2019 Form CT-706 NT Instructions
Connecticut Estate Tax Return (for Nontaxable Estates)

General Information

For decedents dying during 2019, the Connecticut estate tax exemption amount is **$3.6 million**. Therefore, Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **more than $3.6 million**.

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.

Any reference to Probate Court means the Connecticut Probate Court having jurisdiction of the estate.

Filing Requirements

Connecticut Taxable Estate	File with Probate Court	File with DRS
Connecticut taxable estate is **less than or equal to** $3.6 million, and no Connecticut QTIP election is made	Form CT-706 NT	Nothing to be filed
Connecticut taxable estate is **less than or equal to** $3.6 million, and a Connecticut QTIP election is made	Copy of Form CT-706/709	Form CT-706/709
Connecticut taxable estate is **more than** $3.6 million	Copy of Form CT-706/709	Form CT-706/709

Who Must Sign and File Form CT-706 NT

The executor or administrator of the decedent's estate must sign and file Form CT-706 NT. If there is no executor or administrator, then each person in actual or constructive possession of any property of the decedent must file Form CT-706 NT. If there is more than one fiduciary, all must sign the return.

Form CT-706 NT must be filed for:

- Each decedent who, at the time of death, was a Connecticut resident;
- For each decedent who, at the time of death, was a nonresident of Connecticut but who owned real or tangible personal property located in Connecticut. If the decedent is claimed to be a nonresident of Connecticut, the estate must also complete and file **Form C-3 UGE**, *State of Connecticut Domicile Declaration*, with the Connecticut Probate Court having jurisdiction of the estate; **and**
- Each decedent who, at the time of death, was a nonresident of Connecticut but for whom a full estate is opened under Conn. Gen. Stat. § 45a-287 or 45a-303(a)(2).

When and Where to File

The return must be filed with the Probate Court within six months after the date of death of the decedent. The Probate Court **must** physically receive the return by the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if received by the next business day. The postmark date is not determinative of receipt by the Probate Court.

If the decedent was a Connecticut resident at the time of death, the return must be filed in the Probate Court for the district in which the decedent resided. If the decedent was a nonresident of Connecticut at the time of death, the return must be filed with the Probate Court for the district within which reportable property is located.

See *Connecticut Probate Court Districts* on Page 6.

Supporting Documentation

In order for Form CT-706 NT to be considered a complete return copies of the following documents **must** be attached:

- Death certificate;
- Recorded deed for any real property located in Connecticut;
- Completed and signed federal Forms 706 and 709 (if applicable), including all supplemental documents;
- Where the amount of the decedent's gross estate is less than or equal to the Connecticut estate tax exemption amount, schedules reporting the values of all of the decedent's assets, including the particular assets allocated to the decedent's spouse (if applicable) as part of the marital deduction elected for Connecticut estate tax purposes;
- Where the amount of the decedent's gross estate is more than the Connecticut estate tax exemption amount, but the estate is otherwise not required to file a federal Form 706, a pro forma Form 706, completed as if federal tax law required the estate to file the return with the Internal Revenue Service (IRS); **and**
- Where the estate elects special-use valuation for farmland, attach *Schedule CT-706 Farmland*, and a signed pro forma Form 706 completed as if federal tax law required the estate to file the return with the IRS. **Returns not filed with the IRS must be clearly marked as pro forma.**

Required Opinion of Probate Judge Regarding Connecticut Estate Tax Due

The probate judge having jurisdiction of the estate will examine Form CT-706 NT. If the probate judge concludes that the amount of the decedent's Connecticut taxable estate is less than or equal to the Connecticut estate tax exemption amount, the probate judge will issue an opinion of **no Connecticut estate tax due** on PC-255 Opinion Re: Connecticut Estate Tax Due.

However, if the probate judge is unable to conclude that the amount of the decedent's Connecticut taxable estate is less than or equal to the Connecticut estate tax exemption amount, the probate judge will sign the statement on the PC-255 instructing the estate to file Form CT-706/709 with the Commissioner of Revenue Services. In that event, the Probate Court sends one copy of the return (without attachments) with the signed statement to the preparer of Form CT-706 NT and a second copy of the return (with attachments) with the signed statement to the Department of Revenue Service (DRS). The preparer is then required to file Form CT-706/709 with DRS.

