



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

**2026**  
**CT-706/709**

**myconnect**

File and pay Form CT-706/709 electronically using **myconnect** at [portal.ct.gov/DRS-myconnect](https://portal.ct.gov/DRS-myconnect).

|                                                                                     |  |                      |                                                              |  |                        |
|-------------------------------------------------------------------------------------|--|----------------------|--------------------------------------------------------------|--|------------------------|
| Donor or decedent's first name                                                      |  | MI                   | Last name (If two last names, insert a space between names.) |  | Social Security Number |
| <input type="text"/>                                                                |  | <input type="text"/> | <input type="text"/>                                         |  | <input type="text"/>   |
| Mailing address (number and street, apartment number, suite number, PO Box)         |  |                      |                                                              |  |                        |
| <input type="text"/>                                                                |  |                      |                                                              |  |                        |
| City, town, or post office (If town is two words, leave a space between the words.) |  | State                | ZIP code                                                     |  |                        |
| <input type="text"/>                                                                |  | <input type="text"/> | <input type="text"/>                                         |  |                        |
| Firm name                                                                           |  |                      |                                                              |  |                        |
| <input type="text"/>                                                                |  |                      |                                                              |  |                        |
| Mailing address (number and street)                                                 |  |                      | Mailing address 2 (apartment number, suite number, PO Box)   |  |                        |
| <input type="text"/>                                                                |  |                      | <input type="text"/>                                         |  |                        |
| City, town, or post office (If town is two words, leave a space between the words.) |  | State                | ZIP code                                                     |  |                        |
| <input type="text"/>                                                                |  | <input type="text"/> | <input type="text"/>                                         |  |                        |
| Attention, care of, of estate representative (if applicable)                        |  |                      |                                                              |  |                        |
| <input type="text"/>                                                                |  |                      |                                                              |  |                        |
| Fiduciary's name and address                                                        |  |                      |                                                              |  |                        |
| <input type="text"/>                                                                |  |                      |                                                              |  |                        |

**Residency**  
☐ Connecticut resident  
☐ Nonresident - nonresident decedent estate only, attach **Form C-3 UGE**, *State of Connecticut Domicile Declaration*.

**Amended Return**  
☐ Check here if you are using this form as an amended return. Attach an explanation.

**– If the donor died during calendar year 2026, skip Section 1 and complete Section 2. –**

**Section 1 - Gift Tax Computation** - Report taxable gifts made during calendar year 2026.

|                                                                                 |      |                      |     |
|---------------------------------------------------------------------------------|------|----------------------|-----|
| 1. Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9.      | ▶ 1. | <input type="text"/> | .00 |
| 2. Enter total from <i>Schedule B</i> , Column B.                               | ▶ 2. | <input type="text"/> | .00 |
| 3. Add Line 1 and Line 2.                                                       | ▶ 3. | <input type="text"/> | .00 |
| 4. <b>Gift tax due:</b> See instructions. Enter here and on Section 3, Line 13. | ▶ 4. | <input type="text"/> | .00 |

**Section 2 - Estate Tax Computation:** Attach copies of federal Forms 706 and 709 and all supplemental documents.

|                                      |   |                      |                                                           |   |      |                      |
|--------------------------------------|---|----------------------|-----------------------------------------------------------|---|------|----------------------|
| Decedent's date of death (MMDDYYYY): | ▶ | <input type="text"/> | Connecticut Probate Court where filed (see instructions): | ▶ | PD - | <input type="text"/> |
|--------------------------------------|---|----------------------|-----------------------------------------------------------|---|------|----------------------|

|                                                                                                             |       |                      |     |
|-------------------------------------------------------------------------------------------------------------|-------|----------------------|-----|
| 5. Total gross estate for Connecticut estate tax purposes from <i>Schedule D</i> , Line 4.                  | ▶ 5.  | <input type="text"/> | .00 |
| 6. Estate tax deductions from <i>Schedule E</i> , Line 4.                                                   | ▶ 6.  | <input type="text"/> | .00 |
| 7. Subtract Line 6 from Line 5.                                                                             | ▶ 7.  | <input type="text"/> | .00 |
| 8. Current year Connecticut taxable gifts from <i>Schedule A</i> , Line 9: See instructions.                | ▶ 8.  | <input type="text"/> | .00 |
| 9. Enter total from <i>Schedule B</i> , Column B.                                                           | ▶ 9.  | <input type="text"/> | .00 |
| 10. <b>Connecticut taxable estate:</b> Add Lines 7, 8, and 9. If \$15,000,000.00 or less, see instructions. | ▶ 10. | <input type="text"/> | .00 |
| 11. Tax due: See instructions.                                                                              | ▶ 11. | <input type="text"/> | .00 |
| 12. Nonresident decedent estate only: Tax due from <i>Schedule G</i> , Line 5.                              | ▶ 12. | <input type="text"/> | .00 |



