

2016

FORM

CT-706/709

Connecticut Estate and Gift Tax

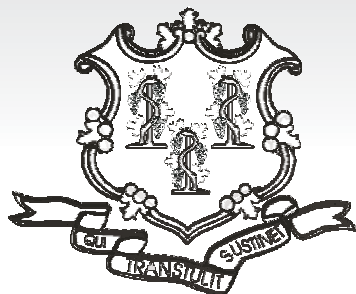
Return and Instructions

This booklet contains:

- Form CT-706/709
- Form CT-706/709 EXT
- Schedule
CT-709 Farmland

Taxpayer information
is available on our
website:

www.ct.gov/DRS



**The 2016 Connecticut
estate and gift tax
booklet should be used
to report Connecticut
taxable gifts made during
calendar year 2016 and to
compute the Connecticut
estate tax on the estates
of decedents dying during
the calendar year 2016.**

Table of Contents

Some Important Information 3	
Same-Sex Marriages 3	Contributions to Qualified State Tuition Programs 12
DRS Policy on Cooperative Units 3	Gifts to Your Spouse 12
Connecticut Gift Tax Overview 3	Gift Splitting With Your Spouse 12
Connecticut Estate Tax Overview 4	Terminable Interests 12
Connecticut QTIP Election 4	Life Estate With Power of Appointment 12
Connecticut Probate Courts 5	Election to Deduct Qualified Terminable Interest Property (QTIP) 13
General Information 6	Charitable Remainder Trusts 13
How to Get Forms and Publications 6	Schedule A - Column Instructions 13
Recordkeeping 6	Schedule A - Line Instructions 13
Copies of Returns 6	Schedule B - General Instructions 15
Rounding Off to Whole Dollars 6	Form CT-706/709 Gift Tax Attachments 15
Private Delivery Services 6	Section 2 - Estate Tax 16
Where to File 6	Steps to Completing Section 2 - Estate Tax 16
Interest and Penalties 6	Filing Requirements 16
Waiver of Penalty 7	Property and Proceeds Reported for Federal Estate Tax Purposes 16
Declaration 7	Definitions 16
Getting Started 7	Release of Estate Tax Lien Required for Sale of Connecticut Real Property 17
Section 1 - Gift Tax 7	When to File 17
Section 2 - Estate Tax 7	Who Must Sign the Return 17
Section 1 - Gift Tax 7	Estate Tax Instructions for
Steps to Completing Section 1 - Gift Tax 7	Form CT-706/709 18
Residence 8	Credits 18
Person Responsible for Filing Return and Paying Tax 8	Supporting Documentation 18
Financial Disability 8	Line Instructions 18
When to File 8	Payment Information 19
Extension Requests 8	Paid Preparer Information 19
Comparison Between Federal Gift Tax and Connecticut Gift Tax 9	Due Date 19
Gifts 9	Mailing Your Return 19
Exclusions and Deductions 9	Schedule Instructions for
Valuation 9	Form CT-706/709 20
Gift Splitting 9	Schedule A – Computation of Current Year Connecticut Taxable Gifts..... 20
No Joint Gift Tax Return 10	Schedule B – Gifts from Prior Periods 20
Gifts of Farmland 10	Schedule C – Qualified Terminable Interest Property (QTIP) Questions 20
Transfers of Farmland or Change of Classification 10	Schedule D – Estate Tax Gross Estate Computation..... 20
Due Date of Additional Tax Liability 10	Schedule B Worksheet..... 21
Recordkeeping 10	Schedule E – Estate Tax Deduction Computation..... 22
Gift Tax Instructions for	Schedule F – Estate Tax Credit..... 22
Form CT-706/709 11	Schedule G – Computation of Tax for Nonresident Estates..... 22
Payment Information 11	Schedule H and I – Basis for Probate Fees 22
Who Must Sign the Return 11	Amended Form CT-706/709 Tax Returns ... 23
Paid Preparer Information 11	
Mailing Your Return 11	
Schedule A - Overview 12	
General Instructions 12	

Some Important Information

For estates of decedents dying during 2015, the Connecticut estate tax exemption amount is \$2 million. Therefore, Connecticut estate tax is due from a decedent's estate if the Connecticut taxable estate is more than \$2 million.

For Connecticut taxable gifts made on or after January 1, 2016, including the aggregate of all Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, the amount of such gifts exempt from Connecticut gift tax will also be \$2 million.

Same-Sex Marriages

Connecticut estate tax rules for individuals who were spouses in a same-sex marriage are the same Connecticut estate tax rules that apply to spouses in a marriage recognized for federal purposes. As a result of the Supreme Court's decision in the matter of *United States v. Windsor* the same rules apply to spouses in a same-sex marriage as to spouses in a different-sex marriage.

This treatment first applied for Connecticut gift tax purposes to gifts made on or after January 1, 2006, for parties to a civil union or a marriage recognized under spouses in a same-sex marriage. The treatment first applied for Connecticut estate tax purposes to estates of decedents dying on or after January 1, 2006, for spouses in a same-sex marriage.

DRS Policy on Cooperative Units

The Department of Revenue Services (DRS) treatment of cooperative units, for Connecticut estate and gift tax purposes follows the law of the jurisdiction in which the property was located. For example, if New York law treats shares in a New York cooperative as intangible property, the treatment for Connecticut estate and gift tax purposes of shares in a

New York cooperative will be as intangible property. Likewise, because Connecticut law treats a Connecticut cooperative unit as an interest in real property the treatment for Connecticut estate and gift tax purposes of a Connecticut cooperative unit will be as an interest in real property.

Connecticut Gift Tax Overview

The Connecticut gift tax continues to apply to **Connecticut taxable gifts**, which are federal taxable gifts made by a resident or nonresident of Connecticut on or after January 1, 2005:

- For a Connecticut resident, the taxable gifts include real property or tangible personal property located in Connecticut as well as intangible personal property wherever located; **and**
- For a nonresident of Connecticut, the taxable gifts include only real property or tangible personal property located in Connecticut.

A Connecticut gift tax return must be filed to report all Connecticut taxable gifts made in any calendar year on or after January 1, 2005, even though Connecticut gift tax may not be due.

Change in Connecticut gift tax exemption: For Connecticut taxable gifts made during a calendar year beginning on or after January 1, 2011, a donor will not pay Connecticut gift tax unless the aggregate amount of the Connecticut taxable gifts made on or after January 1, 2005, exceeds \$2 million. A credit is allowed against the Connecticut gift tax for Connecticut gift taxes paid on Connecticut taxable gifts made during calendar years beginning on or after January 1, 2005; however, the credit will not exceed the amount of the Connecticut gift tax.

Gift Tax Table for Connecticut Taxable Gifts Made On or After January 1, 2016

If the Aggregate Amount of Connecticut Taxable Gifts Made On or After January 1, 2005 Is:	The Amount of the Gift 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

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 decedent's gross estate, as valued for federal estate tax purposes, less allowable federal estate tax deductions, as determined under Chapter 11 of the Internal Revenue Code (IRC); **plus**
- The aggregate amount of all Connecticut taxable gifts made by the decedent, during his or her lifetime, during all calendar years beginning on or after January 1, 2005, other than Connecticut taxable gifts that are includable in the decedent's federal gross estate; **plus**
- The amount of any gift tax paid to this state by the decedent or the decedent's estate on any gift made by the decedent or decedent's spouse during the three-year period preceding the date of the decedent's death.

The deduction for state death taxes paid under IRC §2058 shall be disregarded.

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 G - Computation of Tax for Nonresident Estates* on Page 21.

If the amount of the Connecticut taxable estate is \$2 million or less, Connecticut estate and gift tax is not due. Except as noted below, 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.**

An executor or administrator choosing to make a Connecticut QTIP election (see *Connecticut QTIP Election*, below) must make the election by filing Form CT-706/709, even if the amount of the decedent's Connecticut taxable estate is less than or equal to the Connecticut estate tax exemption amount. The election may not be made by filing Form CT-706 NT.

