

File Only With  
Probate Court

Form CT-706 NT  
Connecticut Estate Tax Return (for Nontaxable Estates)

State of Connecticut

(Rev. 06/25) For estates of decedents dying during calendar year 2025 (Read instructions before completing this form.) Do not use staples.

Decedent's last name		First name and middle initial	Social Security Number (SSN) ____-____-____ :::~
Address	Number and street	PO Box	Federal Employer ID Number (FEIN) if applicable
City, town, or post office	State	ZIP code	Date of death
Legal residence (domicile) (county and state)			<input type="checkbox"/> Check if amended return. Connecticut Probate Court

Residency: ☐ Connecticut resident ☐ Nonresident - Attach Form C-3 UGE, State of Connecticut Domicile Declaration.

Section 1 General Questions Check the appropriate box for each question below.

- At the time of death, did the decedent own or have an interest in any of the following sole ownership property? If **Yes**, report the property in Section 3, Part 1.
  - Real estate ☐ Yes ☐ No
  - Securities ☐ Yes ☐ No
  - Bank accounts ☐ Yes ☐ No
  - Other personal property ☐ Yes ☐ No
- At the time of death, did the decedent own or have an interest in any of the following property owned jointly with right of survivorship? If **Yes**, report the property in Section 3, Part 2.
  - Real estate ☐ Yes ☐ No
  - Securities ☐ Yes ☐ No
  - Bank accounts ☐ Yes ☐ No
  - Other personal property ☐ Yes ☐ No
- Are any amounts due to a beneficiary or this decedent's estate from a pension, stock-bonus or profit-sharing plan, or an annuity? If **Yes**, report that amount in Section 3, Part 2. ☐ Yes ☐ No
- Did the decedent create any trusts, including trustee bank accounts, during his or her life? If **Yes**, attach a copy of the trust(s) and report the value of the trust(s) in Section 3, Part 2. ☐ Yes ☐ No
- Does the estate elect special-use valuation? See instructions. ☐ Yes ☐ No
- Did the decedent have an interest in life insurance on the life of another? If **Yes**, report the cash surrender value in Section 3, Part 1. ☐ Yes ☐ No
- Did the decedent have an interest in life insurance on his or her life? If **Yes**, report the entire proceeds in Section 3, Part 3. ☐ Yes ☐ No
- During his or her life, did the decedent make any transfers of real property to another retaining a life use for himself or herself or continued to have any use in the property? If **Yes**, complete Section 3, Part 2. ☐ Yes ☐ No
- Did the decedent make any taxable gifts (within the meaning of IRC § 2503) on or after January 1, 2005, but before January 1, 2025? If **Yes**, complete Schedule B (NT). ☐ Yes ☐ No
- Did the decedent make any taxable gifts (within the meaning of IRC § 2503) during calendar year 2025? If **Yes**, complete Schedule A (NT) and attach. ☐ Yes ☐ No
- Was a disclaimer filed in this estate? If **Yes**, submit a copy of each disclaimer. ☐ Yes ☐ No
- Is the estate required to file a federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return? See instructions. ☐ Yes ☐ No
- Was the decedent a beneficiary of a trust for which a QTIP election was made? See instructions. ☐ Yes ☐ No

Section 2 Connecticut Taxable Estate Computation

1. Total gross estate for Connecticut estate tax purposes: Enter total from Section 4, Line 4.....	1.		00
2. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under IRC § 2058: See Instructions. ....	2.		00
3. Subtract Line 2 from Line 1. ....	3.		00
4. Current year Connecticut taxable gifts from Schedule A (NT), Line 9: Attach copy of federal Form 709. ....	4.		00
5. Prior year Connecticut taxable gifts made on or after January 1, 2005, but before January 1, 2025: Attach a copy of federal Form 709 for each year listed in Schedule B (NT). ....	5.		00
6. Connecticut taxable estate: Add Lines 3, 4, and 5. See Instructions. ....	6.		00

**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 that the representations contained herein are made under the penalties of false statement as provided in Conn. Gen. Stat. § 53a-157b. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Fiduciary's name		Attorney or authorized representative's name			
Signature of fiduciary	Date	Signature of attorney or authorized representative	Date		
Address		Firm name and address			
City	State	ZIP code	City	State	ZIP code
Telephone number		Telephone number			

