

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

2024

For more information, visit portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Getting Started

Connecticut estate and gift taxes are filed on **Form CT-706/709, Connecticut Estate and Gift Tax Return**. The return is divided into three sections.

The first section is the lifetime gift tax portion of the return. The second section is the estate tax portion of the return. Your circumstances determine which section you complete. The third section is used to calculate the total amount of tax due or a refund amount.

Section 1 - Gift Tax

This section is used to report gifts made by a donor during calendar year 2024. See *Gift Tax*. If the donor died during calendar year 2024 do **not** file a separate Form CT-706/709 to report only the gifts. You **must** file one Form CT-706/709 for the estate and report the gifts made during calendar year 2024 in Section 2 - Estate Tax.

Section 2 - Estate Tax

This section is used for the estate of a decedent dying during calendar year 2024. Gifts made by the decedent during calendar year 2024 are reportable in this section and **not** in Section 1. See *Estate Tax*.

Gift Tax

- Write the donor's name, address, Social Security Number (SSN), and legal residence in the space provided. Include the name and address of the firm or fiduciary.
- Check the applicable box for residency or amended return.
- If the donor died during calendar year 2024, skip Section 1 and proceed to Section 2. Gifts made in the calendar year of the decedent's death must be reported in Section 2.

Section 1 - Gift Tax Computation

Line 1

Enter the amount from Form CT-706/709, *Schedule A*, Line 9. This is the amount of Connecticut taxable gifts for the current year.

Line 2

Enter the total from *Schedule B*, Column B.

Line 3

Add Lines 1 and 2.

Line 4

Calculate the Connecticut gift tax by using the *Gift Tax Table for Connecticut Taxable Gifts Made During Calendar Year 2024* on Page 7, and enter the amount here and on Section 3, Line 13. You must make an entry even if the amount is zero.

Section 2 - Estate Tax Computation, Lines 5 through 12

Leave blank.

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

Line 13

Enter the amount from Section 1, Line 4.

Line 14

Enter total from *Schedule B*, Column C.

Line 15

Leave blank.

Line 16

Enter amount from Line 14.

Line 17

Subtract Line 16 from Line 13. If zero or less, enter "0." Do not exceed the difference between \$15 million and the amount of Connecticut Gift Tax paid on taxable gifts made on or after January 1, 2016.

Line 18

Prior payments: Include amount paid on **Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and Estate Tax Payment Extension**, Section 1, Line 1.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

When to File – Gift Tax

Form CT-706/709, Connecticut Estate and Gift Tax Return, is due on or before April 15 of the year following the year the gifts were made unless an extension for filing Form CT-706/709 is granted. File **Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and Estate Tax Payment Extension**, to request a six-month extension to file your Connecticut estate and gift tax return; it does not extend the time to pay your gift tax.



If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Filing and Paying Electronically



File and pay Form CT-706/709 electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.

Filing and Paying by Mail

Retain a copy of your completed Form CT-706/709 for your records. Attach a copy of your completed federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, including all attachments and other documents to your return. See *Form CT-706/709 Gift Tax Attachments* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write “**2024 Form CT-706/709**” and the donor’s or the decedent’s SSN, optional, on the front of the check. Be sure to sign the check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Mail the return and attachments to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Declaration

Anyone signing the return is declaring that the return and any accompanying schedules and statements are true, complete, and correct to the best of the signatory’s knowledge. Willfully delivering a false return or document to DRS is a Class D Felony. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Paid Preparer Information

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), their firm’s Federal Employer Identification Number (FEIN), and their firm’s name and address in the spaces provided.

Schedule A - Column Instructions

Column A

Assign a number to each gift made during the year.

Column B

List each donee and each gift made in chronological order. Attach additional donee lists, as needed.

If a transfer results in gifts to two people (for example, a life estate to one, remainder to another), the gifts must be listed separately.

Describe each gift in enough detail so that the donee and the property can be easily identified.

For a decedent’s estate only: Do not list any gifts that are includable in the decedent’s gross estate.

Column C

Show the adjusted basis you would use for federal income tax purposes if the gift were sold or exchanged. Generally, this means cost plus improvements less applicable depreciation, amortization, and depletion.

The adjusted basis for Connecticut gift tax purposes is the same as the adjusted basis for federal gift tax purposes.

Column D and E

Enter the date the gift was made and the fair market value of the gift at the date the gift is made. The **fair market value** is the price at which the property would change hands between a willing buyer and a willing seller, when neither is forced to buy or sell, and both have reasonable knowledge of all relevant facts. See *Gifts of Farmland* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Column F

Enter one-half of the Column E amount in this column **only** if you have chosen to split gifts with your spouse.