Release of Lien and Consents to Transfer (Tax Waiver)

The applicable Probate Court will issue a certificate of release of lien on real property for a non-taxable estate and the Department of Revenue Services will issue a certificate of release of lien on real property for a taxable estate. Under Connecticut law, a consent to transfer (or tax waiver on) intangible personal property is not required.

Amended Return

If you are filing an amended return, check the amended return box located above the *Residency* heading at the top of Page 1 of the return. Complete the amended return with the corrected figures.

Gift Splitting

Spouses are eligible for federal gift tax purposes to elect to gift split. Where spouses elect to gift split, all gifts made by one spouse to another person or persons are considered as made one-half by the donor and one-half by the donor's spouse. Spouses can also elect to gift split for Connecticut gift tax purposes.

Connecticut QTIP Election

An election may be made *solely for Connecticut estate tax purposes* to have a trust or other property of the decedent's gross estate treated as qualified terminable interest property (QTIP). This election may only be made if no election was made for federal estate tax purposes under IRC § 2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP. A QTIP election made solely for Connecticut estate tax purposes (Connecticut QTIP election) must be made by filing Form CT-706/709, and not by filing Form CT-706 NT.

Retained Life Estate

A *retained life estate* is created when the decedent transferred property before death but retained or is deemed to have retained an interest for their life. Report the value of the decedent's interest in the property as of the date of death in Section 3, Part 2. In accordance with IRC § 2036, transfers with a retained life estate are includable in the gross estate.

This is true whether a deed:

- Specifically creates the life estate; **or**
- Is silent and the transferor continues to reside in the property until transferor's death.

Example 1: In 2010, Mary conveyed title to her house to her three children and retained a life use for herself in the deed. The fair market value of the property as of the date of Mary's death must be reported on her estate tax return.

Example 2: If there was no reference to Mary's life use in the 2010 deed, but she continued to reside in the property until her death, Mary would be deemed to have retained a life use. The fair market value of the home would be includible in Mary's estate, even if the agreement is not legally enforceable.

Section 1 – General Questions

Answer all questions whether or not the decedent was a resident of the state.

Question 5

If **Yes**, attach **Schedule CT-706 Farmland** and a signed pro forma copy of federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, including **Schedule A-1 - Section 2032A Valuation** and **Part 3 - Agreement to Special Valuation under Section 2032A**.

Question 12

If **Yes**, attach a complete copy of federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, including all supplemental documents. If **No**, see *Supporting Documentation*, on Page 1.

Question 13

If **Yes**, report the value of the property held in trust as of the date of the decedent's death in Section 3, Part 2.

Section 2 – Connecticut Taxable Estate Computation

Line 1

Enter the total from Section 4, Line 4. It may be helpful to complete a pro forma federal Form 706 utilizing Schedules A through I. This total must match Section 2, Line 1.

Line 2

Enter allowable estate tax deductions as computed for federal estate tax purposes (other than the deductions allowable for state death taxes under IRC § 2058) even if no federal estate tax return was required. Subject to federal rules, allowable deductions may include all or a part of:

- Funeral expenses and expenses incurred in administering property subject to claims;
- Debts of the decedent;
- Mortgages and liens;
- Net losses during administration;
- Expenses incurred in administering property not subject to claims;
- Bequests, etc., to surviving spouse; **or**
- Charitable, public, and similar gifts and bequests.

Attach a complete description of your allowable deductions. It may be helpful to complete a pro forma federal Form 706 utilizing Schedules J through O. This total must match Section 2, Line 2.

Line 4

Enter the amount from *Schedule A (NT)*, Line 9. If the decedent made Connecticut taxable gifts during the calendar year beginning January 1, 2019, those gifts must be reported on *Schedule A (NT)*. See *Schedule A (NT) - General Instructions* on Page 4.

