

2012 Instructions for the Wisconsin Fiduciary Return Form 2 and Schedules WD, 2K-1, and CC

Form 2 and Schedule CC may be filed electronically! Additional information is available at revenue.wi.gov under "Online Services."

New for 2012: New business credits are available. See page 5.

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 under "RESIDENT ESTATES" and "NON-RESIDENT 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 2012 individual return is April 15, 2013. The filing requirements are as follows:

- a. Single persons.
 - (1) Under age 65 – gross income of \$10,460 or more.
 - (2) Age 65 or older – gross income of \$10,710 or more.
- b. Married persons filing jointly.
 - (1) Both spouses under age 65 – gross income of \$18,980 or more.
 - (2) One spouse age 65 or older – gross income of \$19,230 or more.
 - (3) Both spouses age 65 or older – gross income of \$19,480 or more.
- c. Married persons filing separately.
 - (1) Under age 65 – gross income of \$9,050 or more.
 - (2) Age 65 or older – gross income of \$9,300 or more.
- d. Head of household.
 - (1) Under age 65 – gross income of \$13,310 or more.
 - (2) Age 65 or older – gross income of \$13,560 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, 2013. A return for an estate is due on or before April 15, 2013, 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 2012 Wisconsin tax and pay the amount you will owe with your return (line 32 of Form 2) by the due date using 2012 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 2012 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 below.)

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 2012). 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
- Email: estate@revenue.wi.gov

Internet Address You can access the department's website at revenue.wi.gov. From this web site, you can:

- Download forms, schedules, instructions, and publications.
- View answers to common questions.
- Email 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.

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 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.

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 |

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 2012 return for calendar year 2012 and fiscal years that begin in 2012. 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.



Address or Name Change If the address or name of the estate or trust has changed, place a checkmark in the designated area below the name and address area of Form 2.

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. If bankruptcy estate is checked, see the "Exceptions" in the instructions for lines 1 and 6a.
- 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.

Exceptions

- Qualified funeral trusts – Enter the taxable income from federal Form 1041-QFT.
- Electing small business trusts – If the ESBT consists entirely of stock in one or more S corporations, enter zero on line 1.
- Bankruptcy estates – Leave lines 1 through 5 blank. See instructions in the next column for line 6a, under “Exceptions.”

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.

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.

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 and 10.

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 \$10,570 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 \$10,570, 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 above.
- Bankruptcy estates – Bankruptcy estates must compute tax on Form 1, using the married filing separate standard deduction and tax rates. Enter the amount from line 40 of Form 1 on line 6a, and complete the rest of Form 2 as appropriate. Enclose Form 1 and a complete copy of the federal return with Form 2.


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.

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 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, with Form 2.** Fill in the amount from line 8 of Schedule CR on line 8.


• **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.

• **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.

 • **Schedule BC – Biodiesel Fuel Production Credit** The biodiesel fuel production credit is available to an estate or trust that is engaged in the business of producing biodiesel fuel in Wisconsin and produces at least 2,500,000 gallons of biodiesel fuel in the taxable year. Complete Schedule BC.

• **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 Carryforward – Nonrefundable Portion** See Part IV of Schedule FP.

 • **Schedule VE – Veteran Employment Credit** The veteran employment credit is available to a business that hires an unemployed disabled veteran. Complete Schedule VE.

• **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to estates or trusts who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.

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, 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 (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 2.** Fill in the amount from line 21 of Schedule CR on line 13.

• **Film Production Services Credit Carryforward – Nonrefundable Portion** See Part III of Schedule FP.

• **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 2011 returns, complete Schedule MS to determine the amount of carryover credit that may be claimed for 2012.

• **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. See 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 WEDC and authorized 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 WEDC that the fund manager invests in a certified business. Complete Schedule VC.

 • **Schedule EM – Electronic Medical Records Credit** The electronic medical records credit is available to a health care provider for hardware or software that is used to maintain medical records in electronic form. Complete Schedule EM.

• **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. Economic Development Surcharge The economic development 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 economic development surcharge, complete Wisconsin Schedule EDS. Fill in the amount from line 2 or 3 of Schedule EDS on line 18 of Form 2. Enclose Schedule EDS 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 attributable 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 15q 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. 2012 Wisconsin Estimated Payments and Amount Applied From 2011 Return Enter the total of (1) any overpayment of 2011 income tax that the estate or trust was allowed as a credit on its 2012 Wisconsin estimated tax, (2) any Wisconsin estimated tax payments made by the estate or trust for 2012, 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 Wisconsin farmland which is subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement. Fill in on line 23a of Form 2 the amount from line 18 of Schedule FC. Fill in on line 23b of Form 2 the amount from line 13 of Schedule FC-A.

For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. Schedules FC and FC-A are available at any Department of Revenue office.

Line 24. 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 approval or certification from the Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Tourism (DOT), or the Wisconsin Economic Development Corporation (WEDC), with Form 2.** Fill in the amount from line 32 of Schedule CR on line 24.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to estates and trusts doing business in an enterprise zone. The WEDC 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 DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.

- **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. See Schedule DM.

- **Schedule JT – Jobs Tax Credit** The jobs tax credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. Complete Schedule JT.

