

Form 2 MeF ATS Scenario #24

Forms Included in Scenario #24

Form 2 with Schedule A
Schedule 2M
Schedule CR
Schedule CF (new)
Schedule MA-A (new)
Schedule OS
Form EPV

Trust Name and FEIN

TEST RED MAPLE TRUST
40-0005424

Personal Representative or Trustee Name and Mailing Address

BRANCH TREE BANK
2135 RIMROCK RD
MADISON WI 53708

Entity creation date and info

03 01 2014
Revocable Trust
Grantor is a Wisconsin Resident

Tax Type

Inter vivos trust

Other

Trust has Schedule E income and WI credits from the following partnerships:
Bluebird Manufacturing 40-0005497
Daffodil Farms 40-0005496

Taxpayer has an amount due. Prepare EPV voucher for the remittance. Attach pdf of the EPV voucher

Form 2 Wisconsin fiduciary income tax for estates or trusts

2014

Use **BLACK INK** For 2014 or taxable year beginning MM DD YY YY and ending MM DD YY YY

DO NOT STAPLE

ESTATES ONLY – Legal last name		Legal first name		M.I.
ESTATES ONLY – Decedent's social security number		Estate's federal EIN		
TRUSTS ONLY – Legal name TEST RED MAPLE TRUST			Trust's federal EIN 40 0005424	
Name of personal representative, petitioner, or trustee BRANCH TREE BANK				
Address of personal representative, petitioner, or trustee 2135 RIMROCK RD		City MADISON	State WI	Zip code 53708
County of jurisdiction		Probate case number		

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

Check one

Electing small business trust

Qualified funeral trust

Bankruptcy estate

Inter vivos trust

Testamentary trust

Section 645 election

Decedent's estate

Date trust or bankruptcy estate was created or date of decedent's death 03 01 20 14
M M D D Y Y Y Y

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

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 _____

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	17280.00
2	Additions (from Schedule A or NR)	2	2800.00
3	Add lines 1 and 2	3	20080.00
4	Subtractions (from Schedule A or NR)	4	300.00
5	Wisconsin taxable income of fiduciary (subtract line 4 from line 3)	5	19780.00
6a	Gross tax (see instructions, page 4)	6a	953.00
6b	ESBT (see instructions, page 4)	6b	.00
7	Certain nonrefundable credits from line 11 of Schedule CR	7	550.00
8	Subtract line 7 from line 6a. If line 7 is larger than line 6a, fill in zero (0)	8	403.00
9	Alternative minimum tax. Enclose Schedule MT	9	.00
10	Add lines 8 and 9	10	403.00
11	Other credits from Schedule CR, line 34	11	50.00
12	Net tax paid to another state. Enclose Schedule OS <u>IA</u>	12	302.00
13	Add credits on lines 11 and 12	13	352.00
14	Subtract line 13 from line 10. If line 13 is larger than line 10, enter zero (0)	14	51.00

Paperclip check or money order here



NO COMMAS; NO CENTS

15	Enter amount from line 14	15	51.00
16	Wisconsin income tax withheld (see instructions)	16	.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	.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	.00
24	If line 23 is larger than line 15, subtract line 15 from line 23. AMOUNT OVERPAID	24	.00
25	Amount of line 24 to be REFUNDED TO YOU	25	.00
26	Amount of line 24 to be applied to your 2015 ESTIMATED TAX	26	.00
27	If line 23 is less than line 15, subtract line 23 from line 15. BALANCE DUE	27	51.00
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 Name Signature of preparer Date Daytime phone

()

Mail your return to:

Wisconsin Department of Revenue

For Department Use Only

- If making a payment or submitting Schedule CC to request a closing certificatePO Box 8918, Madison WI 53708-8918
- All other trusts and estatesPO Box 8955, Madison WI 53708-8955

C		



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

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	.00
3. Deduction for taxes from federal Form 1041 .....	.00	.00
4. Capital gain/loss adjustment (see instructions) .....		.00
5. Other additions: COL. 1 – enter total and describe below .....	.00	
COL. 2 – enter amount from Part I, line 19, of Schedule 2M		2800.00
6. Add lines 1 through 5 and enter on line 2 of Form 2		2800.00