Connecticut QTIP Election

An election may be made *solely for Connecticut estate tax purposes* to have a trust or other property of the decedent's gross estate treated as qualified terminable interest property (QTIP). This election may only be made if no election was made for federal estate tax purposes under IRC §2056(b)(7) to treat a trust or other property of the decedent's gross estate as a QTIP. A QTIP election made solely for Connecticut estate tax purposes (Connecticut QTIP election) must be made by filing Form CT-706/709, and not by filing Form CT-706 NT.

Estate Tax Table for Estates of Decedents Dying On or After January 1, 2016

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

Connecticut Probate Court Districts

<i>Number</i>	<i>Probate Court</i>	<i>Towns</i>
PD-01	Hartford	Hartford
PD-02	West Hartford	West Hartford
PD-03	Tobacco Valley	Bloomfield; East Granby; Suffield; Windsor Locks
PD-04	Greater Windsor	East Windsor; South Windsor; Windsor
PD-05	East Hartford	East Hartford
PD-06	Glastonbury - Hebron	Glastonbury; Hebron
PD-07	Newington	Newington; Rocky Hill; Wethersfield
PD-08	Berlin	Berlin; New Britain
PD-09	Simsbury Regional	Avon; Canton; Granby; Simsbury
PD-10	Farmington - Burlington	Burlington; Farmington
PD-11	North Central CT	Enfield; Somers; Stafford; Union
PD-12	Ellington	Ellington; Vernon
PD-13	Greater Manchester	Andover; Bolton; Columbia; Manchester
PD-14	Region #14	East Haddam; East Hampton; Marlborough; Portland
PD-15	Middletown	Cromwell; Durham; Middlefield; Middletown
PD-16	Meriden	Meriden
PD-17	Wallingford	Wallingford
PD-18	Cheshire - Southington	Cheshire; Southington
PD-19	Region #19	Bristol; Plainville; Plymouth
PD-20	Waterbury	Waterbury; Wolcott
PD-21	Naugatuck	Beacon Falls; Middlebury; Naugatuck; Prospect
PD-22	Region #22	Bethlehem; Oxford; Roxbury; Southbury; Washington; Watertown; Woodbury
PD-23	Torrington Area	Barkhamsted; Colebrook; Goshen; Hartland; New Hartford; Torrington; Winchester
PD-24	Litchfield Hills	Canaan; Cornwall; Kent; Harwinton; Litchfield; Morris; Norfolk; North Canaan; Salisbury; Sharon; Thomaston; Warren
PD-25	Tolland - Mansfield	Coventry; Mansfield; Tolland; willington
PD-26	Northeast	Ashford; Brooklyn; Eastford; Pomfret; Putnam; Thompson; Woodstock
PD-27	Plainfield - Killingly Regional	Canterbury; Killingly; Plainfield; Sterling
PD-28	Windham - Colchester	Chaplin; Colchester; Hampton; Lebanon; Scotland; Windham
PD-29	Norwich	Bozrah; Franklin; Griswold; Lisbon; Norwich; Preston; Sprague; Voluntown
PD-30	Southeastern Connecticut Regional	Groton; Ledyard; North Stonington; Stonington
PD-31	New London	New London; Waterford
PD-32	Niantic Regional	East Lyme; Old Lyme; Montville; Salem
PD-33	Saybrook	Chester; Clinton; Deep River; Essex; Haddam; Killingworth; Lyme; Old Syabrook; Westbrook
PD-34	Madison - Guilford	Guilford; Madison
PD-35	Branford - North Branford	Branford; North Branford
PD-36	East Haven - North Haven	East Haven; North Haven
PD-37	Hamden - Bethany	Bethany; Haddam
PD-38	New Haven	New Haven
PD-39	West Haven	West Haven
PD-40	Milford - Orange	Milford; Orange
PD-41	Derby	Ansonia; Derby; Seymour; Woodbridge
PD-42	Shelton	Shelton
PD-43	Danbury	Danbury
PD-44	Housatonic	Bridgewater; Brookfield; New Fairfield; New Milford; Sherman
PD-45	Northern Fairfield County	Bethel; Newtown; Redding; Ridgefield
PD-46	Trumbull	Easton; Monroe; Trumbull
PD-47	Stratford	Stratford
PD-48	Bridgeport	Bridgeport
PD-49	Fairfield	Fairfield
PD-50	Westport	Weston; Westport
PD-51	Norwalk - Wilton	Norwalk; Wilton
PD-52	Darien - New Canaan	Darien; New Canaan
PD-53	Stamford	Stamford
PD-54	Greenwich	Greenwich

General Information

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices.

How to Get Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications. Forms are also available during regular business hours at the DRS office at 25 Sigourney Street, Hartford.

Additional information is available on the back of this booklet.

The forms mentioned in these instructions are also available from any of the Connecticut Probate Courts.

Recordkeeping

Keep a copy of your tax return, worksheets you used, and records of all items appearing on the return. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

To request copies of previously-filed Connecticut tax returns from DRS, complete **LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. Requests are normally processed in three weeks.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

Private Delivery Services

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by the designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx First Overnight
- FedEx International First Next Flight Out
- FedEx International Economy
- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- UPS Next Day Air Early AM
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See **Policy Statement 2015(2), Designated Private Delivery Services and Designated Types of Service**.

Where to File

Mail your return to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of the tax is 10% of the tax not paid on or before the original due date of the return or \$50, whichever is greater.

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you were required to file an amended **Form CT-706/709**, *Connecticut Estate and Gift Tax Return* and failed to do so, you will be subject to a penalty.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS Operations Bureau/Penalty Waiver. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at **860-297-5727**.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2015(4)**, *Requests for Waiver of Civil Penalties*.

Declaration

Anyone signing the return is declaring that the return and any accompanying schedules and statements are true, complete, and correct to the best of the signatory's knowledge. The penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Getting Started

Connecticut estate and gift taxes are filed on **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*. The return is divided into three sections.

The first section applies to filing the gift tax portion of the return. The second section applies to filing the estate tax portion of the return. Your circumstances determine which section you complete. The third section is used to calculate the total amount of tax due or a refund amount.

Section 1- Gift Tax

This section is used to report gifts made by a donor during calendar year 2016. See *Gift Tax Instructions for Form CT-706/709* on Page 11. If the donor died during calendar year 2016 report the gifts made during calendar year 2016 in *Section 2 - Estate Tax*.

Section 2 - Estate Tax

This section is used for the estate of a decedent dying during calendar year 2016. Gifts made by the decedent during calendar year 2016 are reportable in this section and **not** in Section 1. See *Estate Tax Instructions for Form CT-706/709* on Page 18.

Section 1 - Gift Tax

Steps to Completing Section 1 - Gift Tax

Form CT-706/709, *Connecticut Estate and Gift Tax Return*, is an annual return and covers the entire calendar year. File your 2016 Form CT-706/709 on or before April 15, 2017.

Form CT-706/709 covers **all** gifts exceeding the annual exclusion amounts that you made to **all** donees during the calendar year. Do **not** file a separate Form CT-706/709 for each gift or for each donee.

No Joint Returns: If you and your spouse are each required to file Form CT-706/709, you must each file a separate Form CT-706/709. You and your spouse **cannot** file a joint Form CT-706/709.

Step One – Determine whether you are required to file a federal gift tax return.

Determine whether you are required to file a federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, by following the instructions for federal Form 709.

If you are not required to file federal Form 709, stop here. You are not required to complete Form CT-706/709, Section 1.

Step Two – Determine whether you are required to file a Connecticut gift tax return.

If you are required to file federal Form 709, use the information on that return to determine whether you are required to file Form CT-706/709.

If you are a **resident** individual, you are required to file Form CT-706/709 if:

- You made a gift of real or tangible personal property located in Connecticut or made a gift of intangible property and the amount of your Connecticut taxable gifts entered on your Form CT-706/709, *Schedule A*, Line 9, is more than \$0; **or**
- You made a gift of Connecticut farmland and valued it in accordance with Conn. Gen. Stat. §12-646a. See **Schedule CT-709 Farmland**.