- **Schedule MP – Meat Processing Facility Investment Credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The DATCP 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 DOT 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 DOT. See Schedule FP.

- **Schedule WB – Woody Biomass Harvesting and Processing Credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.

- **Schedule FW – Food Processing Plant and Food Warehouse Investment Credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule FW.

- **Schedule FL – Farm Asset Owner Credit** The farm asset owner credit is available to an established farmer who leases agricultural assets to a beginning farmer. Both the beginning farmer and the established farmer must submit a certificate of eligibility from DATCP. Complete Schedule FL.

Line 25. 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 27. Refund From Original Return Less Amount Applied to 2013 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 2013 estimated tax.

Line 29. Amount Overpaid If line 28 is larger than line 20, complete line 29 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 3 for information on how to obtain this schedule. If underpayment interest is owed and an overpayment is shown on line 29, reduce the amount on line 29 by the amount of underpayment interest on line 33.

Line 30. Refund Fill in on line 30 the amount from line 29 that you want refunded to you.

Line 31. Amount Applied to 2013 Estimated Tax Fill in on line 31 the amount, if any, of the overpayment on line 29 you want applied to your 2013 estimated tax.

Line 32. Balance Due If line 28 is less than line 20, complete line 32 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 3 for information on how to obtain this schedule. If underpayment interest is owed, increase the amount on line 32 by the amount of underpayment interest on line 33.

Line 33. 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 3 for information on how to obtain this schedule. If underpayment interest is owed, fill in the amount from Schedule U on line 33. Add the amount of the underpayment interest to any tax due and fill in the total on line 32. If you are due a refund, subtract the underpayment interest from the overpayment shown on line 29 and adjust lines 30 and 31 if necessary. Enclose Schedule U with your Wisconsin Form 2.

Note

Fill in the exception code in the box to the left of line 33 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 2012 Form 2 which is not filed by the due date or within the extension period is subject to a late filing fee of \$50. 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 25 or 27 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 2013 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 2013 tax in installments beginning April 15, 2013, for calendar year fiduciaries or 3 1/2 months after the close of a fiscal year (March 15, 2013, 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 2012 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, the Virgin Islands, Northern Mariana 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, (15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. **Note** At the time these instructions went to print, there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at revenue.wi.gov, and (16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.

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 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, 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 2012 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 on page 9, include the excess on line 5, Schedule A.

Example For 2012, 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 2012. 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

Exception Members of a dairy cooperative who were allocated a dairy cooperative credit for 2012 may first claim that credit on their 2013 return. The 2012 credit must be added to income on the member's 2013 return, instead of the 2012 return. If you were allocated a 2011 credit that you did **not** claim on your 2011 return, you may either (1) file an amended 2011 return to claim the credit and include the computed credit in income, or (2) claim the 2011 credit on your 2012 return and include the amount of the computed credit in income for 2012.

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. **Addition for computed credits.** If you claimed any of the credits listed below, you must include on line 5 the amount of your credit computed for 2012. 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 or if the credit is refundable. (**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.)

List each credit separately on line 5. Include the following credits computed for 2012:

- Development Zone Credit
- Technology Zone Credit
- Enterprise Zone Jobs Credit
- Dairy and Livestock Farm Investment Credit
- Dairy Manufacturing Facility Investment Credit
- Internet Equipment Credit
- Film Production Company Investment Credit
- Film Production Services Credit
- Manufacturing Investment Credit
- Ethanol and Biodiesel Fuel Pump Credit
- Economic Development Tax Credit
- Meat Processing Facility Investment Credit
- Dairy Cooperatives Credit (see Exception in the next column)
- Jobs Tax Credit
- Woody Biomass Harvesting and Processing Credit
- Food Processing Plant and Food Warehouse Investment Credit
- Postsecondary Education Credit
- Water Consumption Credit
- Farm Asset Owner Credit
- Community Rehabilitation Program Credit
- Biodiesel Fuel Production Credit
- Electronic Medical Records Credit
- Veteran Employment Credit

g. **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 g. on page 10).

SUBTRACTIONS

Line 7. Adjustments to Convert 2012 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, 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 income on 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 2012, 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. **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.

- g. **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.
- h. **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.
- i. **Relocated business.** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2012. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with Form 2.
- j. **Job creation.** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with Form 2.

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.

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

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

STEP 2: If a net long-term capital gain was entered on the "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 at the top of page 11 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, but not for Wisconsin purposes, 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, but not for Wisconsin purposes, 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.

Adjustment Worksheet

	Distributable	Non-distributable
a Fill in net ordinary gain from federal Form 4797 (if line is blank, fill in zero (0))		
b Fill in net ordinary gain from "Wisconsin" Form 4797 (if line is 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 net ordinary loss from federal Form 4797 (if line is blank, fill in zero (0))		
f Fill in net ordinary loss from "Wisconsin" Form 4797 (if line is 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		

SCHEDULE B INSTRUCTIONS

IMPORTANT: The computation of taxable income on the 2012 Wisconsin fiduciary income tax return is based on the provisions of federal law amended to December 31, 2010, with certain exceptions. Federal laws enacted after December 31, 2010, do not apply for Wisconsin income tax purposes.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2012 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:

- Bonus depreciation.
- Increase in sec. 179 expensing.
- 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 2012 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 2012 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 your federal Schedule D on line 7a of Schedule WD. Fill in the net long-term gain or (loss) from 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 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 32 of your 2011 Schedule WD on line 5 of Schedule WD. Fill in your capital loss carryover from assets held more than one year from line 37 of your 2011 Schedule WD on line 13 of Schedule WD.

