

**Form CT-706/709 EXT**  
**Application for Estate and Gift Tax Return Filing**  
**Extension and for Estate Tax Payment Extension**

**CT-706/709 EXT**  
 Calendar Year  
**▶2012**

Complete this application in blue or black ink only.

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) ▶		Federal Employer ID Number (FEIN), if applicable ▶
City, town, or post office ▶	State ▶	ZIP code ▶
Attention, care of, or estate representative (if applicable) ▶		
Fiduciary's name and address ▶		

**Section 1 – Gift Tax Extension Request**

If the donor died during calendar year 2012, skip Section 1 and complete Section 2. Otherwise, complete Section 1 for gift tax purposes only. By completing Section 1 of this form and filing it with the Connecticut Department of Revenue Services (DRS), you are requesting a six-month extension of time to report your Connecticut taxable gifts for calendar year 2012.

I have requested a federal extension using federal Form 8892, Application for Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax, for calendar year 2012.       Yes     No

If **No**, the reason for the Connecticut extension request is: \_\_\_\_\_

<b>1. 2012 Connecticut gift tax liability</b> You must enter a whole dollar amount. If you do not expect to have a gift tax liability, enter "0." .....	▶	1.		00
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**Section 2 – Estate Tax Extension Request**

Decedent's date of death: ▶ \_\_\_\_\_ Connecticut Probate Court: \_\_\_\_\_

By completing Section 2 of this application and filing it with DRS, you are requesting an extension of time to file **Form CT 706/709**, *Connecticut Estate and Gift Tax Return*, pay Connecticut estate tax, or both.

▶  Extension of Time to File - I request a nine-month extension of time to file the decedent's Form CT-706/709.

▶  Extension of Time to Pay - I request a six-month extension of time to pay the decedent's Connecticut estate tax. Attach a statement of reasonable cause.

I have requested a federal extension using federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.       Yes     No

If **No**, the reason for the Connecticut extension request is: \_\_\_\_\_

<b>2. 2012 Connecticut estate tax liability</b> You must enter a whole dollar amount. ....	▶	2.		00
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**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 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 of this return for your records. ▶	Donor or fiduciary's signature	Title	Date	Telephone number (    )
	Paid preparer's or authorized estate representative's signature	Date	Preparer's PTIN or SSN	Telephone number (    )
	Firm name and address ▶			FEIN ▶

# Form CT-706/709 EXT Instructions

Complete this application in blue or black ink only.

Complete and check the boxes applicable to your request. You will be notified only if your extension request is denied.

## When to File

**Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension*, must be completed and filed on or before the original due date of **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

## Where to File

Mail this form and payment (if required) to:

Department of Revenue Services  
State of Connecticut  
PO Box 2978  
Hartford CT 06104-2978

Mail a copy of this form to the probate court for the district in which the decedent was domiciled. If the decedent was not domiciled in Connecticut, mail a copy of this form to the probate court for the district in which Connecticut property is located.

Keep a copy of this form for your records.

## Payment Information

Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write “**2012 Form CT-706/709 EXT**” and the donor’s or the decedent’s Social Security Number (SSN), optional, on the front of the check. Be sure to sign the check and paper clip it to the front of your return. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically.

## Interest and Penalty

Failure to file your return or failure to pay the proper amount of tax due will result in penalty and interest charges. It is to your advantage to file your return when it is due whether or not you are able to make full payment.

## Penalty for Late Payment or Late Filing

The penalty for underpayment of the tax is 10% of the tax not paid on or before the original due date of the return.

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.

## Section 1 - Gift Tax Extension Request

Complete this section to request a six-month extension to file Form CT-706/709.

If you have already filed federal Form 8892, it is not necessary to include a reason for the Connecticut extension request. If federal Form 8892 was not filed, the donor may apply for a six-month extension to file Form CT-706/709 provided there is reasonable cause.

## How to Request an Extension of Time to File a Gift Tax Return

To request a filing extension, you **must**:

- Complete Form CT-706/709 EXT, *Section 1*;
- Sign the Declaration;
- Pay the amount shown on Line 1; **and**
- File the completed Form CT-706/709 EXT on or before the due date of Form CT-706/709.

You will be notified only if your extension request is denied.

Form CT-706/709 EXT only extends the time to file your Connecticut estate and gift tax return; it does not extend the time to pay your gift tax.

## Gift Tax Extension Due Date

This extension request is due on or before the original due date for filing Form CT-706/709. Form CT-706/709 is due on April 15 of the year following the calendar year in which the gifts were made.

## Section 2 - Estate Tax Extension Request

Complete this section to request a nine-month extension of time **to file** Form CT-706/709, to request a six-month extension of time **to pay** the Connecticut estate tax, or both. This extension request is due on or before the due date for filing Form CT-706/709. The due date for filing Form CT-706/709 is the date six months after the decedent’s date of death.

If federal Form 4768 has been filed, attach a copy to this form. It will not be necessary to include a reason for requesting an extension of time to file. However, a request for an extension of time to pay must include the fiduciary’s written statement of reasonable cause.

If federal Form 4768 has not been filed, you may apply for a nine-month extension of time to file, a six-month extension of time to pay, or both, but you must attach a statement of reasonable cause.

## How to Request an Extension of Time to File the Estate Tax Return or an Extension of Time to Pay the Estate Tax, or Both

- Complete Form CT-706/709 EXT, *Section 2*;
- Enter the decedent’s date of death;
- Sign the Declaration;
- Pay the amount on Line 2 (if applicable);
- If applicable, attach to the extension request, the fiduciary’s written statement of reasonable cause together with accompanying documentation as required, explaining in detail why it is impossible or impractical to pay the full amount of the estate tax on or before the due date; **and**
- File the completed Form CT-706/709 EXT and attachment, if applicable, on or before the due date of Form CT-706/709.

You will be notified only if your extension request is denied.

Reasonable cause will be determined in accordance with Treasury Regulation §20.6161-1(a)(1) and (2)(ii). The fiduciary’s statement of reasonable cause must be accompanied by documentary evidence sufficient to enable DRS to grant the extension.