

Department of Revenue Services
 State of Connecticut
 Inheritance/Estate Tax Section
 PO Box 2972
 Hartford CT 06104-2972
 (New 03/05)

Form C-122

Declaration That Estate Is Not Required to File Form CT-706

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

Decedent's Name (Last, First, Middle Initial)			Date of Death	Probate Court
Decedent's Residence at Date of Death (Street Address)			CT File Number, if known	
City	State	ZIP Code	Decedent's Social Security Number	

General Instructions: Whenever the estate of a decedent meets the filing requirements described below, you must file **Form CT-706, Connecticut Estate Tax Return**, with both the Probate Court and the Department of Revenue Services (DRS). By signing below, you declare that the estate is not required to file Form CT-706.

Which Estates Must File Form CT-706: Type 1 estates and Type 2 estates, as described below, must file Form CT-706.

Type 1 Estate: An estate that is required to file federal Form 706 and that meets either of the following conditions:

- The decedent was a Connecticut resident at the time of death; **or**
- The decedent was a nonresident of Connecticut at the time of death, but owned real property or tangible personal property located within Connecticut.

Type 2 Estate: An estate that is not required to file federal Form 706 and that meets **both** of the following conditions:

- The decedent was a Connecticut resident at the time of death; **or**, if the decedent was a nonresident of Connecticut at the time of death, the decedent owned real property or tangible personal property located within Connecticut; **and**
- The sum of the decedent's gross estate (including life insurance proceeds and real estate outside of Connecticut); the adjusted taxable gifts (under 26 U.S.C. §2001(b)) made by the decedent after December 31, 1976; and specific exemption (allowed under 26 U.S.C. §2521 for gifts made by the decedent after September 8, 1976, and before January 1, 1977); is more than one million dollars.

Declaration: I have determined that this is neither a Type 1 or a Type 2 estate, and therefore, this estate is not required to file Form CT-706. 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 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.

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