

2009 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

New for 2009: Form 2 may be filed electronically! Additional information is available at www.revenue.wi.gov under "E-Services."

Part-year and nonresident estates and trusts must use Schedule NR to compute Wisconsin taxable income. Schedule NR and instructions are available at the web site indicated above, under "Forms."

Additional business credits must be consolidated on Schedule CR, and new business credits are available. See pages 4, 5, and 6.

GENERAL INSTRUCTIONS

■ Is the Estate or Trust Resident of Wisconsin?

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

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

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

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

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

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

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

■ Must the Estate or Trust File a Return?

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

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

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

Income from Wisconsin sources includes income or gain from:

- a. Real or tangible personal property located within the state.
- b. A business, trade, profession, or occupation carried on within the state, including a corporation taxed under Subchapter S of the Internal Revenue Code.
- c. Personal or professional services performed within the state either as an individual or a member of a partnership.
- d. Income received from the Wisconsin state lottery or a 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 2009 individual return is April 15, 2010. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$10,140 or more.
 - (2) Age 65 or older – gross income of \$10,390 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$18,410 or more
 - (2) One spouse age 65 or older – gross income of \$18,660 or more
 - (3) Both spouses age 65 or older – gross income of \$18,910 or more
- c. Married persons filing separately.
 - (1) Under age 65 – gross income of \$9,000 or more.
 - (2) Age 65 or older – gross income of \$9,030 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$12,890 or more.
 - (2) Age 65 or older – gross income of \$13,140 or more.
- e. Part-year resident or nonresident – gross income from Wisconsin sources of \$2,000 or more.

■ When to File/Extension of Time to File

A return for a trust is due on or before April 15, 2010. A return for an estate is due on or before April 15, 2010, 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 2009 Wisconsin tax and pay the amount you will owe with your return (line 33 of Form 2) by the due date using 2009 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 2009 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 in next column.)

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 2009). 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.

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

Number and Title

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

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 or farmland tax relief 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.

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 2009 return for calendar year 2009 and fiscal years that begin in 2009. 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.

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.
- 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.

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.

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 through 11.

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 \$10,220 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 \$10,220, 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 in the next column.

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.

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.

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 either 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 3 of Schedule CR on line 8.

- **Schedule HI – 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 Carryover from 2008**

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 and on page 5, 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 approval or certification, with Form 2.** Fill in the amount from line 15 of Schedule CR on line 13.

- **Film Production Services Credit Carryover from 2008**
- **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 2008 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2009.
- **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. Complete 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 Department of Commerce and authorized by that department 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 Department of Commerce 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.

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

If the estate or trust is subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 18 of Form 2. Enclose Schedule RS 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 attribut-

able 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 15t 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. 2009 Wisconsin Estimated Payments and Amount Applied From 2008 Return Enter the total of (1) any overpayment of 2008 income tax that the estate or trust was allowed as a credit on its 2009 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2009, 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 property taxes accrued on Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. If claiming farmland preservation credit, enclose a completed Schedule FC with Form 2. Fill in on line 23 of Form 2 the amount from line 18 of Schedule FC.

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

Line 24. Farmland Tax Relief Credit An estate or trust may qualify for the farmland tax relief credit if it meets the following three conditions:

1. At least 35 acres of Wisconsin farmland must have been owned during the 2009 taxable year. The personal representative of an estate and the trustee of a qualifying trust are considered owners of the farmland held by an estate or trust and may claim this credit on the fiduciary return.

The following do not qualify for the credit:

- a. The estate of an individual who is a nonresident on the date of death.
 - b. A trust created by a nonresident.
 - c. A trust which receives Wisconsin real property from a nonresident.
 - d. A trust in which a nonresident settlor retains a beneficial interest.
2. The 2008 property taxes for the farmland on which the credit is based must have been paid.
 3. The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 2009 or a total of \$18,000 in gross farm profits for 2007, 2008, and 2009 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2009, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the income year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If the farmland

is rented out, the renter's gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year's farmland preservation or farmland tax relief credit.

Fill in the property taxes on the farmland (exclusive of improvements) in the space provided on line 24, but do not fill in more than \$8,333. The credit is based on property taxes levied on the farmland during the 2009 calendar year. This is your 2009 property tax bill (payable in 2010). You can use up to \$8,333 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (e.g., farm building or a residence), special assessments, special charges, or interest.

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

$$\frac{\text{Assessed value of farmland}}{\text{Total assessed value of land and improvements}} \times \text{2009 property taxes levied in 2009 before lottery and gaming credit} = \text{Portion of property taxes to be used for the credit}$$

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

If the estate or trust purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement. If the amount is not set forth in a closing agreement, fill in the total taxes. Do not fill in more than \$8,333.

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

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the portion of property taxes on the farmland that reflects the ownership percentage of the estate or trust. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2009.

Fill in the amount of your credit on line 24 of Form 2. The credit is equal to 18% of the property taxes on the farmland up to a maximum credit of \$1,500.

CAUTION: If you are claiming farmland preservation credit on line 23, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.

Enclose a copy of your 2009 property tax bill(s) with your Wisconsin Form 2.

