

**Connecticut Estate Tax Return (for Nontaxable Estates)**

(Rev. 09/07)

For estates of decedents dying during calendar year 2007 (Read instructions before completing this form.)

Decedent's Last Name	First Name and Middle Initial	Social Security Number (SSN) _ _ _ _ - _ _ - _ _
Address	Number and Street	PO Box
Federal Employer ID Number (FEIN) if applicable		Date of Death
City, Town, or Post Office	State	ZIP Code
Legal Residence (domicile) (county and state)	<input type="checkbox"/> Check if amended return.	
Connecticut Probate Court		

**Residency:**  Connecticut Resident  Nonresident (Attach **Form C-3**, *State of Connecticut Domicile Declaration*)

**Section 1 General Questions** Check the appropriate box for each question below. If the decedent was not a resident of Connecticut, answer the questions below as they pertain to real property and tangible personal property located in Connecticut.

<p>1. At the time of death, did the decedent own or have an interest in any of the following sole ownership property? If Yes, report the property in Section 3, Part 1.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. At the time of death, did the decedent own or have an interest in any of the following property owned jointly with right of survivorship? If Yes, report the property in Section 3, Part 2.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Are any amounts due to a beneficiary or this decedent's estate from a pension, stock-bonus or profit-sharing plan, or an annuity? If Yes, report that amount in Section 3, Part 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. Did the decedent create any trusts, including trustee bank accounts, during his or her life? If Yes, attach a copy of the trust(s) and report the value of the trust(s) in Section 3, Part 2.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>5. Did the decedent have an interest in life insurance on the life of another? If Yes, report the cash surrender value in Section 3, Part 2.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. Did the decedent have an interest in life insurance on his or her life? If Yes, report the entire proceeds in Section 3, Part 3.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7. During his or her life, did the decedent make any transfers of real property to another, retaining a life use for himself or herself or continued to have any use in the property? If Yes, complete Section 3, Part 2.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>8. Did the decedent make any taxable gifts (within the meaning of I.R.C. §2503) on or after January 1, 2005, but before January 1, 2007? If Yes, complete <i>Schedule B (NT)</i>.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>9. Did the decedent make any taxable gifts (within the meaning of I.R.C. §2503) on or after January 1, 2007? If Yes, complete <i>Schedule A (NT)</i> and attach.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>10. Was a disclaimer filed in this estate? If Yes, submit a copy of each disclaimer.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>11. Is the estate required to file a federal estate tax return (Form 706)? If Yes, attach a complete copy including all supplemental documents.</p> <p style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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**Section 2 Connecticut Taxable Estate Computation**

1. Total gross estate for federal estate tax purposes. Enter total from Section 4, Line 8. ....	1.		00
2. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under I.R.C. §2058. Attach breakdown. ....	2.		00
3. Subtract Line 2 from Line 1. ....	3.		00
4. Current year Connecticut taxable gifts from <i>Schedule A (NT)</i> , Line 9. Attach copy of federal Form 709. ...	4.		00
5. Prior year Connecticut taxable gifts made on or after January 1, 2005, and before January 1, 2007. Attach a copy of federal Form 709 for each year listed in <i>Schedule B (NT)</i> . ....	5.		00
6. Connecticut taxable estate. Add Lines 3, 4, and 5. See Instructions .....	6.		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. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Fiduciary's Name	Attorney or Authorized Representative's Name
Signature of Fiduciary	Signature of Attorney or Authorized Representative
Date	Date
Address	Firm Name and Address
City	City
State	State
ZIP	ZIP
Telephone Number	Telephone Number

Signature of Probate Judge Required. Sign and date one of the following, as applicable:

**Certificate of Opinion of No Tax**

I have examined this return and have concluded that the Connecticut taxable estate, as shown above, is \$2 million or less.

Date	Signature of Judge
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**Form CT-706/709 Required to Be Filed**

I have examined this return and hereby instruct the estate to file a Form CT-706/709 with the Commissioner of Revenue Services.

Date	Signature of Judge
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**Schedule A (NT) Computation of Current Year Connecticut Taxable Gifts**

A Item No.	B Gifts Subject to Gift Tax • Donee's name, address, SSN, relationship to decedent, 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 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.	F Split Gifts Only For split gifts, enter 1/2 of Column E.	G Net Transfer Subtract Column F from Column E.
1						

**Gifts Made by Spouse** - Complete only if decedent split gifts with his or her spouse and the spouse also made gifts.

1						
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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
<b>Deductions</b>			
4. Gifts to spouse for which a marital deduction is claimed: Enter item No(s) from <i>Schedule A</i> .....	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 No(s) from <i>Schedule A</i> .....0	7.		00
8. Total Deductions: Add Line 6 and Line 7. ....	8.		00
9. Connecticut Current Year Taxable Gifts Subtract Line 8 from Line 3. Enter here and on Section 2, Line 4. ....	9.		00

10. Did the decedent consent for federal gift tax purposes to have gifts made during the calendar year by the decedent, the decedent's spouse, or both, to third parties considered as made one-half by each?  Yes  No

If **Yes**, print spouse's name and Social Security Number below.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

11. Is the decedent's spouse a U.S. citizen? .....  Yes  No

If **No**, did the decedent transfer any property to his or her spouse during the calendar year? .....  Yes  No

12. If the decedent was a party to a civil union recognized under Connecticut law, check here. ....

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

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

13.  To include gifts of qualified terminable interest property as gifts to his or her spouse for which a marital deduction was claimed. Enter the item numbers from *Column A*, above of the gifts for which the decedent made this election under I.R.C. §2523(f). \_\_\_\_\_

14.  **Not** to treat as qualified terminable interest property any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the last to die. Enter the item numbers from *Column A*, above for the annuity(ies) for which the decedent made this election under I.R.C. §2523(f)(6). \_\_\_\_\_

**Schedule B (NT) on Page 4.**

**Schedule B (NT) Gifts From Prior Periods**List annual gifts made on or after **January 1, 2005**, but before January 1, 2007.

Column A - Calendar Year	Column B - Connecticut Taxable Gifts	
		00
		00
		00
		00
		00
<b>Column Total:</b>		00