

2023 Schedule CC Instructions

Information Required When Requesting a Closing Certificate

A Closing Certificate will generally be issued within 120 days after receipt of Schedule CC.

General Instructions

Caution Do NOT file Schedule CC as an attachment to Wisconsin Form W-RA, *Required Attachments for Electronic Filing*, or Form 2, *Wisconsin Fiduciary Income Tax for Estates and Trusts*, as a request for a closing certificate. Schedule CC must be filed separately.

Purpose of Schedule CC Request a Closing Certificate required by a Wisconsin Probate Court to close an estate or trust. Prior to issuing the Closing Certificate, the department must verify that all income was reported from assets within the estate or trust, whether subject to probate or not, and that taxes have been paid on that income.

Electronic Filing Beginning January 29, 2024, Schedule CC and required documents may be filed electronically directly from the department's website at <https://tap.revenue.wi.gov/ClosingCertificate/>.

The following electronic filing methods for Schedule CC are no longer available:

- WI e-file (the department's prior electronic filing method)
- Third-party software

Paper Filing Mail Schedule CC and enclosures to the following address. (Do **not** staple Schedule CC and enclosures together. Stapling will delay the processing of Schedule CC.):

Wisconsin Department of Revenue
PO Box 8918
Madison WI 53708-8918

When to File The 2023 Schedule CC may not be filed on paper prior to January 16, 2024. If filing on paper prior to January 16, 2024, use the 2022 Schedule CC.

Part I - Information Required When Requesting a Closing Certificate for Estates

The department will issue a Closing Certificate for Fiduciaries to an estate only in cases where a Wisconsin Probate Court requires a certificate to close a proceeding. The Closing Certificate may be issued in the year prior to the final year of the estate to expedite the closing of the estate. The receipt of the Closing Certificate does not relieve the estate from the responsibility of filing a final return.

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. Include copies of the inventory and *Will*, including any codicils, as well as the information requested in Part I of Schedule CC.

Line 10. List of Assets A copy of the estate's inventory must be included with the Schedule CC.

- **Probate Assets** In general, an estate with a value of \$50,000 or more is subject to probate in Wisconsin. Probate is the proof of validity of a *Will* in court proceedings and the probate of the assets of a decedent involves the process of administering the assets as directed under the *Will*. For more information, visit the [Wisconsin Court System - Court services - For public - Self-help law center \(wicourts.gov\)](https://www.wicourts.gov/).

10a. Real Estate Do not reduce the balance of the property listed on the inventory by the balance of the mortgage on that property.

10c. Mortgages, Notes, and Cash Mortgage refers to a Mortgage Note Lien issued by the decedent.

10g. Other Miscellaneous Property Examples may include cars, tools, furniture, ownership interest in a partnership, business inventory cost value (non-retail value) of a sole proprietorship, etc.

- **Nonprobate Assets** As provided in sec. [705.10](#), Wis. Stats., in general, these are assets under a written instrument with a provision for a nonprobate transfer on death. Examples include an insurance policy, contract of employment, bond, mortgage, promissory note, certificated or uncertificated security, account agreement, custodial agreement, deposit agreement, compensation plan, pension plan, individual retirement plan, employee benefit plan, trust conveyance, online tool, as defined in sec. [711.03\(18\)](#), Wis. Stats., deed of gift, marital property agreement, or other written instrument of a similar nature is non-testamentary.

10k. Transfers During Decedent's Life (gifts, etc.) Example: If a decedent transfers their home to their own trust or transfers their home to an heir while retaining a life estate interest, report the value of the home at the time of transfer.

10L. Other Assets Examples may include an individual retirement account (IRA) or annuity transferred on death.

Part II - Information Required When Requesting a Closing Certificate for Trusts

A Closing Certificate for Fiduciaries is issued to a trust only when the trust is under the supervision of a Wisconsin Probate Court and the court requires the department 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 to inform the court that all tax returns have been filed and all taxes paid.

The Closing 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.

Caution Provide the Wisconsin probate case number to prevent delays in processing your request for a Closing Certificate.

Complete Part II of Schedule CC and sign at the bottom of page 2. Include copies of the trust instrument and any amendments and a statement as to why the trust is closing. **Note:** For each tax year a fiduciary income tax return was not filed with Wisconsin in the last four years, provide copies of informal or formal annual accountings or annual schedules showing the trust's income and expenses.

Additional Information and Assistance

Requesting Schedule CC and Closing Certificate Information If the closing certificate has not been issued, the department may only disclose information to the following individuals:

- Third party designee listed on the Schedule CC
- Personal representative
- Special administrator
- Power of attorney
- Trustee (if a trust)

Prior to issuing the closing certificate, the department will not disclose to anyone else, including, but not limited to:

- Attorney of record
- Schedule CC preparer
- Paralegal, administrative assistant or any other employee for the attorney or preparer
- Beneficiaries
- Family or friends of the decedent
- Register in probate

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 2023 Wisconsin Schedule CC with the department, check "Yes" in the "Third Party Designee" area of Schedule CC. Also, fill in the designee's name, phone number, and any five digits the designee chooses as their 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 request for a Closing Certificate. You are also authorizing the designee to:

- Give the department any information missing from Schedule CC,
- Call the department for information about the processing of Schedule CC, and
- Respond to certain department notices about issues and errors in filing Schedule CC.

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*.

Note: Third party designee authorization will automatically end one year after the department receives the Schedule CC.

Tips for Preparing Schedule CC, *Request for a Closing Certificate for Fiduciaries*

- If probate doesn't require a Closing Certificate, do not file a Schedule CC.
- The decedent's name should be entered as requested (last name, first name, middle initial). For example, do not enter "Estate of John Doe" or "Jon Doe Estate."
- Do NOT truncate the decedent's social security number.
- The certificate will be mailed using the name and address exactly as entered at the top of Schedule CC. Make sure this information is correct, current, and consistent. For example, do not enter the attorney's name with personal representative's address.
- Enter the name of the county of jurisdiction, not a numerical code.
- Enter the probate case number.
- For an estate, always enter the decedent's complete social security number and FEIN, date of death and the county of jurisdiction.
- For an estate, be sure to complete line 4 of Schedule CC if the decedent has not filed tax returns for any of the four preceding taxable years.
- Include copies of the probate inventory and *Will*, if there is one. If sending them as PDF files, please make sure your software supports this.
- Be sure to use the correct mailing address (PO Box 8918, Madison, WI 53708-8918).
- Do not send Schedule CC with Form W-RA or Form 2. Only use Form W-RA to paper file required attachments when Schedule CC is filed electronically.
- Unless requested by DOR, do not include a cover letter.

For additional information and tips on preparing Schedule CC, and how to avoid common errors, see the Estates and Fiduciaries common questions on the department's website at <https://www.revenue.wi.gov/Pages/FAQS/ise-estate.aspx>

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of November 15, 2023: subch. II of ch. 71, Wis. Stats., and ch. Tax 2, Wis. Adm. Code.