Donor or decedent's SSN

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

|                                                                                                                |       |  |     |
|----------------------------------------------------------------------------------------------------------------|-------|--|-----|
| 13. Enter tax due: See instructions.                                                                           | ▶ 13. |  | .00 |
| 14. Enter total from <i>Schedule B</i> , Column C.                                                             | ▶ 14. |  | .00 |
| 15. Resident decedent estate only: Enter amount from <i>Schedule F</i> , Line 5.                               | ▶ 15. |  | .00 |
| 16. Enter your Connecticut Innovations Inc Tax Credit. See instructions.                                       | ▶ 16. |  | .00 |
| 17. Total credits: Add Lines 14, 15, and 16.                                                                   | ▶ 17. |  | .00 |
| 18. Balance of tax payable: Subtract Line 17 from Line 13. See instructions about the \$15 million limitation. | ▶ 18. |  | .00 |
| 19. Prior payments and payments made with extension request (Form CT-706/709 EXT)                              | ▶ 19. |  | .00 |
| 20. <b>Refund:</b> If Line 19 is greater than Line 18, enter amount overpaid.                                  | ▶ 20. |  | .00 |
| 21. <b>Tax due:</b> If Line 18 is greater than Line 19, enter balance due.                                     | ▶ 21. |  | .00 |
| 22. If paid late, enter penalty. See instructions.                                                             | ▶ 22. |  | .00 |
| 23. If paid late, enter interest. See instructions.                                                            | ▶ 23. |  | .00 |
| 24. <b>Total amount due:</b> Add Lines 21, 22, and 23.                                                         | ▶ 24. |  | .00 |

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).

**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 the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. For estates only, I further declare under penalty of law that a copy of this return will be filed with the appropriate court of probate at the same time that the return is filed with DRS. 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><br><br>Keep a copy of this return for your records. | Signature of donor or fiduciary    | Date (MMDDYYYY)                                            | Donor or fiduciary's telephone number |
|                                                                      | <input type="text"/>               | <input type="text"/>                                       | <input type="text"/>                  |
|                                                                      | Donor or fiduciary's title         | May DRS discuss this return with the preparer shown below? |                                       |
|                                                                      | <input type="text"/>               | <input type="checkbox"/> Yes <input type="checkbox"/> No   |                                       |
|                                                                      | Paid preparer's signature          | Date (MMDDYYYY)                                            | Telephone number                      |
|                                                                      | <input type="text"/>               | <input type="text"/>                                       | <input type="text"/>                  |
|                                                                      | Print preparer's name              | Preparer's PTIN                                            | Firm's Federal Employer ID Number     |
|                                                                      | <input type="text"/>               | <input type="text"/>                                       | <input type="text"/>                  |
|                                                                      | Firm's name, address, and ZIP code |                                                            |                                       |
|                                                                      | <input type="text"/>               |                                                            |                                       |



Donor or decedent's SSN

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## Schedule A - Computation of Current Year Connecticut Taxable Gifts

**For decedent's estate only:** List current year Connecticut taxable gifts (within the meaning of IRC § 2503) other than gifts that are includable in the decedent's gross estate for federal estate tax purposes.

### Gifts Made by Donor -

Additional donee list(s) attached: ☐

Col. A  
Item No.

Column B  
Donee information and gift description

1.

|                        |             |                                       |
|------------------------|-------------|---------------------------------------|
| Donee's name           | Donee's SSN | Donee's relationship to donor, if any |
|                        | - -         |                                       |
| Donee's street address |             |                                       |
|                        |             |                                       |
| Donee's city           | State       | ZIP code                              |
|                        |             |                                       |
| Gift description *     |             |                                       |
|                        |             |                                       |

\* **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.

Column C  
Donor's Adjusted  
Basis of Gift

Column D  
Date of Gift

Column E  
Value at Date of Gift

Column F  
Split Gifts Only  
Enter half of Col. E.

Column G  
Net Transfer  
Subtract Col. F from Col. E.

|  |            |                                                                                                 |  |  |
|--|------------|-------------------------------------------------------------------------------------------------|--|--|
|  | - -        |                                                                                                 |  |  |
|  | (MMDDYYYY) | Enter the fair market value at the date the gift was made. See instructions for farmland gifts. |  |  |

### Gifts Made by Spouse - Complete **only** if you are splitting gifts with your spouse **and** your spouse also made gifts.

Col. A  
Item No.

