

# FORM CT-709

## CONNECTICUT GIFT TAX RETURN

**CT-709**  
**CALENDAR YEAR**  
**▶ 1998**

Donor's First Name and Middle Initial ▶ _____	Last Name ▶ _____	Social Security Number ▶ _____
Address ▶ _____	Number and Street ▶ _____	PO Box ▶ _____
City, Town or Post Office ▶ _____	State ▶ _____	ZIP Code ▶ _____
Check applicable box: Connecticut Resident <input type="checkbox"/> Nonresident <input type="checkbox"/>		Date Received (FOR DEPARTMENT USE ONLY) ▶ _____
		Citizenship if not U.S. ▶ _____
		Check here if Amended Return <input type="checkbox"/>

**IMPORTANT: FORM CT-709 CANNOT BE FILED AS A JOINT RETURN**

**SECTION 1**

- A. 1. If the donor died during the calendar year for which this return is filed, check here  and enter date of death ▶ \_\_\_\_\_ 19 \_\_\_\_
2. If the donor died during the calendar year for which this return is filed and no federal estate tax return is required to be filed, check here
- B. If the donor died during the calendar year for which this return is filed and a federal estate tax return extension was requested on federal Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes*, check here
- C. If the donor is claiming special valuation on a gift of farmland, check here  YES NO
- D. Is your spouse a U.S. citizen? .....
- If **NO**, did you transfer any property to your spouse during the calendar year? .....
- E. **Gifts by husband or wife to third parties** – Do you consent to have the gifts made by you and your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions) .....
- (If the answer is **NO**, skip Lines F, G and H and go to Schedule A. If the answer is **YES**, the following information must be furnished and your spouse must sign the consent shown below.)
- F. Were you married to one another during the entire calendar year? (See instructions) .....
- If the answer above is **NO**, check whether  married  divorced  widowed Give date \_\_\_\_\_
- G. Will your spouse file a gift tax return for this calendar year? .....
- H. **Consent of Spouse** – I consent to have the gifts made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.
- Name of consenting spouse ▶ \_\_\_\_\_ Social Security No. ▶ \_\_\_\_\_
- Consenting spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

<b>SECTION 2 TAX COMPUTATION</b>			
1. Total taxable gifts (Schedule A, Line 13) .....	▶	1	
2. Connecticut Gift Tax (See instructions) .....	▶	2	
3. Payments made with extension request .....	▶	3	
4. If Line 3 is greater than Line 2, enter <b>amount overpaid</b> (Subtract Line 2 from Line 3) .....	▶	4	
5. If Line 2 is greater than Line 3, enter balance of tax due (Subtract Line 3 from Line 2) .....	▶	5	
6. Interest (from due date of tax) .....	▶	6	
7. Penalty .....	▶	7	
8. Total amount <b>due</b> (Add Lines 5, 6 and 7) .....	▶	8	

**Due Date:** On or before April 15 following the close of the calendar year in which the gifts were made. (For donors who died during the calendar year in which the gifts were made, see instructions.)

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES

Write the donor's Social Security Number and "1998 Form CT-709" on the check.

Mail to: Department of Revenue Services  
PO Box 2978  
Hartford CT 06104-2978

**DECLARATION:** I declare under the penalties of false statement 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. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number ( )
	Paid Preparer's Signature	Date	Federal Employer ID Number
	Firm Name and Address		

**SCHEDULE A - Computation of Taxable Gifts** (Attach additional sheets if necessary)

(A) Item No.	(B) Donee's name, address, social security number and description of gift <small>If the gift was made by means of a trust, enter trust's identifying number below. If the gift was securities, enter the CUSIP number(s), if available. If the gift was property, its fair market value at the date of the gift shall be considered the amount of the gift. See instructions for gifts of farmland.</small>	(C) Donor's adjusted basis of gift	(D) Date of gift	(E) Value at date of gift
1				

1. Total gifts made by donor (See instructions) .....	1	
2. One-half of items _____ attributable to spouse (See instructions) .....	2	
3. Subtract Line 2 from Line 1 .....	3	
4. Gifts made by spouse to be included (From Schedule A, Line 2 of spouse's return) .....	4	
5. Total gifts (Add Line 3 and Line 4) .....	5	
6. Total annual exclusions for gifts listed on Schedule A, including Line 4 above (See instructions) .....	6	
7. Total included amount of gifts (Subtract Line 6 from Line 5) .....	7	

**DEDUCTIONS**

8. Gifts to spouse for which a marital deduction will be claimed, based on items _____ of Schedule A .....	8	
9. Exclusions attributable to gifts on Line 8 .....	9	
10. Marital deduction (Subtract Line 9 from Line 8) .....	10	
11. Charitable deduction (based on items _____ to _____ less exclusions) .....	11	
12. Total deductions (Add Line 10 and Line 11) .....	12	
13. Taxable gifts (Subtract Line 12 from Line 7) Enter here and also on Section 2, Line 1, on the front page of this form .....	13	

**Terminable Interest Marital Deduction** (See instructions)

14.  Check here if you elected, under the rules of Internal Revenue Code Section 2523(f), to include gifts of qualified terminable interest property on Line 8 above. Enter the item numbers (from Schedule A, above) of the gifts for which you made this election. ▶ \_\_\_\_\_
15.  Check here if you elect under Internal Revenue Code Section 2523(f)(6) **NOT** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under Internal Revenue Code Section 2523(f).  
Enter the item numbers (from Schedule A) for the annuities for which you are making this election. ▶ \_\_\_\_\_

**PLEASE ATTACH THE NECESSARY SUPPLEMENTARY DOCUMENTS (SEE INSTRUCTIONS)**