



Form CT-706/709 Connecticut Estate and Gift Tax Return

2024 CT-706/709

| | 706709 062400 01 9999 | | | File and payyour taxes online CT |
|-------------|---|---------------|----------------------------------|--|
| | File and pay Form CT-706/709 electronically using myconneCT at portal.ct.gov/ | DRS-myconr | neCT. | Revenue Services |
| > | Donor or decedent's first name MI Last name (If two last names, insert a space between names. | Socia | al Security Number | _ |
| | Mailing address (number and street, apartment number, suite number, PO Box) | | | |
| | City, town, or post office (If town is two words, leave a space between the words.) State ZIP code | Res | idency | |
| > | | • | Connecticut resi | ident |
| > | Firm name | • | estate only, atta | onresident decedent ch Form C-3 UGE, State Domicile Declaration. |
| | Mailing address (number and street) Mailing address 2 (apartment number) | er, suite num | ber, PO Box) | |
| > | City, town, or post office (If town is two words, leave a space between the words.) State ZIP code | | | |
| > | | | | |
| | Attention, care of, of estate representative (if applicable) | Ame | ended Return Check here if yo | u are using this form as |
| | Fiduciary's name and address | | | ırn. Attach an explanation. |
| | riddiary s name and address | | | |
| | | | | |
| | If the donor died during calendar year 2024, skip Section | 1 and c | omplete S | ection 2. – |
| Se | ection 1 - Gift Tax Computation - Report taxable gifts made during calenda | r year 20 | 24. | |
| 1. | Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9. | ► 1. | | .00 |
| 2. | Enter total from Schedule B, Column B. | ► 2. | | .00 |
| 3. | Add Line 1 and Line 2. | ► 3. | | .00 |
| 4. | Gift tax due: See instructions. Enter here and on Section 3, Line 13. | ► 4. | | .00 |
| Se | ection 2 - Estate Tax Computation: Attach copies of federal Forms 706 and | d 709 and | d all suppleme | ental documents. |
| | ecedent's date of eath (MMDDYYYY): Connecticut Prowhere filed (see | | | PD - |
| 5. | Total gross estate for Connecticut estate tax purposes from <i>Schedule D</i> , Line 4. | ► 5. | | .00 |
| 6. | Estate tax deductions from <i>Schedule E</i> , Line 4. | ► 6. | | .00 |
| 7. | Subtract Line 6 from Line 5. | ▶ 7. | | .00 |
| 8. | Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9: See instructions. | ▶ 8. | | .00 |
| 9. | Enter total from Schedule B, Column B. | ▶ 9. | | .00 |
| 10 | . Connecticut taxable estate: Add Lines 7, 8, and 9. If \$13,610,000.00 or less, see instructions. | ► 10. | | .00 |
| 11. | Tax due: See instructions. | ► 11. | | .00 |
| 12 | Nonresident decedent estate only: Tax due from Schedule G, Line 5. | ► 12. | | .00 |



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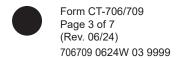
Section 3 - Calculation of Total Tax, Penalty, and Interest

| 13. Enter tax due: See instructions. | ► 13. | .00 |
|--|--------------|-----|
| 14. Enter total from Schedule B, Column C. | ► 14. | .00 |
| 15. Resident decedent estate only: Enter amount from Schedule F, Line 5. | ► 15. | .00 |
| 16. Total credits: Add Lines 14 and 15. | ► 16. | .00 |
| 17. Balance of tax payable: Subtract Line 16 from Line 13. See instructions about the \$15 million limitation. | ► 17. | .00 |
| 18. Prior payments and payments made with extension request (Form CT-706/709 EXT) | ▶ 18. | .00 |
| 19. Refund: If Line 18 is greater than Line 17, enter amount overpaid. | ► 19. | .00 |
| 20. Tax due: If Line 17 is greater than Line 18, enter balance due. | ► 20. | .00 |
| 21. If paid late, enter penalty. See instructions. | ► 21. | .00 |
| 22. If paid late, enter interest. See instructions. | ► 22. | .00 |
| 23. Total amount due: Add Lines 20, 21, and 22. | ► 23. | .00 |

