

## Form C-3

### State of Connecticut Domicile Declaration

Decedent's Last Name		First Name and Middle Initial		Social Security Number _____ : _____ : _____	
Decedent's Residence on Date of Death (Number and Street)			Age at Death	Date of Death	
City, Town, or Post Office		State	ZIP Code	Year Domicile Established	Connecticut Probate Court

**General Instructions:** Generally, whenever a decedent is claimed to be a nonresident of Connecticut, the fiduciary of the decedent's estate must file **Form C-3, State of Connecticut Domicile Declaration**. All questions must be answered fully in order for the declaration to be considered complete. Form C-3 must be filed with the Department of Revenue Services (DRS) if the decedent's Connecticut taxable estate is over \$2 million, and must be filed with the appropriate Connecticut Probate Court if the decedent's Connecticut taxable estate is \$2 million or less. Attach additional statements as needed.

1. What is your relationship to the decedent? \_\_\_\_\_
2. Did the decedent ever live in Connecticut?  Yes  No If **Yes**, list periods: \_\_\_\_\_
3. Did the decedent live part of the year in Connecticut and part of the year outside of Connecticut?  Yes  No  
 If **Yes**, list periods: \_\_\_\_\_
4. Identify and list the address of each and every piece of real estate owned by the decedent and/or the decedent's spouse or trust for the five years preceding death. Indicate whether the decedent lived in a house that was rented or owned, apartment, condominium, hotel, nursing home, or in the home of relatives or friends. State the assessed and fair market value of real estate owned by the decedent and/or the decedent's spouse or trust in the year of death.

Date (from - to)	Address/Town	State	Owned or Rented	Description	Assessed Value	Fair Market Value	Part Year	Full Year

5. List the states where the decedent was registered to vote during each of the five years preceding death (list latest year first) and attach copies of voter registration cards. \_\_\_\_\_

6. Identify in which state(s) or political subdivisions of state(s) the decedent filed income tax, property tax, or intangible tax returns, and the taxes paid during the five years preceding death. Include the year(s) for which the returns were filed and/or tax paid. If an income tax return was filed, note whether it was a resident or nonresident return.

Tax Year(s)	State or Political Subdivision	Tax Type	Tax Paid	Resident or Nonresident

7. Did the decedent file federal income tax returns?  Yes  No  
 If **Yes**, what was the decedent's address on the returns? \_\_\_\_\_

8. Was the decedent employed or engaged in a business or profession in the five years preceding death?  Yes  No  
 If **Yes**, list the employment or business activities engaged in by the decedent during the five years preceding the date of death.

In Connecticut		Outside Connecticut	
Period of Time (from - to)	Nature of Employment or Business Activities	Period of Time (from - to)	Nature of Employment or Business Activities

9. Did the decedent execute a will, codicil, trust indenture, deed, mortgage, lease, or any other document in the five years preceding death?  Yes  No If **Yes**, give dates and facts and attach copies of all such documents. \_\_\_\_\_

10. Was the decedent a party to any legal proceedings in the State of Connecticut during the last five years preceding death?  Yes  No If **Yes**, explain fully and submit copies of the court documents filed by or for the decedent. \_\_\_\_\_

11. Did the decedent hold membership in any religious organizations, clubs, or societies **in** Connecticut in the five years preceding death?  Yes  No If **Yes**, detail the facts: \_\_\_\_\_

12. Did the decedent hold membership in any religious organizations, clubs, or societies **outside** Connecticut in the five years preceding death?  Yes  No If **Yes**, detail the facts: \_\_\_\_\_

13. Did the decedent lease a safe deposit box located in Connecticut at the time of death?  Yes  No  
 If Yes, has it been inventoried?  Yes  No If **Yes**, attach copy of inventory.

Name and address of bank where box is located: \_\_\_\_\_

14. Did the decedent have a license in Connecticut or elsewhere to operate a business, profession, motor vehicle, airplane, or boat at any time within five years preceding death?  Yes  No If **Yes**, list below and attach copies thereof.

License Number	Type of License	Date of Issuance	Name and Location of Issuing Office

15. Was an automobile registered in the decedent's name in Connecticut or elsewhere at any time within five years preceding death?  Yes  No If **Yes**, where and when (i.e. the dates of such registrations): \_\_\_\_\_

16. Was the decedent hospitalized in Connecticut at any time within five years preceding death?  Yes  No  
 If **Yes**, furnish name and address of the hospital(s) and the dates of such hospitalization(s). \_\_\_\_\_

17. Did the decedent undergo medical treatment or examination in Connecticut at any time within the five years preceding death?  Yes  No If **Yes**, furnish name and address of the doctor or hospital and the dates of such treatment(s) or examination(s). \_\_\_\_\_

18. Provide the place of the decedent's death and burial. Attach copies of the decedent's death certificate and obituaries in the newspapers in Connecticut and elsewhere. \_\_\_\_\_

19. Name and address of the bank to which decedent's Social Security payments were deposited during each of the five years preceding death. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

20. Did the decedent execute and file a Declaration of Domicile in another jurisdiction?  Yes  No If **Yes**, attach a copy.

21. If the decedent was at one time a resident of Connecticut, what event(s) or action(s) changed the decedent's status to nonresident? \_\_\_\_\_  
 \_\_\_\_\_ On what date did this occur? \_\_\_\_\_

22. What additional information do you wish to submit in support of the contention that the decedent was not domiciled in Connecticut at the time of death? (Attach additional sheets, if necessary.) \_\_\_\_\_  
 \_\_\_\_\_

23. Enter the number of days the decedent actually stayed in Connecticut and in the state where domicile is claimed for each of the five years preceding death. (The estate may be asked to provide more details to support the information provided.)

Year	Days in Connecticut	Days in State Where Decedent's Domicile is Claimed

24. List the name, address, and relationship of all family members of the decedent with whom he/she had the closest familial relationship.

Name	Address	Relationship

25. Give an estimation of the total value of the Connecticut taxable estate, wherever located. This amount includes Connecticut taxable gifts made by the decedent during all calendar years beginning on or after January 1, 2005: \$ \_\_\_\_\_

**26. Signature and Declaration**

Attorney or Authorized Representative's Name \_\_\_\_\_ Telephone Number ( ) \_\_\_\_\_

Law Firm Name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Declaration:** I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false document to DRS is a fine of not more than \$5,000, or 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.

**Sign Here** Fiduciary's Name \_\_\_\_\_ Telephone Number ( ) \_\_\_\_\_

Keep a copy of this return for your records Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Fiduciary's Signature \_\_\_\_\_

<b>Official Use Only</b>	Determination _____	Signed _____