Line 5

Enter the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, and prior to January 1, 2019. Attach a copy of federal Form 709 for each year listed in *Schedule B (NT)*.

Line 6

For the estate of a decedent dying during 2019, if Line 6 is more than the Connecticut estate tax exemption amount, you must complete and file Form CT-706/709 with DRS and file a copy of that return with the appropriate Probate Court. If Line 6 is less than or equal to the Connecticut estate tax exemption amount, you may proceed to sign and file this return with the appropriate Probate Court, except as otherwise provided in these instructions.

Section 3 - Property and Proceeds Reported for Federal Estate Tax Purposes

The value of the gross estate of the decedent is determined by including the fair market value at the time of his or her death of all property, real or personal, tangible or intangible, wherever located.

All property in which the decedent had any interest must be reported at its fair market value on the date of death unless alternate valuation is elected for federal estate tax purposes.

Assets that must be reported include:

- Tangible personal property* wherever located;
- Real property** wherever located; **and**
- All intangible personal property*** wherever located.

* Tangible personal property includes but is not limited to antiques, art collections, automobiles, boats, clothing, coin collections, household furniture and furnishings, jewelry, and stamp collections.

** The description of the real property should include the acreage whether it is a home, rental, commercial, farm, or vacant land.

*** Intangible personal property includes but is not limited to bank accounts, cash, stocks, bonds, pensions, copyrights, interest in estates of other decedents, royalties, mortgages, notes, partnership interests, remainder interest in trusts and estates, and unincorporated businesses

All tangible personal property that the decedent owned at the date of death must be reported at fair market value. For real estate, the fair market value may be determined through a written appraisal or by a comparable market analysis prepared by a realtor. For real estate that is subject to a reverse mortgage, or any property that is subject to non-recourse debt, report only the value of the equity of redemption (or the value of the property less the indebtedness). Do not report an amount less than zero. For stocks quoted on a stock exchange, use the mean between the high and the low or bid and asked price at the date of death. Include date of death estate valuation reports and date of death financial statements for securities. For bank accounts, include bank statements for the same month as the month of death and be sure that all interest has been posted as of the date of death. For U.S. Savings Bonds, use the value at death not the face amount. Do not reduce the reported fair market value of any property by the amount of any mortgages, liens, or encumbrances that the decedent or decedent's estate is liable for. Attach required supporting documents to the return.

In Column B of Parts 1 and 2, provide a description of the property including the complete address of all real property. Indicate the state where real or tangible personal property is physically located by using the two letter state abbreviation. *Do not enter a state abbreviation for intangible assets.*

Annuities, Pension Plans, Retirement Benefits, and Individual Retirement Accounts: Generally, the value of the right to receive amounts from pension and profit sharing plans and individual retirement accounts are taxable. For assistance in determining the date of death values for these type of accounts refer to IRS Instructions for Form 706, Schedule I—Annuities, and IRS Publication 1457, Actuarial Valuations.

Reportable transfers include:

1. **Individually purchased policies**

- Annuity policies;
- Retirement annuity policies;
- Matured endowment policies;
- Supplementary contracts (for example, if the decedent elected to leave the proceeds of insurance he received as a beneficiary with the insurer under terms where the balance will be paid after his death to persons he designated);
- Deferred compensation and similar plans; **and**
- Private annuities.

2. **Pension, profit sharing, and like plans**

- Payments under an employees' trust or plan forming part of a pension, stock bonus, or profit sharing plan;
- Payments under a contract purchased by an employees' trust or plan forming part of a pension, stock bonus, or profit sharing, thrift, or similar plan; **and**
- Payments under a retirement annuity contract purchased by an employer under a plan.

3. **Individual Retirement Accounts (IRA)**

Part 1: Solely-Owned Property

The decedent's percentage of ownership is always 100%. In Column D, report the full fair market value of the decedent's property based on his or her percentage of ownership. If, for example, a decedent owned a 50% interest as a tenant in common in 123 Main Street, Anytown, enter "50% interest in 123 Main Street, Anytown." In Column E, indicate the amount of Column D passing to the decedent's surviving spouse, if applicable.