If you are a **nonresident** individual, you are required to file Form CT-706/709 if:

- You made a gift of real or tangible personal property located in Connecticut and the amount of Connecticut taxable gifts entered on your Form CT-706/709, *Schedule A*, Line 9, is more than \$0; **or**
- You made a gift of Connecticut farmland and valued it in accordance with Conn. Gen. Stat. §12-646a. See *Schedule CT-709 Farmland*.

Residence

For purposes of the Connecticut gift tax:

Resident means any individual who is domiciled in Connecticut at the time he or she made gifts.

Nonresident means any individual who is not domiciled in Connecticut at the time he or she made gifts.

Domicile is the place which an individual intends to be his or her permanent home and to which the individual intends to return whenever absent.

Person Responsible for Filing Return and Paying Tax

If Form CT-706/709 must be filed, the donor is responsible for filing Form CT-706/709 and paying the tax due.

If a donor becomes legally incompetent or dies before filing the return, the donor's guardian, conservator, executor, or administrator is responsible for filing the return. If there is no duly qualified executor or administrator, the donor's heirs, legatees, devisees, or distributees are required to pay the tax to the extent of the value of their inheritances, bequests, devises, or distributive shares of the donor's estate.

If the gift tax is not paid when due, each donee is personally liable for the tax to the extent of the value of the gift received.

Financial Disability

If you, as the donor, are financially disabled as defined in IRC §6511(h)(2), the statute of limitations for having an overpayment of Connecticut gift tax refunded to you is extended for as long as you are financially disabled. You are financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not financially disabled during any period your spouse or any other person is authorized to act on your behalf in financial matters.

When to File

In general, Form CT-706/709 is due on or before April 15 of the year following the year the gifts were made unless an extension for filing Form CT-706/709 is granted.

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Extension Requests

You may request an extension of time to file your Form CT-706/709 by filing **Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension**. If you request an extension of time to file your federal gift tax return, you do not have to provide an explanation for requesting an extension of time to file your Form CT-706/709. If you do not request an extension of time to file your federal gift tax return, you must provide an explanation for requesting an extension of time to file your Form CT-706/709.

Payment of all of the Connecticut gift tax you expect to owe must accompany Form CT-706/709 EXT. Filing Form CT-706/709 EXT only extends the time to file your Connecticut gift tax return; it does not extend the time to pay Connecticut gift tax. If the payment accompanying your Form CT-706/709 EXT is less than the gift tax reported on your Form CT-706/709, you will owe interest and penalty. See *Interest and Penalties* on Page 6.

If a taxpayer is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the taxpayer (including an attorney, accountant, or enrolled agent) may file the extension request on the taxpayer's behalf.

Comparison Between Federal Gift Tax and Connecticut Gift Tax

Gifts

A gift is a transfer of property or interest in property without adequate consideration. For Connecticut gift tax purposes, a transfer is only treated as a gift if it is treated as a gift for federal gift tax purposes. Some transfers treated as gifts for federal gift tax purposes are not treated as gifts for Connecticut gift tax purposes. For example, real property located outside Connecticut is not subject to the Connecticut gift tax. Gifts to which the Connecticut gift tax applies are gifts of real property and tangible personal property located in Connecticut whether the donor is a resident of Connecticut or a nonresident of Connecticut and gifts of intangible personal property but only where the donor is a resident of Connecticut.

Exclusions and Deductions

For federal gift tax purposes, the first \$14,000 of gifts to a donee during the calendar year of a present interest in property is excluded from the total amount of gifts. There is no annual exclusion for gifts of future interests. A present interest in property is an unrestricted right to the immediate use, possession, or enjoyment of property or the income from the property. For Connecticut gift tax purposes, the same first \$14,000 of gifts to a donee during the calendar year of a present interest in property that was excluded for federal gift tax purposes is excluded from the total amount of gifts, but only if that same first \$14,000 of gifts to the donee is gifts to which the Connecticut gift tax applies.

For federal gift tax purposes, the first \$147,000 of gifts made to a spouse who is not a U.S. citizen during the calendar year of a present interest in property is excluded from the total amount of gifts. For Connecticut gift tax purposes, the same first \$147,000 of gifts to a spouse who is not a U.S. citizen during the calendar year of a present interest in property that was excluded for federal gift tax purposes is excluded from the total amount of gifts, but only if that same first \$147,000 of gifts to the spouse is gifts to which the Connecticut gift tax applies.

For federal gift tax purposes, deductions are allowed for gifts to charitable organizations or to a spouse who is a U.S. citizen. For Connecticut gift tax purposes, deductions are allowed for gifts to charitable organizations or to a spouse who is a U.S. citizen, but only if those gifts are gifts to which the Connecticut gift tax applies.

Valuation

In general, the valuation rules used for federal gift tax purposes are also used for Connecticut gift tax purposes. These rules include the special valuation rules of IRC §§2701 through 2704, where they apply. Generally, the special valuation rules

apply if a donor transfers certain property to a member of his or her family and, immediately after the transfer, retains or is deemed to have retained an interest in the property. For example, certain gifts of real property in which the donor retains a life estate and transfers a remainder interest to a member of his or her family are subject to the special valuation rules. Where the special valuation rules apply, the value of the retained interest is disregarded in determining the value of the gift made to the family member. See IRC §2702. If a gift of farmland is made, the donor may elect to use a valuation method other than the federal valuation rules. See *Gifts of Farmland* on Page 10.

Example: During calendar year 2016, Mary conveys title to her house to her three children and either retains a life use for herself on the deed or does not retain a life use for herself on the deed but continues to occupy the residence. Mary does not receive any money or other type of consideration for the house from her children. Mary has made a gift of a future interest to her children. Because this is a gift of a future interest to her lineal descendants, it is subject to the special valuation rules (IRC §§2702 et seq.). The value of Mary's gift determined under the special valuation rules is the property's fair market value (less encumbrances). Because this is a gift of a future interest, annual exclusions do not apply.

Gift Splitting

For federal gift tax purposes, if both spouses consent to gift split, all gifts made to third parties during the calendar year, whether made by one spouse alone or made partly by each spouse, are considered made one-half by each spouse (only if at the time of the gift each spouse is a citizen or resident of the U.S.). For federal purposes, the first \$28,000 of gifts of a present interest in property to a donee by consenting spouses during the calendar year are excluded from the total amount of gifts. To gift split:

- Spouses must be married to each other at the time the gifts were made for gift splitting to apply. If they are subsequently divorced during the year, they may still gift split for gifts made while they were married so long as neither marries anyone else during the year;
- Spouses must both be citizens or residents of the United States on the date of the gift; **and**
- One spouse may not create a general power of appointment in the other spouse over the property transferred.

The executor or administrator for a deceased spouse's estate or the guardian of a legally incompetent spouse may sign the consent. The consent of an executor or administrator is not effective for gifts made by the surviving spouse during that portion of the calendar year his or her spouse was deceased.

A husband and wife who have both consented to gift split for federal gift tax purposes are deemed to have both consented to gift split for Connecticut gift tax purposes and are required to gift split for Connecticut gift tax purposes. The rules that apply to determine whether and which gifts may be gift split for federal gift tax purposes also apply for Connecticut gift tax purposes. If a husband and wife have not both consented to gift split for federal gift tax purposes, they may not gift split for Connecticut gift tax purposes.

The Connecticut gift tax liability of the spouses deemed to have consented to gift split is joint and several. Joint and several means one or both parties can be held responsible to pay the full amount of the tax due.

No Joint Gift Tax Return

A married couple may **not** file a joint gift tax return for either federal gift tax purposes or Connecticut gift tax purposes.

Gifts of Farmland

Transfers of Farmland or Change of Classification

If land classified as farmland under Conn. Gen. Stat. §12-107c is transferred to a donee who is a lineal descendant or that descendant's spouse, the land may be valued based on its current use as farmland. If within ten years of the transfer the donee transfers this farmland to a person other than the donee's lineal descendant or his or her descendant's spouse or the land is no longer classified as farmland, the donee will be liable for the difference between the tax that was due from the donor and the tax that would have been due if the land was valued at its fair market value.