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	.00
9. Capital gain/loss adjustment (see instructions) .....		.00
10. Refunds of state and local taxes (see instructions) .....	.00	.00
11. Other subtractions: COL. 1 – enter total and describe below .....	.00	
COL. 2 – enter amount from Part II, line 35, of Schedule 2M		300.00
12. Add lines 7 through 11 and enter on line 4 of Form 2		300.00

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

Name of estate or trust TEST RED MAPLE TRUST	Decedent's social security number	Estate or trust federal EIN 40 0005424
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See the instructions for Schedule A of Form 2 for further information on these additions and subtractions.

Part I – Additions to Income Taxable to the Estate or Trust (Nondistributable Income)

<u>1</u> Farmland preservation credit	1	<u> </u>	.00
<u>2</u> Enterprise zone jobs credit	2	<u> </u>	.00
<u>3</u> Development zones credit	3	<u> </u>	.00
<u>4</u> Technology zones credit	4	<u> </u>	.00
<u>5</u> Manufacturing investment credit	5	<u> </u>	.00
<u>6</u> Economic development tax credit	6	<u> </u>	.00
<u>7</u> Jobs tax credit	7	<u> </u>	.00
<u>8</u> Woody biomass harvesting and processing credit	8	<u> </u>	.00
<u>9</u> Community rehabilitation program credit	9	<u> </u>	.00
<u>10</u> Manufacturing / Agriculture credit	10	<u> </u>	.00
<u>11</u> Federal net operating loss carryover	11	<u> </u>	.00
<u>12</u> Passive foreign investment company	12	<u> </u>	.00
<u>13</u> Addition for certain expenses paid to related entities	13	<u> </u>	.00
<u>14</u> Lump-sum distribution	14	<u> </u>	.00
<u>15</u> Transitional adjustments	15	<u> </u>	.00
<u>16</u> Distributive share of pass-through entity adjustments	16	<u> </u>	2800.00
<u>17</u> Adjustment to ordinary gain or loss reported on federal Form 4797	17	<u> </u>	.00
<u>18</u> Addition for difference in federal and Wisconsin basis of assets	18	<u> </u>	.00
<u>19</u> Add lines 1 through 18. Resident estates and trusts fill in on line 5, COL. 2, of Schedule A of Form 2	19	<u> </u>	2800.00

Part-year and nonresident estates and trusts must use the additions from Part I to complete Part I of Schedule NR.



Name of estate or trust	Decedent's social security number	Estate or trust federal EIN
TEST RED MAPLE TRUST		40 0005424

Part II – Subtractions from Income Taxable to the Estate or Trust (Nondistributable Income)

<u>20</u> Farm loss carryover	20	.00
<u>21</u> Recoveries of federal itemized deductions	21	.00
<u>22</u> Wisconsin net operating loss carryforward	22	.00
<u>23</u> Retirement funds	23	.00
<u>24</u> Amounts not taxable by Wisconsin	24	.00
<u>25</u> Repayment of income previously taxed	25	.00
<u>26</u> ATV corridors	26	.00
<u>27</u> Subtraction for certain expenses paid to related entities	27	.00
<u>28</u> Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity	28	.00
<u>29</u> Relocated business	29	.00
<u>30</u> Job creation	30	.00
<u>31</u> Transitional adjustments	31	.00
<u>32</u> Distributive share of pass-through entity adjustments	32	300.00
<u>33</u> Adjustment to ordinary gain or loss reported on federal Form 4797	33	.00
<u>34</u> Subtraction for difference in federal and Wisconsin basis of assets	34	.00
<u>35</u> Add lines 20 through 34. Resident estates and trusts fill in on line 11, COL. 2, of Schedule A of Form 2	35	300.00

Part-year and nonresident estate and trusts must use the subtractions from Part II to complete Part I of Schedule NR.

