



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

For DRS Use Only (MMDDYYYY) Complete return in blue or black ink only. Taxpayers must sign declaration on reverse side. Donor or decedent's first name Last name (If two last names, insert a space between names.) Social Security Number Mailing address (number and street, apartment number, suite number, PO Box) Federal Employer ID Number (FEIN), if applicable City, town, or post office (If town is two words, leave a space between the words.) State ZIP code Residency Firm name Connecticut resident Mailing address (number and street, apartment number, suite number, PO Box) Nonresident - nonresident decedent estate only, attach Form C-3 UGE, State of City, town, or post office (If town is two words, leave a space between the words.) State ZIP code Connecticut Domicile Declaration. **Amended Return** Attention, care of, of estate representative (if applicable) Check here if you are using this form as an amended return. Attach an explanation. Fiduciary's name and address Section 1 - Gift Tax Computation - to report taxable gifts made during calendar year 2016 If the donor died during calendar year 2016, 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 Connecticut Probate Court PDdeath (MMDDYYYY): where filed (see instructions): 5. Total gross estate for Connecticut estate tax purposes from Schedule D, Line 4. **▶** 5. .00 6. Estate tax deductions from Schedule E, Line 4. **►** 6. .00 7. Subtract Line 6 from Line 5. **▶** 7. .00 Current year Connecticut taxable gifts from Schedule A, Line 9: See instructions. ▶ 8. .00 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 G, Line 5 **▶** 12. .00



Donor or decedent's SSN or FEIN

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 F, Line 5. | ► 15. | .00 |
| 16. Total credits: Add Line 14 and Line 15. | ► 16. | .00 |
| 17. Balance of tax payable: Subtract Line 16 from Line 13. See instructions. | ► 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 DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. I further declare under penalty of law that a copy of this return will be filed with the appropriate court of probate at the same time that the return is filed with DRS. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

| | Signature of donor or fiduciary | Date (MMDDYYYY) | Donor or fiduciary's telephone number | | | | |
|--|------------------------------------|----------------------------------|---------------------------------------|--|--|--|--|
| Sign Here Keep a copy of this return for your records. | Donor or fiduciary's title | May DRS discuss this return with | the preparer shown below? | | | | |
| | Paid preparer's signature | Date (MMDDYYYY) | Telephone number | | | | |
| | Print preparer's name | Preparer's SSN or PTIN | Firm's Federal Employer ID Number ▶ | | | | |
| | Firm's name, address, and ZIP code | | | | | | |
| | • | | | | | | |

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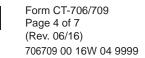


Donor or decedent's SSN or FEIN

| | | | | Additional donee | list(s) attached: |
|--------------------|--|---------------------------------|---|--|--|
| Col. A Item No. | | | umn B n and gift description | | |
| | Donee's name | Do | nee's SSN | Donee's relationship to donor, if any | |
| 1. | | | | | |
| | Donee's street address | | | | |
| | | | | | |
| | Donee's city | Sta | ate ZIP code | | |
| | O'th description * | | | | |
| | Gift description * | | | | |
| | | | | | |
| | | | | | |
| | * Gift description: If gift was m | nade by means of a trust, er | nter trust's identifying number. | If gift was securities, enter CUSIP | number(s), if available. |
| | Column C | Column D | Column E | Column F | Column G |
| | Donor's Adjusted Basis of Gift | Date of Gift | Value at Date of Gift | - Pro | Net Transfer Subtract Col. F from Col. E |
| | | | | | |
| | | (MMDDYYYY) | Enter the fair market value a the date the gift was made. S instructions for farmland gifts | ee | |
| | | | mon donorio for farmana gina | | |
| Gifts Mad | e by Spouse - Complete or | nly if you are splitting | | | ifts. |
| Gifts Mad | e by Spouse - Complete or | | | | ifts. |
| | e by Spouse - Complete or | Col | gifts with your spouse ar | | ifts. |
| Col. A Item No. | le by Spouse - Complete or Donee's name | Col Donee informatio | gifts with your spouse ar umn B n and gift description | | |
| Col. A | | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address Donee's city | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address Donee's city | Col Donee informatio | gifts with your spouse ar umn B n and gift description | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address Donee's city Gift description * | Col Donee informatio | gifts with your spouse ar umn B n and gift description onee's SSN | n d your spouse also made g | |
| Col. A Item No. | Donee's name Donee's street address Donee's city Gift description * | Col Donee informatio | gifts with your spouse ar umn B n and gift description onee's SSN | nd your spouse also made g Donee's relationship to donor, if any If gift was securities, enter CUSIP Column F | |

(MMDDYYYY)

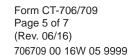
Enter the fair market value at the date the gift was made. See instructions for farmland gifts.