NOTE: If you are also claiming farmland preservation credit on Form 2 and have enclosed a copy of your 2009 property tax bill(s) with your Schedule FC, you do not have to enclose an additional copy of your property tax bill(s). If the farmland on which the credits are based was purchased or sold during the year, only the buyer must enclose a copy of the 2009 property tax bill(s); however, both the buyer and seller must enclose a copy of the closing agreement.

If any of the 2009 property tax bills show unpaid prior year taxes, enclose a statement signed by your county treasurer indicating the date the 2008 property taxes were paid in full.

Line 25. 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 approval or certification, with Form 2.** Fill in the amount from line 22 of Schedule CR on line 25.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The Department of Commerce 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 Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See 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.
-  • **Schedule MP – Meat Processing Facility Investment Credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The Department of Commerce 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 Department of Commerce 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 Department of Commerce. See Schedule FP.

Line 26. 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 28. Refund From Original Return Less Amount Applied to 2010 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 2010 estimated tax.

Line 30. Amount Overpaid If line 29 is larger than line 20, complete line 30 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 2 for information on how to obtain this schedule. If underpayment interest is owed and an overpayment is shown on line 30, reduce the amount on line 30 by the amount of underpayment interest on line 34.

Line 31. Refund Fill in on line 31 the amount from line 30 that you want refunded to you.

Line 32. Amount Applied to 2010 Estimated Tax Fill in on line 32 the amount, if any, of the overpayment on line 30 you want applied to your 2010 estimated tax.

Line 33. Balance Due If line 29 is less than line 20, complete line 33 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 2 for information on how to obtain this schedule. If underpayment interest is owed, increase the amount on line 33 by the amount of underpayment interest on line 34.

Line 34. 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 2 for information on how to obtain this schedule. If underpayment interest is owed, fill in the amount from Schedule U on line 34. Add the amount of the underpayment interest to any tax due and fill in the total on line 33. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 30 and adjust lines 31 and 32 if necessary. Enclose Schedule U with your Wisconsin Form 2.

Note Fill in the exception code in the box to the left of line 34 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 return which is not filed by the due date or within the extension period is subject to a late filing fee of \$2 when the net tax is less than \$10, \$3 when such tax is \$10 or more but less than \$20, or \$5 when such tax is \$20 or more. Returns filed 60 or more days late are subject to a \$30 late filing fee. The late fee is assessed even if there is no tax due. 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 26 or 28 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 2010 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 2010 tax in installments beginning April 15, 2010, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 15, 2010, 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 2009 Federal Taxable Income to the Amount Allowable for Wisconsin (see instructions for Schedule B on page 11).

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

stadium bonds, (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, and (15) Southeastern Regional Transit Authority bonds.

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 2009 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) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the table below, include the excess on line 5, Schedule A.

Example For 2009, 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 2009. 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. **Development zones credit and technology zone credit.** Fill in the amount of development zones credit from Wisconsin Schedule DC and technology zone credit from Schedule TC computed for 2009. The amount of the 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. **(NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- g. **Dairy and livestock farm investment credit.** Fill in the amount of dairy and livestock farm investment credit computed for 2009. 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. **(NOTE:** Do not include on line 5 any credit that passed through to you from a partnership, limited liability company, or a tax-option (S) corporation. These will be accounted for when you make the adjustments described in paragraph a under "ADDITIONS TO OR SUBTRACTIONS FROM INCOME" on page 10.)
- h. **Internet equipment credit.** Fill in the amount of Internet equipment credit computed for 2009. 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. **(NOTE:** Do not include on line 5 any credit passed through to you from a partnership, limited liability company, or a 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.)
- i. **Dairy manufacturing facility investment credit.** Fill in the amount of dairy manufacturing facility investment credit computed for 2009. The amount of your credit is income and must be reported on Form 2. **(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.)
- j. **Enterprise zone jobs credit.** Fill in the amount of enterprise zone jobs credit computed for 2009. The amount of your credit is income and must be reported on Form 2. **(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.)
- k. **Film production company investment credit.** Fill in the amount of film production company investment credit computed for 2009. The amount of your credit is income and must be reported on Form 2. **(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.)
- l. **Film production services credit.** Fill in the amount of film production services credit computed for 2009. The amount of your credit is income and must be reported on Form 2. **(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.)
- m. **Manufacturing investment credit.** Fill in the amount of manufacturing investment credit computed for 2009. 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. **(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.)
- n. **Ethanol and biodiesel fuel pump credit.** Fill in the amount of ethanol and biodiesel fuel pump credit computed for 2009. 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. **(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.)
- o. **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 h. on page 10).
- p. **Economic development tax credit.** Fill in the amount of economic development tax credit computed for 2009. 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. **(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.)
- q. **Meat processing facility investment credit.** Fill in the amount of meat processing facility investment credit computed for 2009. The amount of your credit is income and must be reported on Form 2. **(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.)
- r. **Dairy cooperative credit.** A dairy cooperative may compute the dairy manufacturing facility investment credit. The cooperative allocates the credit to its patrons in proportion to the amount of milk the patron delivers to the cooperative. Members of a dairy cooperative must include on line 5 the amount of credit allocated to them by the cooperative.

