

## Form 2 MeF ATS Scenario #23

### Forms Included in Scenario #23

Form 2 with Schedule A  
Schedule WD

### Taxpayer Name, SSN, and FEIN

TEST DAISY  
400 00 5423  
40 0005493

### Personal Representative or Trustee Name and Mailing Address

DONNA DAISY  
915 DODGE ST  
LAKE GENEVA WI 53147

### Probate information—county and case number

WALWORTH  
12PR50

### Date of Death and age

08 01 2012  
81

### Tax Type

Decedents Estate

### Withholding Statement

Form 1099R  
Gross and taxable income \$20,000  
Distribution code 4  
State/Payer's state # WI/036-1234567890-06  
Wisconsin Withholding Amount \$1,300

### Other

Fiscal Year Filer (FYE 7-31-2015)  
Estate has loss from sale of decedent's condo on Schedule D / Form 8949

Taxpayer has requested Direct Deposit of refund:

Routing Number: 075911852  
Bank Account Number: 4567890123  
Bank Account Type: Checking

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

**2014**

Use **BLACK INK** For 2014 or taxable year beginning 0 8 0 1 2 0 1 4 and ending 0 7 3 1 2 0 1 5  
M M D D Y Y Y Y M M D D Y Y Y Y

**Note**  
**DO NOT STAPLE**

ESTATES ONLY – Legal last name <b>DAISY</b>		Legal first name <b>TEST</b>		M.I.
ESTATES ONLY – Decedent's social security number <b>400 00 5423</b>		Estate's federal EIN <b>40-0005493</b>		
TRUSTS ONLY – Legal name			Trust's federal EIN	
Name of personal representative, petitioner, or trustee <b>DONNA DAISY</b>				
Address of personal representative, petitioner, or trustee <b>915 DODGE ST</b>		City <b>LAKE GENEVA</b>	State <b>WI</b>	Zip code <b>53147</b>
County of jurisdiction <b>WALWORTH</b>		Probate case number <b>12PR50</b>		

Check if applicable     Initial return     Final return     Amended return     Address or name change

**Date trust or bankruptcy estate was created or date of decedent's death** 0 8 0 1 2 0 1 2  
M M D D Y Y Y Y

If an estate, enter age of decedent at date of death 81

If this is a trust return, is the trust  Revocable **or**  Irrevocable?

If a trust, is the grantor a resident of Wisconsin?  Yes  No

Has Form W706 been filed?  Yes  No

Special Conditions

Address where decedent lived at time of death \_\_\_\_\_ Zip code \_\_\_\_\_

**Check one**

Electing small business trust  
 Qualified funeral trust  
 Bankruptcy estate  
 Inter vivos trust  
 Testamentary trust  
 Section 645 election  
 Decedent's estate

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

1 Federal taxable income of fiduciary (see instructions) .....	1	20866.00
2 Additions (from Schedule A or NR) .....	2	6800.00
3 Add lines 1 and 2 .....	3	27666.00
4 Subtractions (from Schedule A or NR) .....	4	4900.00
5 Wisconsin taxable income of fiduciary (subtract line 4 from line 3) .....	5	22766.00
6a Gross tax (see instructions, page 4) .....	6a	1132.00
6b ESBT (see instructions, page 4) .....	6b	.00
7 Certain nonrefundable credits from line 11 of Schedule CR .....	7	.00
8 Subtract line 7 from line 6a. If line 7 is larger than line 6a, fill in zero (0) .....	8	1132.00
9 Alternative minimum tax. Enclose Schedule MT .....	9	.00
10 Add lines 8 and 9 .....	10	1132.00
11 Other credits from Schedule CR, line 34 .....	11	.00
12 Net tax paid to another state. Enclose Schedule OS .....	12	.00
13 Add credits on lines 11 and 12 .....	13	.00
14 Subtract line 13 from line 10. If line 13 is larger than line 10, enter zero (0) .....	14	1132.00

