

Form CT-706 NT EXT
Application for Extension of Time
for Filing Form CT-706 NT

File in the Probate District in which the decedent was domiciled. If the decedent was a nonresident, file in the Probate District in which Connecticut property is located.

To: Probate Court		District No.	Date of Request
Decedent's first name and middle initial		Last name	Social Security Number (SSN) _ _ _ : _ _ : _ _ _ _
Address	Number and street	PO Box	Federal Employer ID Number (FEIN)
City, town	State	ZIP code	Decedent's Date of Death _ - _ 20
Name and address of fiduciary(ies) or transferee(s) of decedent's property			Number and street PO Box
City, town, or post office		State	ZIP code
Attention, care of, or estate representative (if applicable)			
Mailing address (firm name if applicable)			

I represent that no Connecticut estate tax will be due from the decedent's estate.* By completing this section and filing it in the Probate District having jurisdiction over the decedent's estate, I am requesting a six-month extension of time to file **Form CT-706 NT, Connecticut Estate Tax Return (for Nontaxable Estates)**. I acknowledge that this extension will not avoid any interest or penalties applicable to the estate in the event that the estate is ultimately determined to be subject to the Connecticut estate tax.

Declaration: I declare that the representations contained herein are made under the penalties of false statement. 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 for your records.	Fiduciary's signature	Title	Date	Telephone number ()
	Paid preparer's or authorized estate representative's signature		Date	Preparer's PTIN or SSN
	Firm name and address		FEIN	Preparer's telephone number ()

PROBATE COURT,	DISTRICT NO.
ESTATE OF	LATE OF Deceased
Presiding Judge:	
The foregoing application having been presented to this Court, THE COURT FINDS that notice should be and is hereby dispensed with for cause shown.	
It is ORDERED that said application for extension of time for filing Form CT-706 NT is GRANTED DENIED.	
Dated at	Connecticut on [Month, Day, Year] BY ORDER OF THE COURT
	_____ Judge

* For estates of decedents dying on or after January 1, 2011, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$3.5 million or less**. Be advised that the Connecticut General Assembly is currently considering legislation that would lower this threshold to **\$2 million or less**. This legislation would apply to estates of decedents dying on or after January 1, 2011.

Form CT-706 NT EXT Instructions

Complete this form in blue or black ink only.

When to File

Form CT-706 NT EXT, *Application for Extension of Time for Filing Form CT-706 NT*, must be completed and filed on or before the original due date of the **Form CT-706 NT**, *Connecticut Estate Tax Return (for Nontaxable Estates)*.

Where to File

Mail or submit Form CT-706 NT EXT to the PROBATE COURT for the district in which the decedent was domiciled. If the decedent was not domiciled in Connecticut, submit this form to the PROBATE COURT for the district in which Connecticut property is located.

Keep a copy of this form for your records.

Purpose

Use Form CT-706 NT EXT to request a six-month extension to file a Connecticut estate tax return, Form CT-706 NT, where no Connecticut Estate Tax is due.

For decedents dying during calendar year 2011, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$3.5 million or less**. Be advised that the Connecticut General Assembly is currently considering legislation that would lower this threshold to **\$2 million or less**. This legislation would apply to estates of decedents dying on or after January 1, 2011.

To request an extension of time for filing Form CT-706 NT where the amount of the Connecticut taxable estate is in excess of \$3.5 million, **Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension*, must be filed with the Department of Revenue Services. A copy must also be filed in the Probate Court.

The granting of an extension of time for filing Form CT-706 NT by the Probate Court will not avoid any interest or penalties applicable to the estate tax in the event that it is ultimately determined that the estate is subject to the Connecticut estate tax.

Failure to File Form CT-706 NT EXT

If a Form CT-706 NT EXT is not filed on or before the original due date of the Form CT-706 NT, the costs that would otherwise have been due under subsection (b) of Conn. Gen. Stat. §45a-107, as amended by P.A. No. 10-184, shall bear interest at the rate of one-half of one per cent per month or portion thereof from such due date, until paid, in accordance with Conn. Gen. Stat. §45a-107(l).

If a Form CT-706 NT EXT is filed and an extension is granted, interest will begin to accrue 30 days after the extended due date of Form CT-706 NT.

Completing Form CT-706 NT EXT

- Fill in the name of the Probate Court to which the form is to be submitted.
- Complete the name and address of decedent, decedent's social security number or the estate's federal employer identification number.
- Complete the fiduciary's name and address. If there is no fiduciary, then the person in actual or constructive possession of the property of the decedent, or the transferee of the property of the decedent, may file the form.
- Space is provided to include additional contact information for fiduciary
- Sign the form.
- File the form on or before the due date of Form CT-706 NT with the Probate Court.
- The Probate Court will complete the section granting or denying the application for extension of time for filing Form CT-706 NT and return the form to the fiduciary unless an alternate address is indicated.