

FORM CT-706EXT
APPLICATION FOR EXTENSION OF TIME
TO FILE AND/OR PAY ESTATE TAX



For decedents dying on or after July 1, 1997

Make checks payable to: Commissioner of Revenue Services

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	

Application is hereby made to the Commissioner of Revenue Services for the following:

- Extension of Time to File**
 In the space provided below, explain in detail why it is impossible or impractical to file a return within 9 months of the date of the decedent's death.
- Extension of Time to Pay**
 In the space provided below, explain in detail why payment of the tax within 9 months from the date of death will cause undue hardship to the estate. Include documentation of any effort the estate has made to use assets to pay the tax. If the tax cannot be determined because the size of the adjusted gross estate cannot be ascertained, check here, and attach an explanation.

Reason For Six Month Extension Request

State in detail why you need an extension, or attach a copy of the federal extension Form 4768 including attachments thereto, with Part II completed if applying for Extension of Time to File, or Part III completed if applying for Extension of Time to Pay. Attach additional sheets if necessary.

--YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED--

Payment to Accompany Extension Request

- 1 Estimated amount of Connecticut Estate Tax Due.....
- 2 Prior payments made.....
- 3 Payment with this application
- 4 If requesting an extension of time to pay, estimated remaining balance to be paid.....

1		
2		
3		
4		

I declare under the penalties of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer is based on all information of which the preparer has any knowledge.

Fiduciary's name		Attorney or authorized representative's name		
Signature of fiduciary		Signature of attorney or authorized representative		Date
Address		Firm name and address		
City	State	ZIP	City	State
Phone number		Phone number		

GENERAL INSTRUCTIONS

WHO MUST FILE

The person who is required to file the Connecticut Estate Tax Return (Form CT-706) may use Form CT-706EXT to request a 6 month extension to file and/or pay Connecticut Estate Tax.

It is not necessary to include a reason for the Connecticut extension request if the estate has filed a similar extension request on federal Form 4768. A copy of the federal Form 4768 including attachments thereto, must accompany this application.

If federal Form 4768 has not been filed, the applicant must show reasonable cause to substantiate the extension request.

If a fiduciary has not been appointed, this application may be signed by a person acting as fiduciary who has sufficient knowledge of the estate to file an accurate return.

HOW TO APPLY FOR AN EXTENSION TO FILE

To obtain a Connecticut filing extension you must:

1. complete Form CT-706EXT in its entirety;
2. check the Extension of Time to File box;
3. attach a copy of federal Form 4768 with Part II completed, if it has been filed with the IRS;
4. file the CT-706EXT together with any supporting documentation by the due date of the return; and
5. pay the estimated amount of Connecticut Estate Tax due, less any prior payments.

HOW TO APPLY FOR AN EXTENSION TO PAY

To obtain a Connecticut payment extension you must:

1. complete Form CT-706EXT in its entirety;
2. check the Extension of Time to Pay box;
3. attach a copy of federal Form 4768 with Part III completed, if it has been filed with the IRS;
4. file the CT-706EXT together with any supporting documentation by the due date of the return; and
5. in the space provided, explain in detail why payment of the tax within 9 months from the date of death will cause undue hardship to the estate. Include documentation of any effort the estate has made to use assets to pay the tax.

YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED.

AN EXTENSION OF TIME TO PAY DOES NOT PREVENT INTEREST FROM ACCRUING ON ANY UNPAID BALANCE DETERMINED TO BE DUE.

WHEN TO FILE

The extension request is due on or before the original due date for filing the Connecticut Estate Tax Return. The Connecticut Estate Tax Return and payment of tax are due 9 months from the date of death.

Applications postmarked more than 9 months from the date of death will not be approved.

NOTE: If any due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

WHERE TO FILE AND PAY

Mail this form and your payment (if required) to:

The State of Connecticut
Department of Revenue Services
PO Box 2972
Hartford CT 06104-2972.

Make checks payable to: "Commissioner of Revenue Services." The decedent's name, social security number, Connecticut file number, if available, probate court, and "CT Estate Tax" must be included on the check.

SUPPORTING DOCUMENTATION

Attach a copy of the federal extension Form 4768 including attachments thereto. Otherwise, complete the Reason For Six Month Extension Request section on the front of this form. If a decedent is claimed to be a nonresident, a State of Connecticut Domicile Questionnaire, (Form C-3) must be completed and filed with the Department of Revenue Services. Forms may be obtained from the probate court.

The application must establish why it is impossible or impractical for the fiduciary to pay the full amount of the estate tax by the estate tax return due date.

PENALTY

The penalty for late payment is 10%. The penalty for late filing is the greater of 10% of the tax due or \$50.

INTEREST

Any unpaid portion of the tax determined to be due will accrue interest at the rate of 1% per month or fraction thereof from the original due date to the date of payment.