SUBTRACTIONS

Line 7. Adjustments to Convert 2009 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.)
- b. **Wisconsin NOL.** If you had a Wisconsin net operating loss (NOL) in an earlier year to carry forward to 2009, include the allowable amount on Schedule A. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, from any Department of Revenue office for more details on computing an NOL and the allowable deduction.
- c. **Relocation assistance.** Relocation assistance payments received subject to the provisions set forth in section 32.19, Wisconsin Statutes.
- d. **Transitional adjustments.** See instruction (c) for line 5, Schedule A. Enclose schedule.
- e. **Farm loss carryover.** See Wisconsin Form 1 instructions for further details.
- f. **Nonresident income.** Income of nonresidents not subject to Wisconsin tax.
- g. **Certain military pay.** Military pay that is included on a W-2 for a member of the Reserves or National Guard who served on active duty may be subtracted if the pay was:
 - Received from the federal government,

- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid for a period of time during which the member was on active duty.

CAUTION: The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or 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.

- h. **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.
- i. **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.

ADDITIONS TO OR SUBTRACTIONS FROM INCOME

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

- a. Distributive share of net modifications of a partnership, 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.

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		

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

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

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

STEP 3: Complete the Adjustment Worksheet above 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.

SCHEDULE B INSTRUCTIONS

IMPORTANT: The computation of taxable income on the 2009 Wisconsin fiduciary income tax return is based on the Internal Revenue Code enacted as of December 31, 2008, with certain exceptions. Federal laws enacted after December 31, 2008, 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 2009 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:

- Increase in sec. 179 expensing.
- Deduction for health savings accounts and related items.
- 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 2009 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 2009 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 25 of your 2008 Schedule WD on line 5 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 30 of your 2008 Schedule WD on line 13 of Schedule WD.

You may have to reduce your capital loss carryover to 2009 if you excluded income from discharge of indebtedness from your 2009 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.

■ 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 amount of capital gain or loss on line 4 of federal Form 1041.

- 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 amount of capital gain or loss on line 4 of federal Form 1041, do not complete Part IV. No adjustment to the capital gain or loss is necessary for Wisconsin purposes. Go on to Part V.
- If the estate or trust has a net gain for both federal and Wisconsin purposes, fill in lines 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 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 2009 to 2010

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 under "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 15r. Enter on these lines any credits from Wisconsin Schedules DI, TC, DC, VC, IE, EC, DM, FP, MI, EB, ED, MP, and HR that are allocable to the beneficiary.

Line 15s. Enter the amount of any health insurance risk-sharing plan assessments credit from the left of line 1 of Schedule CR that is allocable to the beneficiary.

Line 15t. 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.