Column G

If you are not gift splitting, carry Column E amounts to Column G.

If you are gift splitting, subtract Column F from Column E and enter the difference.

Schedule A - Line Instructions

Line 1

Add the value of all gifts listed in Column G, and enter the sum.

Line 2

Enter the total annual exclusions you are claiming for the gifts included in the total on Line 1. The **first \$18,000 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, do not count any donee more than once. The annual exclusion is per donee and **not** per gift.

However, if the first **\$18,000** of gifts 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 **\$185,000** of gifts of a present interest in property made to a spouse who is not a U.S. citizen during the calendar year is excluded from the Connecticut total amount of gifts.

If you split a gift with your spouse, the annual exclusion you claim against the gift may not be more than your half of the gift.

Line 3

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

Line 4

Enter the total value of all gifts to your spouse that you have entered on this schedule for which you are claiming a marital deduction. **Do not enter any gift you did not include on this schedule.** Enter on the line provided which numbered items from the gifts you have listed are gifts to your spouse for which you are claiming the marital deduction.

Do not enter any gifts to your spouse if your 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.

Line 5

Enter the amount of the annual exclusions claimed that is attributable to the value of the gifts you entered on Line 4.

Line 6

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

Line 7

If you are claiming a deduction for charitable gifts, enter your total value of charitable, public, or similar gifts (minus exclusions allowed). **Do not enter any gift you did not include on this schedule.** Enter on the line provided the item number(s) for the gift(s) listed on this schedule for which you are claiming a deduction. You may deduct from the total amount of gifts made during the calendar year all gifts you gave to or for the use of:

- The United States, a state or political subdivision of a state, or the District of Columbia for exclusively public purposes;
- Any corporation, trust, community chest, fund, or foundation organized and operated only for religious, charitable, scientific, literary, or educational purposes; to prevent cruelty to children or animals; or to foster national or international amateur sports competition (if none of its activities involve providing athletic equipment unless it is a qualified amateur sports organization) as long as no part of the earnings benefits any one person, no substantial propaganda is produced, and no lobbying or campaigning for any candidate for public office is done;
- A fraternal society, order, or association operating under a lodge system if the transferred property is to be used only for religious, charitable, scientific, literary, or educational purposes including the encouragement of art and the prevention of cruelty to children or animals; **or**
- Any war veterans' organization organized in the United States or any of its possessions or any of its auxiliary departments of local chapters or posts as long as no part of any of the earnings benefits any one person.

Line 8

Add Line 6 and Line 7. This is the total marital deduction and the charitable gift deduction.

Line 9

Subtract Line 8 from Line 3. Enter this amount here and on Section 1, Line 1. If the donor died during the calendar year, enter this amount on Section 2, Line 8.

Line 10

If you and your 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).

The consent may generally be signed any time after the end of the calendar year. However, there are two exceptions:

1. The consent may not be signed after April 15 following the end of the year in which the gift was made. If neither you nor your spouse has filed a federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for the year on or before that date, the consent must be made on the first federal Form 709 filed by either of you for the year; **and**

2. The consent may not be signed after a notice of deficiency for federal gift tax for the year has been sent to either you or your spouse.

The executor or administrator for a deceased spouse or the guardian for a legally incompetent spouse may consent.

The consent is effective for the entire calendar year. Therefore, all gifts made by both you and your spouse to third parties during the calendar year while you were married must be split. See *Gift Splitting* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Line 11

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

Line 12

If you were married to one another for the entire calendar year, check the **Yes** box. If you were married for only part of the year, check the **No** box.

Also, check the box that explains the change in your marital status during the year and give the date you were married, divorced, or widowed.

Line 13

Check this box if you are making a gift of land classified as farmland under Conn. Gen. Stat. § 12-107c to a lineal descendant or that descendant's spouse and you are using a value based on its current use as farmland. Attach the completed **Schedule CT-709 Farmland** and an appraisal or other document showing an adequate explanation of the value based upon its current use. If no appraisal or other document is attached to show how the property is valued, explain in detail how the value was determined.

Line 14

Check this box if, for federal gift tax purposes, you elected to treat certain contributions made to qualified state tuition programs during calendar year 2024 as being made ratably over a five-year period. If your total contributions during calendar year 2024 are:

Less than or equal to \$90,000:

- Report 20% of your total contributions on your 2024 **Form CT-706/709, Connecticut Estate and Gift Tax Return**; **and**
- Report 20% of your total contributions on your Form CT-706/709 for calendar years 2025, 2026, 2027, and 2028.