Paperclip check or money order here



**NO COMMAS; NO CENTS**

15	Enter amount from line 14	15	1132.00
16	Wisconsin income tax withheld (see instructions)	16	1300.00
17	2014 estimated payments and amount applied from 2013 return	17	.00
18	Farmland preservation credit. a Schedule FC, line 18	18a	.00
	b Schedule FC-A, line 13	18b	.00
19	Other credits from Schedule CR, line 38	19	.00
20	AMENDED RETURN ONLY – amount paid with the original return	20	.00
21	Add lines 16 through 20	21	1300.00
22	AMENDED RETURN ONLY – refund from original return less amount applied to 2015 estimated tax	22	.00
23	Subtract line 22 from line 21	23	1300.00
24	If line 23 is larger than line 15, subtract line 15 from line 23. AMOUNT OVERPAID	24	168.00
25	Amount of line 24 to be REFUNDED TO YOU	25	100.00
26	Amount of line 24 to be applied to your 2015 ESTIMATED TAX	26	68.00
27	If line 23 is less than line 15, subtract line 23 from line 15. BALANCE DUE	27	.00
28	Underpayment interest. Exception code – See Schedule U. Also include on line 27 (see instructions, page 7)	28	.00

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

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

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone \_\_\_\_\_

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

Mail your return to: Wisconsin Department of Revenue  
 • If making a payment or submitting Schedule CC to request a closing certificate .....PO Box 8918, Madison WI 53708-8918  
 • All other trusts and estates.....PO Box 8955, Madison WI-53708-8955

For Department Use Only		
C		



Name(s) shown on Form 2	Decedent's social security number 400 00 5423	Estate's / Trust's FEIN
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**SCHEDULE A – Additions and Subtractions** { Resident estates and trusts only. Part-year and nonresident estates and trusts must enclose Schedule NR. }

ADDITIONS:	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
1. Adjustment from Schedule B of Form 2		.00
2. Interest (less related expenses) on state and municipal obligations	.00	3000.00
3. Deduction for taxes from federal Form 1041	.00	1300.00
4. Capital gain/loss adjustment (see instructions)		2500.00
5. Other additions: COL. 1 – enter total and describe below	.00	
COL. 2 – enter amount from Part I, line 19, of Schedule 2M		.00
6. Add lines 1 through 5 and enter on line 2 of Form 2		6800.00

SUBTRACTIONS:	COL. 1-Distributable Income (Report on Schedule 2K-1)	COL. 2 Nondistributable Income
7. Adjustment from Schedule B of Form 2		.00
8. Interest (less related expenses) on obligations of the United States	.00	4300.00
9. Capital gain/loss adjustment (see instructions)		.00
10. Refunds of state and local taxes (see instructions)	.00	600.00
11. Other subtractions: COL. 1 – enter total and describe below	.00	
COL. 2 – enter amount from Part II, line 35, of Schedule 2M		.00
12. Add lines 7 through 11 and enter on line 4 of Form 2		4900.00

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

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

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

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

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

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

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code J & K Payments		1 Gross distribution \$ 20,000.00	OMB No. 1545-0119  <b>2014</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		2a Taxable amount \$ 20,000.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number  40005498	RECIPIENT'S identification number  400005493	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 2,000.00		<b>Copy 1 For State, City, or Local Tax Department</b>
RECIPIENT'S name ESTATE OF TEST DAISY		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 915 DODGE ST		7 Distribution code(s) 4	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, state or province, country, and ZIP or foreign postal code LAKE GENEVA WI 53147		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of deslg. Roth contrib.	12 State tax withheld \$ 1,300.00	13 State/Payer's state no. WI 036-1234567890-06	14 State distribution \$ 20,000.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service

**SCHEDULE (Form 2) WD**

**CAPITAL GAINS AND LOSSES**

**2014**

Wisconsin Department of Revenue

Enclose with your Wisconsin Form 2

Name of estate or trust <b>TEST DAISY</b>	Decedent's social security number <b>400 00 5423</b>	Estate or trust federal EIN <b>40-0005493</b>
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**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less**