A *lineal descendant* is a person in the direct line of descent such as a child or grandchild. A lineal descendant does not include a corporation, partnership, or trust.

The donor who claims special valuation on a gift of farmland must provide a copy of **Schedule CT-709 Farmland** to the donee so the donee knows the amount of any additional tax that may become due.

Due Date of Additional Tax Liability

If within ten years a gift of farmland is transferred to a person other than the donee's lineal descendant or his or her descendant's spouse or the land is no longer classified as farmland under Conn. Gen. Stat. §12-107c, the donee must submit to the Department of Revenue Services (DRS) a copy of the Schedule CT-709 Farmland the original donor provided to the donee. The additional tax entered on Schedule CT-709 Farmland, Column F, must be paid no later than 60 days following the transfer or the change in classification. The donee must provide a written statement indicating when the land was transferred to a person other than the donee's lineal descendant or that descendant's spouse, or if the land is no longer classified as farmland under Conn. Gen. Stat. §12-107c, when the classification of the land was changed.

Attach the donee's written statement and a check for the additional tax to a copy of the Schedule CT-709 Farmland provided by the donor to the donee.

Mail to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to the account, write "**Schedule CT-709 Farmland**" and your Social Security Number (SSN) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

If the tax is not paid on time, the penalty is 10% of the balance due or \$50, whichever is greater. Interest is charged on the underpayment of the tax at the rate of 1% per month or fraction of a month.

The Commissioner may, for good cause, extend the time for payment of the tax if the descendant or the descendant's spouse files a written application with the Commissioner on or before the 60-day period expires. If the land was transferred to the donee's lineal descendant or his or her descendant's spouse, the Commissioner may, for good cause, extend the time for payment of the tax if the descendant or the descendant's spouse files a written application with the Commissioner on or before the 60-day period expires.

Recordkeeping

For gifts of farmland, you must provide a copy of Schedule CT-709 Farmland to your donee(s) and advise your donee(s) to keep the copy for ten years.

Gift Tax Instructions for Form CT-706/709

- Write the donor's name, address, Social Security Number (SSN), and legal residence in the space provided. Include the name and address of the firm or fiduciary.
- Check the applicable residency box.
- Check the box for *Amended Return* if you are filing an amended return.
- If the donor died during calendar year 2016, skip *Section 1* and proceed to *Section 2*. Gifts made in the calendar year of the decedent's death must be reported in *Section 2*.

Section 1 - Gift Tax Computation

Line 1

Enter the amount from Form CT-706/709, *Schedule A*, Line 9. This is the amount of Connecticut taxable gifts for the current year.

Line 2

Enter the total from *Schedule B*, Column B.

Line 3

Add Line 1 and Line 2.

Line 4

Calculate the Connecticut gift tax by using the *Gift Tax Table for Connecticut Taxable Gifts Made On or After January 1, 2016* on Page 3 and enter the amount here and on Section 3, Line 13. You must make an entry even if the amount is zero.

Section 2 - Estate Tax Computation, Lines 5 through 12

Leave blank.

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

Line 13

Enter the amount from Section 1, Line 4.

Line 14

Enter total from *Schedule B*, Column C.

Line 15

Leave blank.

Line 16

Enter amount from Line 14.

Line 17

Subtract Line 16 from Line 13. If zero or less, enter "0." If \$20 million or more, enter \$20,000,000.

Line 18

Prior payments: Include amount paid on **Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension*, Section 1, Line 1.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* on Page 6.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

Payment Information

Pay the amount on Line 23 with this return.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to the account, write "**2016 Form CT-706/709**" and your SSN (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Who Must Sign the Return

The donor must sign and date **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*. If the donor becomes legally incompetent or dies before filing Form CT-706/709, the donor's guardian, conservator, executor, or administrator, as the case may be, may sign the return on the donor's behalf.

Paid Preparer Information

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's name and address in the spaces provided.

Mailing Your Return

Retain a copy of your completed Form CT-706/709 for your records. Attach a copy of your completed federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, including **all** attachments and other documents to your return. See *Form CT-706/709 Gift Tax Attachments* on Page 15.

Mail the return and attachments to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Schedule A – Overview

General Instructions

The information for each gift on **Form CT-706/709**, *Connecticut Estate and Gift Tax Return, Schedule A* should generally be identical to the information reported on federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, Schedule A. However, only those gifts to which the Connecticut gift tax applies should be reported on *Schedule A*. For gifts of land classified as farmland under Conn. Gen. Stat. §12-107c, the land's value as farmland may differ from that reported on federal Form 709, Schedule A. See *Gifts of Farmland* on Page 10.

If the total amount of Connecticut gifts of present interests to any donee is more than \$14,000 in the calendar year, you must enter all gifts you made during the year to or on behalf of that donee.

If the total amount of Connecticut gifts to a donee is \$14,000 or less, do not enter on *Schedule A* any gifts you made to that donee unless the Connecticut gift is of a future interest or of a present interest where the annual exclusion does not apply to the Connecticut gift.

You must always enter all gifts of future interests you made during the calendar year regardless of value. There is no annual exclusion for gifts of future interests. See *Gifts* on Page 9.

Contributions to Qualified State Tuition Programs

An election may be made under IRC §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year. See the instructions for *Line 14* on Page 14.

Gifts to Your Spouse

Enter gifts to your spouse on *Schedule A* if:

- You gave a gift of a terminable interest to your spouse;
- You gave a gift of a terminable future interest to your spouse; **or**
- Your spouse was not a citizen of the United States at the time of the gift.

Do **not** enter gifts to your spouse on *Schedule A* if all the terminable interests you gave to your spouse qualify as life estates with power of appointment.

However, if you gave your spouse any terminable interest that does not qualify as a life estate with power of appointment, you must report on *Schedule A* all gifts of terminable interests you made to your spouse during the year.

Gift Splitting With Your Spouse

You are **not** permitted to gift split for Connecticut gift tax purposes if you do not consent to gift split for federal tax purposes.

You are **required** to gift split for Connecticut gift tax purposes if you consent to gift split for federal gift tax purposes.

Enter on *Schedule A* the entire value of every gift you made during that portion of the calendar year you were married even if the gift's value will be less than \$14,000. See *Gift Splitting* on Page 9.

If you elected gift splitting and your spouse made gifts, list those gifts in the space below *Gifts made by spouse*.

Terminable Interests

Generally, you cannot take the marital deduction if the gift to your spouse is a terminable interest. In most cases, a terminable interest is nondeductible if someone other than the donee spouse will have an interest in the property following the termination of the donee spouse's interest.

Some examples of terminable interests are:

- A life estate;
- An estate for a specified number of years; **or**
- Any other property interest that after a period of time may terminate or fail.

If you transfer an interest to your spouse as sole joint tenant with yourself or as a tenant by the entirety, the interest is not considered a terminable interest just because the tenancy may be severed.

Life Estate With Power of Appointment

You may deduct, without a federal election, a gift of a terminable interest if **all** four of the following requirements are met:

1. Your spouse is entitled for life to all of the income from the entire interest;
2. The income is paid yearly or more often;
3. Your spouse has the unlimited power, while he or she is alive or by will, to appoint the entire interest in all circumstances; **and**
4. No part of the entire interest is subject to another person's power of appointment except to appoint it to your spouse.

If either the right to income or the power of appointment given to your spouse pertains only to a **specific portion** of the property interest, the marital deduction is allowed only to the extent that the rights of your spouse meet all four of the conditions listed. For example, if your spouse is to receive all of the income from the entire interest, but only has a power to appoint one-half of the entire interest, then only one-half qualifies for the marital deduction.

Election to Deduct Qualified Terminable Interest Property (QTIP)

You may elect, for federal gift tax purposes, to deduct a gift of a terminable interest if it meets requirements 1, 2, and 4 under *Life Estate With Power of Appointment* on Page 12 even though it does not meet requirement 3.