Column B  
Donee information and gift description

1.

|                        |             |                                       |
|------------------------|-------------|---------------------------------------|
| Donee's name           | Donee's SSN | Donee's relationship to donor, if any |
|                        | - -         |                                       |
| Donee's street address |             |                                       |
|                        |             |                                       |
| Donee's city           | State       | ZIP code                              |
|                        |             |                                       |
| Gift description *     |             |                                       |
|                        |             |                                       |

\* **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.

Column C  
Donor's Adjusted  
Basis of Gift

Column D  
Date of Gift

Column E  
Value at Date of Gift

Column F  
Split Gifts Only  
Enter half of Col. E.

Column G  
Net Transfer  
Subtract Col. F from Col. E.

|  |            |                                                                                                 |  |  |
|--|------------|-------------------------------------------------------------------------------------------------|--|--|
|  | - -        |                                                                                                 |  |  |
|  | (MMDDYYYY) | Enter the fair market value at the date the gift was made. See instructions for farmland gifts. |  |  |



Donor or decedent's SSN

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1. **Total gifts:** Add the value of all gifts listed in Column G, *Net Transfer* and enter here.
2. Total annual exclusion for present interest gifts listed on *Schedule A*: See instructions.
3. Subtract Line 2 from Line 1.

|    |  |     |
|----|--|-----|
| 1. |  | .00 |
| 2. |  | .00 |
| 3. |  | .00 |

**Deductions**

4. Gifts to spouse for which a marital deduction is claimed: Enter the item number(s) from *Schedule A*, Column A, on Page 3.

Item No(s):

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 number(s) from *Schedule A*, Column A, on Page 3.

Item No(s):

7. .00

8. Total deductions: Add Line 6 and Line 7.

8. .00

9. Current year Connecticut taxable gifts: Subtract Line 8 from Line 3. Enter here and on Section 1, Line 1, or Section 2, Line 8. See instructions.

9. .00

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

If Yes, enter spouse's name and Social Security Number (SSN) below.

Print spouse's: Name ▶

SSN ▶

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11. Is your spouse a U.S. citizen? ☐ Yes ☐ No

If No, did you transfer any property to your spouse during the calendar year? ☐ Yes ☐ No

12. Were you married to one another during the entire calendar year? See instructions. ☐ Yes ☐ No

If No, check current marital status and enter status change date: ☐ Married ☐ Divorced ☐ Widowed

Date:

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**Check the box if any of the following apply:**

- ▶ ☐ 13. The donor is claiming special valuation on a gift of farmland. Attach Schedule CT-709 Farmland for each donee.
- ▶ ☐ 14. You are electing to treat transfers made this year to a qualified state tuition program as ratably over a five-year period beginning this year (IRC § 529(c)(2)(B)).
- ▶ ☐ 15. The value of any item listed on *Schedule A* reflects a discount. See instructions.

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

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

- ▶ ☐ 16. To include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed.

Enter the item numbers from *Schedule A* above of the gifts for which you made this election under IRC § 2523(f).

Item No(s):

- ▶ ☐ 17. 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. Enter the item numbers from *Schedule A* above for the annuity(ies) for which you made this election under IRC § 2523(f)(6).

Item No(s):



Donor or decedent's SSN

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## Schedule B – Gifts From Prior Periods

List annual Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2026.

**For decedent's estate only:** List annual Connecticut taxable gifts (within the meaning of IRC § 2503) other than gifts that are includable in the decedent's gross estate for federal estate tax purposes (see instructions).

| Column A              |                       | Column B                  |     | Column C                  |     |
|-----------------------|-----------------------|---------------------------|-----|---------------------------|-----|
| Calendar Year of Gift |                       | Connecticut Taxable Gifts |     | Connecticut Gift Tax Paid |     |
| ▶ 1.                  | 2005                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 2.                  | 2006                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 3.                  | 2007                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 4.                  | 2008                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 5.                  | 2009                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 6.                  | 2010                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 7.                  | 2011                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 8.                  | 2012                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 9.                  | 2013                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 10.                 | 2014                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 11.                 | 2015                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 12.                 | 2016                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 13.                 | 2017                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 14.                 | 2018                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 15.                 | 2019                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 16.                 | 2020                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 17.                 | 2021                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 18.                 | 2022                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 19.                 | 2023                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 20.                 | 2024                  | ▶                         | .00 | ▶                         | .00 |
| ▶ 21.                 | 2025                  | ▶                         | .00 | ▶                         | .00 |
| 22.                   | <b>Column Totals:</b> | ▶                         | .00 | ▶                         | .00 |

