State of Connecticut
Department of Revenue Services
Inheritance Tax Section
PO Box 2972, Hartford CT 06104-2972
(Rev. 08/00)

Form S-1
SUCCESSION TAX RETURN

— *Refer to the instructions while completing this return* —

Connecticut Tax File Number

RESET

Identification

Decedent's Last Name | Decedent's First Name, Middle Initial | Also known as

Decedent's Social Security Number | Decedent's Date of Death | Decedent's Date of Birth | Probate Court | P.C. District #

Decedent's Home Address

Was the decedent a Connecticut resident? ☐ Yes ☐ No

Type of Estate ☐ Testate ☐ Intestate ☐ Tax Purposes Only

If testate, was will admitted to Probate Court? ☐ Yes ☐ No

Is the estate required to file a federal estate tax return? ☐ Yes ☐ No (If "Yes," attach copy)

Name of Person(s) Filing Return

Title ☐ Executor ☐ Administrator ☐ Other *(Explain)*

Address of Person Filing Return | Telephone Number

Attorney's Name and Firm | Telephone Number

Attorney's Address

Schedule 1 - Beneficiaries

Name of Beneficiaries or Transferees	Relationship to Decedent	Date of Birth	Estimation of Net Taxable Estate Passing to Recipient
			$

Deceased Beneficiaries Named in the Will and Trust(s):

Name	Date of Death	Name	Date of Death

Declaration

I declare under the penalty of false statement that I have examined this return and that to the best of my knowledge it is true, complete, and correct. I also declare that I have filed two copies of this return with the Probate Court. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

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

Certification to Commissioner of Revenue Services *(For Probate Court Use Only)*

The within and foregoing is a true and attested copy of the tax return on file with the Probate Court for the district named below.

District of	Date	Signature	Judge Clerk Asst. Clerk

Probate Court Seal

Certificate of Opinion of No Tax *(For Probate Court Use Only)* To be used if no tax is due.

Apportionment by Class	AA	A	B	C	Exempt
	$	$	$	$	$

Remarks:

I have examined this return and have calculated, as shown above, the taxable value of transfers reported for each class of beneficiary. I find that this value is less for each class than the exemption applicable to that class. In my opinion, therefore, there will be no succession tax due on account of transfers reported on this return and I so certify.

Date | Signature of Judge

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Schedule 2 - General Questions

1a. Cause of decedent's death:

1b. Length of last illness

2. Decedent's Physicians (Names and Addresses)

3. Hospitals and Convalescent Homes: (Names and Addresses) in which decedent was confined within three years of death (if applicable).

4. Marital status at time of death:

4a. ☐ Married 4b. ☐ Widow(er) - Name and date of death of deceased spouse ______

4c. ☐ Divorced 4d. ☐ Single 4e. ☐ Legally Separated

Did the decedent at the time of death own or have any interest in any of the following:	Yes	No	If "Yes" Complete Schedule
*5. Connecticut real property (real estate) other than such property held jointly with right of survivorship?	☐	☐	4
6. Stocks and bonds, including U.S. Savings Bonds, wherever located, other that such items held jointly with right of survivorship?	☐	☐	5
7. Mortgages, notes, cash, or bank accounts, wherever located, other than those items held jointly with right of survivorship?	☐	☐	6
8. Partnership or unincorporated business, wherever located?	☐	☐	6
9. Life insurance on the life of another?	☐	☐	6
*10. Personal property not mentioned in Questions 5 through 9 and not held jointly with right of survivorship?	☐	☐	6
11. Checking or savings accounts and U.S. Savings Bonds held jointly with right of survivorship? (Includes accounts in banks, building or savings and loan associations, or credit unions.)	☐	☐	7
*12. Connecticut real property (real estate) held jointly with right of survivorship?	☐	☐	8
*13. Personal property held jointly with right of survivorship and not mentioned in Question 11? (Includes joint stocks or bonds, but not U.S. Savings Bonds.)	☐	☐	8
14. Annuity; pension, stock-bonus or profit-sharing plan; retirement annuity or other plan under which the estate or a beneficiary has received or will receive a payment or payments as a result of decedent's death?	☐	☐	11