More than \$90,000:

- Report on your 2024 Form CT-706/709 the amount in excess of \$90,000 plus \$18,000 (20% of \$90,000); **and**
- Report \$18,000 (20% of \$90,000) on your Form CT-706/709 for calendar years 2025, 2026, 2027, and 2028.

Example: In year 1, when the annual exclusion amount under IRC § 2503(b) is \$18,000, *P* makes a contribution of \$95,000 to a qualified state tuition program for the benefit of *P*'s child. *P* elects under IRC § 529(c)(2)(B) to account for the gift ratably over a five-year period beginning with the calendar year of contribution. *P* is treated as making an excludible gift of \$18,000 in each of years 1 through 5 and a taxable gift of \$5,000 is reported in year 1.

Line 15

Check the box if the value of any item you report on *Schedule A* 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 16

Check the box if you elected under IRC § 2523(f) to include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed under IRC § 2523. Enter the item numbers from the gifts listed on this schedule for which you made this election.

Line 17

Check the box if you elected under IRC § 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuity where only you and your spouse have the right to receive payments before the death of the last of you to die. From the gifts listed on this schedule enter the item numbers for the annuity(ies) for which you made this election.

Any annuities entered on Line 17 may not be entered on Line 8. Any annuities not listed on Line 17 must be entered on 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 B - General Instructions

You must report Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2024, on *Schedule B*.

Column B

For each of the calendar years listed in Column A, enter the total Connecticut taxable gifts from the **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*, Section 1, Line 1, submitted for each of the years.

Column C

For each of the calendar years listed in Column A, enter the Connecticut gift tax from the Form CT-706/709, Section 3, Line 17, submitted for each of the years.

Estate Tax

Line Instructions

Section 2 - Estate Tax Computation

Enter decedent's date of death and the Connecticut Probate Court where the return was filed.

Line 5

Enter the total gross estate for Connecticut estate tax purposes from *Schedule D*, Line 4.

Line 6

Enter the allowable estate tax deductions from *Schedule E*, Line 4. Estates must complete *Schedule E* to calculate the allowable estate tax deductions. See *Schedule E - Estate Tax Deduction Computation* on Page 6.

Line 7

Subtract Line 6 from Line 5.

Line 8

Enter the current year Connecticut taxable gifts made by the decedent from *Schedule A*, Line 9. If the decedent made Connecticut taxable gifts during calendar year 2024, those gifts must be reported on *Schedule A*. See *Schedule A - Overview* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Line 9

Enter total from *Schedule B*, Column B.

Line 10

Add Lines 7, 8, and 9.

If the amount on Line 10 is \$13.61 million or less, no estate tax is due. You are **not** required to file this return unless a Connecticut QTIP election has been made. Instead, you must file Form CT-706 NT with the appropriate Connecticut Probate Court. **Do not file Form CT-706 NT with DRS.** However, if a Connecticut QTIP election has been made, file Form CT-706/709 with DRS, and file a copy with the appropriate Connecticut Probate Court.

If Line 10 is greater than \$13.61 million, go to Line 11.

Line 11

Calculate the Connecticut estate tax by using the *Estate Tax Table for Estates of Decedents Dying During Calendar Year 2024* on Page 7. If the decedent was a **Connecticut resident** at the time of his or her death, enter the tax due here and on Line 13.

Line 12

Nonresident decedent estates only: Enter the tax due amount from *Schedule G*, Line 5. Enter here and on Line 13. See *Schedule G - Computation of Tax for Nonresident Estates* on Page 6.

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

Line 13

Resident decedent estates only: Enter tax due from Line 11.

Nonresident decedent estates only: Enter the tax due from Line 12.

Line 14

Enter total from *Schedule B*, Column C.

Line 15

Resident decedent estates only: Enter amount from *Schedule F*, Line 5.

Line 16

Add Lines 14 and 15.

Line 17

Subtract Line 16 from Line 13. If zero or less, enter "0." Do not exceed the difference between \$15 million and the amount of Connecticut Gift Tax paid on taxable gifts made on or after January 1, 2016.

If you have Connecticut taxable gifts includable in the decedent's gross estate, see *Schedule B Worksheet* on Page 8.