If you make this federal election, you must check the box on *Schedule A*, Line 16. **You may not check the box if you did not make the election for federal gift tax purposes.**

Charitable Remainder Trusts

If you made a gift to a charitable remainder trust and, other than you, your spouse is the only noncharitable beneficiary, the interest you gave to your spouse is not considered a terminable interest gift and, therefore, should not be reported on Form CT-706/709, *Schedule A*.

Schedule A - Column Instructions

Column A

Assign a number to each gift made during the year.

Column B

List each donee and all gifts made in chronological order.

If a transfer results in gifts to two people (for example, a life estate to one, remainder to another), the gifts must be listed separately.

Describe each gift in enough detail so that the donee and the property can be easily identified.

For a decedent's estate only: Do not list any gifts that are includable in the decedent's gross estate.

Column C

Show the adjusted basis you would use for federal income tax purposes if the gift were sold or exchanged. Generally, this means cost plus improvements less applicable depreciation, amortization, and depletion.

The adjusted basis for Connecticut gift tax purposes is the same as the adjusted basis for federal gift tax purposes.

Column D and E

Enter the date the gift was made and the fair market value of the gift at the date the gift is made. The *fair market value* is the price at which the property would change hands between a willing buyer and a willing seller, when neither is forced to buy or sell, and both have reasonable knowledge of all relevant facts. See *Gifts of Farmland* on Page 10.

Column F

Enter one-half of the Column E amount in this column **only** if you have chosen to split gifts with your spouse.

Column G

If you are not gift splitting, carry Column E amounts to Column G.

If you are gift splitting, subtract Column F from Column E and enter the difference.

Schedule A - Line Instructions

Line 1

Add the value of all gifts listed in Column G, and enter the sum.

Line 2

Enter the total annual exclusions you are claiming for the gifts included in the total on Line 1. The **first \$14,000 or less** of gifts to any donee during the calendar year of a present (not future) interest in property is excluded.

When determining the annual exclusion amount, do not count any donee more than once. The annual exclusion is per donee and **not** per gift.

However, if the first \$14,000 of gifts to any donee involves tangible personal property or real property located outside Connecticut, no annual exclusion is available for Connecticut gift tax purposes for gifts to that donee.

The first \$147,000 of gifts of a present interest in property made to a spouse who is not a U.S. citizen during the calendar year is excluded from the Connecticut total amount of gifts.

If you split a gift with your spouse, the annual exclusion you claim against the gift may not be more than your half of the gift.

Line 3

Subtract Line 2 from Line 1. This is the total amount of gifts before the calculation of the marital deduction and charitable deduction.

Line 4

Enter the total value of all gifts to your spouse that you have entered on this Schedule for which you are claiming a marital deduction. **Do not enter any gift you did not include on this Schedule.** Enter on the line provided which numbered items from the gifts you have listed are gifts to your spouse for which you are claiming the marital deduction.

Do not enter any gifts to your spouse if your spouse was not a U.S. citizen at the time of the gift. There is no marital deduction for gifts to a spouse who is not a U.S. citizen. However, an annual exclusion may apply. See *Gifts* on Page 9.

Line 5

Enter the amount of the annual exclusions claimed that is attributable to the value of the gifts you entered on Line 4.

Line 6

Subtract Line 5 from Line 4. This is the marital deduction that can be claimed for the year.

Line 7

If you are claiming a deduction for charitable gifts, enter your total value of charitable, public, or similar gifts (minus exclusions allowed). **Do not enter any gift you did not include on this schedule.** Enter on the line provided the item number(s) for the gift(s) listed on this schedule for which you are claiming a deduction. You may deduct from the total amount of gifts made during the calendar year all gifts you gave to or for the use of:

- The United States, a state or political subdivision of a state, or the District of Columbia for exclusively public purposes;
- Any corporation, trust, community chest, fund, or foundation organized and operated only for religious, charitable, scientific, literary, or educational purposes; to prevent cruelty to children or animals; or to foster national or international amateur sports competition (if none of its activities involve providing athletic equipment unless it is a qualified amateur sports organization) as long as no part of the earnings benefits any one person, no substantial propaganda is produced, and no lobbying or campaigning for any candidate for public office is done;
- A fraternal society, order, or association operating under a lodge system if the transferred property is to be used only for religious, charitable, scientific, literary, or educational purposes including the encouragement of art and the prevention of cruelty to children or animals; **or**
- Any war veterans' organization organized in the United States or any of its possessions or any of its auxiliary departments of local chapters or posts as long as no part of any of the earnings benefits any one person.

Line 8

Add Line 6 and Line 7. This is the total marital deduction and the charitable gift deduction.

Line 9

Subtract Line 8 from Line 3. Enter this amount here and on Section 1, Line 1. If the donor died during the calendar year, enter this amount on Section 2, Line 8.

Line 10

If you and your spouse consented for federal gift tax purposes to consider all the gifts made during the calendar year as made one-half by each spouse and, as a result, are required to gift split for Connecticut gift tax purposes, check the box marked **Yes** and enter the consenting spouse's name and Social Security Number (SSN).

The consent may generally be signed any time after the end of the calendar year. However, there are two exceptions:

1. The consent may not be signed after April 15 following the end of the year in which the gift was made. If neither you nor your spouse has filed a federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for the year on or before that date, the consent must be made on the first federal Form 709 filed by either of you for the year; **and**
2. The consent may not be signed after a notice of deficiency for federal gift tax for the year has been sent to either you or your spouse.

The executor or administrator for a deceased spouse or the guardian for a legally incompetent spouse may consent.

The consent is effective for the entire calendar year. Therefore, all gifts made by both you and your spouse to third parties during the calendar year while you were married must be split. See *Gift Splitting* on Page 9.

Line 11

Indicate whether your spouse is a U.S. citizen. If **No**, indicate if any property was transferred to him or her during the calendar year.

Line 12

If you were married to one another for the entire calendar year, check the **Yes** box. If you were married for only part of the year, check the **No** box.

Also, check the box that explains the change in your marital status during the year and give the date you were married, divorced, or widowed.

Line 13

Check this box if you are making a gift of land classified as farmland under Conn. Gen. Stat. §12-107c to a lineal descendant or that descendant's spouse and you are using a value based on its current use as farmland. Attach the completed **Schedule CT-709 Farmland** and an appraisal or other document showing an adequate explanation of the value based upon its current use. If no appraisal or other document is attached to show how the property is valued, explain in detail how the value was determined.

Line 14

Check this box if, for federal gift tax purposes, you elected to treat certain contributions made to qualified state tuition programs during calendar year 2016 as being made ratably over a five-year period. If your total contributions during calendar year 2015 are:

Less than or equal to \$70,000:

- Report 20% of your total contributions on your 2016 **Form CT-706/709, Connecticut Estate and Gift Tax Return; and**
- Report 20% of your total contributions on your Form CT-706/709 for calendar years 2017, 2018, 2019, and 2020.

More than \$70,000:

- Report on your 2016 Form CT-706/709 the amount in excess of \$70,000 plus \$14,000 (20% of \$70,000); **and**
- Report \$14,000 (20% of \$70,000) on your Form CT-706/709 for calendar years 2017, 2018, 2019, and 2020.

Example: In year 1, when the annual exclusion amount under IRC §2503(b) is \$14,000, *P* makes a contribution of \$75,000 to a qualified state tuition program for the benefit of *P*'s child. *P* elects under IRC §529(c)(2)(B) to account for the gift ratably over a five-year period beginning with the calendar year of contribution. *P* is treated as making an excludible gift of \$14,000 in each of years 1 through 5 and a taxable gift of \$5,000 is reported in year 1.

Line 15

Check the box if the value of any item you report on Schedule A 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.

Line 16

Check the box if you elected under IRC §2523(f) to include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed under IRC §2523. Enter the item numbers from the gifts listed on this schedule for which you made this election.

Line 17

Check the box if you elected under IRC §2523(f)(6) **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. From the gifts listed on this schedule enter the item numbers for the annuity(ies) for which you made this election.