Did the decedent at anytime during his or her life do any of the following:	Yes	No	If "Yes" Complete Schedule
*15. Make any gifts to another or others within three years prior to death?	☐	☐	10
*16. Transfer Connecticut real estate into a trust or create any trusts including trustee bank accounts, but excluding life insurance trusts funded only with life insurance policies?	☐	☐	10
*17. Make any transfers of property, real or personal, in which he retained any interest such as possession, use, income or enjoyment, or for which he received a private annuity?	☐	☐	10
*18. Make any transfers of property, including P.O.D. (payable on death) bonds, in such a manner that the transferee came into possession or enjoyment of same at or after the death of the decedent?	☐	☐	10
19. Is the estate claiming a credit against the succession tax for Connecticut gift taxes paid with respect to gifts made on or after July 1, 1993, that are includable in the donor's gross taxable estate?	☐	☐	10
20. Possess a power to appoint, use, or withdraw all or a portion of the principal of a fund (including life insurance benefits) created by another?	☐	☐	9
21. Has any real estate, closely held security or unincorporated business interest listed on this return been sold, or is it under contract for sale? If yes, please provide details in appropriate schedule.	☐	☐	As Appropriate
22. Did the decedent and surviving spouse acquire assets together while living in a community property state? Which assets were held in one spouse's name at decedent's death? *(Please attach explanation.)*	☐	☐	
23. Were any claimed deductions covered by insurance?	☐	☐	
24. Was a disclaimer filed in this estate? *(If "Yes," please submit a copy of each disclaimer.)*	☐	☐	
25. Are you claiming the Special Farmland Valuation?	☐	☐	4

* If decedent **was not a resident**, answer only the questions which have asterisks beside them in this schedule, and only as they apply to real property (real estate) or tangible personal property located in Connecticut.

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NOTE: MOST OF THE FIELDS IN SCHEDULE 3 BELOW WILL AUTOMATICALLY BE FILLED AS OTHER SCHEDULES ARE COMPLETED.

Schedule 3 - Recapitulation and Estimation of Tax

Recapitulation

	Assets				Value or Amount Conceded Taxable
1.	Real Property Not Owned in Survivorship - **Schedule 4**			1	$ 0.00
2.	Stocks and Bonds Not Owned in Survivorship - **Total of Schedules 5A and 5B**			2	$ 0.00
3.	Miscellaneous Personal Property Not Owned in Survivorship - **Schedule 6**			3	$ 0.00
	Survivorship Bank Accounts and U.S. Savings Bonds:				
4.	Conceded entirely taxable - **Total of Schedules 7A and 7B**	4	$ 0.00		
5.	Claimed fractionally taxable - **Schedule 7E**	5	$		
6.	Total Lines 4 and 5			6	$ 0.00
	Other Survivorship Property:				
7.	Conceded entirely taxable - **Schedule 8A**	7	$ 0.00		
8.	Claimed fractionally taxable - **Total of Schedules 8B and 8C**	8	$ 0.00		
9.	Total Lines 7 and 8			9	$ 0.00
10.	Powers of Appointment - **Schedule 9**			10	$ 0.00
11.	Transfers During Decedent's Lifetime - **Schedule 10**			11	$ 0.00
12.	Death Benefits, Annuities, Pensions, Retirement Benefits - **Schedule 11**			12	$ 0.00
13.	**Gross Taxable Estate** (Lines 1 through 12)			13	$ 0.00
	Schedule 12 **Deductions**				
14.	A. Debts	14	$ 0.00		
15.	B. Real Estate Taxes	15	$ 0.00		
16.	C. Personal Property Taxes	16	$ 0.00		
17.	D. Income Taxes	17	$ 0.00		
18.	E. Special Assessments	18	$ 0.00		
19.	F. Funeral Expenses	19	$ 0.00		
20.	G. Cemetery Expenses	20	$ 0.00		
21.	H. Fiduciaries' Fees	21	$ 0.00		
22.	I. Attorney's Fees	22	$ 0.00		
23.	J. Allowance for Spouse	23	$ 0.00		
24.	K. Unpaid Mortgages	24	$ 0.00		
25.	L. Administrative Expenses	25	$ 0.00		
26.	**Total Deductions** (Sum of Schedules 12A - 12L)			26	$ 0.00
27.	**Net Taxable Estate** (Gross Estate less Deductions) (Line 13 minus Line 26)			27	$ 0.00

Estimation of Tax *(See Tax Table in Instructions)*

	Apportionment by Class:	Value of Property Received	Tax Due		
28.	Class AA	$	$		
29.	Class A				
30.	Class B				
31.	Class C				
32.	Exempt (Charitable)		- 0 -		
33.	Compromise, per §12-355				
34.	Total (must equal Line 27)		$		
35.	Estimated Tax Due (Sum of Lines 28 through 33)			35	$
36.	Estimated Interest Due			36	$
37.	Estimated Total Tax and Interest Due (Sum of Lines 35 and 36)			37	$ 0.00
38A.	Total of Prior Payments	$	Total Payments and Credits		
38B.	Credit for Gift Taxes Paid (See Instructions, Page 7)	$		38	$ 0.00
39.	Estimated Balance (Refund) Due (Line 37 minus Line 38)			39	$ 0.00