DRAFT

9-18-14



Name TEST RED MAPLE TRUST	Identifying Number 400005424
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Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)		
1 Postsecondary education credit carryforward (Schedule CF)	1	.00
2 Water consumption credit carryforward (Schedule CF)	2	.00
3 Biodiesel fuel production credit carryforward (Schedule CF)	3	.00
4 Health insurance risk-sharing plan assessments credit –		
• Corporations (see line 41 to claim this credit)		
• Fiduciaries (see instructions) – Beneficiaries portion _____		.00
• Individuals (enter amount from Schedule 2K-1, 3K-1, or 5K-1)	4	.00
5 Veteran employment credit carryforward (Schedule CF)	5	.00
6 Film production company investment credit carryforward (Schedule CF)	6	550 .00
7 Community rehabilitation program credit (Schedule CM, line 7)	7	.00
8 Research facilities credit carryforward (Schedule CF)	8	.00
9 Research facilities credit related to internal combustion engines carryforward (Schedule CF)	9	.00
10 Research facilities credit related to energy efficient products carryforward (Schedule CF) ...	10	.00
11 Add lines 1 through 10 and enter on line 11 –		
• Individuals and Fiduciaries: Enter this amount on line 24 of Form 1, line 50 of Form 1NPR, line 7 of Form 2, or line 20 of Form 4T.		
• Corporations: Enter this amount on line 39 of Part II	11	550 .00
B. Nonrefundable Credits		
12 Supplement to federal historic rehabilitation credit (Schedule HR, line 10)	12	.00
13 Manufacturing credit (Schedule MA-M, line 20 or 22 for individuals)	13	.00
14 Agriculture credit (Schedule MA-A, line 20 or 22 for individuals)	14	50 .00
15 State historic rehabilitation credit – Individuals only (Schedule HR, line 14)	15	.00
16 Research expense credit (Schedule R, line 32)	16	.00
17 Research expense credit related to internal combustion engines (Sch. R-1, line 31)	17	.00
18 Research expense credit related to energy efficient products (Sch. R-2, line 31)	18	.00
19 Film production services credit carryforward (Schedule CF)	19	.00
20 Manufacturer’s sales tax credit carryforward (Schedule MS, line 3)	20	.00
21 Manufacturing investment credit (Schedule MI, line 6)	21	.00
22 Dairy and livestock farm investment credit carryforward (Schedule CF)	22	.00
23 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF)	23	.00
24 Opportunity zone investment credit carryforward (Schedule CF)	24	.00
25 Technology zone credit (Schedule TC, line 8)	25	.00
26 Add lines 12-25. Fill in here and on line 27 at the top of page 2	26	.00



Name TEST RED MAPLE TRUST	Identifying number 400005424
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Part I Credits for Individuals, Fiduciaries, and Corporations (continued)

B. Nonrefundable Credits (continued)		
27	Fill in the amount from line 26	27 .00
28	Development zones credit (Schedule DC, lines 7 and 15)	28 .00
29	Economic development tax credit (Schedule ED, line 8)	29 .00
30	Early stage seed investment credit (Schedule VC, line 15)	30 .00
31	Angel investment credit – Individuals only (Schedule VC, line 6)	31 .00
32	Electronic medical records carryforward (Schedule CF)	32 .00
33	Internet equipment credit carryforward (Schedule CF)	33 .00
34	Add lines 27 through 33 and enter on line 34 – <ul style="list-style-type: none"> • Individuals and Fiduciaries: Enter this amount on line 30 of Form 1, line 56 of Form 1NPR, line 11 of Form 2, or line 20 of Form 4T. • Corporations: Enter this amount on line 40 of Part II 	34 50.00
C. Refundable Credits		
35	Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	35 .00
36	Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries) ..	36 .00
37	Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	37 .00
38	Add lines 35 through 37 and enter on line 38. <ul style="list-style-type: none"> • Individuals and Fiduciaries: Enter this amount on line 47 of Form 1, line 72 of Form 1NPR, line 19 of Form 2, or line 31 of Form 4T. • Corporations: Enter this amount on line 45 of Part II 	38 .00