2009 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	767	20,500	20,600	1,106
			4,100	4,200	191	9,600	9,700	444	15,100	15,200	773	20,600	20,700	1,112
			4,200	4,300	196	9,700	9,800	449	15,200	15,300	779	20,700	20,800	1,119
			4,300	4,400	200	9,800	9,900	453	15,300	15,400	786	20,800	20,900	1,125
			4,400	4,500	205	9,900	10,000	458	15,400	15,500	792	20,900	21,000	1,132
			4,500	4,600	209	10,000	10,100	462	15,500	15,600	798	21,000	21,100	1,138
			4,600	4,700	214	10,100	10,200	467	15,600	15,700	804	21,100	21,200	1,145
			4,700	4,800	219	10,200	10,300	472	15,700	15,800	810	21,200	21,300	1,151
			4,800	4,900	223	10,300	10,400	478	15,800	15,900	816	21,300	21,400	1,158
			4,900	5,000	228	10,400	10,500	484	15,900	16,000	823	21,400	21,500	1,164
			5,000	5,100	232	10,500	10,600	490	16,000	16,100	829	21,500	21,600	1,171
			5,100	5,200	237	10,600	10,700	497	16,100	16,200	835	21,600	21,700	1,177
			5,200	5,300	242	10,700	10,800	503	16,200	16,300	841	21,700	21,800	1,184
0	20	0	5,300	5,400	246	10,800	10,900	509	16,300	16,400	847	21,800	21,900	1,190
20	40	1	5,400	5,500	251	10,900	11,000	515	16,400	16,500	853	21,900	22,000	1,197
40	100	3	5,500	5,600	255	11,000	11,100	521	16,500	16,600	859	22,000	22,100	1,203
100	200	7	5,600	5,700	260	11,100	11,200	527	16,600	16,700	866	22,100	22,200	1,210
200	300	12	5,700	5,800	265	11,200	11,300	533	16,700	16,800	872	22,200	22,300	1,216
300	400	16	5,800	5,900	269	11,300	11,400	540	16,800	16,900	878	22,300	22,400	1,223
400	500	21	5,900	6,000	274	11,400	11,500	546	16,900	17,000	884	22,400	22,500	1,229
500	600	25	6,000	6,100	278	11,500	11,600	552	17,000	17,100	890	22,500	22,600	1,236
600	700	30	6,100	6,200	283	11,600	11,700	558	17,100	17,200	896	22,600	22,700	1,242
700	800	35	6,200	6,300	288	11,700	11,800	564	17,200	17,300	902	22,700	22,800	1,249
800	900	39	6,300	6,400	292	11,800	11,900	570	17,300	17,400	909	22,800	22,900	1,255
900	1,000	44	6,400	6,500	297	11,900	12,000	577	17,400	17,500	915	22,900	23,000	1,262
1,000	1,100	48	6,500	6,600	301	12,000	12,100	583	17,500	17,600	921	23,000	23,100	1,268
1,100	1,200	53	6,600	6,700	306	12,100	12,200	589	17,600	17,700	927	23,100	23,200	1,275
1,200	1,300	58	6,700	6,800	311	12,200	12,300	595	17,700	17,800	933	23,200	23,300	1,281
1,300	1,400	62	6,800	6,900	315	12,300	12,400	601	17,800	17,900	939	23,300	23,400	1,288
1,400	1,500	67	6,900	7,000	320	12,400	12,500	607	17,900	18,000	946	23,400	23,500	1,294
1,500	1,600	71	7,000	7,100	324	12,500	12,600	613	18,000	18,100	952	23,500	23,600	1,301
1,600	1,700	76	7,100	7,200	329	12,600	12,700	620	18,100	18,200	958	23,600	23,700	1,307
1,700	1,800	81	7,200	7,300	334	12,700	12,800	626	18,200	18,300	964	23,700	23,800	1,314
1,800	1,900	85	7,300	7,400	338	12,800	12,900	632	18,300	18,400	970	23,800	23,900	1,320
1,900	2,000	90	7,400	7,500	343	12,900	13,000	638	18,400	18,500	976	23,900	24,000	1,327
2,000	2,100	94	7,500	7,600	347	13,000	13,100	644	18,500	18,600	982	24,000	24,100	1,333
2,100	2,200	99	7,600	7,700	352	13,100	13,200	650	18,600	18,700	989	24,100	24,200	1,340
2,200	2,300	104	7,700	7,800	357	13,200	13,300	656	18,700	18,800	995	24,200	24,300	1,346
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	1,353
2,400	2,500	113	7,900	8,000	366	13,400	13,500	669	18,900	19,000	1,007	24,400	24,500	1,359
2,500	2,600	117	8,000	8,100	370	13,500	13,600	675	19,000	19,100	1,013	24,500	24,600	1,366
2,600	2,700	122	8,100	8,200	375	13,600	13,700	681	19,100	19,200	1,019	24,600	24,700	1,372
2,700	2,800	127	8,200	8,300	380	13,700	13,800	687	19,200	19,300	1,025	24,700	24,800	1,379
2,800	2,900	131	8,300	8,400	384	13,800	13,900	693	19,300	19,400	1,032	24,800	24,900	1,385
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	1,392
3,000	3,100	140	8,500	8,600	393	14,000	14,100	706	19,500	19,600	1,044	25,000	25,100	1,398
3,100	3,200	145	8,600	8,700	398	14,100	14,200	712	19,600	19,700	1,050	25,100	25,200	1,405
3,200	3,300	150	8,700	8,800	403	14,200	14,300	718	19,700	19,800	1,056	25,200	25,300	1,411
3,300	3,400	154	8,800	8,900	407	14,300	14,400	724	19,800	19,900	1,062	25,300	25,400	1,418
3,400	3,500	159	8,900	9,000	412	14,400	14,500	730	19,900	20,000	1,069	25,400	25,500	1,424
3,500	3,600	163	9,000	9,100	416	14,500	14,600	736	20,000	20,100	1,075	25,500	25,600	1,431
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	1,437
3,700	3,800	173	9,200	9,300	426	14,700	14,800	749	20,200	20,300	1,087	25,700	25,800	1,444
3,800	3,900	177	9,300	9,400	430	14,800	14,900	755	20,300	20,400	1,093	25,800	25,900	1,450
3,900	4,000	182	9,400	9,500	435	14,900	15,000	761	20,400	20,500	1,099	25,900	26,000	1,457

