

FORM CT-4422
APPLICATION FOR CERTIFICATE
RELEASING CONNECTICUT SUCCESSION
AND ESTATE TAX LIENS

Complete a separate **Form CT-4422** and **Form CT-792** for each property location for which a release of lien is requested.

| | | |
|---|-----------------------------------|--|
| Decedent's name (last, first, middle initial) | Date of death | Probate court |
| Decedent's residence at date of death (street address) | Connecticut file number, if known | On the date of death, the decedent was a: <input type="checkbox"/> Resident of Connecticut <input type="checkbox"/> Nonresident of Connecticut |
| City State ZIP Code | Social security number | |

PROPERTY DESCRIPTION AND ADDRESS: Enter the property being sold, transferred or mortgaged for which you are requesting a release of lien.

| | | | |
|--------|------|-------|----------|
| Street | City | State | ZIP Code |
|--------|------|-------|----------|

Description of the property (Attach Schedule A if necessary)

| | |
|--|--|
| Was this property reported on the decedent's Connecticut Form S-1 or Form S-2, Succession Tax Return ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not yet, but will be <input type="checkbox"/> Not sure | Is the estate required to file a federal Form 706, <i>United States Estate (and Generation-Skipping Transfer Tax Return)</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure |
|--|--|

ESTIMATED CONNECTICUT SUCCESSION AND ESTATE TAXES

| | | | |
|--|------|-----------|------|
| 1. Estimated gross estate | 1. | | |
| 2. Estimated amount passing to each beneficiary class: | | | |
| AA \$ | A \$ | B \$ | C \$ |
| Compromise \$ | | Exempt \$ | |
| 3. Estimated amount of Connecticut succession and estate taxes due | 3. | | |
| 4. Prior payments made, if known | 4. | | |
| 5. Estimated balance to be paid | 5. | | |
| 6. Sales price or fair market value of property on date of death | 6. | | |
| 7. Amount of mortgages held thereon at date of death | 7. | | |
| 8. Payment with this application, if any | 8. | | |

AFFIRMATION: I agree to hold sufficient proceeds to satisfy the Connecticut succession and estate taxes. I agree to make payment:
 by the due date of such payment; or
 at the time of closing, if after the due date. Late payments must include interest and penalty for the estate tax.

| | | | |
|--|--|-------|----------|
| LEGAL RELATIONSHIP: Check the appropriate boxes below to describe your status in this real estate transaction: <input type="checkbox"/> I am a Connecticut attorney representing the above-listed decedent's estate. <input type="checkbox"/> I am a Connecticut attorney representing the seller in this real estate closing. <input type="checkbox"/> I am a Connecticut attorney representing the buyer in this real estate closing. <input type="checkbox"/> Other, please specify. | Name of attorney making this request for release | | |
| | Signature of attorney | | Date |
| | Law firm name | | |
| | Street address | | |
| | City | State | ZIP Code |
| | Phone number | | |

INSTRUCTIONS

General Information

You must complete **Form CT-4422**, *Application for Certificate Releasing Connecticut Succession and Estate Tax Liens*, and **Form CT-792**, *Certificate Releasing Connecticut Succession and Estate Tax Liens*, to get a release of Connecticut succession and estate tax liens. You must file Forms CT-4422 and CT-792 when the estate is selling or refinancing real estate which is includible in the decedent's estate.

Who Must File

A Connecticut attorney who, for the property description and address cited, represents any of the following:

- decedent's estate;
- buyer at the real estate closing;
- seller at the real estate closing;
- refinancing; or
- transfer of the property;

must use Forms CT-4422 and CT-792 to apply for release of liens from the Department of Revenue Services (DRS).

If the probate court previously issued **Form PC-250**, *Certificate of Devise, Descent, or Distribution*, for the decedent's estate, a fiduciary or heir, or their authorized representative, may file the probate court **Form PC-252**, *Tax Certificate for Land Records*, or **Form PC-253**, *Tax Certificate for Land Records (Short Form)*, with the town to release the inchoate Connecticut succession and estate tax liens. PC-253 is a short form used when there is only one piece of real estate in any one town. PC-252 should be used when there are multiple parcels of real estate. For additional information, contact the probate court where the decedent resided.

Succession Tax

Two copies of the Succession Tax Return must be filed with the Probate Court within 6 months of the decedent's death. The succession tax is payable within 6 months of the date of death.

Interest accrues at the rate of 1% (.01) per month, or part of a month, on the tax due from the due date of the return until the tax is paid.

Estate Tax

An estate must file **Form CT-706**, *Connecticut Estate Tax Return*, if the estate was required to file federal Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*. Form CT-706 must be filed by both estates of Connecticut residents and by estates of nonresidents who owned real property in Connecticut.

The Connecticut Estate Tax Return must be filed separately with the probate court and the Department of Revenue Services within 9 months of the decedent's death. The estate tax must be paid within 9 months of the decedent's death. The penalty for late payment is 10% of the tax due. According to Conn. Gen. Stat. §12-30, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

Interest accrues at the rate of 1% (.01) per month, or part of a month, on the tax due from the due date of the return until the tax is paid.

How to Apply for a Certificate Releasing Connecticut Succession and Estate Tax Liens

A separate Form CT-4422 must be filed for each property location for which a release of lien is being requested.

Form CT-4422 must be accompanied by:

- **Form CT-792**, *Certificate Releasing Connecticut Succession and Estate Tax Liens*;
- front page only of the purchase and sales agreement or mortgage commitment;
- an attested copy of the deed which created the decedent's interest in the property;
- copy of the death certificate;
- **Form C-3**, *Domicile Declaration*, if the decedent is claiming to be a nonresident.

Applications are processed in the order they are received.

Where to File

You may either FAX, mail or deliver this application, including attachments, to DRS.

Mail to:

State of Connecticut
Department of Revenue Services
Inheritance/Estate Tax Section
PO Box 2972
Hartford CT 06104-2972

Or FAX to: 860-297-5775

In person: 25 Sigourney Street, Hartford, CT

How Can I Get Assistance?

If you have any questions, please call the Inheritance/Estate Tax Section during business hours, from 8:00 a.m. to 5:00 p.m., Monday through Friday at **860-297-5737**.