

Connecticut Estate Tax Overview

Resident and nonresident estates are liable for the Connecticut estate tax if the amount of their Connecticut taxable estate is more than \$2 million. A *resident estate* is an estate of a decedent who at the time of death was domiciled in Connecticut. A *nonresident estate* is an estate of a decedent who at the time of death was not domiciled in Connecticut, but owned real or tangible personal property in Connecticut.

The *Connecticut taxable estate* is the sum of:

- The total value of the decedent's federal gross estate less allowable deductions (other than the deduction for state death taxes paid under IRC §2058); **and**
- The aggregate amount of Connecticut taxable gifts made by the decedent, during his or her lifetime, during all calendar years beginning on or after January 1, 2005.

If the amount of the Connecticut taxable estate exceeds \$2 million, the estate must file Form CT-706/709 with DRS. A copy of the completed Form CT-706/709 must also be filed with the appropriate Probate Court.

For a **nonresident estate**, if the amount of the Connecticut taxable estate exceeds \$2 million, the tax calculated is then multiplied by a fraction. See line instructions for *Schedule E - Computation of Tax for Nonresident Decedent Estate* on Page 20.

If the amount of the Connecticut taxable estate is \$2 million or less, Connecticut estate and gift tax is not due. However, the estate must file Form CT-706 NT with the Probate Court for the district in which the decedent resided at the date of death, or if the decedent died as a nonresident of Connecticut, with the Probate Court for the district in which the decedent's real property or tangible personal property is located. **Do not file Form CT-706 NT with DRS.**

Estate Tax Table for Estates of Decedents Dying On or After January 1, 2011

If the Amount of Connecticut Taxable Estate Is:	The Amount of the Estate Tax Is:
Not over \$2,000,000	None
Over \$2,000,000 but not over \$3,600,000	7.2% of the excess over \$2,000,000
Over \$3,600,000 but not over \$4,100,000	\$115,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$154,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$238,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$328,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$424,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$526,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$634,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess over \$10,100,000