

FORM CT-709

CONNECTICUT GIFT TAX RETURN

CT-709
CALENDAR YEAR
2001

Donor's First Name and Middle Initial		Last Name		Social Security Number	
Address		Number and Street		PO Box	
City, Town, or Post Office		State		ZIP Code	
Legal Residence (domicile) (county and state)				Citizenship if not U.S.	
Check applicable box: Connecticut Resident <input type="checkbox"/>				Nonresident <input type="checkbox"/>	
				Check here if Amended Return <input type="checkbox"/> (Attach an explanation)	

IMPORTANT: FORM CT-709 CANNOT BE FILED AS A JOINT RETURN

SECTION 1

- A. 1. If the donor died during the calendar year for which this return is filed, check here and enter date of death 2001
 2. If the donor died during the calendar year for which this return is filed and no federal estate tax return is required to be filed, check here
- B. If the donor died during the calendar year for which this return is filed and a federal estate tax return extension was requested on federal Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes*, check here
- C. 1. If the donor is claiming special valuation on a gift of farmland, check here
 2. If you elect under I.R.C. §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, check here. (See instructions)
- | | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| D. Is your spouse a U.S. citizen? | <input type="checkbox"/> | <input type="checkbox"/> |
| If NO , did you transfer any property to your spouse during the calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |
- E. **Gifts by husband or wife to third parties** – Do you consent to have the gifts made by you and your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions)
(If the answer is NO, skip Lines F, G, and H and go to Schedule A. If the answer is YES, the following information must be furnished and your spouse must sign the consent shown below.)
- F. Were you married to one another during the entire calendar year? (See instructions)
 If the answer above is **NO**, check whether married divorced widowed Give date _____
- G. Will your spouse file a gift tax return for this calendar year?
- H. **Consent of Spouse** – I consent to have the gifts made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.
 Name of consenting spouse Social Security Number
 Consenting spouse's signature _____ Date _____

SECTION 2		TAX COMPUTATION	
1. Taxable gifts (Schedule A, Line 13)	▶	1	
2. Connecticut Gift Tax (See instructions)	▶	2	
3. Payments made with extension request	▶	3	
4. If Line 3 is greater than Line 2, enter amount overpaid (Subtract Line 2 from Line 3) ...	▶	4	
5. If Line 2 is greater than Line 3, enter balance of tax due (Subtract Line 3 from Line 2)	▶	5	
6. Interest (from due date of tax)	▶	6	
7. Penalty	▶	7	
8. Total amount due (Add Lines 5, 6, and 7)	▶	8	

Due Date: On or before April 15 following the close of the calendar year in which the gifts were made. (For donors who died during the calendar year in which the gifts were made, see instructions.)

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
 Write the donor's Social Security Number and "2001 Form CT-709" on the check.

Mail to: Department of Revenue Services
 PO Box 2978
 Hartford CT 06104-2978

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. I understand that the penalty for willfully delivering a false return 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 Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Telephone Number ()
	Firm Name and Address		

ATTACH A COMPLETE COPY OF FEDERAL FORM 709 AND THE NECESSARY SUPPLEMENTAL DOCUMENTS (SEE INSTRUCTIONS)

SCHEDULE A - Computation of Taxable Gifts (Attach additional sheets if necessary)

A	B	C	D	E	
Item No.	Gifts Subject to Gift Tax • Donee's name and address • Donee's Social Security Number • Relationship to donor (if any) • Description of gift • If the gift was made by means of a trust, enter trust's identifying number below • If the gift was market securities, enter CUSIP number(s), if available If the gift was property, its fair market value at the date of the gift is considered the amount of the gift. See instructions for gifts of farmland.	Donor's adjusted basis of gift	Date of gift	Value at date of gift	
1					
1. Total gifts made by donor (See instructions)			1		
2. One-half of items (<i>Item No.(s)</i>) attributable to spouse (See instructions)			2		
3. Subtract Line 2 from Line 1			3		
4. Gifts made by spouse to be included (From <i>Schedule A</i> , Line 2, of spouse's return)			4		
5. Total gifts (Add Line 3 and Line 4)			5		
6. Total annual exclusions for gifts listed on <i>Schedule A</i> , including Line 4 above (See instructions)			6		
7. Total included amount of gifts (Subtract Line 6 from Line 5)			7		
DEDUCTIONS					
8. Gifts to spouse for which a marital deduction will be claimed, based on items (<i>Item No.(s)</i>) of <i>Schedule A</i>			8		
9. Exclusions attributable to gifts on Line 8			9		
10. Marital deduction (Subtract Line 9 from Line 8)			10		
11. Charitable deduction (based on <i>Item No.(s)</i> less exclusions)			11		
12. Total deductions (Add Line 10 and Line 11)			12		
13. Taxable gifts (Subtract Line 12 from Line 7). If the balance is \$25,000 or less, stop . Do not file this return, unless you made a gift of farmland and valued it based upon its use as farmland (and not based upon its fair market value). If the balance is greater than \$25,000, enter here and also in Section 2, Line 1, on the front of this return.			13		

Terminable Interest Marital Deduction (See instructions)

14. Check here if you elected, under the rules of I.R.C. §2523(f), to include gifts of qualified terminable interest property on Line 8 above. Enter the item numbers (from *Schedule A*, above) of the gifts for which you made this election. ➡ _____
15. Check here if you elect under I.R.C. §2523(f)(6) **NOT** to treat as qualified terminable interest property any joint and survivor annuities that are reported on *Schedule A* and would otherwise be treated as qualified terminable interest property under I.R.C. §2523(f). Enter the item numbers (from *Schedule A*) for the annuities for which you are making this election. ➡ _____

PLEASE ATTACH THE NECESSARY SUPPLEMENTAL DOCUMENTS (SEE INSTRUCTIONS)