File Only With Probate Court

(Rev. 10/09)

Department of Revenue Services
State of Connecticut

Form CT-706 NT

Connecticut Estate Tax Return (for Nontaxable Estates)

For estates of decedents dying during calendar year 2009 (Read instructions before completing this form.)

Decedent's last name	First name and middle initial		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	Date of death
Legal residence (domicile) (county and state)	❒ Check if amended return.		Connecticut probate court

Residency: ❒ Connecticut resident ❒ Nonresident - Attach **Form C-3**, *State of Connecticut Domicile Declaration*.

Section 1 **General Questions** Check the appropriate box for each question below.

1. At the time of death, did the decedent own or have an interest in any of the following sole ownership property? If **Yes**, report the property in Section 3, Part 1.
   a. Real estate ❒ Yes ❒ No
   b. Securities ❒ Yes ❒ No
   c. Bank accounts ❒ Yes ❒ No
   d. Other personal property ❒ Yes ❒ No
2. At the time of death, did the decedent own or have an interest in any of the following property owned jointly with right of survivorship? If **Yes**, report the property in Section 3, Part 2.
   a. Real estate ❒ Yes ❒ No
   b. Securities ❒ Yes ❒ No
   c. Bank accounts ❒ Yes ❒ No
   d. Other personal property ❒ Yes ❒ No
3. Are any amounts due to a beneficiary or this decedent's estate from a pension, stock-bonus or profit-sharing plan, or an annuity? If **Yes**, report that amount in Section 3, Part 2. ❒ Yes ❒ No
4. Did the decedent create any trusts, including trustee bank accounts, during his or her life? If **Yes**, attach a copy of the trust(s) and report the value of the trust(s) in Section 3, Part 2. ❒ Yes ❒ No
5. Did the decedent have an interest in life insurance on the life of another? If **Yes**, report the cash surrender value in Section 3, Part 2. ❒ Yes ❒ No
6. Did the decedent have an interest in life insurance on his or her life? If **Yes**, report the entire proceeds in Section 3, Part 3. ❒ Yes ❒ No
7. During his or her life, did the decedent make any transfers of real property to another retaining a life use for himself or herself or continued to have any use in the property? If **Yes**, complete Section 3, Part 2. ❒ Yes ❒ No
8. Did the decedent make any taxable gifts (within the meaning of I.R.C. §2503) on or after January 1, 2005, but before January 1, 2009? If **Yes**, complete *Schedule B (NT)*. ❒ Yes ❒ No
9. Did the decedent make any taxable gifts (within the meaning of I.R.C. §2503) during calendar year 2009? If **Yes**, complete *Schedule A (NT)* and attach. ❒ Yes ❒ No
10. Was a disclaimer filed in this estate? If **Yes**, submit a copy of each disclaimer. ❒ Yes ❒ No
11. Is the estate required to file a federal estate tax return (Form 706)? If **Yes**, attach a complete copy including all supplemental documents. If **No**, please see page 1 of instructions under "Supporting Documentation." ❒ Yes ❒ No

Section 2 **Connecticut Taxable Estate Computation**

1. Total gross estate for federal estate tax purposes: Enter total from Section 4, Line 8.	1.		00
2. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under I.R.C. §2058: See Instructions.	2.		00
3. Subtract Line 2 from Line 1.	3.		00
4. Current year Connecticut taxable gifts from *Schedule A (NT)*, Line 9. Attach copy of federal Form 709.	4.		00
5. Prior year Connecticut taxable gifts made on or after January 1, 2005, and before January 1, 2009. Attach a copy of federal Form 709 for each year listed in *Schedule B (NT)*.	5.		00
6. Connecticut taxable estate: Add Lines 3, 4, and 5. See Instructions	6.		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 that the representations contained herein are made under the penalties of false statement as provided in Conn. Gen. Stat. §53a-157b. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

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

Signature of Probate Judge Required. Sign and date one of the following, as applicable:

Certificate of Opinion of No Tax

I have examined this return and have concluded that the Connecticut taxable estate, as shown above, is $2 million or less.

Date Signature of judge

Form CT-706/709 Required to Be Filed

I have examined this return and hereby instruct the estate to file a Form CT-706/709 with the Commissioner of Revenue Services.

