

# Form CT-709

## Connecticut Gift Tax Return

**CT-709**  
**Calendar Year**  
**2002**

Form CT-709 *may not* be filed as a joint return.

Donor's First Name and Middle Initial		Last Name		Social Security Number	
Address		Number and Street		For Department Use Only	
City, Town, or Post Office		State		-      - 20	
Legal Residence (domicile) (county and state)				Citizenship if not U.S.	

Check applicable box: Connecticut Resident  Nonresident  Check here if Amended Return  (Attach an explanation)

**Section 1**

- A. 1. If the donor died during the calendar year for which this return is filed, check here  and enter date of death  2002.  
 2. If the donor died during the calendar year for which this return is filed and no federal estate tax return is required to be filed, check here.
- B. If the donor died during the calendar year for which this return is filed and a federal estate tax return extension was requested on federal Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes*, check here.
- C. 1. If the donor is claiming special valuation on a gift of farmland, check here  and attach Schedule CT-709 Farmland.  
 2. If you elect under I.R.C. §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year, check here. (See instructions)
- |   |                          |                          |
|---|--------------------------|--------------------------|
|   | <b>YES</b>               | <b>NO</b>                |
| D. Is your spouse a U.S. citizen? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If <b>No</b> , did you transfer any property to your spouse during the calendar year? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
- E. **Gifts by husband or wife to third parties** – Did you consent for federal gift tax purposes to have the 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? (See instructions) .....
- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|
- F. Were you married to one another during the entire calendar year? (See instructions) .....
- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|
- If the answer above is **No**, check whether  married  divorced  widowed Give date \_\_\_\_\_
- G. Will your spouse file a gift tax return for this calendar year? .....
- |  |                          |                          |
|--|--------------------------|--------------------------|
|  | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|
- H. **Consent of spouse** – My spouse and I consented for federal gift tax purposes to have the gifts made (during the calendar year) by either or both of us to third parties considered as made one-half by each of us. My spouse and I understand that our Connecticut gift tax liability is joint and several.
- Name of consenting spouse  Social Security Number
- Consenting spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Section 2 - Tax Computation</b>			
1. Taxable gifts (Enter amount from Schedule A, Line 13) .....	▶	1	
2. Connecticut Gift Tax (See instructions) .....	▶	2	
3. Payments made with extension request .....	▶	3	
4. If Line 3 is greater than Line 2, enter <b>amount overpaid</b> (Subtract Line 2 from Line 3) .....	▶	4	
5. If Line 2 is greater than Line 3, enter balance of tax due (Subtract Line 3 from Line 2) .....	▶	5	
6. Interest (from due date of tax) .....	▶	6	
7. Penalty .....	▶	7	
8. <b>Total amount due</b> (Add Lines 5, 6, and 7) .....	▶	8	

**Due Date:** April 15 following the close of the calendar year in which the gifts were made. (If the donor died during the calendar year, see instructions.)

**Make check or money order payable to:** "Commissioner of Revenue Services." Write "2002 Form CT-709" on the front of your check or money order in the lower left corner. Writing your SSN on the front of your check or money order will ensure accuracy and timeliness in processing your payment.

**Mail to:**  
 Department of Revenue Services  
 PO Box 2978  
 Hartford CT 06104-2978

**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 that the penalty for willfully delivering a false return 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.

<b>Sign Here</b>  Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number (      )
	Paid Preparer's Signature	Date	Preparer's PTIN or SSN (      )
	Firm Name and Address		Federal Employer ID Number

**Attach a complete copy of your federal Form 709 and the necessary supplemental documents (see instructions).**

**Schedule A - Computation of Taxable Gifts** (Attach additional sheets if necessary)

A Item No.	B Gifts Subject to Gift Tax • Donee's name and address • Donee's Social Security Number • Relationship to donor (if any) • Description of gift • If the gift was made by means of a trust, enter trust's identifying number below • If the gift was market securities, enter CUSIP number(s), if available	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift Enter the fair market value of the gift at the date the gift is made. See instructions for gifts of farmland.	
1					
1. Total gifts made by donor (See instructions) .....				1	
2. One-half of items (Item No(s). _____ ) attributable to spouse (See instructions) .....				2	
3. Subtract Line 2 from Line 1 .....				3	
4. Gifts made by spouse to be included (From <i>Schedule A</i> , Line 2, of spouse's return) .....				4	
5. Total gifts (Add Line 3 and Line 4) .....				5	
6. Total annual exclusions for gifts listed on <i>Schedule A</i> , including Line 4 above (See instructions) .....				6	
7. Total included amount of gifts (Subtract Line 6 from Line 5) .....				7	
<b>Deductions</b>					
8. Gifts to spouse for which a marital deduction will be claimed, based on items (Item No(s). _____ of <i>Schedule A</i> .....				8	
9. Exclusions attributable to gifts on Line 8 .....				9	
10. Marital deduction (Subtract Line 9 from Line 8) .....				10	
11. Charitable deduction (based on Item No(s). _____ less exclusions) .....				11	
12. Total deductions (Add Line 10 and Line 11) .....				12	
13. Taxable gifts (Subtract Line 12 from Line 7). If the balance is \$25,000 or less, <b>stop. Do not file this return</b> , unless you made a gift of farmland and completed Schedule CT-709 Farmland. If the balance is greater than \$25,000, enter here and also in Section 2, Line 1, on the front of this return. ....				13	

**Terminable Interest Marital Deduction** (See instructions)

14.  Check here if you elected under I.R.C. §2523(f) to include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed under I.R.C. §2523. Enter the item numbers (from *Schedule A*, above) of the gifts for which you made this election.  
 ➡ \_\_\_\_\_
15.  Check here if you elected under I.R.C. §2523(f)(6) **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. ➡ \_\_\_\_\_

**Please attach the necessary supplemental documents (see instructions)**