special Conditions 		
Address where decedent lived at time of death		Zip code


Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 NO COMMAS; NO CENTS

Paperclip check or money order here

1	Federal taxable income of fiduciary (see instructions)	1	.00
2	Additions (from Schedule A or NR)	2	.00
3	Add lines 1 and 2	3	.00
4	Subtractions (from Schedule A or NR)	4	.00
5	Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	5	.00
6a	Gross tax (see instructions, page 4)	6a	.00
6b	ESBT (see instructions, page 4) 6b _____		.00
7	Certain nonrefundable credits from line 11 of Schedule CR	7	.00
8	Subtract line 7 from line 6a. If line 7 is larger than line 6a, fill in zero (0)	8	.00
9	Alternative minimum tax. Enclose Schedule MT	9	.00
10	Add lines 8 and 9	10	.00
11	Other credits from Schedule CR, line 34	11	.00
12	Net tax paid to another state. Enclose Schedule OS	12	.00
13	Add credits on lines 11 and 12	13	.00
14	Subtract line 13 from line 10. If line 13 is larger than line 10, enter zero (0)	14	.00



NO COMMAS; NO CENTS

15 Enter amount from line 14	15	<u> </u>	15	<u> </u>	.00
16 Wisconsin income tax withheld (see instructions)	16	<u> </u>			.00
17 2014 estimated payments and amount applied from 2013 return	17	<u> </u>			.00
18 Farmland preservation credit.	a	Schedule FC, line 18	18a	<u> </u>	.00
	b	Schedule FC-A, line 13	18b	<u> </u>	.00
19 Other credits from Schedule CR, line 38	19	<u> </u>			.00
20 AMENDED RETURN ONLY – amount paid with the original return	20	<u> </u>			.00
21 Add lines 16 through 20	21	<u> </u>			.00
22 AMENDED RETURN ONLY – refund from original return less amount applied to 2015 estimated tax	22	<u> </u>			.00
23 Subtract line 22 from line 21	23	<u> </u>			.00
24 If line 23 is larger than line 15, subtract line 15 from line 23. AMOUNT OVERPAID	24	<u> </u>			.00
25 Amount of line 24 to be REFUNDED TO YOU	25	<u> </u>			.00
26 Amount of line 24 to be applied to your 2015 ESTIMATED TAX	26	<u> </u>			.00
27 If line 23 is less than line 15, subtract line 23 from line 15. BALANCE DUE	27	<u> </u>			.00
28 Underpayment interest. Exception code – See Schedule U  <u> </u>	28	<u> </u>			.00

Also include on line 27 (see instructions, page 6)



Paper clip copies of federal Form 1041 and schedules to this return.

Also paper clip copies of Wisconsin Schedules 2K-1, 2M, NR, and WD (Form 2) and other documents, if required. A request for a closing certificate for fiduciaries must be made on Schedule CC. See instructions.

I, as fiduciary, declare under penalties of law that I have examined this return (including accompanying schedules, statements, and copy of federal income tax return) and to the best of my knowledge and belief it is true, correct, and complete.

_____ Your signature	_____ Date	_____ Daytime phone
		()
_____ PERSON PREPARING RETURN (individual and firm) if other than the preceding signer	_____ Date	_____ Daytime phone
Name	Signature of preparer	()

Mail your return to:	Wisconsin Department of Revenue	For Department Use Only
• If making a payment or submitting Schedule CC to request a closing certificate	PO Box 8918, Madison WI 53708-8918	<input type="checkbox"/>
• All other trusts and estates	PO Box 8955, Madison WI 53708-8955	<input type="checkbox"/>
		<input type="checkbox"/>



Name(s) shown on Form 2	Decedent's social security number	Estate's / Trust's FEIN
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SCHEDULE A – Additions and Subtractions { Resident estates and trusts only. Part-year and nonresident estates and trusts must enclose Schedule NR. }

	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
ADDITIONS:		
1. Adjustment from Schedule B of Form 2		.00
2. Interest (less related expenses) on state and municipal obligations	.00	.00
3. Deduction for taxes from federal Form 1041	.00	.00
4. Capital gain/loss adjustment (see instructions)		.00
5. Other additions:		
COL. 1 – enter total and describe below	.00	

COL. 2 – enter amount from Part I, line 19, of Schedule 2M		.00
6. Add lines 1 through 5 and enter on line 2 of Form 2		.00
SUBTRACTIONS:		
7. Adjustment from Schedule B of Form 2		.00
8. Interest (less related expenses) on obligations of the United States	.00	.00
9. Capital gain/loss adjustment (see instructions)		.00
10. Refunds of state and local taxes (see instructions)	.00	.00
11. Other subtractions:		
COL. 1 – enter total and describe below	.00	

COL. 2 – enter amount from Part II, line 35, of Schedule 2M		.00
12. Add lines 7 through 11 and enter on line 4 of Form 2		.00

SCHEDULE B – Adjustments to Convert 2014 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions on page 11)

NATURE OF ADJUSTMENT – Explain fully on enclosed schedule.	Adjustments for 2014	
	COL. 1 – Distributable (Enter on Schedule 2K-1)	COL. 2 – Nondistributable (Enter on Schedule A*)
1. TOTAL from enclosed schedule	.00	.00

* If a **positive number**, enter on line 1.
If a **negative number**, enter on line 7 as a positive number.

Note: The figure in COL. 2 must be used by part-year and nonresident estates and trusts to complete Part I of Schedule NR.

SCHEDULE C – Adjustments to Capital Gains/Losses Because Capital Assets Disposed of Had Different Basis for Wisconsin and Federal Income Tax Purposes

1. Description of capital assets held ONE YEAR OR LESS and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a.	.00	.00	.00
b.	.00	.00	.00
c.	.00	.00	.00
2. TOTAL – Combine amounts in column C. Fill in here and on line 6 of Wisconsin Schedule WD (Form 2)			.00
3. Description of capital assets held MORE THAN ONE YEAR and reason for difference in basis	A. Federal Adjusted Basis	B. Wisconsin Adjusted Basis	C. Difference
a.	.00	.00	.00
b.	.00	.00	.00
c.	.00	.00	.00
4. TOTAL – Combine amounts in column C. Fill in here and on line 15 of Wisconsin Schedule WD (Form 2)			.00