Department of Revenue Services
State of Connecticut
(Rev. 06/16)
706709 00 16W 01 9999

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

2016
CT-706/709

Taxpayers must sign declaration on reverse side.　　Complete return in blue or black ink only.

For DRS Use Only
(MMDDYYYY) ▶

▶ Donor or decedent's first name | MI | 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 Connecticut Domicile Declaration.*

▶ City, town, or post office (If town is two words, leave a space between the words.) State ZIP code

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 death (MMDDYYYY): ▶ 　　　　　Connecticut Probate Court where filed (see instructions): ▶ **PD -**

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

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 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.

Sign Here

Keep a copy of this return for your records.

Signature of donor or fiduciary	Date (MMDDYYYY)	Donor or fiduciary's telephone number

Donor or fiduciary's title

May DRS discuss this return with the preparer shown below?

☐ **Yes**   ☐ **No**

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

►

Donor or decedent's SSN or FEIN

Schedule A - Computation of Current Year Connecticut Taxable Gifts

For decedent's estate only: List current year 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.

Additional donee list(s) attached:

Col. A Item No.	Column B Donee information and gift description
1.	Donee's name Donee's SSN Donee's relationship to donor, if any
	Donee's street address
	Donee's city State ZIP code
	Gift description *

* **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.

Column C Donor's Adjusted Basis of Gift	Column D Date of Gift	Column E Value at Date of Gift	Column F Split Gifts Only Enter half of Col. E.	Column G Net Transfer Subtract Col. F from Col. E.
	(MMDDYYYY)	Enter the fair market value at the date the gift was made. See instructions for farmland gifts.		

Gifts Made by Spouse - Complete **only** if you are splitting gifts with your spouse **and** your spouse also made gifts.

Col. A Item No.	Column B Donee information and gift description
1.	Donee's name Donee's SSN Donee's relationship to donor, if any
	Donee's street address
	Donee's city State ZIP code
	Gift description *

* **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.

Column C Donor's Adjusted Basis of Gift	Column D Date of Gift	Column E Value at Date of Gift	Column F Split Gifts Only Enter half of Col. E.	Column G Net Transfer Subtract Col. F from Col. E.
	(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 Transfer* 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 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 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 (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 calendar year? .... ► ☐ Yes   ☐ No

12. Were you married to one another during the entire calendar year? See instructions.................► ☐ Yes   ☐ No

    If No, check current marital status and enter status change date: ► ☐ Married   ☐ Divorced   ☐ Widowed

    Date: ☐☐☐☐☐☐☐☐

Check the box if any of the following apply:

► ☐   13. The donor is claiming special valuation on a gift of farmland. Attach Schedule CT-709 Farmland for each donee.

► ☐   14. You are electing to treat transfers made this year to a qualified state tuition program as ratably over a five-year period beginning this year (IRC §529(c)(2)(B)).

► ☐   15. The value of any item listed on Schedule A reflects a discount. See instructions.

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 IRC §2523(f).

Item No(s): _____

► ☐   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 IRC §2523(f)(6).

Item No(s): _____

Donor or decedent's SSN or FEIN

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 of Gift	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 Totals:	► ·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

Donor or decedent's
SSN or FEIN

Schedule D – Estate Tax Gross Estate Computation

1. Total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1. ►	1. _____ .00
2. Connecticut Gift Tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death. ... ►	2. _____ .00
3. Addition for property included as a result of a Connecticut QTIP election. .... ►	3. _____ .00
4. Add Line 1 through Line 3. Enter here and on Section 2, Line 5. .... ►	4. _____ .00

Schedule E – Estate Tax Deduction Computation

1. Allowable estate tax deductions for federal estate tax purposes other than deduction 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. .... ►	4. _____ .00

Schedule F – Estate Tax Credit

To be completed only by resident estates with real or tangible personal property located in another jurisdiction.

Credit for Real or Tangible Personal Property Located in Another Jurisdiction

1. 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 *Property value* amounts in Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total. .... ►	2. _____ .00
3. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5 .... ►	3. _____ .00
4. Divide Line 2 by Line 3. Round to four decimal places. .... ►	4. . _____
5. Multiply Line 1 by Line 4. Enter here and on Section 3, Line 15. .... ►	5. _____ .00

Donor or decedent's
SSN or FEIN

Schedule G – Computation of Tax for Nonresident Estates

1. Enter tax due amount from Section 2, Line 11. .... ► 1. |_____| .00

2. Total gross estate for Connecticut estate tax
   purposes from Section 2, Line 5. .... ► 2. |_____| .00

3. Gross estate for Connecticut 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

Schedule H – For Resident Estates - Basis for Probate Fees

Part 1 - Real and Tangible Personal Property Located Outside Connecticut

1. Total value of real and tangible personal property located outside Connecticut
   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 spouse. .... 2. |_____| .00

Schedule I – For Nonresident Estates Only - Basis for Probate Fees

Part 1 - Real and Tangible Personal Property Located in Connecticut

Enter description and location of real or tangible personal property.	Property value
1.	.00
2.	.00
3.	.00

4. Total value of real and tangible personal property located in Connecticut: Add Lines 1
   through 3. If necessary, attach additional sheets and include amounts in total. .... 4. |_____| .00

Part 2 - Amount Passing to Spouse

5. Enter amount from Schedule I, Part 1, Line 4, passing to spouse. .... 5. |_____| .00