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

(Rev. 11/09)

Form CT-706/709
Connecticut Estate and Gift Tax Return

Complete in blue or black ink only.

CT-706/709
Calendar Year
►2009

Donor or decedent's first name and middle initial ►		Last name ►	Social Security Number (SSN) ___ ___ ___ ⋮ ___ ___ ⋮ ___ ___ ___ ___
Address ►	Number and street	PO box ►	Federal Employer ID Number (FEIN) if applicable
City, town, or post office ►	State	ZIP code ►	**DRS use only** – – 20
Mailing address (firm name if applicable) ►	Number and street	PO box	
City, town, or post office ►	State	ZIP code	
Attention, care of, or estate representative (if applicable) ►			
Fiduciary's name and address			

Residency ►❒ Connecticut resident
►❒ Nonresident - nonresident decedent estate only, attach **Form C-3**, *State of Connecticut Domicile Declaration.*

Amended Return ►❒ Check if using this form as an amended return. Attach an explanation.

Section 1- Gift Tax Computation - to report taxable gifts made during calendar year 2009
If the donor died during calendar year 2009, skip Section 1 and complete Section 2.

1. Current year Connecticut taxable gifts from *Schedule A*, Line 9 ►	1.		00
2. Enter total from *Schedule B,* Column B. ►	2.		00
3. Add Line 1 and Line 2. ►	3.		00
4. Gift tax due: See instructions. Enter here and on Section 3, Line 13. ►	4.		00

Section 2 – Estate Tax Computation: Attach copies of federal Forms 706 and 709 and all supplemental documents.
Decedent's date of death:► _____ **Connecticut Probate Court:►** _____

5. Total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1. ►	5.		00
6. Estate tax deductions from *Schedule C*, Line 4 ►	6.		00
7. Subtract Line 6 from Line 5. ►	7.		00
8. Current year Connecticut taxable gifts from *Schedule A*, Line 9. See instructions. ►	8.		00
9. Enter total from *Schedule B*, Column B. ►	9.		00
10. Connecticut taxable estate: Add Lines 7, 8, and 9. **If $2,000,000 or less**, see instructions. ►	10.		00
11. Tax due: See instructions. ►	11.		00
12. Nonresident decedent estate only: Tax due from *Schedule E*, Line 5 ►	12.		00

Section 3 – Calculation of Total Tax, Penalty, and Interest

13. Enter tax due: See instructions. ►	13.		00
14. Enter total from *Schedule B,* Column C. ►	14.		00
15. Resident decedent estate only: Enter amount from *Schedule D*, Line 14. ►	15.		00
16. Total credits: Add Line 14 and Line 15. ►	16.		00
17. Balance of tax payable: Subtract Line 16 from Line 13. If less than zero, enter "0." ►	17.		00
18. Prior payments and payments made with extension request (**Form CT-706/709 EXT**) ►	18.		00
19. **Refund:** If Line 18 is greater than Line 17, enter amount overpaid. ►	19.		00
20. **Tax due:** If Line 17 is greater than Line 18, enter balance due. ►	20.		00
21. If paid late, enter penalty. See instructions. ►	21.		00
22. If paid late, enter interest. See instructions. ►	22.		00
23. **Total amount due:** Add Lines 20, 21, and 22. ►	23.		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 the Department of Revenue Services (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	Signature of donor or fiduciary	Title	Date	Telephone number ( )
Keep a copy for your records.	Signature of paid preparer or authorized estate representative	Date	Preparer's PTIN or SSN	Telephone number ( )
	Firm name and address ►			FEIN ►

Schedule A – Computation of Current Year Connecticut Taxable Gifts

A Item No.	B Gifts Subject to Gift Tax • Donee's name, address, SSN, relationship to donor if any; • Gift description: If gift was made by means of a trust, enter trust's identifying number. If gift was securities, enter CUSIP number(s) if available.	C Donor's Adjusted Basis of Gift	D Date of Gift	E Value at Date of Gift Enter the fair market value at the date the gift was made. See instructions for farmland gifts.	F Split Gifts Only For split gifts, enter one-half of Column E.	G Net Transfer Subtract Column F from Column E.
1.						
Gifts Made by Spouse - Complete **only** if you are splitting gifts with your spouse **and** your spouse also made gifts.						

1. Total gifts: Add the value of all gifts listed in Column G and enter here.	1.		00
2. Total annual exclusion for present interest gifts listed on *Schedule A*: See instructions.	2.		00
3. Subtract Line 2 from Line 1.	3.		00
Deductions			
4. Gifts to spouse for which a marital deduction is claimed: Enter item No(s). from *Schedule A*: _____.	4.		00
5. Exclusions attributable to gifts on Line 4	5.		00
6. Marital deduction: Subtract Line 5 from Line 4.	6.		00
7. Charitable deductions less exclusions: Enter item numbers from *Schedule A*:_____.	7.		00
8. Total deductions: Add Line 6 and Line 7.	8.		00
9. Current year Connecticut taxable gifts: Subtract Line 8 from Line 3. Enter here and on Section 1, Line 1, **or** Section 2, Line 8. See instructions.	9.		00

10. Did you consent for federal gift tax purposes to have gifts made during the calendar year by you, your spouse, or both of you, to third parties considered as made one-half by each of you? ❒ Yes ❒ No
If **Yes**, enter spouse's name and Social Security Number below.