Donor or decedent's SSN or FEIN

| 1. | Total gifts: Add the value of all gifts listed in Column G, Net Tra | ansfer and | d enter here | э. | 1. | | | | .00 |
|-------------|--|-------------|---------------|------------|-----------|--------------|---------------|-----------|----------|
| 2. | 2. Total annual exclusion for present interest gifts listed on Schedule A: See instructions. | | | | | | | | .00 |
| 3. | 3. Subtract Line 2 from Line 1. | | | | | | | | .00 |
| | Deductions | | | | | | | | |
| 4. | Gifts to spouse for which a marital deduction is claimed: Enter the item number(s) from Schedule A, Column A, on Page 3. | 4. | | | .00 | | | | |
| | Item No(s): | | | | | | | | |
| 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 number(s) from Schedule A, Column A, on Page 3. | 7. | | | .00 | | | | |
| | Item No(s): | | | | | | | | |
| 8. | Total deductions: Add Line 6 and Line 7. | | | | 8. | | | | .00 |
| 9. | Current year Connecticut taxable gifts: Subtract Line 8 from Line on Section 1, Line 1, or Section 2, Line 8. See instructions. | e 3. Ente | r here and | | 9. | | | | .00 |
| 10 | Did you consent for federal gift tax purposes to have gifts made parties considered as made one-half by each of you? | | | | | spous Yes | se, or both o | of you, t | to third |
| | If Yes, enter spouse's name and Social Security Number (SSN) | below. | | | | | | | |
| | Print spouse's: Name | | | SSN | • | | | | |
| 11 | . Is your spouse a U.S. citizen? | | | | - | Yes | | No | |
| | If No, did you transfer any property to your spouse during the ca | alendar y | ear? | | | Yes | | No | |
| 12 | Were you married to one another during the entire calendar year | ? See ins | tructions | | - | Yes | | No | |
| | If No, check current marital status and enter status change date | e: ► | Married | | Divord | ed | Wido | wed | |
| | | Da | te: | | | | | | |
| Cł | neck the box if any of the following apply: | | | | | | | | |
| | 13. The donor is claiming special valuation on a gift of farm | nland. Att | ach Sched | ule CT-70 | 9 Farmla | and fo | r each done | e. | |
| > | 14. You are electing to treat transfers made this year to a qu this year (IRC §529(c)(2)(B)). | alified sta | te tuition pr | ogram as | ratably c | ver a | five-year per | riod beç | ginning |
| | 15. The value of any item listed on Schedule A reflects a d | liscount. | See instruc | tions. | | | | | |
| | Terminable Interest Marital Deduction a | s Repoi | ted for F | ederal G | ift Tax | Purp | oses | | |
| Do | onor is bound by election made for federal gift tax purposes. Che | - | | | | - | | | |
| | 16. To include gifts of qualified terminable interest property | as gifts | to your spo | use for wl | nich a m | arital (| deduction w | as clair | med. |
| | Enter the item numbers from Schedule A above of the | gifts for v | vhich you n | nade this | election | under | IRC §2523(| (f). | |
| | Item No(s): | | | | | | | | |
| > | 17. Not to treat as qualified terminable interest property an right to receive payments before the death of the last annuity(ies) for which you made this election under IRC | of you to | die. Enter | | | | | | |
| | Item No(s): | _ ` | • | | | | | | |





| Donor | or decedent's | |
|-------|---------------|--|
| | CCNI or EEINI | |

Schedule B - Gifts From Prior Periods

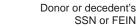
List annual Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2016.

For decedent's estate only: List annual Connecticut taxable gifts (within the meaning of IRC §2503) other than gifts that are includable in the decedent's gross estate for federal estate tax purposes (see instructions).

| | Column A Calendar Year o | | | Column B Connecticut Taxable Gifts | | Column C Connecticut Gift Tax Paid | |
|---|-----------------------------|-----|---|------------------------------------|-------------|---------------------------------------|-----|
| • | 2005 | | • | .00 | > | | -00 |
| • | 2006 | | • | .00 | • | | .00 |
| • | 2007 | | • | .00 | • | | .00 |
| • | 2008 | | • | .00 | • | | .00 |
| • | 2009 | | • | .00 | • | | .00 |
| • | 2010 | | • | .00 | • | | .00 |
| • | 2011 | | • | .00 | > | | -00 |
| • | 2012 | | • | .00 | > | | -00 |
| • | 2013 | | • | .00 | • | | .00 |
| • | 2014 | | • | .00 | > | | -00 |
| • | 2015 | | • | .00 | • | | .00 |
| | Column Tota | ls: | • | -00 | > | | .00 |

