

**SCHEDULE  
CT-709 FARMLAND**

**CALENDAR YEAR  
19\_\_**

Donor's First Name and Middle Initial		Last Name	Social Security Number
Address		Number and Street	P.O. Box
City, Town or Post Office		State	ZIP Code

Date Received (FOR DEPARTMENT USE ONLY)

**Schedule of Farmland**

(A) Item No.	(B) Donee's name, address, social security number and description of gift <small>Include the town, volume and page number of land records at which the deed of gift is recorded.</small>	(C) Date of Gift	(D) Fair market value of farmland at date of gift	(E) Value as farmland at date of gift
1				

**(F)** Gift tax due from the donee if the farmland that is valued at current use is subsequently transferred or reclassified (See instructions) ..... \$ \_\_\_\_\_

**SIGN THIS AFFIDAVIT BEFORE A NOTARY PUBLIC, COMMISSIONER OF THE SUPERIOR COURT OR JUSTICE OF THE PEACE.**

**DONOR'S AFFIDAVIT**

I, the donor, being over 18 years of age and understanding the obligations of oath, do hereby solemnly swear (or affirm), under the penalties of false statement, that I have examined this schedule, including, but not limited to, the amount that I entered (in Column D, above) as the fair market value, based upon its highest and best use, for the land that is classified as farmland and for which I have claimed special valuation under Conn. Gen. Stat. §12-646a, and, to the best of my knowledge and belief, it is true, complete and correct.

Signature of Donor \_\_\_\_\_

STATE OF CONNECTICUT  
COUNTY OF \_\_\_\_\_

On this, the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, before me, the undersigned officer, personally appeared \_\_\_\_\_ known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that he or she executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

\_\_\_\_\_  
\_\_\_\_\_  
(Title of Officer)

My commission expires on the \_\_\_\_ day of \_\_\_\_\_

(Notary Public: affix seal here)

## SCHEDULE CT-709 FARMLAND

### PURPOSE OF SCHEDULE

For Connecticut gift tax purposes, a donor claiming special valuation on a gift of farmland must attach a sworn statement to the Connecticut Gift Tax Return indicating the fair market value of the farmland, based on its highest and best use, as of the date of transfer. Schedule CT-709 FARMLAND is that sworn statement.

### WHO SHOULD FILE THIS SCHEDULE?

Schedule CT-709 FARMLAND should be filed by any donor who makes a gift of farmland to a lineal descendant or spouse thereof AND claims special valuation of such land.

### GENERAL INFORMATION FOR DONEES

Land that is classified as farmland pursuant to Conn. Gen. Stat. §12-107c and that is transferred to a donee who is a lineal descendant or the spouse of a lineal descendant, is valued based upon its current classification and use as farmland without regard to neighborhood land use of a more intensive nature. If, within ten years:

- Any **interest in the farmland is transferred** by the donee to anyone other than the donee's lineal descendant or the spouse of the donee's lineal descendant, or
- Such **farmland is no longer classified** as farmland,

then the donee (or the donee's lineal descendant or the spouse thereof, if the farmland has been transferred by the donee to the donee's lineal descendant or the spouse thereof) is liable for the difference between the tax due from the donor based on its value as farmland and the tax that would have been due if such land had been valued based upon its fair market value.

The additional gift tax that may become due and payable has been entered on Line F of the front of this schedule. The additional tax must be paid within sixty days following the transfer or the change in classification, or interest will accrue at the rate of 1% (.01) per month or fraction thereof.

### INSTRUCTIONS FOR DONORS

1. **Attach this schedule to Form CT-709, Connecticut Gift Tax Return**, if the donor is making a gift of farmland to a lineal descendant, or to the spouse of a lineal descendant, and the donor claims special valuation of the land.
2. Enter the donor's identifying information at the top of the schedule.
3. In Column A, number each gift.
4. In Column B, enter the donee's identifying information and a complete description of the farmland being transferred, including the volume and page number of the land records of the town in which the deed of gift is recorded. This information should match the description on **Form CT-709**, Schedule A, Column B. You must attach a copy of the deed that shows its receipt and recording by the town clerk.
5. In Column C, enter the date of the gift.
6. In Column D, enter the fair market value of the farmland, based on its highest and best use, as of the date of the transfer. This should match the amount recorded on federal Form 709, Schedule A.
7. In Column E, enter the value of the farmland based upon its current use as farmland, as of the date of the transfer. This should match the amount recorded on **Form CT-709**, Schedule A, Column E.
8. Calculate the additional gift tax due as if you are filing a pro forma **Form CT-709** using the fair market value of the farmland as reported on federal Form 709, Schedule A. Subtract the actual tax reported on Form CT-709 from the tax calculated on the pro forma Form CT-709. Enter on Line F on the front of this schedule.
9. The donor must sign this schedule before a notary public, commissioner of the superior court or justice of the peace.