Part 2: Jointly-Owned Property and Property Passing Other Than by Will or Laws of Intestacy

Report the full fair market value of the property in Column C including property held in trust for the benefit of the decedent for which a QTIP election was made and any property in which the decedent had a retained life estate. In Column D, *Percentage Includible*, enter the percentage of the total value of the property that must be included in the gross estate as follows:

- If the joint property is held with rights of survivorship between spouses, Column D should be 50% of the value of the joint property and the other 50% is excluded from his or her gross estate.
- If the joint property is held with rights of survivorship between persons who are not spouses (such as parent-child or brother-sister), Column D should be 100% of the value of the joint property unless the decedent's estate submits facts sufficient to show the surviving joint tenant(s) supplied some or all of the money used to purchase the joint property. If that is the case, exclude only the part of the value of the joint property as is proportionate to the consideration in money or money's worth furnished by the surviving joint tenant(s).

However, in some situations, Column D should be the actual fractional percentage of the decedent's interest in the joint property if: (1) the joint property was acquired by the decedent and the surviving joint tenant(s) by gift, bequest, devise or inheritance as joint tenant(s); or (2) the joint property originally belonged to the surviving joint tenant(s) and the decedent had acquired his or her interest in the property from the surviving joint tenant(s).

Multiply the fair market value in Column C by the *Includible Percentage* in Column D to determine the *Includible Value* to be reported in Column E. In Column F, indicate the amount of Column E passing to the decedent's surviving spouse if applicable.

Part 3: Life Insurance Proceeds on the Life of the Decedent

Report in Column C the full amount of the life insurance proceeds on the life of the decedent. In Column D, indicate the amount of Column C passing to the decedent's surviving spouse.

Life insurance on the life of the decedent is subject to estate tax, as computed for federal estate tax purposes, even if no federal estate tax return was required. Life insurance owned by the decedent on the life of another is also subject to estate tax. Report the cash surrender value at the time of death in Section 3, Part 1.

Section 4 – Total Gross Estate

Enter the information requested to calculate the gross estate as it would be valued for federal estate tax purposes.

Section 5 and Section 6 - Basis for Probate Fees

Section 5 should be completed for Connecticut decedents. Section 6 should be completed for out-of-state decedents only.

If a full estate is opened for an out-of-state decedent under Conn. Gen. Stat. § 45a-287 or 45a-303(a)(2), complete Section 5 of the return.

Basis for Fees

For estates in which proceedings commence on or after January 1, 2011, the calculation of probate fees is based on the greatest of:

- The inventory of probate assets;
- The Connecticut taxable estate as defined in Conn. Gen. Stat § 12-391; **or**
- The gross estate for federal estate tax purposes.

Any portion of the basis for fees that is determined by property passing to the surviving spouse is reduced by fifty percent.

Exclusion of Property Located Outside Connecticut for Probate Fees

For estates in which proceedings commence on or after January 1, 2011, real property or tangible personal property located outside Connecticut is excluded from the calculation of probate fees for decedents who were Connecticut residents.

Calculation of Probate Fees for Nonresidents

For decedents who were nonresidents of Connecticut, only real property or tangible personal property located in Connecticut is included in the calculation of probate fees. If, however, a full estate of a nonresident is opened under Conn. Gen. Stat. § 45a-287 or 45a-303(a)(2), probate fees will be calculated as if the decedent were a Connecticut resident.

For a decedent dying on or after January 1, 2019, include such property owned by a pass-through entity (a partnership or S corporation as defined in Conn. Gen. Stat. § 12-699(a), or single member LLC disregarded for federal income tax purposes) if any of the following apply:

- the entity does not carry on a business for the purpose of profit and gain;
- the ownership of the property by the entity was not for a valid business purpose; **or**
- the property was acquired by other than a bona fide sale for full and adequate consideration, and the decedent retained power over or an interest in the property such that it remained within the decedent's federal gross estate.