Print spouse's: Name ▶ _____ Social Security Number ▶ _____

	Yes	No
11. Is your spouse a U.S. citizen? ▶	❒	❒
If **No**, did you transfer any property to your spouse during the calendar year? ▶	❒	❒
12. Were you married to one another during the entire calendar year? See instructions. ▶	❒	❒

If **No**, check current marital status and enter status change date: ▶ ❒ Married ❒ Divorced ❒ Widowed

Date _____

13. If the donor is claiming special valuation on a gift of farmland, check here ▶ ❒ and attach **Schedule CT-709 Farmland**.

14. If you elect under I.R.C. §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year, check here. ▶ ❒

15. If you are a party to a civil union or a marriage recognized under Public Act 2009-13, check here. ▶ ❒

Terminable Interest Marital Deduction as Reported for Federal Gift Tax Purposes
Donor is bound by election made for federal gift tax purposes. Check the box if you elected for federal gift tax purposes:

16. ▶ ❒ To include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed. Enter the item numbers from *Schedule A* above of the gifts for which you made this election under I.R.C. §2523(f). _____

17. ▶ ❒ **Not** to treat as qualified terminable interest property any joint and survivor annuity where only you and your spouse have the right to receive payments before the death of the last of you to die. Enter the item numbers from *Schedule A* above for the annuity(ies) for which you made this election under I.R.C. §2523(f)(6). _____

Schedule B – Gifts From Prior Periods

List annual Connecticut taxable gifts made on or after **January 1, 2005**, but prior to January 1, 2009.

Column A - Calendar Year	Column B - Connecticut Taxable Gifts		Column C - Connecticut Gift Tax Paid	
►	►	00	►	00
►	►	00	►	00
►	►	00	►	00
►	►	00	►	00
►	►	00	►	00
Column Totals:	►	00	►	00

Schedule C – Estate Tax Deduction Computation

1. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under I.R.C. §2058 ..... ►	1.		00
2. *Reserved for future use.*	2.		
3. Deduction for transfers to civil union partners or a spouse in a marriage recognized under Public Act 2009-13 ..... ►	3.		00
4. Add Line 1 and Line 3. Enter here and on Section 2, Line 6. ..... ►	4.		00

Qualified Terminable Interest Property (QTIP) Questions

	Yes	No
5. Was an election made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP under I.R.C. §2056(b)(7)? ..... ►	❒	❒
6. If no election was made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP, is a I.R.C. §2056(b)(7) election being made to have the trust or other property treated as QTIP for Connecticut estate tax purposes? See instructions on Page 18. ..... ►	❒	❒
7. Does the decedent's gross estate for federal estate tax purposes contain any I.R.C. §2044 property (QTIP from a prior gift or estate)? ..... ►	❒	❒
8. If the decedent's gross estate for federal estate tax purposes does not contain any I.R.C. §2044 property from a prior gift or estate, does the decedent's gross estate for Connecticut estate tax purposes contain any I.R.C. §2044 property from a prior estate that made a I.R.C. §2056(b)(7) election for Connecticut estate tax purposes? ..... ►	❒	❒

Estates continue to Page 4.

Schedule D – Estate Tax Credits

To be completed only by resident estate with real or tangible personal property located in another state

Part 1: Credit for Real or Tangible Personal Property Located in Another State and Subject to Death Tax of That State

1. Enter tax due amount from Section 2, Line 11. ▶		1.		00
Enter state where real or tangible personal property is located.			Death Tax Paid	
2a.		2a.		00
2b.		2b.		00
2c.		2c.		00
2d.		2d.		00
2. Add Lines 2a through 2d. If necessary, attach additional sheets and include amounts in total. ▶		2.		00
3. Total gross estate for federal estate tax purposes from Section 2, Line 5 ▶		3.		00
4. Enter the value of real or tangible personal property in Line 3 located in the states entered in Lines 2a through 2d. ▶		4.		00
5. Divide Line 4 by Line 3. Round to four decimal places. ▶		5.	•	
6. Multiply Line 1 by Line 5 ▶		6.		00
7. Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below. ▶		7.		00

Part 2: Credit for Real or Tangible Personal Property Located in Another State and Not Subject to Death Tax of That State

8. Enter tax due amount from Section 2, Line 11. ▶		8.		00
Enter state where real or tangible personal property is located.			Property Value	
9a.		9a.		00
9b.		9b.		00
9c.		9c.		00
9d.		9d.		00
9. Add Lines 9a through 9d. If necessary, attach additional sheets and include amounts in total. ▶		9.		00
10. Total gross estate for federal estate tax purposes from Section 2, Line 5 ▶		10.		00
11. Divide Line 9 by Line 10. Round to four decimal places. ▶		11.	•	
12. Multiply Line 8 by Line 11. ▶		12.		00
13. Enter amount from Part 1, Line 7, above. ▶		13.		00
14. Add Line 12 and Line 13. Enter here and on Section 3, Line 15. ▶		14.		00

Schedule E – Computation of Tax for Nonresident Decedent Estate

1. Enter tax due amount from Section 2, Line 11. ▶			1.		00
2. Total gross estate for federal estate tax purposes from Section 2, Line 5 ▶	2.		00		
3. Gross estate for federal estate tax purposes within Connecticut ▶	3.		00		
4. Divide Line 3 by Line 2. Round to four decimal places. ▶	4.	•			
5. Multiply Line 1 by Line 4. Enter here and on Section 2, Line 12. ▶			5.		00