You may have to reduce your capital loss carryover to 2012 if you excluded income from discharge of indebtedness from your 2012 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 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 Part I of Form 4797 and included on 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 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 net long-term capital gain on your “Wisconsin” Form 4797, you must use the amount from the “Wisconsin” Form 4797 to complete line 9 of Schedule WD.

Relocation of business to Wisconsin: Do not include on Schedule WD any gain or loss included on federal Schedule D that relates to a business that relocated to Wisconsin in a taxable year beginning in 2011 or 2012 (see Schedule RB). Schedule RB must be enclosed with Form 2.

■ **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 portion of capital gain or loss on federal Form 1041 allocable to the estate or trust.

- 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 portion of capital gain or loss on federal Form 1041 allocable to the estate or trust, 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. Add the amounts on 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 2012 to 2013**

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 as "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 15o. Enter the amount of credit allocable to the beneficiary and the name of the schedule the credit is from (DI, TC, DC, VC, IE, EC, DM, FP, MI, EB, ED, MP, JT, WB, FW, PS, WC, FL, CM, BC, VE, EM, or HR).

Line 15p. Enter the beneficiary’s portion of any health insurance risk-sharing plan assessments credit from line 4 of Schedule CR.

Line 15q. 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

FILE ELECTRONICALLY! Schedule CC may be filed electronically and required documents attached directly from the department’s website. Complete filing instructions and system requirements are available at revenue.wi.gov.

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.

2012 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	762	20,500	20,600	1,100
			4,100	4,200	191	9,600	9,700	444	15,100	15,200	768	20,600	20,700	1,106
			4,200	4,300	196	9,700	9,800	449	15,200	15,300	774	20,700	20,800	1,112
			4,300	4,400	200	9,800	9,900	453	15,300	15,400	780	20,800	20,900	1,118
			4,400	4,500	205	9,900	10,000	458	15,400	15,500	786	20,900	21,000	1,125
			4,500	4,600	209	10,000	10,100	462	15,500	15,600	792	21,000	21,100	1,131
			4,600	4,700	214	10,100	10,200	467	15,600	15,700	799	21,100	21,200	1,137
			4,700	4,800	219	10,200	10,300	472	15,700	15,800	805	21,200	21,300	1,143
			4,800	4,900	223	10,300	10,400	476	15,800	15,900	811	21,300	21,400	1,150
			4,900	5,000	228	10,400	10,500	481	15,900	16,000	817	21,400	21,500	1,156
			5,000	5,100	232	10,500	10,600	485	16,000	16,100	823	21,500	21,600	1,163
			5,100	5,200	237	10,600	10,700	491	16,100	16,200	829	21,600	21,700	1,169
			5,200	5,300	242	10,700	10,800	497	16,200	16,300	836	21,700	21,800	1,176
0	20	0	5,300	5,400	246	10,800	10,900	503	16,300	16,400	842	21,800	21,900	1,182
20	40	1	5,400	5,500	251	10,900	11,000	510	16,400	16,500	848	21,900	22,000	1,189
40	100	3	5,500	5,600	255	11,000	11,100	516	16,500	16,600	854	22,000	22,100	1,195
100	200	7	5,600	5,700	260	11,100	11,200	522	16,600	16,700	860	22,100	22,200	1,202
200	300	12	5,700	5,800	265	11,200	11,300	528	16,700	16,800	866	22,200	22,300	1,208
300	400	16	5,800	5,900	269	11,300	11,400	534	16,800	16,900	872	22,300	22,400	1,215
400	500	21	5,900	6,000	274	11,400	11,500	540	16,900	17,000	879	22,400	22,500	1,221
500	600	25	6,000	6,100	278	11,500	11,600	546	17,000	17,100	885	22,500	22,600	1,228
600	700	30	6,100	6,200	283	11,600	11,700	553	17,100	17,200	891	22,600	22,700	1,234
700	800	35	6,200	6,300	288	11,700	11,800	559	17,200	17,300	897	22,700	22,800	1,241
800	900	39	6,300	6,400	292	11,800	11,900	565	17,300	17,400	903	22,800	22,900	1,247
900	1,000	44	6,400	6,500	297	11,900	12,000	571	17,400	17,500	909	22,900	23,000	1,254
1,000	1,100	48	6,500	6,600	301	12,000	12,100	577	17,500	17,600	915	23,000	23,100	1,260
1,100	1,200	53	6,600	6,700	306	12,100	12,200	583	17,600	17,700	922	23,100	23,200	1,267
1,200	1,300	58	6,700	6,800	311	12,200	12,300	590	17,700	17,800	928	23,200	23,300	1,273
1,300	1,400	62	6,800	6,900	315	12,300	12,400	596	17,800	17,900	934	23,300	23,400	1,280
1,400	1,500	67	6,900	7,000	320	12,400	12,500	602	17,900	18,000	940	23,400	23,500	1,286
1,500	1,600	71	7,000	7,100	324	12,500	12,600	608	18,000	18,100	946	23,500	23,600	1,293
1,600	1,700	76	7,100	7,200	329	12,600	12,700	614	18,100	18,200	952	23,600	23,700	1,299
1,700	1,800	81	7,200	7,300	334	12,700	12,800	620	18,200	18,300	959	23,700	23,800	1,306
1,800	1,900	85	7,300	7,400	338	12,800	12,900	626	18,300	18,400	965	23,800	23,900	1,312
1,900	2,000	90	7,400	7,500	343	12,900	13,000	633	18,400	18,500	971	23,900	24,000	1,319
2,000	2,100	94	7,500	7,600	347	13,000	13,100	639	18,500	18,600	977	24,000	24,100	1,325
2,100	2,200	99	7,600	7,700	352	13,100	13,200	645	18,600	18,700	983	24,100	24,200	1,332
2,200	2,300	104	7,700	7,800	357	13,200	13,300	651	18,700	18,800	989	24,200	24,300	1,338
2,300	2,400	108	7,800	7,900	361	13,300	13,400	657	18,800	18,900	995	24,300	24,400	1,345
2,400	2,500	113	7,900	8,000	366	13,400	13,500	663	18,900	19,000	1,002	24,400	24,500	1,351
2,500	2,600	117	8,000	8,100	370	13,500	13,600	669	19,000	19,100	1,008	24,500	24,600	1,358
2,600	2,700	122	8,100	8,200	375	13,600	13,700	676	19,100	19,200	1,014	24,600	24,700	1,364
2,700	2,800	127	8,200	8,300	380	13,700	13,800	682	19,200	19,300	1,020	24,700	24,800	1,371
2,800	2,900	131	8,300	8,400	384	13,800	13,900	688	19,300	19,400	1,026	24,800	24,900	1,377
2,900	3,000	136	8,400	8,500	389	13,900	14,000	694	19,400	19,500	1,032	24,900	25,000	1,384
3,000	3,100	140	8,500	8,600	393	14,000	14,100	700	19,500	19,600	1,038	25,000	25,100	1,390
3,100	3,200	145	8,600	8,700	398	14,100	14,200	706	19,600	19,700	1,045	25,100	25,200	1,397
3,200	3,300	150	8,700	8,800	403	14,200	14,300	713	19,700	19,800	1,051	25,200	25,300	1,403
3,300	3,400	154	8,800	8,900	407	14,300	14,400	719	19,800	19,900	1,057	25,300	25,400	1,410
3,400	3,500	159	8,900	9,000	412	14,400	14,500	725	19,900	20,000	1,063	25,400	25,500	1,416
3,500	3,600	163	9,000	9,100	416	14,500	14,600	731	20,000	20,100	1,069	25,500	25,600	1,423
3,600	3,700	168	9,100	9,200	421	14,600	14,700	737	20,100	20,200	1,075	25,600	25,700	1,429
3,700	3,800	173	9,200	9,300	426	14,700	14,800	743	20,200	20,300	1,082	25,700	25,800	1,436
3,800	3,900	177	9,300	9,400	430	14,800	14,900	749	20,300	20,400	1,088	25,800	25,900	1,442
3,900	4,000	182	9,400	9,500	435	14,900	15,000	756	20,400	20,500	1,094	25,900	26,000	1,449