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Schedule 4 - Real Property Not Owned in Survivorship

Item No.	Description	Local Assessed Value at Death	% of Decedent's Interest	Fair Market Value of Decedent's Interest at Death
1.		$		$
			Total	$ 0.00

Schedule 5 - Stocks and Bonds Not Owned in Survivorship

Schedule 5A - Closely Held Securities

Item No.	Number of Shares	Description	% of Decedent's Interest	Fair Market Value at Death	
				Per Share	Total
1.				$	$
				Total	$ 0.00

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Schedule 5 (continued) - Stocks and Bonds Not Owned in Survivorship

Schedule 5B - Marketable Securities

Item No.	Number of Shares	Description	% of Decedent's Interest	Fair Market Value at Death	
				Per Share	Total
1.				$	$
				Total	$ 0.00

Schedule 6 - Miscellaneous Personal Property Not Owned in Survivorship

Item No.	Description	Fair Market Value at Death
1.		$
	Total	$ 0.00

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Schedule 7 - Survivorship Bank Accounts and U.S. Savings Bonds

Part I. Bank Accounts and U.S. Savings Bonds Conceded Entirely Taxable

Schedule 7A. - Survivorship Bank Accounts Conceded Entirely Taxable

Item No.	Name of Bank and Account Number	Name of Survivor and Relationship to Decedent	Total Amount at Death
1.			$
		Total	$ 0.00

Schedule 7B. - Survivorship U.S. Savings Bonds Conceded Entirely Taxable

Item No.	Description of Bonds		Name of Survivor and Relationship to Decedent	Total Face Value	Total Value at Death
	Series	Number of Bonds			
1.				$	$
				Total	$ 0.00

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Schedule 7 (continued) - Survivorship Bank Accounts and U.S. Savings Bonds

Part II. Bank Accounts and Savings Bonds Claimed Fractionally Taxable

Schedules 7C and 7D are each continued through successive tables. Give each item the same item number throughout each table.

Schedule 7C. - Survivorship Bank Accounts Claimed Fractionally Taxable

Item No.	Name of Bank, Account Number, and whether checking (C) or savings (S)	Year Made Joint	% of Monetary Contribution to Each Account: Decedent	% of Monetary Contribution to Each Account: Survivor	Total Amount at Death
1.					$
	Total *(Enter also on Schedule 7E)*				$ 0.00

Repeat Item Nos. from above	Name of Survivor and Relationship to Decedent	Address
1.		

Repeat Item Nos. from above	What was decedent's state of health when account was made joint?	Where was the passbook or proof of ownership kept?	Did survivor, during the life of the decedent, use any such funds for himself? Yes/No	If "Yes" When	If "Yes" How Much
1.					$

Repeat Item Nos. from above	Why was account created?	Whose Social Security Number was used for the account?	Did the decedent report all interest from the account on his income tax return? Yes/No	If "No," explain
1.				

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Schedule 7 (continued) - Survivorship Bank Accounts and U.S. Savings Bonds

Schedule 7D. - Survivorship U.S. Savings Bonds Claimed Fractionally Taxable

Item No.	Series	Number of Bonds	Period of Time Over Which Bonds Purchased	Face Value	Approximate % Contributed by Decedent	Total Value at Death
1.				$		$
	Total *(Enter also on Schedule 7E)*					$ 0.00

Repeat Item Nos. from above	Name of Survivor and Relationship to Decedent	Address	Date Survivorship Created
1.			

Repeat Item Nos. from above	What was decedent's state of health when bonds were placed in survivorship?	Where were bonds kept? If in a safe deposit box, in whose name was the safe deposit box held?	Whose Social Security Number was on the bonds?
1.			

Repeat Item Nos. from above	Were bonds income producing?	If "Yes," who received the income from these bonds during the decedent's lifetime?	Did the decedent report all income from these bonds on his income tax return?	
			Yes/No	If "No," explain
1.				