Any annuities entered on Line 17 may not be entered on Line 8. Any annuities not listed on Line 17 must be entered on Line 4. If there is more than one joint and survivor annuity, the election under IRC §2523(f)(6) may, but is not required to, cover all of them. Once the election is made, it is irrevocable.

Schedule B - General Instructions

You must report Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2016, on *Schedule B*.

Column B

For each of the calendar years listed in *Column A*, enter the total Connecticut taxable gifts from the **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*, Section 1, Line 1, submitted for each of the years.

Column C

For each of the calendar years listed in *Column A*, enter the Connecticut gift tax from the Form CT-706/709, Section 3, Line 17, submitted for each of the years.

Form CT-706/709 Gift Tax Attachments

- Attach a complete copy of your federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, including all attachments.
- A donor claiming special valuation on a gift of farmland **must** attach **Schedule CT-709 Farmland** to provide the fair market value of the farmland based on its highest and best use value at the time of the gift. The donor must also provide a copy of Schedule CT-709 Farmland to the donee(s).
- For gifts of stock of closely held or inactive corporations, attach the balance sheet for the period nearest the date of the gift, statements of net earnings or operating results and dividends paid for each of the five preceding years, and a concise statement of the method of valuation.
- For each gift of a life insurance policy, attach a copy of federal Form 712, Life Insurance Statement.
For single premium or paid-up policies where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy is greater than the amount shown on federal Form 712, Line 59. In these situations, report the true economic value of the policy.
- Attach any other documents, such as appraisals, required for adequate explanation of value. If no document is attached to show how property is valued, explain in detail how the value was determined.

Section 2 - Estate Tax

Remember to complete all required returns and schedules and attach all required supporting documents or your return will be incomplete.

Steps to Completing Section 2 - Estate Tax

Use these instructions to complete and file **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*, for estates of decedents dying during calendar year 2016.

Enter the decedent's date of death and the two-digit Probate Court district where the return is filed (see *Connecticut Probate Court Districts*, on Page 5).

The decedent's **Connecticut taxable estate** is the sum of:

- The decedent's gross estate, as valued for federal estate tax purposes, less allowable federal estate tax deductions, as determined under Chapter 11 of the Internal Revenue Code (IRC); **plus**
- The aggregate amount of all Connecticut taxable gifts made by the decedent, during his or her lifetime, during all calendar years beginning on or after January 1, 2005, other than Connecticut taxable gifts that are includable in the decedent's federal gross estate; **plus**
- The amount of any gift tax paid to this state by the decedent or the decedent's estate on any gift made by the decedent or decedent's spouse during the three-year period preceding the date of the decedent's death.

The deduction for state death taxes paid under IRC §2058 shall be disregarded.

Filing Requirements

A copy of the completed Form CT-706/709 **must** also be filed with the appropriate Probate Court.

Connecticut Taxable Estate	File with Probate Court	File with DRS
Connecticut taxable estate is less than or equal to the \$2 million, and no Connecticut QTIP election is made	Form CT-706 NT	Nothing to be filed
Connecticut taxable estate is less than or equal to \$2 million, and a Connecticut QTIP election is made	Copy of Form CT-706/709	Form CT-706/709
Connecticut taxable estate is more than \$2 million	Copy of Form CT-706/709	Form CT-706/709

The estate of any individual who is not domiciled in Connecticut at the time of his or her death but for whom a full estate is opened under Conn. Gen. Stat. §45a-287 or 45a-303(a)(2) is required to file a Connecticut estate tax return. See *Filing Requirements*.

Property and Proceeds Reported for Federal Estate Tax Purposes

The value of the gross estate of the decedent is determined by including the fair market value at the time of his or her death of all property, real or personal, tangible or intangible, wherever located.

All property in which the decedent had any interest must be reported at its fair market value on the decedent's date of death unless alternate valuation is elected for federal estate tax purposes on a completed and signed federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, filed with the IRS. If the estate files only a pro forma federal Form 706, alternate valuation will not be permitted for Connecticut estate tax purposes.

Assets which must be reported include:

- Tangible personal property* wherever located;
 - Real property** wherever located;
 - All intangible personal property*** wherever located;
 - Real property located in Connecticut**;
 - Tangible personal property* located in Connecticut.
- * Tangible personal property includes but is not limited to antiques, art collections, automobiles, boats, clothing, coin collections, household furniture and furnishings, jewelry, and stamp collections.
- ** Real property should include the acreage and whether it is a home, rental, commercial, farm, or vacant land.
- *** Intangible personal property includes but is not limited to bank accounts, cash, stocks, bonds, pensions, copyrights, interest in estates of other decedents, royalties, mortgages, notes, partnership interests, remainder interest in trusts and estates, and unincorporated businesses.

All tangible personal property that the decedent owned at the date of death must be reported at fair market value.

For real estate, the fair market value may be determined through a written appraisal or by a comparable market analysis prepared by a realtor. For real estate that is subject to a reverse mortgage, or any property that is subject to non-recourse debt, report only the value of the equity of redemption (or the value of the property less the indebtedness). Do not report an amount less than zero.

For stocks quoted on a stock exchange, use the mean between the high and the low or bid and asked price at the date of death. **Include date of death estate valuation reports and date of death financial statements for securities.**

For bank accounts, include bank statements for the same month as the month of death and be sure that all interest has been posted as of the date of death. For U.S. Savings Bonds, use the value at death not the face amount.

Do not reduce the reported fair market value of any property by the amount of any mortgages, liens, or encumbrances that the decedent or decedent's estate is liable for. Attach required supporting documents to the return.

Definitions

For purposes of the Connecticut estate tax:

Resident means the estate of any individual who is domiciled in Connecticut at the time of his or her death.

Nonresident means the estate of any individual who is not domiciled in Connecticut at the time of his or her death.

Domicile is the place which an individual intends to be his or her permanent home and to which the individual intends to return whenever absent. If the decedent is claimed to be a nonresident, the estate must also file **Form C-3 UGE**, *State of Connecticut Domicile Declaration*, either with DRS or the Probate Court depending on which has jurisdiction over the estate.

Jurisdiction means a state of the United States, the District of Columbia, or a foreign country.

Executor means the executor, personal representative, or administrator of the estate appointed by a court of competent jurisdiction.

Connecticut QTIP Election: An election may be made solely for Connecticut estate tax purposes to have a trust or other property of the decedent's gross estate treated as qualified terminable interest property (QTIP). This election may only be made if no election was made for federal estate tax purposes under IRC §2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP. A QTIP election made solely for Connecticut estate tax purposes (Connecticut QTIP election) must be made by filing Form CT-706/709, and not by filing Form CT-706 NT.

Release of Estate Tax Lien Required for Sale of Connecticut Real Property

For an estate required to file Form CT-706/709 that includes a decedent's interest in Connecticut real property, prior to the sale of the interest in the Connecticut real property, its Connecticut attorney or corporate fiduciary **must** request a release of the estate tax lien provided in Conn. Gen. Stat. §12-398(d) by filing a completed **Form CT-4422 UGE**, *Application for Certificate Releasing Connecticut Estate Tax Lien*, with DRS. If the estate's payment of the estate tax is sufficiently provided for, DRS will issue to the Connecticut attorney or corporate fiduciary its signed and sealed **Form CT-792 UGE** evidencing the discharge of the estate tax lien.

When to File

Form CT-706/709 for Connecticut estate tax must be filed no later than six months after the decedent's date of death unless an extension of time to file is requested.

Use **Form CT-706/709 EXT**, *Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension*, to apply for an extension of time to file.

Who Must Sign the Return

The executor or administrator of the estate must sign and file Form CT-706/709. If there is more than one fiduciary, all must sign the return and all are liable for tax, interest, and penalty. See *Executor* above. If there is no executor or administrator, each person in actual or constructive possession of any property of the decedent must file Form CT-706/709.

Estate Tax Instructions for Form CT-706/709

You must enter the decedent's date of death and the Connecticut Probate Court having jurisdiction over this estate on the front of the return under *Section 2*. Failure to report this information will delay processing of this return.