Line 18

Prior payment amount: Include amount paid on Form CT-706/709 EXT, Section 2, Line 2.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* at portal.ct.gov/DRS/Individuals/Individual-Income-Tax-Portal/Estate-and-Gift-Taxes/Tax-Information.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

When to File - Estate Tax

Form CT-706/709 for Connecticut estate tax must be filed no later than six months after the decedent's date of 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 apply for a nine-month extension of time to file or a six-month extension of time to pay the decedent's Connecticut estate tax.

Filing and Paying Electronically

File and pay Form CT-706/709 electronically using **myconneCT**. DRS **myconneCT** allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing and Paying by Mail

A complete copy of this return must be filed with the appropriate Connecticut Probate Court. Retain a copy of this return for your records. Attach to this return a complete copy of federal Forms 706 and 709, if applicable, including all attachments.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "**2024 Form CT-706/709**" and the donor's or the decedent's Social Security Number (SSN), optional, on the front of the check. Be sure to sign the check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Mail the return and attachments to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Declaration

Anyone signing the return is declaring that the return and any accompanying schedules and statements are true, complete, and correct to the best of the signatory's knowledge. Willfully delivering a false return or document to DRS is a Class D Felony. The declaration of a paid preparer

other than the taxpayer is based on all information of which the preparer has any knowledge.

Paid Preparer Information

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's name and address in the spaces provided.

Schedule Instructions

Schedule A – Computation of Current Year Connecticut Taxable Gifts

Compute the current year Connecticut taxable gifts (within the meaning of IRC § 2503) other than gifts that are includable in the decedent's gross estate. See *Schedule A – Column Instructions*, on Page 2.

Schedule B – Gifts From Prior Periods

List annual Connecticut taxable gifts (within the meaning of IRC § 2503) other than gifts that are includable in the decedent's gross estate. Use *Schedule B Worksheet* (on Page 8) **only** if you have taxable gifts that are includable in the decedent's gross estate.

Schedule C – Qualified Terminable Interest Property (QTIP) Questions

Line 1

If, for federal estate tax purposes, an election was made to treat a trust or other property of the decedent's gross estate as qualified terminable interest property (QTIP) under IRC § 2056(b)(7), check **Yes**.

If the decedent estate did not file a federal Form 706, or if the decedent estate filed a federal Form 706 but did not make a QTIP election under IRC § 2056(b)(7), check **No**. If **Yes**, skip Line 2 and go to Line 3.

Line 2

If any marital deduction is elected for federal estate tax purposes, the same amount must also be elected for Connecticut estate tax purposes. However, 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 QTIP (a Connecticut QTIP election) **only** 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.

In addition to the copy of federal Form 706, Schedule M as prepared for federal estate tax purposes, you must attach a separate Schedule M, as prepared for Connecticut estate tax purposes if you made a Connecticut QTIP election. Write "CT-706/709" on the top of the Schedule M prepared for Connecticut estate tax purposes.

Line 3

If, for federal estate tax purposes, the decedent's gross estate contains any IRC § 2044 property (QTIP from a prior gift or estate), check **Yes**.

If the decedent's estate did not file a federal Form 706, or if the decedent's estate filed a federal Form 706 but the decedent's gross estate, for federal estate tax purposes, does not contain any IRC § 2044 property, check **No**. If **Yes**, skip Line 4.

Line 4

If the decedent's gross estate, for Connecticut estate tax purposes only, contains any **IRC § 2044 type property** from a prior estate that made a Connecticut QTIP election for Connecticut estate tax purposes only, check **Yes**. Report the value of the Connecticut QTIP on *Schedule D*, Line 3.

IRC § 2044 type property means that a property would have qualified as IRC § 2044 property from a prior estate had a QTIP election under IRC § 2056(b)(7) been made by the prior estate.

Schedule D – Estate Tax Gross Estate Computation

Check the box if you have elected special-use valuation. Attach **Schedule CT-706 Farmland**.

Line 1

Enter the gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1.

Line 2

Enter the amount of 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 three years before the decedent's death.

The date of the gift, not the date of payment of the gift tax, determines whether a gift tax paid is included in the Connecticut gross estate.

For example, if the decedent died on June 7, 2024, you should examine Connecticut gift tax returns and gifts made during 2024, 2023, 2022, and 2021. However, the gift taxes on the 2021 return that are attributable to gifts made on or before June 7, 2021, are not included in the Connecticut gross estate.

If the entire amount of Connecticut gift taxes shown on any Form CT-706/709 filed for gifts made within three years are not included in the Connecticut gross estate, you must provide an explanation of how you determined the includable Connecticut gift taxes. Also attach copies of any relevant Connecticut gift tax returns filed by the decedent's spouse for Connecticut gifts made within three years of death.

