

**Form CT-706/709**  
**Connecticut Estate and Gift Tax Return**  
 Complete in blue or black ink only.

**CT-706/709**  
 Calendar Year  
**▶2014**

Donor or decedent's first name and middle initial		Last name		Social Security Number (SSN)	
Address		Number and street, apartment number, suite number		PO Box	
City, town, or post office		State		ZIP code	
Mailing address (firm name if applicable)		Number and street, suite number		PO box	
City, town, or post office		State		ZIP code	
Attention, care of, or estate representative (if applicable)					
Fiduciary's name and address					

**Residency**     Connecticut resident  
                    Nonresident - nonresident decedent estate only, attach **Form C-3 UGE**, *State of Connecticut Domicile Declaration*.

**Amended Return**     Check if using this form as an amended return. Attach an explanation.

**Section 1 – Gift Tax Computation - to report taxable gifts made during calendar year 2014**  
 If the donor died during calendar year 2014, skip Section 1 and complete Section 2.

1. Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9 .....	▶	1.		00
2. Enter total from <i>Schedule B</i> , Column B. ....	▶	2.		00
3. Add Line 1 and Line 2. ....	▶	3.		00
4. Gift tax due: See instructions. Enter here and on Section 3, Line 13. ....	▶	4.		00

**Section 2 – Estate Tax Computation: Attach copies of federal Forms 706 and 709 and all supplemental documents.**  
**Decedent's date of death:** ▶ \_\_\_\_\_ **Connecticut Probate Court:** ▶ \_\_\_\_\_

5. Total gross estate for Connecticut estate tax purposes from <i>Schedule D</i> , Line 4. ....	▶	5.		00
6. Estate tax deductions from <i>Schedule E</i> , Line 4 .....	▶	6.		00
7. Subtract Line 6 from Line 5. ....	▶	7.		00
8. Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9: See instructions. ....	▶	8.		00
9. Enter total from <i>Schedule B</i> , Column B. ....	▶	9.		00
10. Connecticut taxable estate: Add Lines 7, 8, and 9. <b>If \$2,000,000 or less</b> , see instructions. ....	▶	10.		00
11. Tax due: See instructions. ....	▶	11.		00
12. Nonresident decedent estate only: Tax due from <i>Schedule G</i> , Line 5 .....	▶	12.		00

**Section 3 – Calculation of Total Tax, Penalty, and Interest**

13. Enter tax due: See instructions. ....	▶	13.		00
14. Enter total from <i>Schedule B</i> , Column C. ....	▶	14.		00
15. Resident decedent estate only: Enter amount from <i>Schedule F</i> , Line 5. ....	▶	15.		00
16. Total credits: Add Line 14 and Line 15. ....	▶	16.		00
17. Balance of tax payable: Subtract Line 16 from Line 13. If less than zero, enter "0." .....	▶	17.		00
18. Prior payments and payments made with extension request ( <b>Form CT-706/709 EXT</b> ) .....	▶	18.		00
19. <b>Refund:</b> If Line 18 is greater than Line 17, enter amount overpaid. ....	▶	19.		00
20. <b>Tax due:</b> If Line 17 is greater than Line 18, enter balance due. ....	▶	20.		00
21. If paid late, enter penalty. See instructions. ....	▶	21.		00
22. If paid late, enter interest. See instructions. ....	▶	22.		00
23. <b>Total amount due:</b> Add Lines 20, 21, and 22. ....	▶	23.		00

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy for your records.	Signature of donor or fiduciary	Date	Donor or fiduciary's telephone number (     )
	Donor or fiduciary's title	May DRS discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of paid preparer or authorized estate representative	Date	Preparer's PTIN or SSN
	Firm name and address	FEIN	Preparer's telephone number (     )

## Schedule A – Computation of Current Year Connecticut Taxable Gifts

A Item No.	B Gifts Subject to Gift Tax • Donee's name, address, SSN, relationship to donor if any; • Gift description: If gift was made by means of a trust, enter trust's identifying number. If gift was securities, enter CUSIP number(s) if available.	C Donor's Adjusted Basis of Gift	D Date of Gift	E Value at Date of Gift Enter the fair market value at the date the gift was made. See instructions for farmland gifts.	F Split Gifts Only For split gifts, enter one-half of Column E.	G Net Transfer Subtract Column F from Column E.
1.						

**Gifts Made by Spouse** - Complete **only** if you are splitting gifts with your spouse **and** your spouse also made gifts.

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1. Total gifts: Add the value of all gifts listed in Column G and enter here. ....	1.		00
2. Total annual exclusion for present interest gifts listed on <i>Schedule A</i> : See instructions. ....	2.		00
3. Subtract Line 2 from Line 1. ....	3.		00

Deductions			
4. Gifts to spouse for which a marital deduction is claimed: Enter item No(s). from above: _____	4.		00
5. Exclusions attributable to gifts on Line 4 .....	5.		00
6. Marital deduction: Subtract Line 5 from Line 4. ...	6.		00
7. Charitable deductions less exclusions: Enter item numbers from above: _____	7.		00
8. Total deductions: Add Line 6 and Line 7. ....	8.		00
9. Current year Connecticut taxable gifts: Subtract Line 8 from Line 3. Enter here and on Section 1, Line 1, <b>or</b> Section 2, Line 8. See instructions. ....	9.		00

10. Did you consent for federal gift tax purposes to have gifts made during the calendar year by you, your spouse, or both of you, to third parties considered as made one-half by each of you?  Yes  No  
 If **Yes**, enter spouse's name and Social Security Number (SSN) below.  
 Print spouse's: Name ► \_\_\_\_\_ SSN ► \_\_\_\_\_

11. Is your spouse a U.S. citizen? ..... ►  Yes  No  
 If **No**, did you transfer any property to your spouse during the calendar year? ..... ►  Yes  No

12. Were you married to one another during the entire calendar year? See instructions. .... ►  Yes  No  
 If **No**, check current marital status and enter status change date: ►  Married  Divorced  Widowed  
 Date: \_\_\_\_\_

13. If the donor is claiming special valuation on a gift of farmland, check here ►  and attach **Schedule CT-709 Farmland** for each donee.