2012 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	1,455	31,500	31,600	1,813	37,000	37,100	2,170	42,500	42,600	2,528	48,000	48,100	2,885
26,100	26,200	1,462	31,600	31,700	1,819	37,100	37,200	2,177	42,600	42,700	2,534	48,100	48,200	2,892
26,200	26,300	1,468	31,700	31,800	1,826	37,200	37,300	2,183	42,700	42,800	2,541	48,200	48,300	2,898
26,300	26,400	1,475	31,800	31,900	1,832	37,300	37,400	2,190	42,800	42,900	2,547	48,300	48,400	2,905
26,400	26,500	1,481	31,900	32,000	1,839	37,400	37,500	2,196	42,900	43,000	2,554	48,400	48,500	2,911
26,500	26,600	1,488	32,000	32,100	1,845	37,500	37,600	2,203	43,000	43,100	2,560	48,500	48,600	2,918
26,600	26,700	1,494	32,100	32,200	1,852	37,600	37,700	2,209	43,100	43,200	2,567	48,600	48,700	2,924
26,700	26,800	1,501	32,200	32,300	1,858	37,700	37,800	2,216	43,200	43,300	2,573	48,700	48,800	2,931
26,800	26,900	1,507	32,300	32,400	1,865	37,800	37,900	2,222	43,300	43,400	2,580	48,800	48,900	2,937
26,900	27,000	1,514	32,400	32,500	1,871	37,900	38,000	2,229	43,400	43,500	2,586	48,900	49,000	2,944
27,000	27,100	1,520	32,500	32,600	1,878	38,000	38,100	2,235	43,500	43,600	2,593	49,000	49,100	2,950
27,100	27,200	1,527	32,600	32,700	1,884	38,100	38,200	2,242	43,600	43,700	2,599	49,100	49,200	2,957
27,200	27,300	1,533	32,700	32,800	1,891	38,200	38,300	2,248	43,700	43,800	2,606	49,200	49,300	2,963
27,300	27,400	1,540	32,800	32,900	1,897	38,300	38,400	2,255	43,800	43,900	2,612	49,300	49,400	2,970
27,400	27,500	1,546	32,900	33,000	1,904	38,400	38,500	2,261	43,900	44,000	2,619	49,400	49,500	2,976
27,500	27,600	1,553	33,000	33,100	1,910	38,500	38,600	2,268	44,000	44,100	2,625	49,500	49,600	2,983
27,600	27,700	1,559	33,100	33,200	1,917	38,600	38,700	2,274	44,100	44,200	2,632	49,600	49,700	2,989
27,700	27,800	1,566	33,200	33,300	1,923	38,700	38,800	2,281	44,200	44,300	2,638	49,700	49,800	2,996
27,800	27,900	1,572	33,300	33,400	1,930	38,800	38,900	2,287	44,300	44,400	2,645	49,800	49,900	3,002
27,900	28,000	1,579	33,400	33,500	1,936	38,900	39,000	2,294	44,400	44,500	2,651	49,900	50,000	3,009
28,000	28,100	1,585	33,500	33,600	1,943	39,000	39,100	2,300	44,500	44,600	2,658	50,000	50,100	3,015
28,100	28,200	1,592	33,600	33,700	1,949	39,100	39,200	2,307	44,600	44,700	2,664	50,100	50,200	3,022
28,200	28,300	1,598	33,700	33,800	1,956	39,200	39,300	2,313	44,700	44,800	2,671	50,200	50,300	3,028
28,300	28,400	1,605	33,800	33,900	1,962	39,300	39,400	2,320	44,800	44,900	2,677	50,300	50,400	3,035
28,400	28,500	1,611	33,900	34,000	1,969	39,400	39,500	2,326	44,900	45,000	2,684	50,400	50,500	3,041
28,500	28,600	1,618	34,000	34,100	1,975	39,500	39,600	2,333	45,000	45,100	2,690	50,500	50,600	3,048
28,600	28,700	1,624	34,100	34,200	1,982	39,600	39,700	2,339	45,100	45,200	2,697	50,600	50,700	3,054