2009 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	1,463	31,500	31,600	1,821	37,000	37,100	2,178	42,500	42,600	2,536	48,000	48,100	2,893
26,100	26,200	1,470	31,600	31,700	1,827	37,100	37,200	2,185	42,600	42,700	2,542	48,100	48,200	2,900
26,200	26,300	1,476	31,700	31,800	1,834	37,200	37,300	2,191	42,700	42,800	2,549	48,200	48,300	2,906
26,300	26,400	1,483	31,800	31,900	1,840	37,300	37,400	2,198	42,800	42,900	2,555	48,300	48,400	2,913
26,400	26,500	1,489	31,900	32,000	1,847	37,400	37,500	2,204	42,900	43,000	2,562	48,400	48,500	2,919
26,500	26,600	1,496	32,000	32,100	1,853	37,500	37,600	2,211	43,000	43,100	2,568	48,500	48,600	2,926
26,600	26,700	1,502	32,100	32,200	1,860	37,600	37,700	2,217	43,100	43,200	2,575	48,600	48,700	2,932
26,700	26,800	1,509	32,200	32,300	1,866	37,700	37,800	2,224	43,200	43,300	2,581	48,700	48,800	2,939
26,800	26,900	1,515	32,300	32,400	1,873	37,800	37,900	2,230	43,300	43,400	2,588	48,800	48,900	2,945
26,900	27,000	1,522	32,400	32,500	1,879	37,900	38,000	2,237	43,400	43,500	2,594	48,900	49,000	2,952
27,000	27,100	1,528	32,500	32,600	1,886	38,000	38,100	2,243	43,500	43,600	2,601	49,000	49,100	2,958
27,100	27,200	1,535	32,600	32,700	1,892	38,100	38,200	2,250	43,600	43,700	2,607	49,100	49,200	2,965
27,200	27,300	1,541	32,700	32,800	1,899	38,200	38,300	2,256	43,700	43,800	2,614	49,200	49,300	2,971
27,300	27,400	1,548	32,800	32,900	1,905	38,300	38,400	2,263	43,800	43,900	2,620	49,300	49,400	2,978
27,400	27,500	1,554	32,900	33,000	1,912	38,400	38,500	2,269	43,900	44,000	2,627	49,400	49,500	2,984
27,500	27,600	1,561	33,000	33,100	1,918	38,500	38,600	2,276	44,000	44,100	2,633	49,500	49,600	2,991
27,600	27,700	1,567	33,100	33,200	1,925	38,600	38,700	2,282	44,100	44,200	2,640	49,600	49,700	2,997
27,700	27,800	1,574	33,200	33,300	1,931	38,700	38,800	2,289	44,200	44,300	2,646	49,700	49,800	3,004
27,800	27,900	1,580	33,300	33,400	1,938	38,800	38,900	2,295	44,300	44,400	2,653	49,800	49,900	3,010
27,900	28,000	1,587	33,400	33,500	1,944	38,900	39,000	2,302	44,400	44,500	2,659	49,900	50,000	3,017
28,000	28,100	1,593	33,500	33,600	1,951	39,000	39,100	2,308	44,500	44,600	2,666	50,000	50,100	3,023
28,100	28,200	1,600	33,600	33,700	1,957	39,100	39,200	2,315	44,600	44,700	2,672	50,100	50,200	3,030
28,200	28,300	1,606	33,700	33,800	1,964	39,200	39,300	2,321	44,700	44,800	2,679	50,200	50,300	3,036
28,300	28,400	1,613	33,800	33,900	1,970	39,300	39,400	2,328	44,800	44,900	2,685	50,300	50,400	3,043
28,400	28,500	1,619	33,900	34,000	1,977	39,400	39,500	2,334	44,900	45,000	2,692	50,400	50,500	3,049
28,500	28,600	1,626	34,000	34,100	1,983	39,500	39,600	2,341	45,000	45,100	2,698	50,500	50,600	3,056
28,600	28,700	1,632	34,100	34,200	1,990	39,600	39,700	2,347	45,100	45,200	2,705	50,600	50,700	3,062
28,700	28,800	1,639	34,200	34,300	1,996	39,700	39,800	2,354	45,200	45,300	2,711	50,700	50,800	3,069
28,800	28,900	1,645	34,300	34,400	2,003	39,800	39,900	2,360	45,300	45,400	2,718	50,800	50,900	3,075
28,900	29,000	1,652	34,400	34,500	2,009	39,900	40,000	2,367	45,400	45,500	2,724	50,900	51,000	3,082
29,000	29,100	1,658	34,500	34,600	2,016	40,000	40,100	2,373	45,500	45,600	2,731	51,000	51,100	3,088
29,100	29,200	1,665	34,600	34,700	2,022	40,100	40,200	2,380	45,600	45,700	2,737	51,100	51,200	3,095
29,200	29,300	1,671	34,700	34,800	2,029	40,200	40,300	2,386	45,700	45,800	2,744	51,200	51,300	3,101
29,300	29,400	1,678	34,800	34,900	2,035	40,300	40,400	2,393	45,800	45,900	2,750	51,300	51,400	3,108
29,400	29,500	1,684	34,900	35,000	2,042	40,400	40,500	2,399	45,900	46,000	2,757	51,400	51,500	3,114
29,500	29,600	1,691	35,000	35,100	2,048	40,500	40,600	2,406	46,000	46,100	2,763	51,500	51,600	3,121
29,600	29,700	1,697	35,100	35,200	2,055	40,600	40,700	2,412	46,100	46,200	2,770	51,600	51,700	3,127
29,700	29,800	1,704	35,200	35,300	2,061	40,700	40,800	2,419	46,200	46,300	2,776	51,700	51,800	3,134
29,800	29,900	1,710	35,300	35,400	2,068	40,800	40,900	2,425	46,300	46,400	2,783	51,800	51,900	3,140
29,900	30,000	1,717	35,400	35,500	2,074	40,900	41,000	2,432	46,400	46,500	2,789	51,900	52,000	3,147
30,000	30,100	1,723	35,500	35,600	2,081	41,000	41,100	2,438	46,500	46,600	2,796	52,000	52,100	3,153
30,100	30,200	1,730	35,600	35,700	2,087	41,100	41,200	2,445	46,600	46,700	2,802	52,100	52,200	3,160
30,200	30,300	1,736	35,700	35,800	2,094	41,200	41,300	2,451	46,700	46,800	2,809	52,200	52,300	3,166
30,300	30,400	1,743	35,800	35,900	2,100	41,300	41,400	2,458	46,800	46,900	2,815	52,300	52,400	3,173
30,400	30,500	1,749	35,900	36,000	2,107	41,400	41,500	2,464	46,900	47,000	2,822	52,400	52,500	3,179
30,500	30,600	1,756	36,000	36,100	2,113	41,500	41,600	2,471	47,000	47,100	2,828	52,500	52,600	3,186
30,600	30,700	1,762	36,100	36,200	2,120	41,600	41,700	2,477	47,100	47,200	2,835	52,600	52,700	3,192
30,700	30,800	1,769	36,200	36,300	2,126	41,700	41,800	2,484	47,200	47,300	2,841	52,700	52,800	3,199
30,800	30,900	1,775	36,300	36,400	2,133	41,800	41,900	2,490	47,300	47,400	2,848	52,800	52,900	3,205
30,900	31,000	1,782	36,400	36,500	2,139	41,900	42,000	2,497	47,400	47,500	2,854	52,900	53,000	3,212
31,000	31,100	1,788	36,500	36,600	2,146	42,000	42,100	2,503	47,500	47,600	2,861	53,000	53,100	3,218
31,100	31,200	1,795	36,600	36,700	2,152	42,100	42,200	2,510	47,600	47,700	2,867	53,100	53,200	3,225
31,200	31,300	1,801	36,700	36,800	2,159	42,200	42,300	2,516	47,700	47,800	2,874	53,200	53,300	3,231
31,300	31,400	1,808	36,800	36,900	2,165	42,300	42,400	2,523	47,800	47,900	2,880	53,300	53,400	3,238
31,400	31,500	1,814	36,900	37,000	2,172	42,400	42,500	2,529	47,900	48,000	2,887	53,400	53,500	3,244