14. If you elect under IRC §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year, check here. ►

15. ►  Check here if the value of any item listed on *Schedule A* reflects a discount. See instructions.

**Terminable Interest Marital Deduction as Reported for Federal Gift Tax Purposes**

Donor is bound by election made for federal gift tax purposes. Check the box if you elected for federal gift tax purposes:

16. ►  To include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed. Enter the item numbers from *Schedule A* above of the gifts for which you made this election under IRC §2523(f). \_\_\_\_\_

17. ►  **Not** to treat as qualified terminable interest property any joint and survivor annuity where only you and your spouse have the right to receive payments before the death of the last of you to die. Enter the item numbers from *Schedule A* above for the annuity(ies) for which you made this election under IRC §2523(f)(6). \_\_\_\_\_

### Schedule B – Gifts From Prior Periods

List annual Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2014.

Column A Calendar Year	Column B Connecticut Taxable Gifts	Column C Connecticut Gift Tax Paid
▶ 2005	▶	▶
▶ 2006	▶	▶
▶ 2007	▶	▶
▶ 2008	▶	▶
▶ 2009	▶	▶
▶ 2010	▶	▶
▶ 2011	▶	▶
▶ 2012	▶	▶
▶ 2013	▶	▶
<b>Column Totals:</b>	▶	▶

### Schedule C – Qualified Terminable Interest Property (QTIP) Questions

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. Was an election made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP under IRC §2056(b)(7)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If no election was made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP, is a Connecticut QTIP election being made to have the trust or other property treated as QTIP for Connecticut estate tax purposes? See instructions on Page 19. ....                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the decedent's gross estate for federal estate tax purposes contain any IRC §2044 property (QTIP from a prior gift or estate)? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If the decedent's gross estate for federal estate tax purposes does not contain any IRC §2044 property from a prior gift or estate, does the decedent's gross estate for Connecticut estate tax purposes contain any IRC §2044-type property from a prior estate that made a Connecticut QTIP election for Connecticut estate tax purposes? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

### Schedule D – Estate Tax Gross Estate Computation

1. Total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1. ....▶	1.		00
2. <i>Reserved for future use.</i> .....	2.		
3. Addition for <b>property included as a result of</b> a Connecticut QTIP election. ....▶	3.		00
4. Add Line 1 and Line 3. Enter here and on Section 2, Line 5. ....▶	4.		00

### Schedule E – Estate Tax Deduction Computation

1. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under IRC §2058. ....▶	1.		00
2. <i>Reserved for future use.</i> .....	2.		
3. Deduction for <b>property subject to</b> a Connecticut QTIP election. ....▶	3.		00
4. Add Line 1 and Line 3. Enter here and on Section 2, Line 6. ....▶	4.		00

**Estates continue to Page 4.**

### Schedule F – Estate Tax Credit

To be completed **only** by resident estates with real or tangible personal property located in another jurisdiction.

#### Credit for Real or Tangible Personal Property Located in Another Jurisdiction

1. Enter tax due amount from Section 2, Line 11. .... ▶		1.		00
Enter jurisdiction where real or tangible personal property is located.		Property Value		
2a.		2a.		00
2b.		2b.		00
2c.		2c.		00
2d.		2d.		00
2e.		2e.		00
2f.		2f.		00
2. Add Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total. .... ▶		2.		00
3. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5 ..... ▶		3.		00
4. Divide Line 2 by Line 3. Round to four decimal places. .... ▶		4.	.	
5. Multiply Line 1 by Line 4. Enter here and on Section 3, Line 15. .... ▶		5.		00

### Schedule G – Computation of Tax for Nonresident Estates

1. Enter tax due amount from Section 2, Line 11. .... ▶		1.		00
2.	Total gross estate for Connecticut estate tax purposes from Section 2, Line 5. .... ▶	2.	00	[Hatched Area]
3.	Gross estate for Connecticut estate tax purposes within Connecticut ..... ▶	3.	00	
4.	Divide Line 3 by Line 2. Round to four decimal places. .... ▶	4.	.	
5.	Multiply Line 1 by Line 4. Enter here and on Section 2, Line 12. .... ▶	5.		

### Schedule H – For Resident Estates - Basis for Probate Fees

#### Part 1 - Real and Tangible Personal Property Located Outside Connecticut

1. Total value of real and tangible personal property located outside Connecticut reported on Schedule F, Line 2. ....	1.		00
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#### Part 2 - Amount Passing to Spouse

2. Enter amount from Schedule H, Part 1, Line 1, passing to spouse.....	2.		00
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### Schedule I – For Nonresident Estates Only - Basis for Probate Fees

#### Part 1 - Real and Tangible Personal Property Located in Connecticut

1.	1.	00	[Hatched Area]
2.	2.	00	
3.	3.	00	
4. Total value of real and tangible personal property located in Connecticut: Add Lines 1 through 3. If necessary, attach additional sheets and include amounts in total. ....		4.	00

#### Part 2 - Amount Passing to Spouse

5. Enter amount from Schedule I, Part 1, Line 4, passing to spouse. ....	5.		00
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