Line 3

Enter the addition amount for property included as a result of a Connecticut QTIP election.

Line 4

Add Lines 1 through 3. Enter here and on Section 2, Line 5.

In addition to the copy of federal Form 706, Schedule F as prepared for federal estate tax purposes, you must attach a separate Schedule F, as prepared for Connecticut estate tax purposes if you include property as a result of a Connecticut QTIP election. Write "**CT-706/709**" on the top of the Schedule F prepared for Connecticut estate tax purposes.

Schedule E – Estate Tax Deduction Computation**Line 1**

Enter the allowable estate tax deductions for federal estate tax purposes excluding any deduction for state death taxes (estate, inheritance, legacy, or succession taxes) paid. Generally this is the amount on federal Form 706, Part 2, Line 2. However, if a Connecticut QTIP election has been made, the allowable Connecticut estate tax deductions may exceed the allowable estate tax deductions for federal estate tax purposes.

Line 2

Leave blank.

Line 3

Enter the deduction amount for property subject to a Connecticut QTIP election or enter the amount of the charitable deduction for IRC § 2044 property that was subject to a QTIP. Provide supporting documentation.

Line 4

Add Line 1 and Line 3. Enter here and on Section 2, Line 6.

Schedule F - Estate Tax Credit

(Resident Estates Only)

Credit for Real or Tangible Personal Property Located in Another Jurisdiction**Line 1**

Enter the tax due amount from Section 2, Line 11.

Lines 2a through 2f

Enter the name of each jurisdiction and the value for federal estate tax purposes of real or tangible personal property located in that jurisdiction.

Line 2

Add Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total.

Line 3

Enter the total gross estate for Connecticut estate tax purposes from Section 2, Line 5.

Line 4

Divide Line 2 by Line 3. Round to four decimal places.

Line 5

Multiply Line 1 by Line 4. Enter the amount here and in Section 3, Line 15.

Schedule G - Computation of Tax for Nonresident Estates**Line 1**

Enter the tax due from Section 2, Line 11.

Line 2

Enter the total gross estate for Connecticut estate tax purposes from Section 2, Line 5.

Line 3

Enter the amount of the gross estate for Connecticut estate tax purposes that is attributable to real property and tangible personal property located in Connecticut. Use the fair market value of real property, unreduced by the amount of any mortgage, lien or other encumbrance.

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.

Line 4

Divide Line 3 by Line 2. Round to four decimal places.

Line 5

Multiply Line 1 by Line 4. This is the amount of the tax due for a nonresident estate. Enter the result here and in Section 2, Line 12.

Schedules H and I – Basis for Probate Fees Basis for Fees

Schedule H should be completed for Connecticut decedents.

Schedule I should be completed for nonresidents only. Include the value of the decedent's interest in real and tangible personal property located in Connecticut that is included in the gross estate for federal estate tax purposes.

If a full probate estate is opened for an out-of-state decedent under Conn. Gen. Stat. § 45a-287 or 45a-303(a)(2), complete *Schedules F* and *H* as if the decedent were a Connecticut decedent.

The calculation of probate fees is based on the greatest of the:

- Inventory of probate assets;
- Connecticut taxable estate, as defined in Conn. Gen. Stat. § 12-391; or
- Gross estate for federal tax purposes.

Any portion of the basis for fees that is determined by property passing to the surviving spouse is reduced by fifty percent. Report this amount on *Schedule H*, Line 5, or *Schedule I*, Line 5.

Real or tangible personal property located outside Connecticut is excluded from the calculation of probate fees for decedents who were Connecticut residents. Report this amount on *Schedule H*, Line 1.

For decedents who were nonresidents of Connecticut, only real 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. See the instructions for *Schedule G*, Line 3, for when certain property located in Connecticut and owned by a pass-through entity is treated as within the decedent's gross estate for Connecticut estate tax purposes.

For the Latest News

Visit the DRS website at portal.ct.gov/DRS.

Gift Tax Table for Connecticut Taxable Gifts Made During Calendar Year 2024

If the Aggregate Amount of Connecticut Taxable Gifts Made On or After January 1, 2005 Is:	The Amount of the Gift Tax Is:
Not over \$13,610,000	None
Over \$13,610,000	12% of the excess over the federal basic exclusion amount

Estate Tax Table for Estates of Decedents Dying During Calendar Year 2024

If the Amount of Connecticut Taxable Estate Is:	The Amount of the Estate Tax Is:
Not over \$13,610,000	None
Over \$13,610,000	12% of the excess over the federal basic exclusion amount

