

**File Only With
Probate Court**

Form CT-706 NT

State of Connecticut

Connecticut Estate Tax Return (for Nontaxable Estates)

(Rev. 04/11) For estates of decedents dying during calendar year 2011 (Read instructions before completing this form.)

Decedent's last name		First name and middle initial		Social Security Number (SSN) ____-____-____	
Address		Number and street		PO box	
City, town, or post office		State		ZIP code	
Legal residence (domicile) (county and state)		<input type="checkbox"/> Check if amended return.		Connecticut Probate Court	
Residency: <input type="checkbox"/> Connecticut resident		<input type="checkbox"/> Nonresident - Attach Form C-3 UGE , <i>State of Connecticut Domicile Declaration</i> .			

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

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| <p>1. 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.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. 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.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. 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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. 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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | <p>5. 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 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. 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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7. 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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>8. Did the decedent make any taxable gifts (within the meaning of IRC §2503) on or after January 1, 2005, but before January 1, 2011? If Yes, complete <i>Schedule B (NT)</i>. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>9. Did the decedent make any taxable gifts (within the meaning of IRC §2503) during calendar year 2011? If Yes, complete <i>Schedule A (NT)</i> and attach. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>10. Was a disclaimer filed in this estate? If Yes, submit a copy of each disclaimer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>11. Is the estate required to file a federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return? If Yes, attach a completed copy including all supplemental documents. If No, please see Page 1 of instructions under <i>Supporting Documentation</i>. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
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Section 2 Connecticut Taxable Estate Computation

1. Total gross estate for federal 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 <i>Schedule A (NT)</i> , 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, 2011: Attach a copy of federal Form 709 for each year listed in <i>Schedule B (NT)</i>	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	

Signature of Probate Judge Required. Sign and date one of the following, as applicable:

Certificate of Opinion of No Tax	I have examined this return and have concluded that no Connecticut estate tax is due from the decedent's estate because the Connecticut taxable estate, as shown above, does not exceed the Connecticut estate tax exemption amount. See <i>General Information</i> on Page 1 of Form CT-706 NT Instructions .
Date	Signature of judge
Form CT-706/709 Required to Be Filed	I have examined this return and hereby instruct the estate to file a Form CT-706/709 with the Commissioner of Revenue Services.
Date	Signature of judge

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

	A Item No.	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	C Decedent's % of Ownership	D Fair Market Value at Date of Death	E Amount of Column D Passing to Spouse
1.	1A		100%		
2.	1B		100%		
3.	1C		100%		
4.	1D		100%		
5.	1E		100%		
6.	Total: 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

	A Item No.	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	C Fair Market Value at Date of Death	D Percentage Includible	E Includible Value Attributed to This Estate (Col. C x Col. D)	F Amount of Column E Passing to Spouse
7.	2A					
8.	2B					
9.	2C					
10.	2D					
11.	2E					
12.	Total: Add all amounts for Column E and Column F.					

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

	A Item No.	B Description of Life Insurance Attach copy of federal Form 712 for each policy. If necessary, attach additional sheet(s) and continue with Item 3D.	C Life Insurance Value Report the entire proceeds from each policy.	D Amount of Column C Passing to Spouse
13.	3A			
14.	3B			
15.	3C			
16.	Total: Add all amounts for Column C and Column D.			

Section 4 Total Gross Estate as It Would Be Valued for Federal Estate Tax Purposes			
1.	Enter amount from Section 3, Part 1, Column D, Line 6.	1.	
2.	Enter amount from Section 3, Part 2, Column E, Line 12.	2.	
3.	Enter amount from Section 3, Part 3, Column C, Line 16.	3.	
4.	Total gross estate for federal estate tax purposes: Add Lines 1 through 3. Enter here and on Section 2, Line 1.	4.	

Section 5 For Connecticut Decedents Only - Basis for Costs for Probate Fees			
Part 1 - Out-of-State Real and Tangible Personal Property			
1.	Total value of out-of-state real and tangible property reported in Section 3, Part 1, Column D	1.	
2.	Total value of out-of-state real and tangible property reported in Section 3, Part 2, Column E	2.	
3.	Total amount of out-of-state property: Add Line 1 and Line 2.	3.	

Part 2 - Amount Passing to Spouse			
1.	Enter amount from Section 3, Part 1, Column E, Line 6.	1.	
2.	Enter amount from Section 3, Part 2, Column F, Line 12.	2.	
3.	Enter amount from Section 3, Part 3, Column D, Line 16.	3.	
4.	Total amount to spouse: 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.	Total amount of out-of-state property passing to spouse: Add Line 5 and Line 6.	7.	

Section 6 For Out-of-State Decedents Only - Basis for Costs for Probate Fees			
Part 1 - Real and Tangible Personal Property Located in Connecticut			
1.	Total value of real and tangible property in Connecticut reported in Section 3, Part 1, Column D	1.	
2.	Total value of real and tangible property in Connecticut reported in Section 3, Part 2, Column E	2.	
3.	Total amount of out-of-state property: 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.	Total amount of Connecticut property passing to spouse: 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.	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.

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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</i> : See instructions.....	2.		00
3. Subtract Line 2 from Line 1.	3.		00
Deductions			
4. Gifts to spouse for which a marital deduction is claimed: Enter item No(s) from <i>Schedule A</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</i>	7.		00
8. Total deductions: Add Line 6 and Line 7.	8.		00
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. If the decedent was a party to a civil union recognized under Connecticut law or a marriage recognized under Public Act 2009-13, check here.....

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 4.

Schedule B (NT) Gifts From Prior Periods

List Connecticut taxable gifts made on or after **January 1, 2005**, but before January 1, 2011.

Column A - Calendar Year	Column B - Connecticut Taxable Gifts	
		00
		00
		00
		00
		00
Total Connecticut Taxable Gifts: Enter here and Section 2, Line 5.		00