

**Connecticut Estate Tax Return (For Nontaxable Estates)**

(New 09/05)

For estates of decedents dying during calendar year 2005

Decedent's Last Name		First Name and Middle Initial		Social Security Number	
Address		Number and Street		PO Box	
City, Town, or Post Office		State		ZIP Code	
Legal Residence (domicile) (county and state)				<input type="checkbox"/> Check if amended return.	
				Connecticut Probate Court	

**Residency:**  Connecticut Resident  Nonresident (Attach **Form C-3**, *State of Connecticut Domicile Declaration*)

**Section 1 General Questions**

Check the appropriate box for each question below. If the decedent was not a resident of Connecticut, answer the questions below as they pertain to real property and tangible personal property located in Connecticut.

- |  |   |
|--|---|
| <p>1. At the time of death, did the decedent own or have an interest in any of the following sole ownership property? If Yes, report the property on Section 3, Part 1.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. At the time of death, did the decedent own or have an interest in any of the following property owned jointly with right of survivorship? If Yes, report the property on Section 3, Part 2.</p> <p>a. Real estate <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b. Securities <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c. Bank accounts <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>d. Other personal property <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. Are any amounts due to a beneficiary or this decedent's estate from a pension, stock-bonus or profit-sharing plan, or an annuity? If Yes, report that amount on Section 3, Part 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. Did the decedent create any trusts, including trustee bank accounts, during his or her life? If Yes, attach a copy of the trust(s) and report the value of the trust(s) on Section 3, Part 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | <p>5. Did the decedent have an interest in life insurance on the life of another? If Yes, report the cash surrender value on Section 3, Part 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>6. Did the decedent have an interest in life insurance on his or her life? If Yes, report entire proceeds on said policy on Section 3, Part 3. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7. During his or her life, did the decedent make any transfers of real property to another, retaining a life use for himself or herself; or where he or she continued to have any use in the property? If Yes, report the fair market value of the property on the date of death on Section 3, Part 2. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>8. Did the decedent make any taxable gifts (within the meaning of I.R.C. §2503) on or after January 1, 2005? If Yes, complete <i>Schedule A (NT)</i> and attach. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>9. Was a disclaimer filed in this estate? If Yes, submit a copy of each disclaimer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>10. Is the estate required to file a federal estate tax return (Form 706)? If Yes, attach a complete copy including all supplemental documents. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
|--|---|

**Section 2 Connecticut Taxable Estate Computation**

1. Total gross estate for federal estate tax purposes. Enter total from Section 4, Line 8. ....	1.	00
2. Allowable estate tax deductions for federal estate tax purposes (other than deduction allowable for state death taxes under I.R.C. §2058) (Attach breakdown) .....	2.	00
3. Subtract Line 2 from Line 1. ....	3.	00
4. Current year Connecticut taxable gifts from <i>Schedule A (NT)</i> , Line 9. (Attach copy of federal Form 709) .....	4.	00
5. Connecticut taxable estate. Add Line 3 and Line 4. ....	5.	00

**DECLARATION:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Fiduciary's Name		Attorney or Authorized Representative's Name	
Signature of Fiduciary	Date	Signature of Attorney or Authorized Representative	Date
Address		Firm Name and Address	
City	State	ZIP	City State ZIP
Telephone Number		Telephone Number	

**Certificate of Opinion of No Tax**

I have examined this return and have concluded that the Connecticut taxable estate, as shown above, is \$2 million or less.

Date \_\_\_\_\_ Signature of Judge \_\_\_\_\_

**Section 3 Property and Proceeds Reported for Federal Estate Tax Purposes**

**Part 1 - Solely Owned Property**

A Item No.	B Description of all property and two letter abbreviation of state where located. If real property, list the complete address. (If necessary, attach additional sheet(s) and continue with Item 1D.)	C Decedent's % of Ownership	D Fair Market Value	E Amount of Column D Passing to Spouse
1.	<b>1A</b>	100%		
2.	<b>1B</b>	100%		
3.	<b>1C</b>	100%		
4.	Add all amounts for Column D and Column E. Enter totals here.			

**Part 2 - Jointly Owned Property and Property Passing Other than by Will or Laws of Intestacy**

A Item No.	B Description of all property and two letter abbreviation of state where located. If real property, list the complete address and attach copy of deed(s). (If necessary, attach additional sheet(s) and continue with Item 2D.)	C Fair Market Value	D Decedent's % of Ownership	E Conceded Value Attributed to this Estate (Col. C x Col. D)	F Amount of Column E Passing to Spouse
5.	<b>2A.</b>				
6.	<b>2B.</b>				
7.	<b>2C.</b>				
8.	Add all amounts for Column E and Column F. Enter totals here.				

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

A Item No.	B Description of Life Insurance (Attach copy of federal Form 712 for each policy) (If necessary, attach additional sheet(s) and continue with Item 3D.)	C Life Insurance Value Attributed to this Estate	D Amount of Column C Passing to Spouse
9.	<b>3A</b>		
10.	<b>3B</b>		
11.	<b>3C</b>		
12.	Add all amounts for Column C and Column D. Enter totals here.		

