Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978
(Rev. 03/10)

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
►2010

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 represenative (if applicable) ►			
Fiduciary's name and address			

Section 1 – Gift Tax Extension Request

If the donor died during calendar year 2010, skip Section 1 and complete Section 2. Otherwise, complete Section 1 for gift tax purposes only.

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 Connecticut taxable gifts for calendar year 2010.

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 2010. ❒ Yes ❒ No

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

1. **2010 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 an extension of time to file Form CT 706/709 or to pay Connecticut estate tax, or both.

► ❒ Extension of Time to File - I request a nine-month extension of time to file the decedent's **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

► ❒ Extension of Time to Pay - I request a six-month extension of time to pay the decedent's Connecticut estate tax. Attach a statement of reasonable cause.

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. **2010 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	Donor or fiduciary's signature	Title	Date	Telephone number ( )
Keep a copy of this return for your records.	Paid preparer's or authorized estate representative's signature	Date	Preparer's PTIN or SSN	Telephone number ( )
	Firm name and address ►			FEIN ►

General Instructions

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 payment is applied to your account, write "2010 Form CT-706/709 EXT" and the donor's or the decedent's Social Security Number 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 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 2010.

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 of Time to File 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.

Section 2 - Estate Tax Extension

Complete **Section 2** for estates of decedents dying during calendar year 2010 with a Connecticut taxable estate in excess of $3.5 million.

Purpose

Use Form CT-706/709 EXT to request a nine-month extension of time **to file** a Connecticut estate tax return or to request a six-month extension of time **to pay** Connecticut estate tax, or both. This extension request is due on or before the due date for filing Form CT-706/709. The due date for filing Form CT-706/709 is the date six months after the decedent's date of death.

If federal Form 4768 has been filed, please attach a copy to this form. It will not be not necessary to include a reason for requesting an extension of time to file. However, a request for an extension of time to pay must include the fiduciary's written statement of reasonable cause.

If federal Form 4768 has not been filed, you may apply for a nine-month extension of time to file or a six-month extension of time to pay, or both, but you must attach a statement of reasonable cause.

How to Request an Extension of Time to File the Estate Tax Return or an Extension of Time to Pay the Estate Tax, or Both

- 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;
- Sign the Declaration;
- If required, attach the fiduciary's written statement of reasonable cause explaining in detail why it is impossible or impractical to file the estate tax return on or before the due date; **and**
- If applicable, attach the fiduciary's written statement of reasonable cause, together with accompanying documentation as required, explaining in detail why it is impossible or impractical to pay the full amount of the estate tax on or before the due date.

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

Reasonable cause shall be determined in accordance with Treasury Regulation §20.6161-1(a)(1) and (2)(ii). The fiduciary's statement of reasonable cause must be accompanied by documentary evidence sufficient to enable DRS to grant the extension.