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Declaration: 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 or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. For estates only, I further declare under penalty of law that a copy of this return will be filed with the appropriate court of probate at the same time that the return is filed with DRS. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

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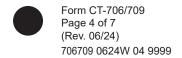
| For decede | e A - Computation on the control of | t year Connecticut taxa | | g of IRC § 2503) other than gifts | | | | | | |
|--------------------|---|----------------------------------|--|---|--|--|--|--|--|--|
| Gifts Made | e by Donor - | | | Additional donee | list(s) attached: | | | | | |
| Col. A Item No. | | | Column B mation and gift description | | | | | | | |
| 4 | Donee's name | | Donee's SSN | Donee's relationship to donor, if any | | | | | | |
| 1. | | | | | | | | | | |
| | Donee's street address | | | | | | | | | |
| | Daniel de | | Otata ZID anda | | | | | | | |
| | Donee's city | | State ZIP code | | | | | | | |
| | Gift description * | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | * Cift description: If gift was | made by manne of a trust | antar truct's identifying numbe | r. If gift was securities, enter CUSIP | number(e) if eveilable | | | | | |
| | Girt description. If girt was | made by means of a trust, | enter trust's identifying numbe | i. Il giit was securilles, eriter CosiF i | number(s), ii avallable. | | | | | |
| | Column C Donor's Adjusted Basis of Gift | Column D Date of Gift | Column E Value at Date of Git | | Column G Net Transfer Subtract Col. F from Col. E. | | | | | |
| | | | | | | | | | | |
| | | (MMDDYYYY) | Enter the fair market value the date the gift was made. instructions for farmland gi | See | | | | | | |
| Gifts Made | e by Spouse - Complete o | only if you are splitting | g gifts with your spouse a | and your spouse also made g | ifts. | | | | | |
| Col. A Item No. | | | olumn B ion and gift description | | | | | | | |
| item No. | | Donee informat | ion and gift description | | | | | | | |
| 1. | Donee's name | | Donee's SSN | Donee's relationship to donor, if any | | | | | | |
| | | | | | | | | | | |
| | Donee's street address | | | | | | | | | |
| | Donee's city | | State ZIP code | | | | | | | |
| | | | | | | | | | | |
| | Gift description * | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

* Gift description: If gift was made by means of a trust, enter trust's identifying number. If gift was securities, enter CUSIP number(s), if available.

| Column C | Column D | Column E | Column F | Column G |
|------------------|--------------|---|-----------------------|-----------------------------|
| Donor's Adjusted | Date of Gift | Value at Date of Gift | Split Gifts Only | Net Transfer |
| Basis of Gift | | | Enter half of Col. E. | Subtract Col. F from Col. E |
| | | | | |
| | | | | |
| | | | | |
| | | The fact that follows and a fact that are | | |

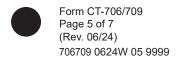
(MMDDYYYY)

Enter the fair market value at the date the gift was made. See instructions for farmland gifts.