28,700	28,800	1,631	34,200	34,300	1,988	39,700	39,800	2,346	45,200	45,300	2,703	50,700	50,800	3,061
28,800	28,900	1,637	34,300	34,400	1,995	39,800	39,900	2,352	45,300	45,400	2,710	50,800	50,900	3,067
28,900	29,000	1,644	34,400	34,500	2,001	39,900	40,000	2,359	45,400	45,500	2,716	50,900	51,000	3,074
29,000	29,100	1,650	34,500	34,600	2,008	40,000	40,100	2,365	45,500	45,600	2,723	51,000	51,100	3,080
29,100	29,200	1,657	34,600	34,700	2,014	40,100	40,200	2,372	45,600	45,700	2,729	51,100	51,200	3,087
29,200	29,300	1,663	34,700	34,800	2,021	40,200	40,300	2,378	45,700	45,800	2,736	51,200	51,300	3,093
29,300	29,400	1,670	34,800	34,900	2,027	40,300	40,400	2,385	45,800	45,900	2,742	51,300	51,400	3,100
29,400	29,500	1,676	34,900	35,000	2,034	40,400	40,500	2,391	45,900	46,000	2,749	51,400	51,500	3,106
29,500	29,600	1,683	35,000	35,100	2,040	40,500	40,600	2,398	46,000	46,100	2,755	51,500	51,600	3,113
29,600	29,700	1,689	35,100	35,200	2,047	40,600	40,700	2,404	46,100	46,200	2,762	51,600	51,700	3,119
29,700	29,800	1,696	35,200	35,300	2,053	40,700	40,800	2,411	46,200	46,300	2,768	51,700	51,800	3,126
29,800	29,900	1,702	35,300	35,400	2,060	40,800	40,900	2,417	46,300	46,400	2,775	51,800	51,900	3,132
29,900	30,000	1,709	35,400	35,500	2,066	40,900	41,000	2,424	46,400	46,500	2,781	51,900	52,000	3,139
30,000	30,100	1,715	35,500	35,600	2,073	41,000	41,100	2,430	46,500	46,600	2,788	52,000	52,100	3,145
30,100	30,200	1,722	35,600	35,700	2,079	41,100	41,200	2,437	46,600	46,700	2,794	52,100	52,200	3,152
30,200	30,300	1,728	35,700	35,800	2,086	41,200	41,300	2,443	46,700	46,800	2,801	52,200	52,300	3,158
30,300	30,400	1,735	35,800	35,900	2,092	41,300	41,400	2,450	46,800	46,900	2,807	52,300	52,400	3,165
30,400	30,500	1,741	35,900	36,000	2,099	41,400	41,500	2,456	46,900	47,000	2,814	52,400	52,500	3,171
30,500	30,600	1,748	36,000	36,100	2,105	41,500	41,600	2,463	47,000	47,100	2,820	52,500	52,600	3,178
30,600	30,700	1,754	36,100	36,200	2,112	41,600	41,700	2,469	47,100	47,200	2,827	52,600	52,700	3,184
30,700	30,800	1,761	36,200	36,300	2,118	41,700	41,800	2,476	47,200	47,300	2,833	52,700	52,800	3,191
30,800	30,900	1,767	36,300	36,400	2,125	41,800	41,900	2,482	47,300	47,400	2,840	52,800	52,900	3,197
30,900	31,000	1,774	36,400	36,500	2,131	41,900	42,000	2,489	47,400	47,500	2,846	52,900	53,000	3,204
31,000	31,100	1,780	36,500	36,600	2,138	42,000	42,100	2,495	47,500	47,600	2,853	53,000	53,100	3,210
31,100	31,200	1,787	36,600	36,700	2,144	42,100	42,200	2,502	47,600	47,700	2,859	53,100	53,200	3,217
31,200	31,300	1,793	36,700	36,800	2,151	42,200	42,300	2,508	47,700	47,800	2,866	53,200	53,300	3,223
31,300	31,400	1,800	36,800	36,900	2,157	42,300	42,400	2,515	47,800	47,900	2,872	53,300	53,400	3,230
31,400	31,500	1,806	36,900	37,000	2,164	42,400	42,500	2,521	47,900	48,000	2,879	53,400	53,500	3,236