Such property is included in proportion to the decedent's constructive ownership in the entity.

Interest on Probate Fees

For decedents dying on or after January 1, 2011, interest will accrue at a rate of 0.5% per month (or portion thereof) for late payment of probate fees. The accrual of interest begins 30 days after the date of a Probate Court invoice or 30 days after the date an estate tax return was due if such return is not filed by the due date or by the date an extension to file expires.

An estate is exempt from interest if:

- The basis for fees does not exceed $40,000; **or**
- Any portion of the estate passes to a surviving spouse and the basis for fees does not exceed $500,000.

A court may, for cause shown, extend the time for payment of probate fees, but cannot waive previously accrued interest.

Extension Requests

You may request an extension of time to file Form CT-706 NT by filing **Form CT-706 NT EXT**, *Application for Extension of Time for Filing Form CT-706 NT*. If the decedent was a resident of Connecticut at the time of death, the Form CT-706 NT EXT must be filed with the Probate Court for the district in which the decedent was domiciled. If the decedent was a nonresident of Connecticut at the time of death, the application for an extension must be filed with the Probate Court for the district in which the Connecticut property is located.

Requests for an extension of time to file Form CT-706 NT must be filed with the Probate Court on or before the original due date of Form CT-706 NT.

The granting of an extension to file a Form CT-706 NT by the Probate Court will not avoid any interest or penalties in the event that the estate is ultimately determined to be subject to the Connecticut estate tax.

Schedule A (NT) Computation of Current Year Connecticut Taxable Gifts

General Instructions

If you are not required to file federal Form 709, stop here. You are not required to complete *Schedule A (NT)*. Enter a zero on Form CT-706 NT, Section 2, Line 4.

If you are required to file a federal Form 709, the information entered on *Schedule A (NT)* for each gift should generally be identical to the information reported on federal Form 709, Schedule A. However, only those gifts to which the Connecticut gift tax applies should be reported on *Schedule A (NT)*.

The gifts to which Connecticut gift tax applies are:

- Gifts of tangible personal or real property located in Connecticut; **and**
- Gifts of intangible personal property made by a donor who at the time of the gift was a resident of Connecticut.

Gift Splitting

The decedent is **required** to gift split for Connecticut gift tax purposes if the decedent consented to gift split for federal gift tax purposes.

The decedent is **not** permitted to gift split for Connecticut gift tax purposes if the decedent did not consent to gift split for federal tax purposes.

Line Instructions

Line 1

Add the value of all gifts listed in *Schedule A (NT)*, Column G, and enter the sum on Line 1.

Line 2

Enter the total annual exclusions claimed for the gifts listed on *Schedule A (NT),* Line 1. The **first $15,000 or less** of gifts to any donee during the calendar year of a present (not future) interest in property is excluded.

When determining the annual exclusion amount, a donee should not be counted more than once. The annual exclusion is per donee and **not** per gift.

However, if the first $**15,000** of gifts, for federal gift tax purposes, to any donee involves tangible personal property or real property located outside Connecticut, no annual exclusion is available for Connecticut gift tax purposes for gifts to that donee.

The first $155,000 of gifts made during the calendar year 2019 to a spouse who is not a U.S. citizen of a present interest in property is excluded from the Connecticut total amount of gifts.

If the decedent split a gift with his or her spouse, the annual exclusion claimed against the gift may not be more than the decedent's half of the gift.

Line 3

Subtract Line 2 from Line 1 and enter the amount. This is the total amount of gifts before the calculation of the marital deduction and charitable deduction.

Line 4

Enter all of the gifts to the decedent's spouse entered on *Schedule A (NT)* and for which a marital deduction is claimed. Indicate on the line provided which numbered items from *Schedule A (NT)* are gifts to the decedent's spouse for which a marital deduction is claimed.

Do not enter any gifts to the decedent's spouse if the spouse was not a U.S. citizen at the time of the gift. There is no marital deduction for gifts to a spouse who is not a U.S. citizen; however, an annual exclusion may apply. See Line 2 above.

