

# Form CT-706 NT EXT

## Application for Extension of Time for Filing Form CT-706 NT

File in the Probate District in which the decedent was domiciled. If the decedent was a nonresident, file in the Probate District in which Connecticut property is located. **Do not** mail to Department of Revenue Services (DRS).

To: <b>Probate Court</b>	District	Date of request
Decedent's first name and middle initial	Last name	Decedent's date of death - - 20__
Address	Number and street	PO Box
City, town	State	ZIP code
Name and address of fiduciary(ies) or transferee(s) of decedent's property	Number and street	PO Box
City, town, or post office	State	ZIP code
Attention, care of, or estate representative (if applicable)		
Mailing address (firm name, if applicable)		

For estates of decedents dying on or after January 1, 2023, but before January 1, 2024, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$12.92 million or less**. For estates of decedents dying on or after January 1, 2024, but before January 1, 2025, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$13.61 million or less**.

I represent that no Connecticut estate tax will be due from the decedent's estate. By completing this section and filing it in the Probate District having jurisdiction over the decedent's estate, I am requesting a six-month extension of time to file **Form CT-706 NT, Connecticut Estate Tax Return (for Nontaxable Estates)**.

I acknowledge that this extension will not avoid any interest or penalties applicable to the estate in the event that the estate is ultimately determined to be subject to the Connecticut estate tax.

**Declaration:** I declare that the representations contained herein are made under the penalties of false statement. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy for your records.	Fiduciary's signature	Date
	Fiduciary's title	Telephone number - -
	Paid preparer's or authorized estate representative's signature	Date
	Firm name	Preparer's telephone number - -
	Firm address	

PROBATE COURT,	DISTRICT NO.
ESTATE OF	Deceased
LATE OF	
Presiding Judge:	
The foregoing application having been presented to this Court, THE COURT FINDS that notice should be and is hereby dispensed with for cause shown.	
It is ORDERED that said application for extension of time for filing Form CT-706 NT is GRANTED DENIED.	
Dated at	Connecticut on [Month, Day, Year] BY ORDER OF THE COURT
	_____ Judge

# Form CT-706 NT EXT

## Instructions

### General Instructions

Use **Form CT-706 NT EXT**, *Application for Extension of Time for Filing Form CT-706 NT*, to request a six-month extension to file, where no Connecticut estate tax is due.

For estates of decedents dying on or after January 1, 2023, but before January 1, 2024, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$12.92 million or less**.

For estates of decedents dying on or after January 1, 2024, but before January 1, 2025, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$13.61 million or less**.

If the Connecticut taxable estate is expected to be over \$13.61 million, do not use this form. Instead, use **Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and Estate Tax Payment Extension*, to request an extension from the Department of Revenue Services (DRS). A copy must also be filed with the Probate Court.

The granting of an extension of time for filing **Form CT-706 NT**, *Connecticut Estate Tax Return (for Nontaxable Estates)*, by the Probate Court will not avoid any interest or penalties applicable to the estate tax in the event that it is ultimately determined that the estate is subject to the Connecticut estate tax.

### When to File

Form CT-706 NT EXT must be completed and filed on or before the original due date of the Form CT-706 NT. The due date for filing Form CT-706 NT is the date six months after the decedent's date of death. 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 Probate Court **must** physically receive the application by the due date. The postmark date is not determinative of receipt by the Probate Court.

### How to File

Submit Form CT-706 NT EXT to the **Probate Court** for the district in which the decedent was domiciled. If the decedent was not domiciled in Connecticut, submit this form to the **Probate Court** for the district in which Connecticut property is located. **Do not** mail to DRS.

Keep a copy of this form for your records.

### Failure to File Form CT-706 NT EXT

If a Form CT-706 NT EXT is not filed on or before the original due date of the Form CT-706 NT, the fees that would otherwise have been due under Conn. Gen. Stat. § 45a-107(b), shall bear interest at the rate of one-half of one per cent per month or portion thereof from such due date, until paid, in accordance with Conn. Gen. Stat. § 45a-107(i).

If a Form CT-706 NT EXT is filed and an extension is granted, interest will begin to accrue 30 days after the extended due date of Form CT-706 NT.

### Completing Form CT-706 NT EXT

- Complete this form in blue or black ink only.
- Fill in the district of the Probate Court to which the form is to be submitted.
- Complete the name and address of decedent.
- Complete the fiduciary's name and address. If there is no fiduciary, then the person in actual or constructive possession of the property of the decedent, or the transferee of the property of the decedent, may file the form.
- Space is provided to include additional contact information for fiduciary.
- Sign the form.
- File the form on or before the due date of Form CT-706 NT with the Probate Court.
- The Probate Court will complete the section granting or denying the application for extension of time for filing Form CT-706 NT and return the form to the fiduciary unless an alternate address is indicated.

# 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 Probate Court
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