**Section 3 Property and Proceeds Reported for Connecticut Estate Tax Purposes****Part 1 - Solely-Owned Property**

	<b>A</b> Item No.	<b>B</b> Description of All Property and Two-Letter Abbreviation of State Where Located If real property, list the complete address. Include all property, real or personal, tangible or intangible, wherever located. If necessary, attach additional sheet(s) and continue with Item 1F. State	<b>C</b> Decedent's % of Ownership	<b>D</b> Fair Market Value at Date of Death	<b>E</b> Amount of Column D Passing to Spouse
1.	<b>1A</b>		100%		
2.	<b>1B</b>		100%		
3.	<b>1C</b>		100%		
4.	<b>1D</b>		100%		
5.	<b>1E</b>		100%		
6.	Subtotal from continuation sheets.				
7.	<b>Total:</b> Add all amounts for Column D and Column E.				

**Part 2 - Jointly-Owned Property and Property Passing Other Than by Will or Laws of Intestacy**

	<b>A</b> Item No.	<b>B</b> Description of All Property and Two-Letter Abbreviation of State Where Located If real property, list the complete address. Include all property, real or personal, tangible or intangible, wherever located. If necessary, attach additional sheet(s) and continue with Item 2F. State	<b>C</b> Fair Market Value at Date of Death	<b>D</b> Percentage Includible	<b>E</b> Includible Value Attributed to This Estate (Col. C x Col. D)	<b>F</b> Amount of Column E Passing to Spouse
8.	<b>2A</b>					
9.	<b>2B</b>					
10.	<b>2C</b>					
11.	<b>2D</b>					
12.	<b>2E</b>					
13.	Subtotal from continuation sheets.					
14.	<b>Total:</b> Add all amounts for Column E and Column F.					

**Part 3 - Life Insurance Proceeds on the Life of the Decedent**

	<b>A</b> Item No.	<b>B</b> Description of Life Insurance Attach copy of federal Form 712 for each policy. If necessary, attach additional sheet(s) and continue with Item 3F.	<b>C</b> Life Insurance Value Report the entire proceeds from each policy.	<b>D</b> Amount of Column C Passing to Spouse
15.	<b>3A</b>			
16.	<b>3B</b>			
17.	<b>3C</b>			
18.	<b>3D</b>			
19.	<b>3E</b>			
20.	Subtotal from continuation sheets.			
21.	<b>Total:</b> Add all amounts for Column C and Column D.			

Section 4 Total Gross Estate as It Would Be Valued for Connecticut Estate Tax Purposes			
1.	Enter amount from Section 3, Part 1, Column D, Line 7. ....	1.	
2.	Enter amount from Section 3, Part 2, Column E, Line 14. ....	2.	
3.	Enter amount from Section 3, Part 3, Column C, Line 21. ....	3.	
4.	<b>Total gross estate for Connecticut estate tax purposes:</b> Add Lines 1 through 3. Enter here and on Section 2, Line 1. ....	4.	

Section 5 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 in Section 3, Part 1, Column D .....	1.	
2.	Total value of real and tangible personal property located outside Connecticut reported in Section 3, Part 2, Column E .....	2.	
3.	<b>Total value of real and tangible personal property located outside Connecticut:</b> Add Line 1 and Line 2. ....	3.	

Part 2 - Amount Passing to Spouse			
1.	Enter amount from Section 3, Part 1, Column E, Line 7. ....	1.	
2.	Enter amount from Section 3, Part 2, Column F, Line 14. ....	2.	
3.	Enter amount from Section 3, Part 3, Column D, Line 21. ....	3.	
4.	<b>Total amount to spouse:</b> Add Lines 1 through 3. ....	4.	
5.	Enter amount from Section 5, Part 1, Line 1, passing to spouse. ....	5.	
6.	Enter amount from Section 5, Part 1, Line 2, passing to spouse. ....	6.	
7.	<b>Total amount of real and tangible personal property located outside Connecticut passing to spouse:</b> Add Line 5 and Line 6. ....	7.	

Section 6 For Nonresident Estates Only - Basis for Probate Fees			
Part 1 - Real and Tangible Personal Property Located in Connecticut			
1.	Total value of real and tangible personal property located in Connecticut reported in Section 3, Part 1, Column D .....	1.	
2.	Total value of real and tangible personal property located in Connecticut reported in Section 3, Part 2, Column E .....	2.	
3.	<b>Total value of real and tangible personal property located in Connecticut :</b> Add Line 1 and Line 2. ....	3.	