Line 5

Enter the amount of the annual exclusions claimed for the gifts entered on Line 4.

Line 6

Subtract Line 5 from Line 4 and enter the amount. This is the marital deduction that can be claimed for the year.

Line 7

If a deduction for charitable gifts is claimed, enter the total charitable, public, or similar gifts (minus exclusions allowed). Enter on the line provided the item number(s) of the gift(s) from *Schedule A (NT)*, Column A, deducted on Line 7.

Do not enter any gift not included on *Schedule A (NT)*.

Line 8

Add Line 6 and Line 7 and enter the amount. This is the total of the marital and charitable gift deductions.

Line 9

Subtract Line 8 from Line 3. Enter this amount on Line 9 and on Section 2, Line 4.

Line 10

If the decedent and the decedent's spouse consented, for federal gift tax purposes, to consider all the gifts made during the calendar year as made one-half by each spouse and, as a result, are required to gift split for Connecticut gift tax purposes, check the box marked **Yes** and enter the consenting spouse's name and Social Security Number (SSN) on the applicable lines.

Line 11

Indicate whether the decedent's spouse is a U.S. citizen. If **No**, indicate if any property was transferred to him or her during the calendar year.

Line 12

Check the box if the value of any item reported on *Schedule A (NT)* includes a discount for lack of marketability, a minority interest, a fractional interest in real estate, blockage, market absorption, or any other discount. Attach an explanation giving the basis for the claimed discounts and showing the amount of the discounts taken.

Line 13

Check the box if the decedent elected under IRC § 2523(f) to include gifts of qualified terminable interest property (QTIP) as gifts to his or her spouse for which a marital deduction was claimed under IRC § 2523. Enter the item numbers from *Schedule A (NT)* of the gifts for which an election was made in the space provided.

Line 14

Check the box if the decedent elected under IRC § 2523(f)(6) **not** to treat as QTIP any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the death of the last to die. Enter the item numbers from *Schedule A (NT)* for the annuity(ies) for which an election was made in the space provided.

Any annuities entered on Line 13 may not be entered on *Schedule A (NT)*, Line 8. Any annuities not listed on Line 13 must be entered on *Schedule A (NT)*, Line 4. If there is more than one joint and survivor annuity, the election under IRC § 2523(f)(6) may, but is not required, to cover all of them. Once the election is made, it is irrevocable.

Schedule A (NT) Attachments

Attach a completed copy of federal Form 709, United States Gift (and Generation-skipping Transfer) Tax Return, including all attachments.

For each gift of a life insurance policy, attach a copy of federal Form 712, Life Insurance Statement.

For single premium or paid-up policies where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy is greater than the amount shown on federal Form 712, Line 59. In these situations, report the true economic value of the policy.

For gifts of stock of closely held or inactive corporations, attach the balance sheet for the period nearest the date of the gift, statements of net earnings or operating results and dividends paid for each of the five preceding years, and a concise statement of the method of valuation.

Attach any other documents, such as appraisals, required for adequate explanation of value. If no documents are attached to show how property is valued, explain in detail how value was determined.

Fill out all required information and attach all required items and schedules or the return will be incomplete.

Schedule B (NT) - Gifts From Prior Periods

You must report all Connecticut taxable gifts made on or after January 1, 2005, but before January 1, 2019, other than gifts that are includable in the decedents estate on *Schedule B (NT)*.

Column Instructions

Column A – Select the calendar year of the taxable gift.

Column B – Enter the Connecticut Taxable Gifts as originally reported for Connecticut Gift tax purposes.

Column C – Enter the amount of the Connecticut Taxable Gifts that are included in the decedent's gross estate for federal estate tax purposes.

Column D – Subtract the amount in Column C from the amount in Column B and enter the result in Column D.

Forms and Publications

Visit the DRS website at **portal.ct.gov/DRS** to download and print Connecticut tax forms and publications. DRS no longer supplies printed forms.

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 Regional**	Burlington; Farmington; Plainville
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; 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 Saybrook; 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; Hamden
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