

FORM CT-4422

Application for Certificate Releasing Connecticut Succession and Estate Tax Liens

For estates of decedents dying before January 1, 2005

Complete this form in blue or black ink only.

Complete a separate **Form CT-4422** for each property location for which a release of lien is requested.

Decedent's name (last, first, middle initial)	Date of death <small>m m / d d / y y y y</small>	Connecticut Probate court PD -
Decedent's residence at date of death (street address)	Connecticut file number, if known	On the date of death, the decedent was a: <input type="checkbox"/> Resident of Connecticut <input type="checkbox"/> Nonresident of Connecticut
City, town, or post office State ZIP code	Social Security Number (SSN) <small> : : </small>	

Property description and address: Enter the property being sold, transferred, or mortgaged for which you are requesting a release of lien.

Street	City	State	ZIP code
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Description of the property (attach legal description, if necessary)

Was this property reported on the decedent's Connecticut Form S-1 or Form S-2 , <i>Succession Tax Return</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not yet, but will be <input type="checkbox"/> Not sure	Is the estate required to file a federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
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Estimated Connecticut Succession And Estate Taxes

1. Estimated gross estate	1.		
2. Estimated amount passing to each beneficiary class:			
AA \$	A \$	B \$	C \$
Compromise \$		Exempt \$	
3. Estimated amount of Connecticut succession and estate taxes due	3.		
4. Prior payments made	4.		
5. Estimated balance to be paid: Subtract Line 4 from Line 3.	5.		
6. Sales price or fair market value of property on date of death	6.		
7. Amount of mortgages held thereon at date of death	7.		
8. Payment with this application	8.		

AFFIRMATION: I agree to hold sufficient proceeds in a Connecticut escrow account to satisfy the total amount of Connecticut succession and estate taxes, interest, and penalty, if applicable, which may be due. I agree to make payment:

- By the payment due date; **or**
- At the time of closing, if after the due date. Late payments must include interest and penalty for the estate tax.

Legal Relationship: Check the appropriate boxes to describe your status in this real estate transaction: <input type="checkbox"/> I am a Connecticut attorney representing the decedent's estate listed above. <input type="checkbox"/> I am a Connecticut attorney representing the seller in this real estate closing. <input type="checkbox"/> I am a Connecticut attorney representing the buyer in this real estate closing. <input type="checkbox"/> Other: _____	Name of attorney making this request for release	Phone number ()
	Signature of attorney	Date <small>m m / d d / y y y y</small>
	Law firm name	
	Street address	
	City, town, or post office	State

FORM CT-4422 Instructions

For estates of decedents dying before January 1, 2005

Purpose

Use **Form CT-4422**, *Application for Certificate Releasing Connecticut Succession and Estate Tax Liens*, to request the release of Connecticut succession and estate tax liens on Connecticut real property includible in the decedent's estate.

Who Must File

A Connecticut attorney who, for the property description and address cited, represents any of the following:

- Decedent's estate;
- Buyer at the real estate closing;
- Seller at the real estate closing;
- Refinancing; **or**
- Transfer of the property.

If the probate court previously issued **Form PC-250**, *Certificate of Devise, Descent, or Distribution*, for the decedent's estate, a fiduciary or heir, or their authorized representative, may file the probate court **Form PC-252**, *Tax Certificate for Land Records*, or **Form PC-253**, *Tax Certificate for Land Records (Short Form)*, with the town to release the inchoate Connecticut succession and estate tax liens. PC-253 is a short form used when there is only one piece of real estate in any one town. PC-252 should be used when there are multiple parcels of real estate. For additional information, contact the probate court where the decedent resided.

Succession Tax

Two copies of the Succession Tax Return must be filed with the Probate Court within six months of the decedent's death. The succession tax is payable within six months of the date of death.

Estate Tax

An estate must file **Form CT-706**, *Connecticut Estate Tax Return*, if the estate was required to file federal Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*. Form CT-706 must be filed by both estates of Connecticut residents and by estates of nonresidents who owned real or tangible personal property located in Connecticut.

The Connecticut Estate Tax Return must be filed separately with the probate court and the Department of Revenue Services (DRS) within six months of the decedent's death. The estate tax must be paid within six months of the decedent's death.

How to Apply for a Certificate Releasing Connecticut Succession and Estate Tax Liens

A separate Form CT-4422 must be filed for each property location for which a release of lien is being requested.

Form CT-4422 must be accompanied by:

- Front page only of the purchase and sales agreement or mortgage commitment;
- An attested copy of the deed which created the decedent's interest in the property;
- Copy of the death certificate; **and**
- **Form C-3**, *Domicile Declaration*, if the decedent is claiming to be a nonresident.