Schedule C - Qualified Terminable Interest Property (QTIP) Questions

| 1. | 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 IRC §2056(b)(7)? | > | Yes | • | No |
|----|--|-------------|-----|----------|----|
| 2. | 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 Connecticut QTIP election being made to have the trust or other property treated as QTIP for Connecticut estate tax purposes? See instructions on | | | | |
| | Page 19. | • | Yes | • | No |
| 3. | Does the decedent's gross estate for federal estate tax purposes contain any IRC §2044 property (QTIP from a prior gift or estate)? | • | Yes | • | No |
| 4. | If the decedent's gross estate for federal estate tax purposes does not contain any IRC §2044 property from a prior gift or estate, does the decedent's gross estate for Connecticut estate tax purposes contain any IRC §2044-type property from a prior estate that made a Connecticut QTIP | | | | |
| | election for Connecticut estate tax purposes? | | Yes | | No |





3. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5....... ▶

4. Divide Line 2 by Line 3. Round to four decimal places. ▶

5. Multiply Line 1 by Line 4. Enter here and on Section 3, Line 15...... ▶

| Schedule D - Estate Tax Gross Estate Computation | | | |
|---|----------------------------|------------|--------------------|
| 1. Total gross estate for federal estate tax purposes from federal Fo | orm 706, Part 2, Line 1. ı | 1 . | .00 |
| 2. Connecticut Gift Tax paid or payable by the decedent or the e | • | | |
| by the decedent or his or her spouse within 3 years before the | decedent's death | 2. | . 00 |
| Addition for property included as a result of a Connecticut QT | P election | 3. | .00 |
| 4. Add Line 1 through Line 3. Enter here and on Section 2, Line | 5ı | 4. | -00 |
| Schedule E - Estate Tax Deduction Computation | | | |
| 1. Allowable estate tax deductions for federal estate tax purpose | | | |
| allowable for state death taxes under IRC §2058 | | 1. | 00 |
| 2. Reserved for future use | | . 2 | • |
| 3. Deduction for property subject to a Connecticut QTIP election | | 3 . | .00 |
| 4. Add Line 1 and Line 3. Enter here and on Section 2, Line 6 | 1 | 4. | .00 |
| Schedule F - Estate Tax Credit To be completed only by resident estates with real or tangible pe | | in anot | ther jurisdiction. |
| Credit for Real or Tangible Personal Property Located in And | | | |
| Enter tax due amount from Section 2, Line 11 | | 1. | . 00 |
| Enter description and location of real or tangible personal property. | Property value | | |
| 2a. | | .00 | |
| 2b. | | .00 | |
| 2c. | | .00 | |
| 2d. | | .00 | |
| 2e. | | .00 | |
| 2f. | | .00 | |
| 2. Add all <i>Property value</i> amounts in Lines 2a through 2f. If nece | ssary, attach | | |
| additional sheets and include amounts in total | | 2. | .00 |

3.

4.

5.

.00

.00



Donor or decedent's SSN or FEIN

Schedule G – Computation of Tax for Nonresident Estates

| Enter tax due amount from Section 2, Line 11 | > | 1. | .00 |
|---|------------------|----|-----|
| Total gross estate for Connecticut estate tax purposes from Section 2, Line 5 ▶ 2. | .0 | 0 | |
| Gross estate for Connecticut estate tax purposes within Connecticut 3. | .0 | 0 | |
| 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 |
| Schedule H - For Resident Estates - Basis for Probate | Fees | | |
| Part 1 - Real and Tangible Personal Property Located Outs | side Connecticut | | |
| Total value of real and tangible personal property located or reported on Schedule F, Line 2 | | 1. | .00 |
| Part 2 - Amount Passing to Spouse | | | |
| 2. Enter amount from Schedule H, Part 1, Line 1, passing to s | pouse | 2. | .00 |
| Schedule I - For Nonresident Estates Only - Basis for | Probate Fees | | |
| Part 1 - Real and Tangible Personal Property Located in Co | onnecticut | | |
| Enter description and location of real or tangible personal property. | Property value | | |
| 1. | .0 | 0 | |
| 2. | .0 | 0 | |
| 3. | .0 | 0 | |
| Total value of real and tangible personal property located in through 3. If necessary, attach additional sheets and include | | 4. | .00 |
| Part 2 - Amount Passing to Spouse | | | |
| 5. Enter amount from Schedule I, Part 1, Line 4, passing to sp | ouse | 5. | .00 |
| , | | | |