2012 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	3,243	59,000	59,100	3,600	64,500	64,600	3,958	70,000	70,100	4,315	75,500	75,600	4,673
53,600	53,700	3,249	59,100	59,200	3,607	64,600	64,700	3,964	70,100	70,200	4,322	75,600	75,700	4,679
53,700	53,800	3,256	59,200	59,300	3,613	64,700	64,800	3,971	70,200	70,300	4,328	75,700	75,800	4,686
53,800	53,900	3,262	59,300	59,400	3,620	64,800	64,900	3,977	70,300	70,400	4,335	75,800	75,900	4,692
53,900	54,000	3,269	59,400	59,500	3,626	64,900	65,000	3,984	70,400	70,500	4,341	75,900	76,000	4,699
54,000	54,100	3,275	59,500	59,600	3,633	65,000	65,100	3,990	70,500	70,600	4,348	76,000	76,100	4,705
54,100	54,200	3,282	59,600	59,700	3,639	65,100	65,200	3,997	70,600	70,700	4,354	76,100	76,200	4,712
54,200	54,300	3,288	59,700	59,800	3,646	65,200	65,300	4,003	70,700	70,800	4,361	76,200	76,300	4,718
54,300	54,400	3,295	59,800	59,900	3,652	65,300	65,400	4,010	70,800	70,900	4,367	76,300	76,400	4,725
54,400	54,500	3,301	59,900	60,000	3,659	65,400	65,500	4,016	70,900	71,000	4,374	76,400	76,500	4,731
54,500	54,600	3,308	60,000	60,100	3,665	65,500	65,600	4,023	71,000	71,100	4,380	76,500	76,600	4,738
54,600	54,700	3,314	60,100	60,200	3,672	65,600	65,700	4,029	71,100	71,200	4,387	76,600	76,700	4,744
54,700	54,800	3,321	60,200	60,300	3,678	65,700	65,800	4,036	71,200	71,300	4,393	76,700	76,800	4,751
54,800	54,900	3,327	60,300	60,400	3,685	65,800	65,900	4,042	71,300	71,400	4,400	76,800	76,900	4,757
54,900	55,000	3,334	60,400	60,500	3,691	65,900	66,000	4,049	71,400	71,500	4,406	76,900	77,000	4,764
55,000	55,100	3,340	60,500	60,600	3,698	66,000	66,100	4,055	71,500	71,600	4,413	77,000	77,100	4,770
55,100	55,200	3,347	60,600	60,700	3,704	66,100	66,200	4,062	71,600	71,700	4,419	77,100	77,200	4,777
55,200	55,300	3,353	60,700	60,800	3,711	66,200	66,300	4,068	71,700	71,800	4,426	77,200	77,300	4,783
55,300	55,400	3,360	60,800	60,900	3,717	66,300	66,400	4,075	71,800	71,900	4,432	77,300	77,400	4,790
55,400	55,500	3,366	60,900	61,000	3,724	66,400	66,500	4,081	71,900	72,000	4,439	77,400	77,500	4,796
55,500	55,600	3,373	61,000	61,100	3,730	66,500	66,600	4,088	72,000	72,100	4,445	77,500	77,600	4,803
55,600	55,700	3,379	61,100	61,200	3,737	66,600	66,700	4,094	72,100	72,200	4,452	77,600	77,700	4,809
55,700	55,800	3,386	61,200	61,300	3,743	66,700	66,800	4,101	72,200	72,300	4,458	77,700	77,800	4,816
55,800	55,900	3,392	61,300	61,400	3,750	66,800	66,900	4,107	72,300	72,400	4,465	77,800	77,900	4,822
55,900	56,000	3,399	61,400	61,500	3,756	66,900	67,000	4,114	72,400	72,500	4,471	77,900	78,000	4,829
56,000	56,100	3,405	61,500	61,600	3,763	67,000	67,100	4,120	72,500	72,600	4,478	78,000	78,100	4,835
56,100	56,200	3,412	61,600	61,700	3,769	67,100	67,200	4,127	72,600	72,700	4,484	78,100	78,200	4,842