Date Signature of judge

Confidential — Not Subject to Disclosure or Inspection

Section 3 Property and Proceeds Reported for Federal Estate Tax Purposes

Part 1 - Solely-Owned Property

	A Item No.	B Description of All Property and Two-Letter Abbreviation of State Where Located If real property, list the complete address. Include all property, real or personal, tangible or intangible, wherever located. If necessary, attach additional sheet(s) and continue with Item 1F.	State	C Decedent's % of Ownership	D Fair Market Value at Date of Death	E Amount of Column D Passing to Spouse
1.	**1A**			100%		
2.	**1B**			100%		
3.	**1C**			100%		
4.	**1D**			100%		
5.	**1E**			100%		
6.	**Total:** Add all amounts for Column D and Column E.					

Part 2 - Jointly-Owned Property and Property Passing Other Than by Will or Laws of Intestacy

	A Item No.	B Description of All Property and Two-Letter Abbreviation of State Where Located If real property, list the complete address. Include all property, real or personal, tangible or intangible, wherever located. If necessary, attach additional sheet(s) and continue with Item 2F.	State	C Fair Market Value at Date of Death	D Percentage Includible	E Includible Value Attributed to This Estate (Col. C x Col. D)	F Amount of Column E Passing to Spouse
7.	**2A**						
8.	**2B**						
9.	**2C**						
10.	**2D**						
11.	**2E**						
12.	**Total:** Add all amounts for Column E and Column F.						

Part 3 - Life Insurance Proceeds on the Life of the Decedent

	A Item No.	B Description of Life Insurance Attach copy of federal Form 712 for each policy. If necessary, attach additional sheet(s) and continue with Item 3D.	C Life Insurance Value Report the entire proceeds from each policy.	D Amount of Column C Passing to Spouse
13.	**3A**			
14.	**3B**			
15.	**3C**			
16.	**Total:** Add all amounts for Column C and Column D.			

Section 4 Total Gross Estate as Would Be Valued for Federal Estate Tax Purposes

1.	Enter amount from Section 3, Part 1, Column E, Line 6.	1.		
2.	Enter amount from Section 3, Part 2, Column F, Line 12.	2.		
3.	Enter amount from Section 3, Part 3, Column D, Line 16.	3.		
4.	**Total amount to spouse:** Add Lines 1 through 3.		4.	
5.	Enter amount from Section 3, Part 1, Column D, Line 6.	5.		
6.	Enter amount from Section 3, Part 2, Column E, Line 12.	6.		
7.	Enter amount from Section 3, Part 3, Column C, Line 16.	7.		
8.	**Total gross estate for federal estate tax purposes:** Add Lines 5 through 7. Enter here and on Section 2, Line 1.		8.	

Schedule A (NT) Computation of Current Year Connecticut Taxable Gifts

A Item No.	B **Gifts Subject to Gift Tax** • Donee's name, address, SSN, relationship to decedent, 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 **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.	F **Split Gifts Only** For split gifts, enter 1/2 of Column E.	G **Net Transfer** Subtract Column F from Column E.
1						

Gifts Made by Spouse - Complete only if decedent split gifts with his or her spouse and the spouse also made gifts.

1						

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. Connecticut current year taxable gifts Subtract Line 8 from Line 3. Enter here and on Section 2, Line 4.	9.		00

10. Did the decedent consent for federal gift tax purposes to have gifts made during the calendar year by the decedent, the decedent's spouse, or both, to third parties considered as made one-half by each? ❒ Yes ❒ No

If **Yes**, print spouse's name and SSN below.

Name _____ SSN _____

	Yes	No
11. Is the decedent's spouse a U.S. citizen?	❒	❒
If **No**, did the decedent transfer any property to his or her spouse during the calendar year?	❒	❒

12. If the decedent was a party to a civil union recognized under Connecticut law or a marriage recognized under Public Act 2009-13, check here. ❒

Terminable Interest Marital Deduction as Reported for Federal Gift Tax Purposes

The decedent is bound by the election made for federal gift tax purposes. Check the box if the decedent elected for federal gift tax purposes:

13. ❒ To include gifts of qualified terminable interest property as gifts to his or her spouse for which a marital deduction was claimed. Enter the item numbers from Column A above of the gifts for which the decedent made this election under I.R.C. §2523(f). _____

14. ❒ **Not** to treat as qualified terminable interest property any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the last to die. Enter the item numbers from Column A above for the annuity(ies) for which the decedent made this election under I.R.C. §2523(f)(6). _____

Continue With Schedule B (NT) on Page 4.

Schedule B (NT) Gifts From Prior Periods

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

Column A - Calendar Year	Column B - Connecticut Taxable Gifts	
		00
		00
		00
		00
		00
Enter this amount on Line 5 of Section 2. **Column Total**		00