Where to File

You may file your completed Form CT-4422 by fax, mail, or in person at the DRS main office.

Fax: **860-297-5775**

Mail: Department of Revenue Services
Estate Tax Section
PO Box 2972
Hartford CT 06104-2972

In person: 450 Columbus Blvd, Hartford CT

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form CT-4422**" and the Social Security Number (SSN), optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your application. Do not send cash. DRS may submit your check to your bank electronically.

For More Information

If you need additional information or assistance, call the DRS Estate Tax Section, Monday through Friday, 8:30 a.m. through 4:30 p.m. at **860-297-5737**.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Connecticut Probate Court Districts

Number	Probate Court	Towns
PD-01	Hartford	Hartford
PD-02	West Hartford	West Hartford
PD-03	Tobacco Valley	Bloomfield; East Granby; Suffield; Windsor Locks
PD-04	Greater Windsor	East Windsor; South Windsor; Windsor
PD-05	East Hartford	East Hartford
PD-06	Glastonbury - Hebron	Glastonbury; Hebron
PD-07	Newington	Newington; Rocky Hill; Wethersfield
PD-08	Berlin	Berlin; New Britain
PD-09	Simsbury Regional	Avon; Canton; Granby; Simsbury
PD-10	Farmington - Burlington	Burlington; Farmington
PD-11	North Central CT	Enfield; Somers; Stafford; Union
PD-12	Ellington	Ellington; Vernon
PD-13	Greater Manchester	Andover; Bolton; Columbia; Manchester
PD-14	Region #14	East Haddam; East Hampton; Marlborough; Portland
PD-15	Middletown	Cromwell; Durham; Middlefield; Middletown
PD-16	Meriden	Meriden
PD-17	Wallingford	Wallingford
PD-18	Cheshire - Southington	Cheshire; Southington
PD-19	Region #19	Bristol; Plainville; Plymouth
PD-20	Waterbury	Waterbury; Wolcott
PD-21	Naugatuck	Beacon Falls; Middlebury; Naugatuck; Prospect
PD-22	Region #22	Bethlehem; Oxford; Roxbury; Southbury; Washington; Watertown; Woodbury
PD-23	Torrington Area	Barkhamsted; Colebrook; Goshen; Hartland; New Hartford; Torrington; Winchester
PD-24	Litchfield Hills	Canaan; Cornwall; Kent; Harwinton; Litchfield; Morris; Norfolk; North Canaan; Salisbury; Sharon; Thomaston; Warren
PD-25	Tolland - Mansfield	Coventry; Mansfield; Tolland; willington
PD-26	Northeast	Ashford; Brooklyn; Eastford; Pomfret; Putnam; Thompson; Woodstock
PD-27	Plainfield - Killingly Regional	Canterbury; Killingly; Plainfield; Sterling
PD-28	Windham - Colchester	Chaplin; Colchester; Hampton; Lebanon; Scotland; Windham
PD-29	Norwich	Bozrah; Franklin; Griswold; Lisbon; Norwich; Preston; Sprague; Voluntown
PD-30	Southeastern Connecticut Regional	Groton; Ledyard; North Stonington; Stonington
PD-31	New London	New London; Waterford
PD-32	Niantic Regional	East Lyme; Old Lyme; Montville; Salem
PD-33	Saybrook	Chester; Clinton; Deep River; Essex; Haddam; Killingworth; Lyme; Old Syabrook; Westbrook
PD-34	Madison - Guilford	Guilford; Madison
PD-35	Branford - North Branford	Branford; North Branford
PD-36	East Haven - North Haven	East Haven; North Haven
PD-37	Hamden - Bethany	Bethany; Haddam
PD-38	New Haven	New Haven
PD-39	West Haven	West Haven
PD-40	Milford - Orange	Milford; Orange
PD-41	Derby	Ansonia; Derby; Seymour; Woodbridge
PD-42	Shelton	Shelton
PD-43	Danbury	Danbury
PD-44	Housatonic	Bridgewater; Brookfield; New Fairfield; New Milford; Sherman
PD-45	Northern Fairfield County	Bethel; Newtown; Redding; Ridgefield
PD-46	Trumbull	Easton; Monroe; Trumbull
PD-47	Stratford	Stratford
PD-48	Bridgeport	Bridgeport
PD-49	Fairfield	Fairfield
PD-50	Westport	Weston; Westport
PD-51	Norwalk - Wilton	Norwalk; Wilton
PD-52	Darien - New Canaan	Darien; New Canaan
PD-53	Stamford	Stamford
PD-54	Greenwich	Greenwich