

Form CT-706
Connecticut Estate Tax Return

For estates of decedents dying on or after July 1, 2004,
 and before January 1, 2005

Check if applicable: Decedent owned interest in Connecticut real property (*Complete Schedule C.*) Amended Return

Decedent's Name (last, first, middle initial)			Date of Death	Probate Court
Decedent's Residence at Date of Death (street address)			Connecticut Succession Tax File Number, if known	
City	State	ZIP Code	Decedent's Social Security Number	

Important: Original returns must be filed separately with the Probate Court **and** the Department of Revenue Services (DRS) to be considered duly filed. A complete copy of the federal Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*, with attachments, must accompany the return filed with DRS. Please read the *Instructions for Form CT-706* before completing this return.

Part I. Computation of Tax for Estate of Resident Decedent

1. Enter amount from Schedule A, Line 1 (on reverse).	1		00
2. Total death taxes paid to other states (<i>from Schedule B on reverse</i>)	2	00	
3. Total gross estate less exclusion (<i>federal Form 706, Part 2, Line 1</i>)	3	00	
4. Amount of Line 3 outside Connecticut	4	00	
5. Divide Line 4 by Line 3. (<i>Round to four decimal places.</i>)	5	.	
6. Multiply Line 5 by Line 1.	6	00	
7. Enter Line 2 or Line 6, whichever is less.	7		00
8. Subtract Line 7 from Line 1.	8		00
9. Connecticut succession tax imposed and paid	9		00
10. Subtract Line 9 from Line 8. If less than zero, enter zero.	10		00
11. Multiply Line 10 by 1.3	11		
12. Prior estate tax payment(s), including payment made with Form CT-706EXT	12		00
13. If Line 12 is greater than Line 11, enter amount overpaid . (Subtract Line 11 from Line 12.)	13		00
14. If Line 11 is greater than Line 12, enter amount due (Subtract Line 12 from Line 11.)	14		00
15. If paid late, enter penalty (15a) _____ plus interest (15b) _____ (See instructions.)	15		00
16. Amount due with this return (Add Lines 14 and 15.) Make check payable to: Commissioner of Revenue Services	16		00

Part II. Computation of Tax for Estate of Nonresident Decedent

17. Enter amount from Schedule A, Line 1 (on reverse)	17		00
18. Total gross estate less exclusions (<i>federal Form 706, Part 2, Line 1</i>)	18	00	
19. Amount of Line 18 within Connecticut	19	00	
20. Divide Line 19 by Line 18. (<i>Round to four decimal places.</i>)	20	.	
21. Multiply Line 17 by Line 20.	21		00
22. Connecticut succession tax imposed and paid	22		00
23. Subtract Line 22 from Line 21. If less than zero, enter zero.	23		00
24. Multiply Line 23 by 1.3.	24		
25. Prior estate tax payment(s), including payment made with Form CT-706EXT	25		00
26. If Line 25 is greater than Line 24, enter amount overpaid . (Subtract Line 24 from Line 25.)	26		00
27. If Line 24 is greater than Line 25, enter amount due (Subtract Line 25 from Line 24.)	27		00
28. If paid late, enter penalty (28a) _____ plus interest (28b) _____ (See instructions.)	28		00
29. Amount due with this return (Add Lines 27 and 28.) Make check payable to: Commissioner of Revenue Services	29		00

I declare under the penalty of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct; **and** I declare that I have filed this return with both the Probate Court and DRS.

Fiduciary's Name			Attorney or Authorized Representative's Name		
Signature of Fiduciary		Date	Signature of Attorney or Authorized Representative		Date
Address			Firm Name and Address		
City	State	ZIP Code	City	State	ZIP Code
Telephone Number			Telephone number		

Schedule A — Maximum Credit for State Death Taxes Allowable Under I.R.C. §2011

Instructions: For purposes of this schedule, *adjusted taxable estate* means the difference after subtracting \$60,000 from the federal taxable estate (Form 706, Part 2, Line 3).

(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1) (per cent)	(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in column (1)	(4) Rate of credit on excess over amount in column (1) (per cent)
0	\$40,000	0	None	\$2,040,000	2,540,000	106,800	8.0
\$40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	\$400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
				10,040,000	-----	1,082,800	16.0

1. Enter maximum credit for state death taxes, as computed on Schedule A above

1.		00
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Schedule B — Credit for Death Taxes Paid to Other States (Resident Estates Only)

Instructions: Enter on Lines 1 to 3 the amount of estate, inheritance, legacy, or succession taxes paid to any state of the United States (other than the State of Connecticut) or the District of Columbia for which credit was allowed under I.R.C. §2011 to the estate. The Department of Revenue Services (DRS) will disallow this credit if you fail to complete this schedule or provide adequate proof of the credit claimed. Adequate proof of payment includes a copy of the canceled check and either a signed copy of the death tax return filed with the other state(s) or the District of Columbia or a closing letter from the other state(s) or the District of Columbia certifying the amount of death tax paid. Use a continuation sheet if necessary.

	Column A State to Which Death Tax Was Paid	Column B Proof Submitted	Column C Date Paid	Column D Amount of Tax Paid
1.				
2.				
3.				
4.	Total Death Taxes Paid to Other States (Add amounts in Column D) Enter here and on Part I, Line 2			

Schedule C — Real Property in Connecticut

Instructions: List real property located in Connecticut in which the decedent had an interest. Use a continuation sheet if necessary.

	Address	Decedent's Interest	Assessed Value	Fair Market Value
a.				
b.				
c.				
d.				
e.				