56,200	56,300	3,418	61,700	61,800	3,776	67,200	67,300	4,133	72,700	72,800	4,491	78,200	78,300	4,848
56,300	56,400	3,425	61,800	61,900	3,782	67,300	67,400	4,140	72,800	72,900	4,497	78,300	78,400	4,855
56,400	56,500	3,431	61,900	62,000	3,789	67,400	67,500	4,146	72,900	73,000	4,504	78,400	78,500	4,861
56,500	56,600	3,438	62,000	62,100	3,795	67,500	67,600	4,153	73,000	73,100	4,510	78,500	78,600	4,868
56,600	56,700	3,444	62,100	62,200	3,802	67,600	67,700	4,159	73,100	73,200	4,517	78,600	78,700	4,874
56,700	56,800	3,451	62,200	62,300	3,808	67,700	67,800	4,166	73,200	73,300	4,523	78,700	78,800	4,881
56,800	56,900	3,457	62,300	62,400	3,815	67,800	67,900	4,172	73,300	73,400	4,530	78,800	78,900	4,887
56,900	57,000	3,464	62,400	62,500	3,821	67,900	68,000	4,179	73,400	73,500	4,536	78,900	79,000	4,894
57,000	57,100	3,470	62,500	62,600	3,828	68,000	68,100	4,185	73,500	73,600	4,543	79,000	79,100	4,900
57,100	57,200	3,477	62,600	62,700	3,834	68,100	68,200	4,192	73,600	73,700	4,549	79,100	79,200	4,907
57,200	57,300	3,483	62,700	62,800	3,841	68,200	68,300	4,198	73,700	73,800	4,556	79,200	79,300	4,913
57,300	57,400	3,490	62,800	62,900	3,847	68,300	68,400	4,205	73,800	73,900	4,562	79,300	79,400	4,920
57,400	57,500	3,496	62,900	63,000	3,854	68,400	68,500	4,211	73,900	74,000	4,569	79,400	79,500	4,926
57,500	57,600	3,503	63,000	63,100	3,860	68,500	68,600	4,218	74,000	74,100	4,575	79,500	79,600	4,933
57,600	57,700	3,509	63,100	63,200	3,867	68,600	68,700	4,224	74,100	74,200	4,582	79,600	79,700	4,939
57,700	57,800	3,516	63,200	63,300	3,873	68,700	68,800	4,231	74,200	74,300	4,588	79,700	79,800	4,946
57,800	57,900	3,522	63,300	63,400	3,880	68,800	68,900	4,237	74,300	74,400	4,595	79,800	79,900	4,952
57,900	58,000	3,529	63,400	63,500	3,886	68,900	69,000	4,244	74,400	74,500	4,601	79,900	80,000	4,959
58,000	58,100	3,535	63,500	63,600	3,893	69,000	69,100	4,250	74,500	74,600	4,608	80,000	80,100	4,965
58,100	58,200	3,542	63,600	63,700	3,899	69,100	69,200	4,257	74,600	74,700	4,614	80,100	80,200	4,972
58,200	58,300	3,548	63,700	63,800	3,906	69,200	69,300	4,263	74,700	74,800	4,621	80,200	80,300	4,978
58,300	58,400	3,555	63,800	63,900	3,912	69,300	69,400	4,270	74,800	74,900	4,627	80,300	80,400	4,985
58,400	58,500	3,561	63,900	64,000	3,919	69,400	69,500	4,276	74,900	75,000	4,634	80,400	80,500	4,991
58,500	58,600	3,568	64,000	64,100	3,925	69,500	69,600	4,283	75,000	75,100	4,640	80,500	80,600	4,998
58,600	58,700	3,574	64,100	64,200	3,932	69,600	69,700	4,289	75,100	75,200	4,647	80,600	80,700	5,004
58,700	58,800	3,581	64,200	64,300	3,938	69,700	69,800	4,296	75,200	75,300	4,653	80,700	80,800	5,011
58,800	58,900	3,587	64,300	64,400	3,945	69,800	69,900	4,302	75,300	75,400	4,660	80,800	80,900	5,017
58,900	59,000	3,594	64,400	64,500	3,951	69,900	70,000	4,309	75,400	75,500	4,666	80,900	81,000	5,024