2009 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	3,251	59,000	59,100	3,608	64,500	64,600	3,966	70,000	70,100	4,323	75,500	75,600	4,681
53,600	53,700	3,257	59,100	59,200	3,615	64,600	64,700	3,972	70,100	70,200	4,330	75,600	75,700	4,687
53,700	53,800	3,264	59,200	59,300	3,621	64,700	64,800	3,979	70,200	70,300	4,336	75,700	75,800	4,694
53,800	53,900	3,270	59,300	59,400	3,628	64,800	64,900	3,985	70,300	70,400	4,343	75,800	75,900	4,700
53,900	54,000	3,277	59,400	59,500	3,634	64,900	65,000	3,992	70,400	70,500	4,349	75,900	76,000	4,707
54,000	54,100	3,283	59,500	59,600	3,641	65,000	65,100	3,998	70,500	70,600	4,356	76,000	76,100	4,713
54,100	54,200	3,290	59,600	59,700	3,647	65,100	65,200	4,005	70,600	70,700	4,362	76,100	76,200	4,720
54,200	54,300	3,296	59,700	59,800	3,654	65,200	65,300	4,011	70,700	70,800	4,369	76,200	76,300	4,726
54,300	54,400	3,303	59,800	59,900	3,660	65,300	65,400	4,018	70,800	70,900	4,375	76,300	76,400	4,733
54,400	54,500	3,309	59,900	60,000	3,667	65,400	65,500	4,024	70,900	71,000	4,382	76,400	76,500	4,739
54,500	54,600	3,316	60,000	60,100	3,673	65,500	65,600	4,031	71,000	71,100	4,388	76,500	76,600	4,746
54,600	54,700	3,322	60,100	60,200	3,680	65,600	65,700	4,037	71,100	71,200	4,395	76,600	76,700	4,752
54,700	54,800	3,329	60,200	60,300	3,686	65,700	65,800	4,044	71,200	71,300	4,401	76,700	76,800	4,759
54,800	54,900	3,335	60,300	60,400	3,693	65,800	65,900	4,050	71,300	71,400	4,408	76,800	76,900	4,765
54,900	55,000	3,342	60,400	60,500	3,699	65,900	66,000	4,057	71,400	71,500	4,414	76,900	77,000	4,772
55,000	55,100	3,348	60,500	60,600	3,706	66,000	66,100	4,063	71,500	71,600	4,421	77,000	77,100	4,778
55,100	55,200	3,355	60,600	60,700	3,712	66,100	66,200	4,070	71,600	71,700	4,427	77,100	77,200	4,785
55,200	55,300	3,361	60,700	60,800	3,719	66,200	66,300	4,076	71,700	71,800	4,434	77,200	77,300	4,791
55,300	55,400	3,368	60,800	60,900	3,725	66,300	66,400	4,083	71,800	71,900	4,440	77,300	77,400	4,798
55,400	55,500	3,374	60,900	61,000	3,732	66,400	66,500	4,089	71,900	72,000	4,447	77,400	77,500	4,804
55,500	55,600	3,381	61,000	61,100	3,738	66,500	66,600	4,096	72,000	72,100	4,453	77,500	77,600	4,811
55,600	55,700	3,387	61,100	61,200	3,745	66,600	66,700	4,102	72,100	72,200	4,460	77,600	77,700	4,817
55,700	55,800	3,394	61,200	61,300	3,751	66,700	66,800	4,109	72,200	72,300	4,466	77,700	77,800	4,824
55,800	55,900	3,400	61,300	61,400	3,758	66,800	66,900	4,115	72,300	72,400	4,473	77,800	77,900	4,830
55,900	56,000	3,407	61,400	61,500	3,764	66,900	67,000	4,122	72,400	72,500	4,479	77,900	78,000	4,837
56,000	56,100	3,413	61,500	61,600	3,771	67,000	67,100	4,128	72,500	72,600	4,486	78,000	78,100	4,843
56,100	56,200	3,420	61,600	61,700	3,777	67,100	67,200	4,135	72,600	72,700	4,492	78,100	78,200	4,850