| 1. | Total gifts: Add the value of all gifts listed in Column G, <i>Net Transfer</i> and enter here. | | | | | | | |
|-------------|---|------------------------|--------------------|--------------|--------------------|-----------|--|--|
| 2. | Total annual exclusion for present interest gifts listed on Schede | tions. | 2. | | .00 | | | |
| 3. | Subtract Line 2 from Line 1. | | 3. | | .00 | | | |
| | Deductions | | | | | | | |
| 4. | Gifts to spouse for which a marital deduction is claimed: Enter the item number(s) from <i>Schedule A</i> , Column A, on Page 3. Item No(s): | 4. | .00 | 0 | | | | |
| 5. | Exclusions attributable to gifts on Line 4. | 5. | .00 | 0 | | | | |
| 6. | Marital deduction: Subtract Line 5 from Line 4. | 6. | .00 | 0 | | | | |
| 7. | Charitable deductions less exclusions: Enter item number(s) from <i>Schedule A</i> , Column A, on Page 3. | 7. | .00 | 0 | | | | |
| | Item No(s): | | | | | | | |
| 8. | Total deductions: Add Line 6 and Line 7. | | | 8. | | .00 | | |
| 9. | Current year Connecticut taxable gifts: Subtract Line 8 from Lin on Section 1, Line 1, or Section 2, Line 8. See instructions. | e 3. Enter here ar | nd | 9. | | .00 | | |
| 10 | Did you consent for federal gift tax purposes to have gifts made parties considered as made one-half by each of you? | J | , , , , | | se, or both of you | • | | |
| | If Yes, enter spouse's name and Social Security Number (SSN) | below. | | | | | | |
| | Print spouse's: Name | | SSN ► | | | | | |
| 11 | . Is your spouse a U.S. citizen? | | > | Yes | N | 0 | | |
| | If No, did you transfer any property to your spouse during the ca | alendar year? | > [| Yes | N | 0 | | |
| 12 | . Were you married to one another during the entire calendar year | ? See instructions | s ▶ | Yes | N | 0 | | |
| | If No, check current marital status and enter status change date | e: ► Marrie | ed Di | vorced | Widowe | d | | |
| | | Date: | | | | | | |
| Cł | neck the box if any of the following apply: | | | | | | | |
| | 13. The donor is claiming special valuation on a gift of farm | mland. Attach Sch | iedule CT-709 Fa | ırmland for | r each donee. | | | |
| > | 14. You are electing to treat transfers made this year to a que this year (IRC § 529(c)(2)(B)). | ualified state tuition | า program as ratal | bly over a f | five-year period | beginning | | |
| | 15. The value of any item listed on Schedule A reflects a | discount. See insti | ructions. | | | | | |
| | Terminable Interest Marital Deduction a | s Reported for | Federal Gift T | ax Purpo | oses | | | |
| Do | onor is bound by election made for federal gift tax purposes. Che | - | | | | | | |
| | 16. To include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed. | | | | | | | |
| | Enter the item numbers from Schedule A above of the gifts for which you made this election under IRC § 2523(f). | | | | | | | |
| | Item No(s): | | | | | | | |
| > | 17. Not to treat as qualified terminable interest property ar right to receive payments before the death of the last annuity(ies) for which you made this election under IR | of you to die. Ent | | | | | | |
| | Item No(s): | | | | | | | |





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Schedule B - Gifts From Prior Periods

List annual Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2024.

For decedent's estate only: List annual Connecticut taxable gifts (within the meaning of IRC § 2503) other than gifts that are includable in the decedent's gross estate for federal estate tax purposes (see instructions).

| in th | ne decedent's gross estate for federal esta Column A | ate tax | c purposes (see instructions). Column B | | | C | olumn (| • | |
|---------------|---|------------------------------|--|-----|-------------|----------|------------|---|-----|
| | Calendar Year of Gift | | Connecticut Taxable Gifts | | | Connecti | | | id |
| • | 1. 2005 | • | .00. | 0 | • | | | | .00 |
| • | 2. 2006 | • | .00. | 0 | • | | | | .00 |
| • | 3. 2007 | • | .00. | 0 | > | | | | .00 |
| • | 4. 2008 | • | .00. | 0 | > | | | | .00 |
| • | 5. 2009 | • | .00. | 0 | > | | | | .00 |
| • | 6. 2010 | • | .00. | 0 | • | | | | .00 |
| • | 7. 2011 | • | .00 | 0 | • | | | | .00 |
| • | 8. 2012 | • | .00 | 0 | • | | | | .00 |
| • | 9. 2013 | • | .00 | 0 | • | | | | .00 |
| > ' | 10. 2014 | • | .00. | 0 | • | | | | .00 |
| • | 11. 2015 | • | .00 | 0 | • | | | | .00 |
| > ' | 12. 2016 | • | .00. | 0 | • | | | | .00 |
| > ' | 13. 2017 | • | .00. | 0 | • | | | | .00 |
| > ' | 14. 2018 | • | .00. | 0 | • | | | | .00 |
| • | 15. 2019 | • | .00 | 0 | • | | | | .00 |
| > ' | 16. 2020 | > | .00. | 0 | • | | | | .00 |
| > ' | 17. 2021 | > | .00. | 0 | • | | | | .00 |
| > ' | 18. 2022 | > | .00. | 0 | • | | | | .00 |
| > ' | 19. 2023 | • | .00. | 0 | > | | | | .00 |
| 2 | 20. Column Totals: | > | .00. | 0 | • | | | | .00 |
| Sc | hedule C - Qualified Terminable | Inter | rest Property (QTIP) Questions | , | | | | | |
| 1. | Was an election made for federal esta property of the decedent's gross estat | | | 7)? | • | Yes | • [| N | 0 |
| 2. | | | | | | | | | |
| 3. | | | | | | | 0 | | |
| 4. | If the decedent's gross estate for fede any IRC § 2044 property from a prior gestate for Connecticut estate tax purpo from a prior estate that make a connecticut estate a connecticut estate tax | gift or oses (ecticut | estate, does the decedent's gross contain any IRC § 2044-type proper | rty | | V | | | |
| | estate tax purposes? See instructions | | | | | Yes | • | N | |



