

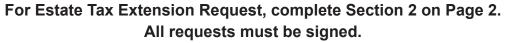


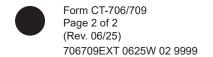
Form CT-706/709 EXT

Application for Estate and Gift Tax Return Filing Extension and Estate Tax Payment Extension



| File | and pay Form CT-706 | 6/709 EXT electronically | using myconneCT at portal.ct.go | ov/DRS-myconneCT. | myconne CT |
|---|-------------------------|--------------------------|---------------------------------|------------------------------|-----------------------|
| Donor or decedent's first name | MI Last | name (If two last names, | insert a space between names.) | Social Security Number | er (SSN) — |
| Mailing address (number and street, a | partment number, s | uite number, PO Box) | | | |
| City, town, or post office (If town is two v | vords, leave a space be | etween the words.) State | e ZIP code | | |
| Firm name | | | | | |
| Mailing address (number and street) | | ı | Mailing address 2 (apartment nu | ımber, suite number, PO Box) | |
| • | | | | | |
| City, town, or post office (If town is two v | vords, leave a space be | etween the words.) State | e ZIP code | | |
| Attention, care of, of estate representa | ative (if applicable) | | | | |
| Fiduciary's name and address | | | | | |
| ection 1 - Gift Tax Exter | nsion Reque | est | | | |
| the donor died during the ca irposes only . | alendar year, s | kip Section 1 and | d complete Section 2. (| Otherwise, complete s | Section 1 for gift to |
| / completing Section 1 and k-month extension of time t | - | | • | , , , | ou are requesting |
| Check here if a federal of Time to File Form 70 for Automatic Extension | 09 and/or Payr | ment of Gift/Gene | eration-Skipping Trans | fer Tax or federal For | |
| a federal extension request | was not subn | nitted, explain the | e reason for the Conne | ecticut extension requ | est: |
| | | | | | |
| | | | | | |
| . Connecticut gift tax liabi You must enter a whole do | | you do not expec | t to have a gift tax | | |
| liability, enter "0." | | | J | ▶ 1. | .0 |







| Donor or decedent's SSN | |
|---------------------------|--|
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Section 2 - Estate Tax Extension Request

| | cedent's date ofath (MMDDYYYY): | | | |
|--|--|---|--|---|
| | mpleting Section 2 and filing it with DRS, you are request and Gift Tax Return, pay Connecticut estate tax, or | | e to file Form CT-70 | 6/709, Connecticut |
| Check | the appropriate box(es): | | | |
| • | Extension of Time to File - I request a nine-mo | nth extension of time to fi | le the decedent's Fo | orm CT-706/709. |
| • | Extension of Time to Pay - I request a six-month Attach a statement of reasonable cause. | n extension of time to pay | the decedent's Con | necticut estate tax. |
| | Check here if a federal extension has been requeste File a Return and/or Pay U.S. Estate (and Generation | | | ktension of Time to |
| If a fe | deral extension request was not submitted, explain th | ne reason for the Connect | ticut extension reque | est: |
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| | onnecticut estate tax liability | | > 2 | 00 |
| | onnecticut estate tax liability ou must enter a whole dollar amount. | | ▶ 2. | .00 |
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Form CT-706/709 EXT Instructions

General Instructions

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 Form CT-706/709, Connecticut Estate and Gift Tax Return, or to request a six-month extension of time to pay the Connecticut estate tax, or both. File Form CT-706/709 EXT to request a six-month extension to file the gift tax return.

Complete and check the boxes applicable to your request. You will be notified only if your extension request is denied.

Filing and Paying Electronically

File and pay Form CT-706/709 EXT myconneCT 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 "2025 Form CT-706/709 EXT" 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 this form and payment (if required) to:

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

For estate tax extension only, mail a copy of this form to the probate court for the district in which the decedent was domiciled. If the decedent was not domiciled in Connecticut, mail a copy of this form to the probate court for the district in which the Connecticut property is located.

Keep a copy of this form for your records.

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).

Interest and Penalty

Failure to file your return when due will result in penalty and interest charges.

The penalty for underpayment of the tax is 10% of the tax not paid on or before the original due date of the return. Interest is charged at the rate of 1% per month from the due date of the tax return.

The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed, even if no tax is due.

Section 1 - Gift Tax Extension Request

Complete this section to request a six-month extension to file Form CT-706/709.

If you have already filed federal Form 8892 or Form 4868, it is not necessary to include a reason for the Connecticut extension request. If federal Form 8892 was not filed, the donor may apply for a six-month extension to file Form CT-706/709 provided there is reasonable cause.

How to Request an Extension of Time to File a Gift Tax Return

To request a filing extension, you must:

- Complete Form CT-706/709 EXT, Section 1;
- Sign the Declaration;
- · Pay the amount shown on Line 1; and

 File the completed Form CT-706/709 EXT on or before the due date of Form CT-706/709.

Form CT-706/709 EXT only extends the time to file your Connecticut estate and gift tax return; it does not extend the time to pay your gift tax.

Gift Tax Extension Due Date

This extension request is due on or before the original due date for filing Form CT-706/709. Form CT-706/709 is due on April 15 of the year following the calendar year in which the gifts were made. 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.

Section 2 - Estate Tax Extension Request

Complete this section to request a nine-month extension of time **to file** Form CT-706/709, or to request a six-month extension of time **to pay** the Connecticut estate tax, or both. This extension request is due on or before the due date for filing Form CT-706/709.

If federal Form 4768 has been filed, attach a copy to this form. It will not be necessary to include a reason for requesting an extension of time to file. However, a request for an extension of time to pay must include the fiduciary's written statement of reasonable cause.

If federal Form 4768 has not been filed, you may apply for a nine-month extension of time to file, a six-month extension of time to pay, or both, but you must attach a statement of reasonable cause.

How to Request an Extension of Time to File the Estate Tax Return or an Extension of Time to Pay the Estate Tax, or Both

- Complete Form CT-706/709 EXT, Section 2;
- · Enter the decedent's date of death;
- Sign the Declaration;
- Pay the amount on Line 2 (if applicable);
- If applicable, attach to the extension request, the fiduciary's written statement of reasonable cause together with accompanying documentation as required, explaining in detail why it is impossible or impractical to pay the full amount of the estate tax on or before the due date;
- File the completed Form CT-706/709 EXT and attachment, if applicable, on or before the due date of Form CT-706/709;
 and
- Mail a copy of this form to the applicable probate court.

Reasonable cause will be determined in accordance with Treasury Regulation § 20.6161-1(a)(1) and (2)(ii). The fiduciary's statement of reasonable cause must be accompanied by documentary evidence sufficient to enable DRS to grant the extension.

Estate Tax Extension Due Date

This extension request is due on or before the due date for filing Form CT-706/709. The due date for filing Form CT-706/709 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 if filed by the next business day.

Who Must Sign

The executor or administrator of the estate **must** sign and file Form CT-706/709 EXT. If there is more than one fiduciary, **all must** sign the application.