56,200	56,300	3,426	61,700	61,800	3,784	67,200	67,300	4,141	72,700	72,800	4,499	78,200	78,300	4,856
56,300	56,400	3,433	61,800	61,900	3,790	67,300	67,400	4,148	72,800	72,900	4,505	78,300	78,400	4,863
56,400	56,500	3,439	61,900	62,000	3,797	67,400	67,500	4,154	72,900	73,000	4,512	78,400	78,500	4,869
56,500	56,600	3,446	62,000	62,100	3,803	67,500	67,600	4,161	73,000	73,100	4,518	78,500	78,600	4,876
56,600	56,700	3,452	62,100	62,200	3,810	67,600	67,700	4,167	73,100	73,200	4,525	78,600	78,700	4,882
56,700	56,800	3,459	62,200	62,300	3,816	67,700	67,800	4,174	73,200	73,300	4,531	78,700	78,800	4,889
56,800	56,900	3,465	62,300	62,400	3,823	67,800	67,900	4,180	73,300	73,400	4,538	78,800	78,900	4,895
56,900	57,000	3,472	62,400	62,500	3,829	67,900	68,000	4,187	73,400	73,500	4,544	78,900	79,000	4,902
57,000	57,100	3,478	62,500	62,600	3,836	68,000	68,100	4,193	73,500	73,600	4,551	79,000	79,100	4,908
57,100	57,200	3,485	62,600	62,700	3,842	68,100	68,200	4,200	73,600	73,700	4,557	79,100	79,200	4,915
57,200	57,300	3,491	62,700	62,800	3,849	68,200	68,300	4,206	73,700	73,800	4,564	79,200	79,300	4,921
57,300	57,400	3,498	62,800	62,900	3,855	68,300	68,400	4,213	73,800	73,900	4,570	79,300	79,400	4,928
57,400	57,500	3,504	62,900	63,000	3,862	68,400	68,500	4,219	73,900	74,000	4,577	79,400	79,500	4,934
57,500	57,600	3,511	63,000	63,100	3,868	68,500	68,600	4,226	74,000	74,100	4,583	79,500	79,600	4,941
57,600	57,700	3,517	63,100	63,200	3,875	68,600	68,700	4,232	74,100	74,200	4,590	79,600	79,700	4,947
57,700	57,800	3,524	63,200	63,300	3,881	68,700	68,800	4,239	74,200	74,300	4,596	79,700	79,800	4,954
57,800	57,900	3,530	63,300	63,400	3,888	68,800	68,900	4,245	74,300	74,400	4,603	79,800	79,900	4,960
57,900	58,000	3,537	63,400	63,500	3,894	68,900	69,000	4,252	74,400	74,500	4,609	79,900	80,000	4,967
58,000	58,100	3,543	63,500	63,600	3,901	69,000	69,100	4,258	74,500	74,600	4,616	80,000	80,100	4,973
58,100	58,200	3,550	63,600	63,700	3,907	69,100	69,200	4,265	74,600	74,700	4,622	80,100	80,200	4,980
58,200	58,300	3,556	63,700	63,800	3,914	69,200	69,300	4,271	74,700	74,800	4,629	80,200	80,300	4,986
58,300	58,400	3,563	63,800	63,900	3,920	69,300	69,400	4,278	74,800	74,900	4,635	80,300	80,400	4,993
58,400	58,500	3,569	63,900	64,000	3,927	69,400	69,500	4,284	74,900	75,000	4,642	80,400	80,500	4,999
58,500	58,600	3,576	64,000	64,100	3,933	69,500	69,600	4,291	75,000	75,100	4,648	80,500	80,600	5,006
58,600	58,700	3,582	64,100	64,200	3,940	69,600	69,700	4,297	75,100	75,200	4,655	80,600	80,700	5,012
58,700	58,800	3,589	64,200	64,300	3,946	69,700	69,800	4,304	75,200	75,300	4,661	80,700	80,800	5,019
58,800	58,900	3,595	64,300	64,400	3,953	69,800	69,900	4,310	75,300	75,400	4,668	80,800	80,900	5,025
58,900	59,000	3,602	64,400	64,500	3,959	69,900	70,000	4,317	75,400	75,500	4,674	80,900	81,000	5,032