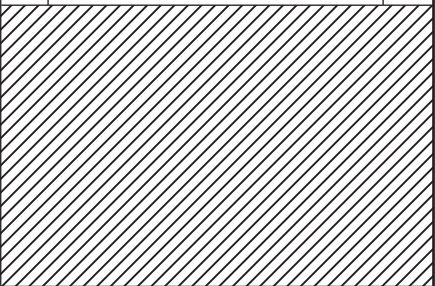
Part 2 - Amount Passing to Spouse			
1.	Enter amount from Section 6, Part 1, Line 1, passing to spouse. ....	1.	
2.	Enter amount from Section 6, Part 1, Line 2, passing to spouse. ....	2.	
3.	<b>Total amount of real and tangible personal property located in Connecticut passing to spouse:</b> Add Line 1 and Line 2. ....	3.	

**Schedule A (NT) Computation of Current Year Connecticut Taxable Gifts**

A Item No.	B Gifts Subject to Gift Tax • Donee's name, address, SSN, relationship to decedent, if any; • 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. • Do not list Connecticut taxable gifts that are includable in the decedent's gross estate.	C Adjusted Basis of Gift	D Date of Gift	E Value at Date of Gift Enter the fair market value at the date the gift was made.	F Split Gifts Only For split gifts, enter 1/2 of Column E.	G Net Transfer Subtract Column F from Column E.
1						

**Gifts Made by Spouse** - Complete only if decedent split gifts with his or her spouse and the spouse also made gifts.

1						
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1. Total gifts: Add the value of all gifts listed in Column G and enter here. ....	1.		00
2. Total annual exclusion for present interest gifts listed on <i>Schedule A (NT)</i> : See instructions. ...	2.		00
3. Subtract Line 2 from Line 1. ....	3.		00
<b>Deductions</b>			
4. Gifts to spouse for which a marital deduction is claimed: Enter item No(s) from <i>Schedule A (NT)</i> .....	4.	00	
5. Exclusions attributable to gifts on Line 4 .....	5.	00	
6. Marital deduction: Subtract Line 5 from Line 4. ...	6.	00	
7. Charitable deductions less exclusions: Enter item numbers from <i>Schedule A (NT)</i> .....	7.	00	
8. Total deductions: Add Line 6 and Line 7. ....	8.		
9. Connecticut current year taxable gifts: Subtract Line 8 from Line 3. Enter here and on Section 2, Line 4. ....	9.		00

10. Did the decedent consent for federal gift tax purposes to have gifts made during the calendar year by the decedent, the decedent's spouse, or both, to third parties considered as made one-half by each? ☐ Yes ☐ No

If **Yes**, print spouse's name and SSN below.

Name \_\_\_\_\_ SSN \_\_\_\_\_

11. Is the decedent's spouse a U.S. citizen? ..... ☐ Yes ☐ No  
If **No**, did the decedent transfer any property to his or her spouse during the calendar year? ..... ☐ Yes ☐ No

12. ☐ Check the box if the value of any item reported on *Schedule A (NT)* 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.

**Terminable Interest Marital Deduction as Reported for Federal Gift Tax Purposes**

The decedent is bound by the election made for federal gift tax purposes. Check the box if the decedent elected for federal gift tax purposes:

13. ☐ To include gifts of qualified terminable interest property as gifts to his or her spouse for which a marital deduction was claimed. Enter the item numbers from Column A above of the gifts for which the decedent made this election under IRC § 2523(f). \_\_\_\_\_

14. ☐ **Not** to treat as qualified terminable interest property any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the last to die. Enter the item numbers from Column A above for the annuity(ies) for which the decedent made this election under IRC § 2523(f)(6). \_\_\_\_\_

**Continue with Schedule B (NT) on Page 5.**

## Schedule B (NT) Gifts From Prior Periods

List annual Connecticut taxable gifts (within the meaning of IRC § 2503) made on or after January 1, 2005, but prior to January 1, 2025 other than gifts that are includable in the decedent's gross estate (See instructions).

Column A Calendar Year of Gift	Column B Connecticut Taxable Gifts as Originally Reported	Column C Taxable Amount Included in Column B for Gifts Includable in Gross Estate	Column D Connecticut Taxable Gifts (Column B minus Column C)
2005			
2006			
2007			
2008			
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
2024			
<b>Total Connecticut Taxable Gifts:</b> Enter here and Section 2, Line 5.			