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Requirements for Consents to Transfer

Sec. 12-382-1. Transfer, payment or delivery of property without the consent of the commissioner

Where a transfer is subject to succession tax under section 12-340(a) or (b) of the Connecticut General Statutes, the commissioner's consent is not required for the transfer, payment or delivery of any property of a resident or a nonresident decedent where:

(a) The transfer, payment or delivery is to an exempt beneficiary;

(b) A Connecticut probate court has issued a decree appointing a fiduciary, as evidenced by Form PC-450, *Fiduciary's Probate Certificate*, with the probate court seal affixed to it, to grant administration to a fiduciary; or

(c) The transferor is a bank; trust company, savings bank, savings and loan association or credit union that pays moneys deposited in a joint account to the survivor or in a trust account to the beneficiary.

(Adopted effective April 28, 2000)