Part II Credits for Corporations Only

A. Nonrefundable Credits		
39	Amount from Part I, line 11	39 .00
40	Amount from Part I, line 34	40 .00
41	Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	41 .00
42	Super research and development credit carryover (Schedule CF)	42 .00
43	Community development finance credit carryover (Schedule CF)	43 .00
44	Add lines 39 through 43. Enter here and on line 19 of Form 4 or line 11 of Form 4T	44 .00
B. Refundable Credits		
45	Amount from Part I, line 38	45 .00
46	Farmland preservation credit. a Schedule FC, line 18	46a .00
	b Schedule FC-A, line 13	46b .00
47	Add lines 45 and 46a and b. Enter here and on line 28 of Form 4 or line 31 of Form 4T	47 .00



SCHEDULE CF

Carryforward of Unused Credits

2014

Wisconsin
Department of Revenue

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4T or 6

Name TEST RED MAPLE TRUST	Identifying number 40 0005424
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Code number 14

Name of credit FILM PRODUCTION COMPANY INVESTMENT CREDIT

(a) Year	(b) Credit Computed	(c) Credit Used Through 2013	(d) Credit Available for 2014	(e) Credit Used in 2014	(f) Remaining Credit Available for 2015
1999	.00	.00	.00	.00	
2000	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00
2007	.00	.00	.00	.00	.00
2008	.00	.00	.00	.00	.00
2009	.00	.00	.00	.00	.00
2010	.00	.00	.00	.00	.00
2011	.00	.00	.00	.00	.00
2012	.00	.00	.00	.00	.00
2013	550.00	0.00	550.00	550.00	0.00
2014	.00	.00	.00	.00	.00
Total	550.00	0.00	550.00	550.00	0.00



Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Name TEST RED MAPLE TRUST	Identifying Number 400005424
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Agricultural Credit

Part I:

Round Amounts to Nearest Dollar

1	Fill in the amount of your production gross receipts	1	_____	.00
2	Cost of goods sold allocable to production gross receipts . . .	2	_____	.00
3	Direct costs allocable to production gross receipts	3	_____	.00
4	Add lines 2 and 3	4	_____	.00
5	Subtract line 4 from line 1	5	_____	.00
6	Indirect costs	6	_____	.00
7	Production gross receipts (line 1) 7		_____	.00
8	All gross receipts	8	_____	.00
9	Divide line 7 by line 8 and multiply by 100	9	_____ . _____ %	
10	Multiply line 6 by the percentage on line 9	10	_____	.00
11	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the agricultural credit. Otherwise, go to line 12a	11	_____	.00
12a	If all agricultural activities occurred in Wisconsin on property assessed as agricultural, check the box, skip lines 12b and 13, and enter 100.0000 on line 14	12a	<input type="checkbox"/>	
12b	Average value of real property and improvements (assessed under sec. 70.32(2)(a)4., Wis. Stats.) owned or rented, and used in Wisconsin to produce, grow, or extract qualified production property	12b	_____	.00
13	Average value of all real property and improvements, owned or rented, and used to produce, grow, or extract qualified production property	13	_____	.00
14	Divide line 12b by line 13 and multiply by 100	14	_____ . _____ %	
15a	Multiply line 11 by the percentage on line 14	15a	_____	.00
15b	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4	15b	_____	.00
15c	Combined group members filing Form 6 (see instructions)	15c	_____	.00
15d	Corporations filing Form 4: Fill in the smaller of lines 15a or 15b. Corporations filing Form 6: Fill in the smaller of lines 15a or 15c.	15d	_____	.00
15e	Individuals, partnerships, and tax-option (S) corporations: Enter the amount from line 15a.	15e	_____	.00
16	C - Corporations: Multiply line 15d by 0.0375 (3.75%). Individuals, partnerships, and tax-option (S) corporations: Multiply line 15e by 0.0375 (3.75%). This is your agricultural credit before pass-through credits	16	_____	.00
17	Agricultural credit passed through from other entities Entity Name <u>DAFFODIL FARMS</u> FEIN <u>50-000549</u>	17	_____	50.00



18	Add lines 16 and 17. This is your 2014 credit (see instructions)	18	50 .00
18a	Fiduciaries - Fill in the amount of credit allocated to beneficiaries.	18a	.00
18b	Fiduciaries - Subtract line 18a from line 18	18b	50 .00
19	Carryover of unused agricultural credit	19	.00
20	Add lines 18 and 19 (lines 18b and 19 if fiduciary).	20	50 .00
21	Tax on qualified business operations (individuals only, from chart below)	21	.00
22	Individuals and fiduciaries: Enter the smaller of lines 20 or 21. All others: Enter the amount from line 20	22	50 .00

