



Form CT-4422 UGE Instructions

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

General Instructions

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.

Filing and Paying Electronically

File and pay Form CT-4422 UGE electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing and Paying by Mail

If you file by mail, complete this form in blue or black ink only. 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.

Mail: Department of Revenue Services
Estate Tax Section
PO Box 2972
Hartford CT 06104-2972

You may file your completed Form CT-4422 UGE in person at 450 Columbus Blvd, Hartford CT.

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 Apply for a Certificate Releasing Connecticut Estate Tax 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 UGE**, *State of Connecticut Domicile Declaration*, and a death certificate.

How to Apply for a Certificate Releasing Connecticut Estate Tax 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 Estate Tax Payment Extension*, to request a nine-month extension of time to file or to request a six-month extension of time to pay. 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.

For Additional Information

Call the DRS Estate Tax Section at **860-541-3225**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

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 - Burlington	Burlington; Farmington
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; Plainville; 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