Gifts made in the same calendar year as the decedent's death must be reported in *Section 2* and **not** *Section 1* of this return.

Credits

Connecticut resident and nonresident estates are allowed a credit against the estate tax for Connecticut gift tax previously paid by the decedent (during his or her lifetime) on Connecticut taxable gifts made during calendar years beginning on or after January 1, 2005. In addition, Connecticut resident estates are also allowed a credit for real or tangible personal property located outside Connecticut.

Supporting Documentation

To be a complete return, a death certificate and copies of the completed and signed federal Form 706 and Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (if applicable), including all supplemental documents, must be attached to Form CT-706/709. Any estate with a gross estate in excess of \$2 million that does not file a completed and signed federal Form 706 must attach to Form CT-706/709 a pro forma Form 706 completed as if federal tax law required the estate to file the return with the IRS. *Returns not filed with the IRS must be clearly marked as pro forma.* **Form C-3 UGE** must also be attached for a nonresident estate.

Line Instructions

Section 2 - Estate Tax Computation

Enter decedent's date of death and the Connecticut Probate Court where the return was filed.

Line 5

Enter the total gross estate for Connecticut estate tax purposes from *Schedule D*, Line 4.

Line 6

Enter the allowable estate tax deductions from *Schedule E*, Line 4. Estates must complete *Schedule E* to calculate the allowable estate tax deductions. See *Schedule E - Estate Tax Deduction Computation* on Page 20.

Line 7

Subtract Line 6 from Line 5.

Line 8

Enter the current year Connecticut taxable gifts made by the decedent from *Schedule A*, Line 9. If the decedent made Connecticut taxable gifts during calendar year 2016, those gifts must be reported on *Schedule A*. See *Schedule A - Overview* on Page 12.

Line 9

Enter total from *Schedule B*, Column B.

Line 10

Add Lines 7, 8, and 9.

If the amount on Line 10 is \$2 million or less, no estate tax is due. You are **not** required to file this return unless a Connecticut QTIP election has been made. Instead, you must file Form CT-706 NT with the appropriate Connecticut Probate Court. **Do not file Form CT-706 NT with DRS.** However, if a Connecticut QTIP election has been made, file Form CT-706/709 with DRS and file a copy with the appropriate Connecticut Probate Court.

If the Line 10 is greater than \$2 million, go to Line 11.

Line 11

Calculate the Connecticut estate tax by using the *Estate Tax Table for Estates of Decedents Dying On or After January 1, 2016* on Page 4. If the decedent was a **Connecticut resident** at the time of his or her death, enter the tax due here and on Line 13.

Line 12

Nonresident decedent estates only: Enter the tax due amount from *Schedule G*, Line 5. Enter here and on Line 13. See *Schedule G - Computation of Tax for Nonresident Estates* on Page 21.

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

Line 13

Resident decedent estates only: Enter tax due from Line 11.

Nonresident decedent estates only: Enter the tax due from Line 12.

Line 14

Enter total from *Schedule B*, Column C.

Line 15

Resident decedent estates only: Enter amount from *Schedule F*, Line 5.

Line 16

Add Line 14 and Line 15.

Line 17

Subtract Line 16 from Line 13. If zero or less, enter "0." If \$20 million or more, enter \$20,000,000.

Line 18

Prior payment amount: Include amount paid on Form CT-706/709 EXT, Section 2, Line 2.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* on Page 6.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

Payment Information

Pay the amount on Line 23 with this return.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write “**2016 Form CT-706/709**” and the decedent’s Social Security Number (SSN) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Paid Preparer Information

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), their firm’s Federal Employer Identification Number (FEIN), and their firm’s name and address in the spaces provided.

Due Date

The due date for submitting the return is six months after the decedent’s date of death.

Mailing Your Return

A complete copy of this return **must be filed** with the appropriate Connecticut Probate Court.

Retain a copy of this return for your records. Attach to this return a complete copy of federal Forms 706 and 709, if applicable, including **all** attachments.

Mail the return and attachments to:

Department of Revenue Services
State of Connecticut
PO Box 2978
Hartford CT 06104-2978

Schedule Instructions for Form CT-706/709

Schedule A – Computation of Current Year Connecticut Taxable Gifts

Compute the current year Connecticut taxable gifts (within the meaning of IRC §2503) other than gifts that are includable in the decedent's gross estate. See *Schedule A – Column Instructions*, on Page 13.

Schedule B – Gifts from Prior Periods

List annual Connecticut taxable gifts (within the meaning of IRC §2503) other than gifts that are includable in the decedent's gross estate. Use *Schedule B Worksheet* (on Page 21) **only** if you have taxable gifts that are includable in the decedent's gross estate.

Schedule C – Qualified Terminable Interest Property (QTIP) Questions

Line 1

If, for federal estate tax purposes, an election was made to treat a trust or other property of the decedent's gross estate as qualified terminable interest property (QTIP) under IRC §2056(b)(7), check **Yes**.

If the decedent estate did not file a federal Form 706, or if the decedent estate filed a federal Form 706 but did not make a QTIP election under IRC §2056(b)(7), check **No**. If **Yes**, skip Line 2 and go to Line 3.

Line 2

If any marital deduction is elected for federal estate tax purposes, the same amount must also be elected for Connecticut estate tax purposes. However, an election may be made **solely** for Connecticut estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP (a Connecticut QTIP election) **only** if no election was made for federal estate tax purposes under IRC §2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP.

In addition to the copy of federal Form 706, Schedule M as prepared for federal estate tax purposes, you must attach a separate Schedule M, as prepared for Connecticut estate tax purposes if you made a Connecticut QTIP election. Write "CT-706/709" on the top of the Schedule M prepared for Connecticut estate tax purposes.

Line 3

If, for federal estate tax purposes, the decedent's gross estate contains any IRC §2044 property (QTIP from a prior gift or estate), check **Yes**.

If the decedent's estate did not file a federal Form 706, or if the decedent's estate filed a federal Form 706 but the decedent's gross estate, for federal estate tax purposes, does not contain any IRC §2044 property, check **No**. If **Yes**, skip Line 4.

Line 4

If the decedent's gross estate, for Connecticut estate tax purposes only, contains any **IRC §2044 type property** from a prior estate that made a Connecticut QTIP election for Connecticut estate tax purposes only, check **Yes**.

IRC §2044 type property means that a property would have qualified as IRC §2044 property from a prior estate had a QTIP election under IRC §2056(b)(7) been made by the prior estate.

Schedule D – Estate Tax Gross Estate Computation

Line 1

Enter the gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1.

Line 2

Enter the amount of 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.

The date of the gift, not the date of payment of the gift tax, determines whether a gift tax paid is included in the Connecticut gross estate.

For example, if the decedent died on June 7, 2016, you should examine Connecticut gift tax returns and gifts made during 2016, 2015, 2014, and 2013. However, the gift taxes on the 2013 return that are attributable to gifts made on or before June 7, 2013, are not included in the Connecticut gross estate.

If the entire amount of Connecticut gift taxes shown on any Form CT-706/709 filed for gifts made within 3 years are not included in the Connecticut gross estate, you must provide an explanation of how you determined the includable Connecticut gift taxes. Also attach copies of any relevant Connecticut gift tax returns filed by the decedent's spouse for Connecticut gifts made within 3 years of death.

Line 3

Enter the addition amount for property included as a result of a Connecticut QTIP election.

Line 4

Add Line 1 through Line 3. Enter here and on Section 2, Line 5.

In addition to the copy of federal Form 706, Schedule F as prepared for federal estate tax purposes, you must attach a separate Schedule F, as prepared for Connecticut estate tax purposes if you include property as a result of a Connecticut QTIP election. Write "CT-706/709" on the top of the Schedule F prepared for Connecticut estate tax purposes.

