

**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		Decedent's date of death - - 20__
Last name		
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, 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**. For estates of decedents dying on or after January 1, 2025, but before January 1, 2026, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$13.99 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>  <b>Keep a copy for your records.</b>	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	LATE OF Deceased
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, 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**.

For estates of decedents dying on or after January 1, 2025, but before January 1, 2026, no Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is **\$13.99 million or less**.

If the Connecticut taxable estate is expected to be over \$13.99 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. § 45-107(m).

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

<b>Number</b>	<b>Probate Court</b>	<b>Towns</b>
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	Bristol - Plymouth -----	Bristol; 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