2009 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	5,038	86,500	86,600	5,396	92,000	92,100	5,753	97,500	97,600	6,111
81,100	81,200	5,045	86,600	86,700	5,402	92,100	92,200	5,760	97,600	97,700	6,117
81,200	81,300	5,051	86,700	86,800	5,409	92,200	92,300	5,766	97,700	97,800	6,124
81,300	81,400	5,058	86,800	86,900	5,415	92,300	92,400	5,773	97,800	97,900	6,130
81,400	81,500	5,064	86,900	87,000	5,422	92,400	92,500	5,779	97,900	98,000	6,137
81,500	81,600	5,071	87,000	87,100	5,428	92,500	92,600	5,786	98,000	98,100	6,143
81,600	81,700	5,077	87,100	87,200	5,435	92,600	92,700	5,792	98,100	98,200	6,150
81,700	81,800	5,084	87,200	87,300	5,441	92,700	92,800	5,799	98,200	98,300	6,156
81,800	81,900	5,090	87,300	87,400	5,448	92,800	92,900	5,805	98,300	98,400	6,163
81,900	82,000	5,097	87,400	87,500	5,454	92,900	93,000	5,812	98,400	98,500	6,169
82,000	82,100	5,103	87,500	87,600	5,461	93,000	93,100	5,818	98,500	98,600	6,176
82,100	82,200	5,110	87,600	87,700	5,467	93,100	93,200	5,825	98,600	98,700	6,182
82,200	82,300	5,116	87,700	87,800	5,474	93,200	93,300	5,831	98,700	98,800	6,189
82,300	82,400	5,123	87,800	87,900	5,480	93,300	93,400	5,838	98,800	98,900	6,195
82,400	82,500	5,129	87,900	88,000	5,487	93,400	93,500	5,844	98,900	99,000	6,202
82,500	82,600	5,136	88,000	88,100	5,493	93,500	93,600	5,851	99,000	99,100	6,208
82,600	82,700	5,142	88,100	88,200	5,500	93,600	93,700	5,857	99,100	99,200	6,215
82,700	82,800	5,149	88,200	88,300	5,506	93,700	93,800	5,864	99,200	99,300	6,221
82,800	82,900	5,155	88,300	88,400	5,513	93,800	93,900	5,870	99,300	99,400	6,228
82,900	83,000	5,162	88,400	88,500	5,519	93,900	94,000	5,877	99,400	99,500	6,234
83,000	83,100	5,168	88,500	88,600	5,526	94,000	94,100	5,883	99,500	99,600	6,241
83,100	83,200	5,175	88,600	88,700	5,532	94,100	94,200	5,890	99,600	99,700	6,247
83,200	83,300	5,181	88,700	88,800	5,539	94,200	94,300	5,896	99,700	99,800	6,254
83,300	83,400	5,188	88,800	88,900	5,545	94,300	94,400	5,903	99,800	99,900	6,260
83,400	83,500	5,194	88,900	89,000	5,552	94,400	94,500	5,909	99,900	100,000	6,267
83,500	83,600	5,201	89,000	89,100	5,558	94,500	94,600	5,916	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>100,000 153,280 6,270</p> <p>plus 6.50% of the amount over \$100,000 but less than \$153,280</p> </div>		
83,600	83,700	5,207	89,100	89,200	5,565	94,600	94,700	5,922			
83,700	83,800	5,214	89,200	89,300	5,571	94,700	94,800	5,929			
83,800	83,900	5,220	89,300	89,400	5,578	94,800	94,900	5,935			
83,900	84,000	5,227	89,400	89,500	5,584	94,900	95,000	5,942			
84,000	84,100	5,233	89,500	89,600	5,591	95,000	95,100	5,948	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>153,280 225,000 9,733</p> <p>\$9,733 plus 6.75% of the amount over \$153,280 but less than \$225,000</p> </div>		
84,100	84,200	5,240	89,600	89,700	5,597	95,100	95,200	5,955			
84,200	84,300	5,246	89,700	89,800	5,604	95,200	95,300	5,961			
84,300	84,400	5,253	89,800	89,900	5,610	95,300	95,400	5,968			
84,400	84,500	5,259	89,900	90,000	5,617	95,400	95,500	5,974			
84,500	84,600	5,266	90,000	90,100	5,623	95,500	95,600	5,981	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>\$225,000 or more</p> <p>\$14,574 plus 7.75% of the amount over \$225,000</p> </div>		
84,600	84,700	5,272	90,100	90,200	5,630	95,600	95,700	5,987			
84,700	84,800	5,279	90,200	90,300	5,636	95,700	95,800	5,994			
84,800	84,900	5,285	90,300	90,400	5,643	95,800	95,900	6,000			
84,900	85,000	5,292	90,400	90,500	5,649	95,900	96,000	6,007			
85,000	85,100	5,298	90,500	90,600	5,656	96,000	96,100	6,013			
85,100	85,200	5,305	90,600	90,700	5,662	96,100	96,200	6,020			
85,200	85,300	5,311	90,700	90,800	5,669	96,200	96,300	6,026			
85,300	85,400	5,318	90,800	90,900	5,675	96,300	96,400	6,033			
85,400	85,500	5,324	90,900	91,000	5,682	96,400	96,500	6,039			
85,500	85,600	5,331	91,000	91,100	5,688	96,500	96,600	6,046			
85,600	85,700	5,337	91,100	91,200	5,695	96,600	96,700	6,052			
85,700	85,800	5,344	91,200	91,300	5,701	96,700	96,800	6,059			
85,800	85,900	5,350	91,300	91,400	5,708	96,800	96,900	6,065			
85,900	86,000	5,357	91,400	91,500	5,714	96,900	97,000	6,072			
86,000	86,100	5,363	91,500	91,600	5,721	97,000	97,100	6,078			
86,100	86,200	5,370	91,600	91,700	5,727	97,100	97,200	6,085			
86,200	86,300	5,376	91,700	91,800	5,734	97,200	97,300	6,091			
86,300	86,400	5,383	91,800	91,900	5,740	97,300	97,400	6,098			
86,400	86,500	5,389	91,900	92,000	5,747	97,400	97,500	6,104			

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 scanner cannot correctly read the information on it. **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 by scanners.
- 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. Use correction fluid, if available, 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” by scanners.
- 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.