**Section 4 Total Gross Estate as Would Be Valued for Federal Estate Tax Purposes**

1.	Enter amount from Section 3, Part 1, Column E, Line 4.	1.		/	
2.	Enter amount from Section 3, Part 2, Column F, Line 8.	2.			
3.	Enter amount from Section 3, Part 3, Column D, Line 12.	3.			
4.	<b>Total amount to spouse</b> (Add Lines 1 through 3.)			4.	
5.	Enter amount from Section 3, Part 1, Column D, Line 4.	5.		/	
6.	Enter amount from Section 3, Part 2, Column E, Line 8.	6.			
7.	Enter amount from Section 3, Part 3, Column C, Line 12.	7.			
8.	<b>Total gross estate for federal estate tax purposes</b> (Add Lines 5 through 7. Enter here and on Section 2, Line 1.)			8.	

**Schedule A (NT)**

<b>Computation of Current Year Connecticut Taxable Gifts</b>																																											
A Item No.	B Gifts Subject to Gift Tax <small>• Donee's name, address, Social Security Number, relationship to decedent, if any; • Gift description (if gift was made by means of a trust, enter trust's identifying number; if gift was securities, enter CUSIP number(s), if available)</small>	C Adjusted Basis of Gift	D Date of Gift	E Value at Date of Gift <small>Enter the fair market value at the date the gift was made.</small>	F Split Gifts Only <small>For split gifts, enter 1/2 of Column E</small>	G Net Transfer <small>Subtract Column F from Column E</small>																																					
1																																											
<b>Gifts Made by Spouse</b> - Complete only if decedent split gifts with his or her spouse and the spouse also made gifts.																																											
1																																											
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 65%;">1. Total gifts. Add the value of all gifts listed in Column G and enter here .....</td> <td style="width: 5%; text-align: center;">1.</td> <td style="width: 25%;"></td> <td style="width: 5%; text-align: right;">00</td> </tr> <tr> <td>2. Total annual exclusion for present interest gifts listed on <i>Schedule A</i> (See instructions)</td> <td style="text-align: center;">2.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>3. Subtract Line 2 from Line 1 .....</td> <td style="text-align: center;">3.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="4"><b>Deductions</b></td> </tr> <tr> <td>4. Gifts to spouse for which a marital deduction is claimed (enter item No(s) from <i>Schedule A</i> _____) .....</td> <td style="text-align: center;">4.</td> <td style="text-align: right;">00</td> <td rowspan="7" style="background-image: linear-gradient(to top right, transparent 49%, black 49%, black 51%, transparent 51%); background-size: 10px 10px;"></td> </tr> <tr> <td>5. Exclusions attributable to gifts on Line 4 .....</td> <td style="text-align: center;">5.</td> <td style="text-align: right;">00</td> </tr> <tr> <td>6. Marital Deduction (Subtract Line 5 from Line 4.)</td> <td style="text-align: center;">6.</td> <td style="text-align: right;">00</td> </tr> <tr> <td>7. Charitable deductions less exclusions (enter item No(s) from <i>Schedule A</i> _____) .....</td> <td style="text-align: center;">7.</td> <td style="text-align: right;">00</td> </tr> <tr> <td>8. Total Deductions (Add Line 6 and Line 7.) .....</td> <td style="text-align: center;">8.</td> <td></td> <td style="text-align: right;">00</td> </tr> <tr> <td>9. Connecticut Taxable Gifts (Subtract Line 8 from Line 3. Enter here and on Section 2, Line 4.) (See instructions.) (Attach copy of federal Form 709) .....</td> <td style="text-align: center;">9.</td> <td></td> <td style="text-align: right;">00</td> </tr> </table>							1. Total gifts. Add the value of all gifts listed in Column G and enter here .....	1.		00	2. Total annual exclusion for present interest gifts listed on <i>Schedule A</i> (See instructions)	2.		00	3. Subtract Line 2 from Line 1 .....	3.		00	<b>Deductions</b>				4. Gifts to spouse for which a marital deduction is claimed (enter item No(s) from <i>Schedule A</i> _____) .....	4.	00		5. Exclusions attributable to gifts on Line 4 .....	5.	00	6. Marital Deduction (Subtract Line 5 from Line 4.)	6.	00	7. Charitable deductions less exclusions (enter item No(s) from <i>Schedule A</i> _____) .....	7.	00	8. Total Deductions (Add Line 6 and Line 7.) .....	8.		00	9. Connecticut Taxable Gifts (Subtract Line 8 from Line 3. Enter here and on Section 2, Line 4.) (See instructions.) (Attach copy of federal Form 709) .....	9.		00
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<p>10. Did the decedent consent for federal gift tax purposes to have gifts made (during the calendar year) by the decedent, the decedent's spouse, or both, to third parties considered as made one-half by each? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If <b>Yes</b>, print spouse's name and Social Security Number below.</p> <p>Name _____ Social Security Number _____</p>																																											
<p>11. Is the decedent's spouse a U.S. citizen? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>If <b>No</b>, did the decedent transfer any property to his or her spouse during the calendar year? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/></span></p>																																											
<p><b>Terminable Interest Marital Deduction as Reported for Federal Gift Tax Purposes</b></p> <p>The decedent is bound by the election made for federal gift tax purposes. Check the box, if the decedent elected for federal gift tax purposes:</p>																																											
<p>12. <input type="checkbox"/> To include gifts of qualified terminable interest property as gifts to his or her spouse for which a marital deduction was claimed. Enter the item numbers (from <i>Column A</i>, above) of the gifts for which the decedent made this election (under I.R.C. §2523(f)). _____</p>																																											
<p>13. <input type="checkbox"/> <b>Not</b> to treat as qualified terminable interest property any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the last to die. Enter the item numbers (from <i>Column A</i>, above) for the annuity(ies) for which the decedent made this election (under I.R.C. §2523(f)(6)). _____</p>																																											