2012 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	5,030	86,500	86,600	5,388	92,000	92,100	5,745	97,500	97,600	6,103
81,100	81,200	5,037	86,600	86,700	5,394	92,100	92,200	5,752	97,600	97,700	6,109
81,200	81,300	5,043	86,700	86,800	5,401	92,200	92,300	5,758	97,700	97,800	6,116
81,300	81,400	5,050	86,800	86,900	5,407	92,300	92,400	5,765	97,800	97,900	6,122
81,400	81,500	5,056	86,900	87,000	5,414	92,400	92,500	5,771	97,900	98,000	6,129
81,500	81,600	5,063	87,000	87,100	5,420	92,500	92,600	5,778	98,000	98,100	6,135
81,600	81,700	5,069	87,100	87,200	5,427	92,600	92,700	5,784	98,100	98,200	6,142
81,700	81,800	5,076	87,200	87,300	5,433	92,700	92,800	5,791	98,200	98,300	6,148
81,800	81,900	5,082	87,300	87,400	5,440	92,800	92,900	5,797	98,300	98,400	6,155
81,900	82,000	5,089	87,400	87,500	5,446	92,900	93,000	5,804	98,400	98,500	6,161
82,000	82,100	5,095	87,500	87,600	5,453	93,000	93,100	5,810	98,500	98,600	6,168
82,100	82,200	5,102	87,600	87,700	5,459	93,100	93,200	5,817	98,600	98,700	6,174
82,200	82,300	5,108	87,700	87,800	5,466	93,200	93,300	5,823	98,700	98,800	6,181
82,300	82,400	5,115	87,800	87,900	5,472	93,300	93,400	5,830	98,800	98,900	6,187
82,400	82,500	5,121	87,900	88,000	5,479	93,400	93,500	5,836	98,900	99,000	6,194
82,500	82,600	5,128	88,000	88,100	5,485	93,500	93,600	5,843	99,000	99,100	6,200
82,600	82,700	5,134	88,100	88,200	5,492	93,600	93,700	5,849	99,100	99,200	6,207
82,700	82,800	5,141	88,200	88,300	5,498	93,700	93,800	5,856	99,200	99,300	6,213
82,800	82,900	5,147	88,300	88,400	5,505	93,800	93,900	5,862	99,300	99,400	6,220
82,900	83,000	5,154	88,400	88,500	5,511	93,900	94,000	5,869	99,400	99,500	6,226
83,000	83,100	5,160	88,500	88,600	5,518	94,000	94,100	5,875	99,500	99,600	6,233
83,100	83,200	5,167	88,600	88,700	5,524	94,100	94,200	5,882	99,600	99,700	6,239
83,200	83,300	5,173	88,700	88,800	5,531	94,200	94,300	5,888	99,700	99,800	6,246
83,300	83,400	5,180	88,800	88,900	5,537	94,300	94,400	5,895	99,800	99,900	6,252
83,400	83,500	5,186	88,900	89,000	5,544	94,400	94,500	5,901	99,900	100,000	6,259
83,500	83,600	5,193	89,000	89,100	5,550	94,500	94,600	5,908	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>100,000 158,500 6,262 plus 6.50% of the amount over \$100,000 but less than \$158,500</p> </div>		
83,600	83,700	5,199	89,100	89,200	5,557	94,600	94,700	5,914			
83,700	83,800	5,206	89,200	89,300	5,563	94,700	94,800	5,921			
83,800	83,900	5,212	89,300	89,400	5,570	94,800	94,900	5,927			
83,900	84,000	5,219	89,400	89,500	5,576	94,900	95,000	5,934			
84,000	84,100	5,225	89,500	89,600	5,583	95,000	95,100	5,940	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>158,500 232,660 10,065 plus 6.75% of the amount over \$158,500 but less than \$232,660</p> </div>		
84,100	84,200	5,232	89,600	89,700	5,589	95,100	95,200	5,947			
84,200	84,300	5,238	89,700	89,800	5,596	95,200	95,300	5,953			
84,300	84,400	5,245	89,800	89,900	5,602	95,300	95,400	5,960			
84,400	84,500	5,251	89,900	90,000	5,609	95,400	95,500	5,966			
84,500	84,600	5,258	90,000	90,100	5,615	95,500	95,600	5,973	<div style="border: 1px solid black; border-radius: 15px; padding: 5px;"> <p>\$232,660 or more \$15,071 plus 7.75% of the amount over \$232,660</p> </div>		
84,600	84,700	5,264	90,100	90,200	5,622	95,600	95,700	5,979			
84,700	84,800	5,271	90,200	90,300	5,628	95,700	95,800	5,986			
84,800	84,900	5,277	90,300	90,400	5,635	95,800	95,900	5,992			
84,900	85,000	5,284	90,400	90,500	5,641	95,900	96,000	5,999			
85,000	85,100	5,290	90,500	90,600	5,648	96,000	96,100	6,005			
85,100	85,200	5,297	90,600	90,700	5,654	96,100	96,200	6,012			
85,200	85,300	5,303	90,700	90,800	5,661	96,200	96,300	6,018			
85,300	85,400	5,310	90,800	90,900	5,667	96,300	96,400	6,025			
85,400	85,500	5,316	90,900	91,000	5,674	96,400	96,500	6,031			
85,500	85,600	5,323	91,000	91,100	5,680	96,500	96,600	6,038			
85,600	85,700	5,329	91,100	91,200	5,687	96,600	96,700	6,044			
85,700	85,800	5,336	91,200	91,300	5,693	96,700	96,800	6,051			
85,800	85,900	5,342	91,300	91,400	5,700	96,800	96,900	6,057			
85,900	86,000	5,349	91,400	91,500	5,706	96,900	97,000	6,064			
86,000	86,100	5,355	91,500	91,600	5,713	97,000	97,100	6,070			
86,100	86,200	5,362	91,600	91,700	5,719	97,100	97,200	6,077			
86,200	86,300	5,368	91,700	91,800	5,726	97,200	97,300	6,083			
86,300	86,400	5,375	91,800	91,900	5,732	97,300	97,400	6,090			
86,400	86,500	5,381	91,900	92,000	5,739	97,400	97,500	6,096			

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 return cannot be read correctly. **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 when scanned.
- 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. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, do not write 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” when scanned.
- 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.

