

# Form CT-4422 UGE

## Application for Certificate Releasing Connecticut Estate Tax Lien

(Rev. 10/09)

**For estates of decedents dying on or after January 1, 2005, and before January 1, 2010**

Complete this form in blue or black ink only. Complete a separate **Form CT-4422 UGE** and **Form CT-792 UGE**, *Certificate Releasing Connecticut Estate Tax Lien*, for each property address requiring a release of lien. You must submit **Form CT-4422 UGE** to receive **Form CT-792 UGE**.

Decedent's first name and middle initial	Last name	Date of death	Social Security Number (SSN) ____-____-____
Decedent's residence at date of death (street address)			Federal Employer ID Number (FEIN) (If applicable) ____-____
City, town, or post office	State	ZIP code	Connecticut probate court
Mailing address (Firm name and name of attorney)	Number and street	PO box	
City, town, or post office	State	ZIP code	

Property address for which release is being requested: If necessary, attach legal description.

On date of death, decedent was:  Connecticut resident  
 Nonresident - Attach **Form C-3**, *State of Connecticut Domicile Declaration*, and death certificate.

Was this property reported on the decedent's Connecticut <b>Form CT-706/709</b> , <i>Connecticut Estate and Gift Tax Return</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not yet, but will be	Is the estate required to file a federal Form 706, United States Estate (and Generation-Skipping Transfer Tax Return)? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of Closing ____/____/____
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### Section 1 Estimated Connecticut Estate Taxes

1. Sales price or fair market value of property on date of death	1.	00
2. Estimated Connecticut taxable estate	2.	00
3. Estimated amount of Connecticut estate and gift taxes due: See <i>Tax Table for Form CT-706/709</i> .	3.	00
4. Prior payments made	4.	00
5. Estimated balance to be paid: Subtract Line 4 from Line 3.	5.	00
6. Payment made with this application	6.	00

### Section 2

**Affirmation:** To the best of my knowledge and belief, the property for which the release of lien is being requested is or was in a Connecticut taxable estate greater than \$2 million; **and**

I agree to hold sufficient proceeds in a Connecticut escrow account to satisfy the total amount of Connecticut estate and gift taxes, interest, and penalty (if applicable) which may be due. I agree to make payment:

By the payment due date; **or**     At the time of closing if after the due date. Late payments must include interest and penalty, if applicable.

### Section 3

**Legal Relationship:** Check the appropriate boxes to describe your status in this real estate transaction.

(A) Connecticut attorney representing:     Decedent's estate listed above     Seller in this real estate closing     Buyer in this real estate closing

(B) Corporate Fiduciary of:     Decedent's estate listed above     Seller in this real estate closing     Buyer in this real estate closing

Name and address of applicant	Telephone number (    )	Fax number (    )
Signature of attorney or corporate fiduciary	Date	

## Form CT-4422 UGE Instructions

### For estates of decedents dying on or after January 1, 2005, and before January 1, 2010

Complete the form in blue or black ink only.

#### Purpose

Use Form **CT-4422 UGE**, *Application for Certificate Releasing Connecticut Estate Tax Lien*, to request the release of a lien on Connecticut real property includible in the decedent's Connecticut taxable estate.

#### What Is the Connecticut Taxable Estate

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 (other than the federal estate tax deduction for state death taxes paid); **plus**
- The aggregate amount of Connecticut taxable gifts made by the decedent in his or her lifetime during all calendar years beginning on or after January 1, 2005.

#### Who Must File

A Connecticut attorney or corporate fiduciary who, for the property description and address cited, represents any of the following:

- Decedent's estate;
- Buyer at the real estate closing; **or**
- Seller at the real estate closing.

By signing Form CT-4422 UGE, the attorney or corporate fiduciary making the request for release agrees to pay any tax, interest, or penalty due by the payment due date or at the time of closing.

#### 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, the Department of Revenue Services (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.

#### How to Request the Release of a Lien From DRS on a Taxable Estate

A Connecticut taxable estate must file Form CT-4422 UGE and **Form CT-792 UGE**, *Certificate Releasing Connecticut Estate Tax Lien*, with the DRS to request the release of a lien.

Form CT-4422 UGE will be considered incomplete if an affirmation box agreeing to payment is not checked.

To calculate the amount of tax, interest, and penalty due, if applicable, see instructions for **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

A separate Form CT-4422 UGE must be filed for each property address requiring a release of lien. Form CT-4422 UGE must be accompanied by Form CT-792 UGE. Nonresident estates must also attach **Form C-3**, *State of Connecticut Domicile Declaration*, and a death certificate.

#### How to Request the Release of a Lien From Probate Court on a Nontaxable Estate

Where the amount of a decedent's Connecticut taxable estate is \$2 million or less, any certificate of release of estate tax lien will be issued by the probate court having jurisdiction of the estate. For more information, contact the Probate Court.

If DRS issues a release of lien per your request, based on an estimated taxable estate of greater than \$2 million, and you file a nontaxable **Form CT-706 NT**, *Connecticut Estate Tax Return (for Nontaxable Estates)*, with the Probate Court, the request for release of lien is invalid. You must contact the Probate Court for a valid release of lien.

#### Property Address

Describe the property in enough detail so the property can be easily identified. If necessary, attach the legal description.

#### Estate Tax

An estate must file Form CT-706/709 if the decedent's Connecticut taxable estate exceeds \$2 million. Form CT-706/709 must be filed by both estates of Connecticut residents and by estates of nonresidents who owned real or tangible personal property located in Connecticut.

The Connecticut estate and gift tax return must be filed with DRS and a copy filed with the Probate Court for the district in which the decedent was a Connecticut resident or if the decedent was a nonresident of Connecticut, a copy with the probate court for the district in which the decedent owned real property or tangible personal property in Connecticut.

#### When to File for Estate Tax

Form CT-706/709 for Connecticut estate tax is due within six months after the date of the decedent's 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.

Payment of the estate tax is due within six months after the date of the decedent's death unless an extension of time **to pay** has been granted.

#### Where to File

You may file your completed Form CT-4422 UGE by fax, mail, or in person at the DRS main office.

Fax: **860-297-5775**

Mail: **Department of Revenue Services  
Estate Tax Section  
PO Box 2972  
Hartford CT 06104-2972**

In person: **25 Sigourney, Hartford CT**

Make your check or money order payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2009 Form CT-4422" and the 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.

#### How to Get Help

Call the Estate Tax Section, Monday through Friday, 8:30 a.m. through 4:30 p.m., at 860-297-5737.

#### Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.