## Schedule C – Qualified Terminable Interest Property (QTIP) Questions

1. Was an election made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP under IRC § 2056(b)(7)?  
▶ ☐ Yes ▶ ☐ No
2. If no election was made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP, is a Connecticut QTIP election being made to have the trust or other property treated as QTIP for Connecticut estate tax purposes? See instructions.  
▶ ☐ Yes ▶ ☐ No
3. Does the decedent's gross estate for federal estate tax purposes contain any IRC § 2044 property (QTIP from a prior gift or estate)?  
▶ ☐ Yes ▶ ☐ No
4. If the decedent's gross estate for federal estate tax purposes does not contain any IRC § 2044 property from a prior gift or estate, does the decedent's gross estate for Connecticut estate tax purposes contain any IRC § 2044-type property from a prior estate that made a Connecticut QTIP election for Connecticut estate tax purposes? See instructions.  
▶ ☐ Yes ▶ ☐ No



Donor or decedent's SSN

|   |   |
|---|---|
| — | — |
|---|---|

## Schedule D – Estate Tax Gross Estate Computation

► ☐ Check here if you elect special-use valuation. Attach Schedule CT-706 Farmland.

|                                                                                                                                                                                 |    |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1. Total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1. ►                                                                                  | 1. | .00 |
| 2. 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 3 years before the decedent's death. ... ► | 2. | .00 |
| 3. Addition for property included as a result of a Connecticut QTIP election. .... ►                                                                                            | 3. | .00 |
| 4. Add Line 1 through Line 3. Enter here and on Section 2, Line 5. .... ►                                                                                                       | 4. | .00 |

## Schedule E – Estate Tax Deduction Computation

|                                                                                                                                                  |    |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1. Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under IRC § 2058. .... ► | 1. | .00 |
| 2. <i>Reserved for future use.</i> ....                                                                                                          | 2. |     |
| 3. Deduction for property subject to a Connecticut QTIP election. .... ►                                                                         | 3. | .00 |
| 4. Add Line 1 and Line 3. Enter here and on Section 2, Line 6. .... ►                                                                            | 4. | .00 |

## Schedule F – Estate Tax Credit

To be completed only by resident estates with real or tangible personal property located in another jurisdiction.

### Credit for Real or Tangible Personal Property Located in Another Jurisdiction

|                                                         |    |     |
|---------------------------------------------------------|----|-----|
| 1. Enter tax due amount from Section 2, Line 11. .... ► | 1. | .00 |
|---------------------------------------------------------|----|-----|

| Enter description and location of real or tangible personal property. |  | Property value |
|-----------------------------------------------------------------------|--|----------------|
| 2a.                                                                   |  | .00            |
| 2b.                                                                   |  | .00            |
| 2c.                                                                   |  | .00            |
| 2d.                                                                   |  | .00            |
| 2e.                                                                   |  | .00            |
| 2f.                                                                   |  | .00            |

|                                                                                                                                              |    |     |
|----------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 2. Add all <i>Property value</i> amounts in Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total. .... ► | 2. | .00 |
| 3. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5. .... ►                                                     | 3. | .00 |
| 4. Divide Line 2 by Line 3. Round to four decimal places. .... ►                                                                             | 4. | .   |
| 5. Multiply Line 1 by Line 4. Enter here and on Section 3, Line 15. .... ►                                                                   | 5. | .00 |



Donor or decedent's SSN

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## Schedule G – Computation of Tax for Nonresident Estates

1. Enter tax due amount from Section 2, Line 11. ..... ▶ 1. .00
2. Total gross estate for Connecticut estate tax purposes from Section 2, Line 5. .... ▶ 2. .00
3. Gross estate for Connecticut estate tax purposes within Connecticut ..... ▶ 3. .00
4. Divide Line 3 by Line 2. Round to four decimal places. .... ▶ 4. .
5. Multiply Line 1 by Line 4. Enter here and on Section 2, Line 12. .... ▶ 5. .00

## Schedule H – 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 on *Schedule F*, Line 2. .... 1. .00

### Part 2 - Amount Passing to Spouse

2. Enter amount from *Schedule H*, Part 1, Line 1, passing to spouse. .... 2. .00

## Schedule I – For Nonresident Estates Only - Basis for Probate Fees

### Part 1 - Real and Tangible Personal Property Located in Connecticut

- | Enter description and location of real or tangible personal property. | Property value |
|-----------------------------------------------------------------------|----------------|
| 1.                                                                    | .00            |
| 2.                                                                    | .00            |
| 3.                                                                    | .00            |
4. Total value of real and tangible personal property located in Connecticut: Add Lines 1 through 3. If necessary, attach additional sheets and include amounts in total. .... 4. .00

### Part 2 - Amount Passing to Spouse

5. Enter amount from *Schedule I*, Part 1, Line 4, passing to spouse. .... 5. .00