

Form CT-706/709 EXT
Application for Estate and Gift Tax Return Filing
Extension and for Estate Tax Payment Extension
 Complete in blue or black ink only.

CT-706/709 EXT
 Calendar Year
▶2008

Donor or Decedent's First Name and Middle Initial ▶		Last Name ▶		Social Security Number (SSN) _____ : _____ : _____	
Address ▶		Number and Street ▶		PO Box ▶	
City, Town, or Post Office ▶		State ▶		ZIP Code ▶	
Mailing Address (firm name if applicable) ▶		Number and Street ▶		PO Box ▶	
City, Town, or Post Office ▶		State ▶		ZIP Code ▶	
Federal Employer ID Number (FEIN) if applicable ▶					
DRS Use Only - - 20					
Attention, Care of, or Estate Representative (if applicable) ▶					
Fiduciary's Name and Address ▶					

If the donor died during calendar year 2008, skip Section 1 and complete Section 2. Otherwise, complete Section 1 for gift tax purposes only.

Section 1 – Gift Tax Extension Request

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 2008 Connecticut taxable gifts.

I have requested a federal extension using federal Form 8892, Payment of Gift/GST Tax and/or Application for Extension of Time to File Form 709, for calendar year 2008. Yes No

If **No**, the reason for the Connecticut extension is: _____

1. 2008 Connecticut gift tax liability

You must enter a whole dollar amount. If you do not expect to have a gift tax liability, enter "0." ▶

1.

00

Section 2 – Estate Tax Extension Request

Decedent's date of death: ▶ _____ Connecticut Probate Court: _____

By completing Section 2 of this form and filing it with DRS, you are requesting a six-month extension of time to file or pay, or both, the Connecticut estate tax.

▶ Extension of Time to File - I request a six-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.

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 is: _____

2. 2008 Connecticut estate tax liability

You must enter a whole dollar amount..... ▶

2.

00

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, or 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.

Sign Here Keep a copy of this return for your records. ▶	Donor or Fiduciary's Signature Title		Date	Telephone Number ()
	Paid Preparer's/Authorized Estate Representative's Signature		Date	Preparer's PTIN or SSN Telephone Number ()
	Firm Name and Address ▶			FEIN ▶

General Instructions for Section 1 and Section 2

General

Complete this form 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. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

When to File

Form CT-706/709 EXT must be completed and filed on or before the original due date of the return.

Where to File

Keep a copy of this form for your records.

Mail this form and payment (if required) to:

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

Payment Information

Make check payable to: Commissioner of Revenue Services. To ensure accuracy and timeliness in processing the payment., write "2008 Form CT-706/709 EXT" and the donor's or the decedent's Social Security Number, optional, on the front of the check. Be sure the check is signed and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Interest and Penalty

Failure to file or failure to pay the proper amount of tax due will result in penalty and interest charges. It is to your advantage to file when your return 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 of any return or report that is required by law to be filed.

Form CT-706/709 EXT Instructions

Complete **Section 1** for Connecticut taxable gifts made during calendar year 2008.

Section 1 - Gift Tax Extension

Purpose

Use **Form CT-706/709 EXT** to request a six-month extension to file **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

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 to File or Pay, or Both, for a Gift Tax Return

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

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

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.

Complete **Section 2** for estates of decedents dying during calendar year 2008 with a Connecticut taxable estate in excess of \$2 million.

Section 2 - Estate Tax Extension

Purpose

Use **Form CT-706/709 EXT** to request a six-month extension to file or pay, or both, your **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

If you have already filed federal Form 4768, it is not necessary to include a reason for the Connecticut extension request. If federal Form 4768 was not filed, you may apply for a six-month extension to file or pay, or both, on Form CT-706/709 provided there is reasonable cause.

How to Request an Extension to File or Pay, or Both, for Estate Tax Return

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

- Complete Form CT-706/709 EXT, Section 2;
- Enter the decedent's date of death;
- Pay the amount on Line 2 (if applicable);
- File it on or before the due date of the return; **and**
- Sign the Declaration.

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

Estate 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 within nine months from the decedent's date of death.