<b>Note:</b> Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>5</b>
<b>6</b> Adjustment from Schedule C of Form 2 . . . . .				<b>6</b>
<b>7</b> Short-term capital loss carryover from 2013 Wisconsin Schedule WD (Form 2), line 34 . . . . .				<b>7</b> ( )
<b>8a Net short-term capital gain or (loss).</b> Combine lines 1a through 7 in column (h) . . . . .				<b>8a</b>
<b>8b</b> Nondistributable portion included on line 8a (see instructions) . . . . .				<b>8b</b>
<b>8c</b> Distributable portion included on line 8a (fill in here and on line 3, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss) . . . . .				<b>8c</b>

**Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year**

<b>Note:</b> Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>9a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments . . . . .				
<b>9b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>11</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	84500	90416		-5916
<b>12</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>12</b>
<b>13</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .				<b>13</b>
<b>14</b> Capital gain distributions . . . . .				<b>14</b>
<b>15</b> Adjustment from Schedule C of Form 2 . . . . .				<b>15</b>
<b>16</b> Long-term capital loss carryover from 2013 Wisconsin Schedule WD (Form 2), line 39 . . . . .				<b>16</b> ( )
<b>17a Net long-term capital gain or (loss).</b> Combine lines 9a through 16 in column (h) . . . . .				<b>17a</b> -5916
<b>17b</b> Nondistributable portion included on line 17a (see instructions) . . . . .				<b>17b</b> -5916
<b>17c</b> Distributable portion included on line 17a (fill in here and on line 4a, column (d), of Schedule 2K-1 if a gain, and on line 11, column (d) of Schedule 2K-1 if a loss) . . . . .				<b>17c</b>

Name of estate or trust <b>TEST DAISY</b>	Decedent's social security number <b>400 00 5423</b>	Estate or trust federal EIN <b>40-0005493</b>
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**Part III Summary of Parts I and II** (see instructions)

<b>18</b> Combine lines 8b and 17b, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28) . . .	<b>18</b>	-5916
<b>19</b> If line 18 shows a gain, fill in the smaller of line 17b or 18. Fill in -0- if there is a loss or no entry on line 17b . . . . .	<b>19</b>	
<b>20</b> Fill in 30% of line 19 * . . . . .	<b>20</b>	
<b>21</b> Fill in the amount of nondistributable long-term gain from the sale of farm assets listed on federal Form 8949 and taxable to Wisconsin plus nondistributable gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD (Form 2). If zero, skip lines 22-25 and fill in the amount from line 20 on line 26 . . . . .	<b>21</b>	
<b>22</b> Fill in the amount of long-term capital gain included in line 17b. Do not include any losses in this amount . . . . .	<b>22</b>	
<b>23</b> Divide line 21 by line 22. Carry the decimal to 4 places . . . . .	<b>23</b>	
<b>24</b> Multiply line 19 by the decimal amount on line 23 . . . . .	<b>24</b>	
<b>25</b> Fill in 30% of line 24 * . . . . .	<b>25</b>	
<b>26</b> Add lines 20 and 25 . . . . .	<b>26</b>	
<b>27</b> Subtract line 26 from line 18 . . . . .	<b>27</b>	-5916
<b>28</b> If line 18 shows a loss, fill in the smaller of: (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) . . . . .	<b>28</b>	500

**Note:** When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive.

\* If capital gain income is used or set aside for charitable purposes, see instructions.

**Part IV Computation of Wisconsin Adjustment to Income** (Do not complete this part if you are filing Schedule NR.)

<b>29</b> Adjustment (see instructions for Part IV)		
<b>a</b> Portion of the capital gain from federal Form 1041 allocable to the estate or trust (if a loss, fill in -0-) . . . . .	<b>29a</b>	
<b>b</b> Fill in gain from line 27 above (if blank, fill in -0-) . . . . .	<b>29b</b>	
<b>c</b> If line 29b is more than line 29a, subtract line 29a from line 29b. Fill in result here and on line 4 of Schedule A, Form 2 . . . . .	<b>29c</b>	
<b>d</b> If line 29b is less than line 29a, subtract line 29b from line 29a. Fill in result here and on line 9 of Schedule A, Form 2 . . . . .	<b>29d</b>	
<b>e</b> Portion of the capital loss from federal Form 1041 allocable to the estate or trust. Fill in as a positive amount (if a gain, fill in -0-) . . . . .	<b>29e</b>	3000
<b>f</b> Fill in loss from line 28 above as a positive amount (if blank, fill in -0-) . . . . .	<b>29f</b>	500
<b>g</b> If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 9 of Schedule A, Form 2 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 9 of Schedule A) . . . . .	<b>29g</b>	
<b>h</b> If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 4 of Schedule A, Form 2 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 4 of Schedule A) . . . . .	<b>29h</b>	2500