Part II:

Computation of Business Income Limitation - Individuals Only

1

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Tax	(d) Recomputed 2014 Tax Liability	(e) Portion of Tax Attributable to Amount in Column (b) [(c) - (d)]
A	.00	.00	.00	.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
G	.00	.00	.00	.00
H	.00	.00	.00	.00
I	.00	.00	.00	.00

2	Amounts from additional businesses reported on additional schedules.	2	.00
3	Add the amounts from column (e) and line 2 above. Enter on line 21 above.	3	.00



SCHEDULE OS

Credit for Net Tax Paid to Another State

2014

Wisconsin Department of Revenue

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

Name(s) shown on Form 1, 1NPR, or 2 TEST RED MAPLE TRUST	Identifying number 400005424
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To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2014 and have paid 2014 state income tax on the same income to Wisconsin and another state.

Be sure to enclose a copy of your tax return from the other state(s).

**NO COMMAS
NO CENTS**



■ PART I – Income From Other State	State 1	State 2	State 3	State 4
	Postal abbr. ↑	Postal abbr. ↑	Postal abbr. ↑	Postal abbr. ↑
1 Wages, salaries, tips, etc. ....	.00	.00	.00	.00
2 Taxable interest .....	.00	.00	.00	.00
3 Ordinary dividends .....	.00	.00	.00	.00
4 Business income / loss .....	.00	.00	.00	.00
5 Capital gain / loss .....	.00	.00	.00	.00
6 Other gains / losses .....	.00	.00	.00	.00
7 IRA distributions, pensions, and annuities .....	.00	.00	.00	.00
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	15130.00	.00	.00	.00
9 Farm income / loss .....	.00	.00	.00	.00
10 Unemployment compensation .....	.00	.00	.00	.00
11 Social security benefits .....	.00	.00	.00	.00
12 Other income	100.00	.00	.00	.00
13 Add lines 1 through 12 in each column ...	15230.00	.00	.00	.00
Adjustments to Income				
14 Archer MSA or health savings accounts deduction .....	.00	.00	.00	.00
15 Business expenses of reservists, performing artists, and fee-basis public officials .....	.00	.00	.00	.00
16 Moving expenses .....	.00	.00	.00	.00
17 Deductible part of self-employment tax ..	.00	.00	.00	.00
18 Self-employed SEP, SIMPLE, and qualified plans .....	.00	.00	.00	.00
19 Self-employed health insurance deduction .....	.00	.00	.00	.00
20 IRA deduction .....	.00	.00	.00	.00
21 Student loan interest deduction .....	.00	.00	.00	.00
22 Other adjustments to income .....	.00	.00	.00	.00
23 Add lines 14 through 22 in each column ...	.00	.00	.00	.00
24 Total income taxed by other state – subtract line 23 from line 13	15230.00	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2 TEST RED MAPLE TRUST	Identifying number 400005424
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NO COMMAS; NO CENTS

■ PART II – Calculation of Credit	State 1	State 2	State 3	State 4
25 Postal abbreviation for state to which tax was paid	<u>I A</u>	---	---	---
26 Income taxable to both Wisconsin and other state (see instructions)	15230.00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) .....	.00	.00	.00	.00
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit	302.00	.00	.00	.00
29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 .....	.	.	.	.
30 Multiply line 28 by line 29. Round the result to the nearest dollar	302.00	.00	.00	.00
31 Income and franchise tax (see instructions) .....	.00	.00	.00	.00
32 Add lines 30 and 31 in each column	302.00	.00	.00	.00
33 Add the amounts in each column of line 32. Fill in the total here	33			302.00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS	34			.00
35 Add lines 33 and 34	35			302.00
36 Fill in the amount from: • Line 28 of Form 1 less the amounts on lines 29 and 30 of Form 1, or • Line 54 of Form 1NPR less the amounts on lines 55 and 56 of Form 1NPR, or • Line 10 of Form 2 less the amount on line 11 of Form 2	36			353.00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)	37			302.00

