

# FORM S-4 AMENDMENT TO SUCCESSION TAX RETURN



Decedent's name (last, first, middle initial)	Social Security Number	Probate court	CT file number, if known
Decedent's residence at date of death (street address)	City	State	ZIP Code
			Date of death

**General Instructions:** Prior to the final tax computation, the Succession Tax Return may be amended either as to taxability or value, or both. Generally, no amendment is accepted, except for after-discovered assets, if the computation of the tax is final. **Effective July 1, 1999:** When property of a decedent is discovered after the tax computation is final, the fiduciary is not required to file an amended return or pay any additional tax attributable to the after-discovered assets unless the additional tax equals or exceeds one hundred dollars. The tax becomes final if more than 60 days has expired after the mailing of the computation pursuant to C.G.S. §12-367(b). If an amended return is required, file this return in duplicate with the Probate Court. Any succession tax payments due must be sent directly to the Department of Revenue Services at the address above. Include the decedent's name, social security number, Connecticut file number, if known, and "Succession Tax Amendment" on the check. If there is no additional succession tax due, it is not necessary to file this form. Make checks payable to: **Commissioner of Revenue Services.**

The estate named above is amending the Succession Tax Return determination of the succession tax due. The following items reported on the Succession Tax Return are amended either as to taxability or value, or both, as indicated below: (This form may also be used for after-discovered assets.)

Schedule	Item	Reported	Amended	Beneficiary	Relationship

Enter the  increase or  decrease in the net taxable estate. \$

**Declaration:** I declare under the penalty of false statement that I have examined this amended return and to the best of my knowledge this amendment to the Succession Tax Return is a true and complete statement. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

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

<b>Certification to Commissioner of Revenue Services (For Probate Court Use Only)</b>					<b>PROBATE COURT SEAL</b>
This is a true and attested copy of the amended tax return on file with the probate court for the district named below.					
District of	Date	Signature		Judge Asst. Clerk Clerk	
<b>Certificate of Opinion of No Tax (For Probate Court Use Only) To be used when no tax is due.</b>					
Apportionment by Class	AA	A	B	C	Exempt

I have examined this return and have calculated, as shown above, the taxable value of transfers reported for each class of beneficiary. I find that this value is less for each class than the exemption applicable to that class. In my opinion, therefore, there will be no succession tax due on account of transfers reported on this return and I so certify.

Date	Signed (Judge)
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