**Part V Computation of Capital Loss Carryovers From 2014 to 2015** (Complete this part if the loss on line 18 is more than the loss on line 28.)

<b>Short-Term Capital Loss Carryover</b>		
<b>30</b> Fill in loss shown on line 8b as a positive amount. If none, fill in -0- and skip lines 31 through 34 . . . . .	<b>30</b>	
<b>31</b> Fill in gain shown on line 17b. If that line is blank or shows a loss, fill in -0- . . . . .	<b>31</b>	
<b>32</b> Subtract line 31 from line 30 . . . . .	<b>32</b>	
<b>33</b> Fill in the smaller of line 28 or line 32, treating both as positive amounts . . . . .	<b>33</b>	
<b>34</b> Subtract line 33 from line 32. This is your short-term capital loss carryover from 2014 to 2015 . . . . .	<b>34</b>	
<b>Long-Term Capital Loss Carryover</b>		
<b>35</b> Fill in loss from line 17b as a positive amount. If none, fill in -0- and skip lines 36 through 39 . . . . .	<b>35</b>	5916
<b>36</b> Fill in gain shown on line 8b. If that line is blank or shows a loss, fill in -0- . . . . .	<b>36</b>	
<b>37</b> Subtract line 36 from line 35 . . . . .	<b>37</b>	5916
<b>38</b> Subtract line 33 from line 28, treating both as positive amounts. ( <b>Note:</b> If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) . . . . .	<b>38</b>	500
<b>39</b> Subtract line 38 from line 37. This is your long-term capital loss carryover from 2014 to 2015 . . . . .	<b>39</b>	5416

Information about Form 1041 and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

**A** Check all that apply:

Decedent's estate  
 Simple trust  
 Complex trust  
 Qualified disability trust  
 ESBT (S portion only)  
 Grantor type trust  
 Bankruptcy estate—Ch. 7  
 Bankruptcy estate—Ch. 11  
 Pooled income fund

**B** Number of Schedules K-1 attached (see instructions) **▶**

For calendar year 2014 or fiscal year beginning **08/01**, 2014, and ending **07/31**, 20 **15**

Name of estate or trust (If a grantor type trust, see the instructions.)  
**Test Daisy Estate**

Name and title of fiduciary  
**Donna Daisy**

Number, street, and room or suite no. (If a P.O. box, see the instructions.)  
**915 Dodge St**

City or town, state or province, country, and ZIP or foreign postal code  
**Lake Geneva, WI 53147**

**C** Employer identification number  
**40-0005493**

**D** Date entity created  
**08/01/2012**

**E** Nonexempt charitable and split-interest trusts; check applicable box(es), see instructions.  
 Described in sec. 4947(a)(1). Check here if not a private foundation   
 Described in sec. 4947(a)(2)  
 Net operating loss carryback  
 Change in fiduciary's address

**F** Check applicable boxes:  
 Initial return  Final return  Amended return  
 Change in trust's name  Change in fiduciary  Change in fiduciary's name  Change in fiduciary's address  
 Trust TIN