Schedule B Worksheet

Complete Schedule B Worksheet **only** if you have Connecticut taxable gifts from prior periods that are includable in the decedent's gross estate for federal estate tax purposes. Use Schedule B Worksheet to adjust your Connecticut taxable gifts and/or Connecticut gift tax paid for any calendar year that any gift is includable in your federal gross estate. If, in any calendar year, no gift is includable in your federal gross estate, do not use Schedule B Worksheet for that calendar year. If you use Schedule B Worksheet, attach a copy to your return.

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 - Column C)	Column E Connecticut Gift Tax Paid on Gifts in Column B	Column F Connecticut Gift Tax Paid by Decedent's Spouse on Gifts in Column D *	Column G Connecticut Gift Tax Paid (Column E + Column F)

- Column A** – Enter the calendar year of the taxable gift.
- Column B** – Enter the Connecticut Taxable Gifts as originally reported for Connecticut gift tax purposes.
- Column C** – Enter the amount of the Connecticut Taxable Gifts that are included in the decedent's gross estate for federal estate tax purposes.
- Column D** – Subtract the amount in Column C from the amount in Column B and enter the result in Column D and on **Form CT-706/709, Schedule B – Gifts From Prior Periods**, Column B.
- Column E** – Enter the amount of the Connecticut gift tax paid on the gifts in Column B.
- Column F** – Enter the amount of the Connecticut gift tax paid by the decedent's spouse on gifts in Column D. *
- Column G** – Add the amount in Column E to the amount in Column F and enter the result in Column G and on **Form CT-706/709, Schedule B – Gifts From Prior Periods**, Column C.

* If the amount of Connecticut gift tax paid for gifts includable in the decedent's estate is less than the total Connecticut gift tax paid on the original return, you **must** provide an explanation of how you determined the amount of the Connecticut gift tax paid that you entered in Column F.

Schedule E – Estate Tax Deduction Computation

Line 1

Enter the allowable estate tax deductions for federal estate tax purposes excluding any deduction for state death taxes (estate, inheritance, legacy, or succession taxes) paid. Generally this is the amount on federal Form 706, Part 2, Line 2. However, if a Connecticut QTIP election has been made, the allowable Connecticut estate tax deductions may exceed the allowable estate tax deductions for federal estate tax purposes.

Line 2

Leave blank.

Line 3

Enter the deduction amount for property subject to a Connecticut QTIP election.

Line 4

Add Line 1 and Line 3. Enter here and on Section 2, Line 6.

Schedule F - Estate Tax Credit (Resident Estates Only)

Credit for Real or Tangible Personal Property Located in Another Jurisdiction

Line 1

Enter the tax due amount from Section 2, Line 11.

Lines 2a through 2f

Enter the name of each jurisdiction and the value for federal estate tax purposes of real or tangible personal property located in that jurisdiction.

Line 2

Add Lines 2a through 2f. If necessary, attach additional sheets and include amounts in total.

Line 3

Enter the total gross estate for Connecticut estate tax purposes from Section 2, Line 5.

Line 4

Divide Line 2 by Line 3. Round to four decimal places.

Line 5

Multiply Line 1 by Line 4. Enter the amount here and in Section 3, Line 15.

Schedule G - Computation of Tax for Nonresident Estates

Line 1

Enter the tax due from Section 2, Line 11.

Line 2

Enter the total gross estate for Connecticut estate tax purposes from Section 2, Line 5.

Line 3

Enter the amount of the gross estate for Connecticut estate tax purposes that is attributable to real property and tangible personal property located in Connecticut.

Line 4

Divide Line 3 by Line 2. Round to four decimal places.

Line 5

Multiply Line 1 by Line 4. This is the amount of the tax due for a nonresident estate. Enter the result here and in Section 2, Line 12.

Schedules H and I – Basis for Probate Fees Basis for Fees

Schedule H should be completed for Connecticut decedents.

Schedule I should be completed for out-of-state decedents only. Include the value of the decedent's interest in real and tangible personal property located in Connecticut that is included in the gross estate for federal estate tax purposes.

If a full probate estate is opened for an out-of-state decedent under Conn. Gen. Stat. §45a-287 or 45a-303(a)(2), complete Schedules F and H as if the decedent were a Connecticut decedent.

For estates in which proceedings are commenced on or after January 1, 2011, the calculation of probate fees is based on the greatest of the:

- Inventory of probate assets;
- Connecticut taxable estate, as defined in Conn. Gen. Stat. §12-391; **or**
- Gross estate for federal tax purposes.

Any portion of the basis for fees that is determined by property passing to the surviving spouse is reduced by fifty percent.

Exclusion of Out-of-State Property for Probate Fees

For estates in which proceedings commence on or after January 1, 2011, real or tangible personal property located outside Connecticut is excluded from the calculation of probate fees for decedents who were Connecticut residents.

For decedents who were nonresidents of Connecticut, only real or tangible personal property located in Connecticut is included in the calculation of probate fees. If, however, a full estate of a nonresident is opened under Conn. Gen. Stat. §45a-287 or 45a-303(a)(2), probate fees will be calculated as if the decedent were a Connecticut resident.

Interest on Probate Fees

For estates of decedents dying on or after January 1, 2011, interest will accrue at a rate of 0.5% per month (or portion thereof) for late payment of probate fees. The accrual of interest

begins 30 days after the date of a probate court invoice, or if an estate tax return is not filed by the due date, 30 days after the date the return was due (or extension thereof).

An estate is exempt from interest if:

- The basis for fees does not exceed \$40,000; **or**
- Any portion of the estate passes to a surviving spouse and the basis for fees does not exceed \$500,000.

A court may, for cause shown, extend the time for payment of probate fees, but cannot waive previously accrued interest.

Amended Form CT-706/709 Tax Returns

Use **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*, to amend a return you already filed. Include a statement explaining why the return is being amended and check the *Amended Return* box on the front of the return. Enter the amount paid with the original return on Line 18.

If you overpaid your Connecticut gift or estate tax, you must amend Form CT-706/709 within three years after the due date for which the overpayment was made. If additional tax is due, interest applies. See *Interest and Penalties* on Page 6.

The following circumstances require filing an amended Form CT-706/709 for gift or estate tax.

<p>1. The IRS or federal courts change or correct the federal gift or estate tax return and the change or correction results in the Connecticut gift or estate tax being overpaid or underpaid.</p>	<p>File no later than 90 days after the final determination. If you file an amended Form CT-706/709 no later than 90 days after the final determination, any Connecticut gift or estate tax overpayment resulting from the final determination will be refunded even if the Connecticut statute of limitations has otherwise expired.</p>
<p>2. The donor files a timely amended federal gift or estate tax return and the amendment results in the Connecticut gift or estate tax being overpaid or underpaid.</p>	<p>File no later than 90 days after the date of filing the timely amended federal gift or estate tax return. If you file an amended Form CT-706/709 no later than 90 days after the date of filing the timely amended federal gift or estate tax return, any Connecticut gift or estate tax overpayment resulting from filing the timely amended federal gift or estate tax return will be refunded even if the Connecticut statute of limitations has otherwise expired.</p>
<p>3. The donor made a mistake or omission on Form CT-706/709 and the mistake or omission results in the Connecticut gift or estate tax being overpaid or underpaid.</p>	<p>File no later than three years after the due date for which the overpayment was made.</p>



Internet	Tax Information		Forms and Publications		Internet
	<p>The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p>		<p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.</p>		
Phone	<p>For telephone assistance, call DRS at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p>		<p>800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p>		Phone
E-Mail	<p>Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic <i>TSC</i>.</p>		<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p>		E-Mail
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative.</p>				Walk-In
	<p>Bridgeport 10 Middle St</p>	<p>Hartford 25 Sigourney St</p>	<p>Norwich 401 West Thames St Building #700</p>	<p>Waterbury 55 West Main St Suite 100</p>	
<p>All calls are answered at our main office in Hartford, not at the local office.</p>					
Federal Tax Information			Statewide Services		
<p>For questions about federal taxes, visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040. To order federal tax forms, call 800-829-3676.</p>			<p>Visit the <i>ConneCT</i> website at www.ct.gov for information on statewide services and programs.</p>		