

# Form CT-4422 UGE

## Application for Certificate Releasing Connecticut Estate Tax Lien For estates of decedents dying on or after January 1, 2005

Complete this form in blue or black ink only.

Upon approval, the Department of Revenue Services (DRS) will issue a **Form CT-792, Certificate Releasing Connecticut Estate Tax Lien.**

Decedent's first name and middle initial	Last name	Date of death <small>m m / d d / y y y y</small>	Social Security Number (SSN) <small>_____ : _____ : _____</small>
Decedent's residence at date of death (street address)			Federal Employer ID Number (FEIN) (if applicable)
City, town, or post office	State	ZIP code	Connecticut Probate Court
Mailing address (firm name and name of attorney)	Number and street	PO Box	
City, town, or post office	State	ZIP code	

Property address for which release is being requested: If necessary, attach legal description.

On date of death, decedent was:  Connecticut resident  
 Nonresident - Attach **Form C-3, State of Connecticut Domicile Declaration**, and death certificate.

Was this property reported on the decedent's Connecticut <b>Form CT-706/709, Connecticut Estate and Gift Tax Return</b> ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not yet, but will be	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	If <b>Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension</b> , was filed, enter the extended due date: <small>m m / d d / y y y y</small>
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### Section 1 - Estimated Connecticut Estate Taxes

Date of Closing: m m / d d / y y y y

1. Sales price or fair market value of property on date of death	1.		00
2. Estimated Connecticut taxable estate	2.		00
3. Estimated amount of Connecticut estate and gift taxes due: See <i>Tax Table for Form CT-706/709.</i>	3.		00
4. Prior payments made	4.		00
5. Estimated balance to be paid: Subtract Line 4 from Line 3.	5.		00
6. Payment made with this application	6.		00

### Section 2

**Affirmation:** To the best of my knowledge and belief, the property for which the release of lien is being requested is or was in an estate for which the amount of the Connecticut taxable estate exceeds the exemption amount for the year of death; **and**

I agree to hold sufficient proceeds in a Connecticut escrow account to satisfy the total amount of Connecticut estate and gift 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, if applicable.

### Section 3

**Legal Relationship:** Check the appropriate boxes to describe your status in this real estate transaction.

**A. Connecticut attorney representing:**

- Decedent's estate listed above       Seller in this real estate closing       Buyer in this real estate closing

**B. Corporate fiduciary of:**

- Decedent's estate listed above       Seller in this real estate closing       Buyer in this real estate closing

Name of applicant	Telephone number (      )	Fax number (      )	
Address of applicant	City, town, or post office	State	ZIP code
Signature of attorney or corporate fiduciary			Date

# Form CT-4422 UGE Instructions

## For estates of decedents dying on or after January 1, 2005

Complete the form in blue or black ink only.

### Purpose

Use Form **CT-4422 UGE**, *Application for Certificate Releasing Connecticut Estate Tax Lien*, to request the release of a lien on Connecticut real property includible in the decedent's Connecticut taxable estate.

### What Is the Connecticut Taxable Estate

The **Connecticut taxable estate** is the sum of:

- The decedent's gross estate, as valued for federal estate tax purposes, less allowable federal estate tax deductions, as determined under Chapter 11 of the Internal Revenue Code (IRC); **plus**
- The aggregate amount of all Connecticut taxable gifts made by the decedent, during his or her lifetime, during all calendar years beginning on or after January 1, 2005, other than Connecticut taxable gifts that are includable in the decedent's federal gross estate; **plus**
- The amount of any gift tax paid to this state by the decedent or the decedent's estate on any gift made by the decedent or decedent's spouse during the three-year period preceding the date of the decedent's death. The deduction for state death taxes paid under IRC §2058 shall be disregarded.

### Who Must File

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

- Decedent's estate;
- Buyer at the real estate closing; **or**
- Seller at the real estate closing.

By signing Form CT-4422 UGE, the attorney or corporate fiduciary making the request for release agrees to pay any tax, interest, or penalty due by the payment due date or at the time of closing.

### Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

### How to Request the Release of a Lien From DRS on a Taxable Estate

A Connecticut taxable estate must file Form CT-4422 UGE with DRS to request the release of a lien. A separate Form CT-4422 UGE must be filed for each property address requiring a release of lien.

Form CT-4422 UGE will be considered incomplete if an affirmation box agreeing to payment is not checked.

To calculate the amount of tax, interest, and penalty due, if applicable, see instructions for **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

Nonresident estates must also attach **Form C-3**, *State of Connecticut Domicile Declaration*, and a death certificate.

### How to Request the Release of a Lien From Probate Court on a Nontaxable Estate

Where the amount of a decedent's Connecticut taxable estate is equal to or below the exemption amount for the year of death, any certificate of release of estate tax lien will be issued by the Probate Court having jurisdiction of the estate. For more information, contact the Probate Court.

### Property Address

Describe the property in enough detail so the property can be easily identified. If necessary, attach the legal description.

### Estate Tax

An estate must file Form CT-706/709 if the amount of the decedent's Connecticut taxable estate exceeds the exemption amount for the year of death. Form CT-706/709 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 and gift tax return must be filed with DRS and a copy filed with the Probate Court for the district in which the decedent was a Connecticut resident or if the decedent was a nonresident of Connecticut, a copy filed with the Probate Court for the district in which the decedent owned real property or tangible personal property in Connecticut.

### When to File for Estate Tax

Form CT-706/709 for Connecticut estate tax is due within six months after the date of the decedent's death unless an extension of time to file is requested. Use **Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension*, to apply for an extension of time to file.

Payment of the estate tax is due within six months after the date of the decedent's death unless an extension of time **to pay** has been granted.

### Where to File

You may file your completed Form CT-4422 UGE 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: 25 Sigourney Street, Hartford CT

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**Form CT-4422 UGE**" 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.