
SCHEDULE CC INSTRUCTIONS – INFORMATION REQUIRED WHEN REQUESTING A CLOSING CERTIFICATE

ESTATES: If an estate is requesting a Closing Certificate for Fiduciaries, complete Part I of Schedule CC and enclose Schedule CC with Form 2. Also see “Requesting a Closing Certificate” on page 3 for other required enclosures and instructions for when an estate is not required to file Form 2 and needs a closing certificate.

NOTE: If line 10n of Schedule CC plus any adjusted taxable gifts is more than \$675,000, you are required to file a Wisconsin Estate Tax Return (Form W706), even though no federal Estate Tax Return (Form 706) is required. Contact the Wisconsin Department of Revenue for additional information.

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.

If a trust is requesting a Closing Certificate for Fiduciaries, complete Part II of Schedule CC and enclose Schedule CC with Form 2. Also see “Requesting a Closing Certificate” on page 3 for other required enclosures.