

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.

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 closing certificate will be mailed or a letter sent within 120 days.

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.

An estate must file a Wisconsin Form 2 if the estate has \$600 or more annual gross income. Nonresident estates must file Wisconsin fiduciary returns if they have gross income of \$600 or more from Wisconsin sources. 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 which are exempt from Wisconsin tax.

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.

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. For additional information and tips on how to avoid common errors, see the Estates and Fiduciaries common questions on the Wisconsin Department of Revenue website located here: <https://www.revenue.wi.gov/Pages/FAQS/ise-estate.aspx>.

Third Party Designee If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2017 Wisconsin Schedule CC with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, fill in the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check "Yes," you are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information missing from your return,
- Call the department for information about the processing of your return, and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (Power of Attorney).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2018 tax return.