**G** Check here if the estate or filing trust made a section 645 election

<b>Income</b>	<b>1</b> Interest income	<b>1</b>	<b>39541</b>
	<b>2a</b> Total ordinary dividends	<b>2a</b>	
	<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		
	<b>3</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	<b>3</b>	
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041)	<b>4</b>	<b>(3000)</b>
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	<b>5</b>	
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040)	<b>6</b>	
	<b>7</b> Ordinary gain or (loss). Attach Form 4797	<b>7</b>	
	<b>8</b> Other income. List type and amount	<b>8</b>	<b>600</b>
<b>9</b> Total income. Combine lines 1, 2a, and 3 through 8	<b>9</b>	<b>37141</b>	
<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached <input type="checkbox"/>	<b>10</b>	
	<b>11</b> Taxes	<b>11</b>	<b>1300</b>
	<b>12</b> Fiduciary fees	<b>12</b>	<b>6875</b>
	<b>13</b> Charitable deduction (from Schedule A, line 7)	<b>13</b>	
	<b>14</b> Attorney, accountant, and return preparer fees	<b>14</b>	<b>7500</b>
	<b>15a</b> Other deductions not subject to the 2% floor (attach schedule)	<b>15a</b>	
	<b>b</b> Net operating loss deduction (see instructions)	<b>15b</b>	
	<b>c</b> Allowable miscellaneous itemized deductions subject to the 2% floor	<b>15c</b>	
	<b>16</b> Add lines 10 through 15c	<b>16</b>	
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9	<b>17</b>	
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>	
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation)	<b>19</b>		
<b>20</b> Exemption	<b>20</b>	<b>600</b>	
<b>21</b> Add lines 18 through 20	<b>21</b>	<b>600</b>	
<b>Tax and Payments</b>	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see instructions	<b>22</b>	<b>20866</b>
	<b>23</b> Total tax (from Schedule G, line 7)	<b>23</b>	
	<b>24</b> Payments: a 2014 estimated tax payments and amount applied from 2013 return	<b>24a</b>	
	<b>b</b> Estimated tax payments allocated to beneficiaries (from Form 1041-T)	<b>24b</b>	
	<b>c</b> Subtract line 24b from line 24a	<b>24c</b>	
	<b>d</b> Tax paid with Form 7004 (see instructions)	<b>24d</b>	
	<b>e</b> Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	<b>24e</b>	
	Other payments: <b>f</b> Form 2439 _____; <b>g</b> Form 4136 _____; Total <b>▶</b>	<b>24h</b>	
	<b>25</b> Total payments. Add lines 24c through 24e, and 24h	<b>25</b>	
<b>26</b> Estimated tax penalty (see instructions)	<b>26</b>		
<b>27</b> Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	<b>27</b>		
<b>28</b> Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	<b>28</b>		
<b>29</b> Amount of line 28 to be: <b>a</b> Credited to 2015 estimated tax <b>▶</b> ; <b>b</b> Refunded <b>▶</b>	<b>29</b>		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary \_\_\_\_\_ Date \_\_\_\_\_ EIN of fiduciary if a financial institution \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instr.)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_

Firm's name **▶** \_\_\_\_\_ Firm's EIN **▶** \_\_\_\_\_

Firm's address **▶** \_\_\_\_\_ Phone no. \_\_\_\_\_

**Schedule A Charitable Deduction.** Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1		
2	Tax-exempt income allocable to charitable contributions (see instructions)	2		
3	Subtract line 2 from line 1	3		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4		
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6		
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7		

**Schedule B Income Distribution Deduction**

1	Adjusted total income (see instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions)	3		
4	Enter amount from Schedule A, line 4, (minus any allocable section 1202 exclusion)	4		
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6		
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	7		
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8		
9	Income required to be distributed currently	9		
10	Other amounts paid, credited, or otherwise required to be distributed	10		
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11		
12	Enter the amount of tax-exempt income included on line 11	12		
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

**Schedule G Tax Computation** (see instructions)

1	<b>Tax:</b> a Tax on taxable income (see instructions)	1a		
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c		
	d <b>Total.</b> Add lines 1a through 1c	1d		
2a	Foreign tax credit. Attach Form 1116	2a		
	b General business credit. Attach Form 3800	2b		
	c Credit for prior year minimum tax. Attach Form 8801	2c		
	d Bond credits. Attach Form 8912	2d		
	e <b>Total credits.</b> Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3		
4	Net investment income tax from Form 8960, line 21	4		
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	<b>Total tax.</b> Add lines 3 through 6. Enter here and on page 1, line 23	7		

**Other Information**

	Yes	No	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3	At any time during calendar year 2014, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ <input type="checkbox"/>		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See instructions		