Schedule D - Estate Tax Gross Estate Computation Check here if you elect special-use valuation. Attach Schedule CT-706 Farmland. 1. Total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1. ▶ 1. .00 2. Connecticut Gift Tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death. ... > 2. .00 3. Addition for property included as a result of a Connecticut QTIP election. ▶ 3. .00 4. Add Line 1 through Line 3. Enter here and on Section 2, Line 5. ▶ 4. -00 **Schedule E** – Estate Tax Deduction Computation Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under IRC § 2058. ▶ 1. .002. 2. Reserved for future use. 3. Deduction for property subject to a Connecticut QTIP election. ▶ 3. .004. Add Line 1 and Line 3. Enter here and on Section 2, Line 6.▶ 4. .00 Schedule F - Estate Tax Credit To be completed only by resident estates with real or tangible personal property located in another jurisdiction. Credit for Real or Tangible Personal Property Located in Another Jurisdiction 1. Enter tax due amount from Section 2, Line 11. 1. .00 Enter description and location of real or tangible personal property. Property value 2a. .00 2b. .00 2c. .00 2d. .00 2e. .00 2f. .00 2. Add all Property value amounts in Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total. 2. .00 3. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5....... ▶ 3. .00 4. Divide Line 2 by Line 3. Round to four decimal places. ▶ 4.

5.

.00

5. Multiply Line 1 by Line 4. Enter here and on Section 3, Line 15...... ▶



5. Enter amount from Schedule I, Part 1, Line 4, passing to spouse.

Donor or decedent's SSN

Schedule G - Computation of Tax for Nonresident Estates 1. Enter tax due amount from Section 2, Line 11. 1. .00 2. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5. ▶ 2. .00 3. Gross estate for Connecticut estate tax purposes .00 within Connecticut ▶ 3. 4. Divide Line 3 by Line 2. Round to four decimal places. ▶ 4. 5. Multiply Line 1 by Line 4. Enter here and on Section 2, Line 12. 5. .00Schedule H - For Resident Estates - Basis for Probate Fees Part 1 - Real and Tangible Personal Property Located Outside Connecticut 1. Total value of real and tangible personal property located outside Connecticut reported on Schedule F, Line 2. 1. .00 Part 2 - Amount Passing to Spouse 2. Enter amount from Schedule H, Part 1, Line 1, passing to spouse...... .00 2. Schedule I - For Nonresident Estates Only - Basis for Probate Fees Part 1 - Real and Tangible Personal Property Located in Connecticut Enter description and location of real or tangible personal property. Property value 1. .00 2. .00 3. .00 4. Total value of real and tangible personal property located in Connecticut: Add Lines 1 through 3. If necessary, attach additional sheets and include amounts in total..... 4. .00 Part 2 - Amount Passing to Spouse

5.

.00