Schedule 7E. - Summary

From Schedule 7C. Survivorship Bank Accounts Claimed Fractionally Taxable *(Enter total amount)*	$ 0.00
From Schedule 7D. Survivorship U.S. Savings Bonds Claimed Fractionally Taxable *(Enter total value)*	$ 0.00
Subtotal	$ 0.00
Less exemption	$ 5,000.00
Balance	$
Fractional Part of Balance Conceded Taxable	$

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Schedule 8 - Other Survivorship Property

Survivorship Property Conceded Entirely Taxable

Schedule 8A. - Survivorship Property (Real and Personal) Conceded Entirely Taxable

Item No.	Description	Name of Survivor and Relationship to Decedent	Local Assessed Value at Death	Total Amount at Death
1.			$	$
			Total	$ 0.00

Survivorship Property Claimed Fractionally Taxable

Schedule 8B. - Survivorship Real Property Claimed Fractionally Taxable

Item No.	Description	Local Assessed Value at Death	Total Value at Date of Death	Fractional Value Conceded Taxable
1.		$	$	$
			Total	$ 0.00

Repeat Item Nos. from above	Name of Survivor and Relationship to Decedent	Address	Date Survivorship Created
1.			

Answer All Questions About Fractionally Taxable Real Property

Repeat Item Nos. from above	What % of the purchase price was paid by		Did the decedent have exclusive title to property before creation of survivorship?	To what extent was property used as a home?	Was property income producing?	If "Yes"		Did decedent report all such income from property on his income tax returns?	If "No," what % did he report?	Date Survivorship Created	Date Deed Recorded
	Decedent	Survivor				Did decedent receive all income?	If not all, what % did he receive?				
1.	%	%		%			%		%		

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Schedule 8 (continued) - Other Survivorship Property

Schedule 8C - Survivorship Personal Property Claimed Fractionally Taxable

Item No.	Description	Total Value at Date of Death	Fractional Value Conceded Taxable
1.		$	$
		Total	$ 0.00

Repeat Item Nos. from above	Name of Survivor and Relationship to Decedent	Address	Date Survivorship Created
1.			

Repeat Item Nos. from above	Did decedent pay entire purchase price?	Was property income producing?	If "Yes," what % of such income did the decedent receive?	Did decedent report all income from property on his income tax return?	If "No," what % did he report?	Did decedent have exclusive title to the property before creation of survivorship?
1.			%		%	

Schedule 9 - Powers of Appointment

Item No.	Description	Total Value at Death	Value Conceded Taxable
1.		$	$
		Total	$ 0.00

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Schedule 10 - Transfers During Decedent's Lifetime

(Please provide the date of the transfer, attach a copy of **Form CT-709**, *Gift Tax Return*, and include proof of payment.)

Item No.	Description and Date of Transfer (If real estate, furnish local assessed value at death.)	Name, Relationship, and Address of Transferee	Total Value at Date of Death	Value Conceded Taxable
1.			$	$
			Total	$ 0.00

Schedule 11 - Death Benefits, Annuities, Pension Plans, Retirement Benefits

Item No.	Description	Total Value at Death	Amount Conceded Taxable
1.		$	$
		Total	$ 0.00

Repeat Item Nos. from above	Name of Beneficiary and Relationship to Decedent	If Paid in a Lump Sum		If Not Paid in a Lump Sum	If Payable for Life
		Amount: was it entirely a return of retirement contributions *(including accrued interest)*?		What were the amounts and terms of payment?	Beneficiary's Date of Birth
1.		$	Yes/No	$	

If an exclusion is being claimed, complete the following.

Repeat Item Nos. from above	Is this a qualified plan under the I.R.C. provisions?	Amount of Decedent's Contributions *(include accrued interest)*	Amount of Employer's Contributions *(include accrued interest)*	If Employer's Contributions Are Not Ascertainable	
				Had decedent retired before death? *(If yes, give date of retirement.)*	If "Yes," what were his and his beneficiary's benefits upon the decedent's retirement?
1.		$	$		

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Schedule 12 - Deductions

Schedule 12A - Debts

Item No.	Claimant	Description of Claim	Date of Service or Period of Time Covered by Claim	Date of Payment	Amount
1.					$
				Total	$ 0.00

Questions Regarding Schedule 12A	Yes (x)	No (x)	Does Not Apply (x)	Questions Regarding Schedule 12A	Yes (x)	No (x)	Does Not Apply (x)
1. Were all debts incurred by the decedent prior to death and paid after death?				3. Did the decedent receive the entire proceeds from loans and notes listed?			
2. Are all deductions for medical expenses net of hospitalization insurance, medicare, medicaid, etc., or reimbursement?				4. If a note or loan is secured by collateral, has the collateral been reported elsewhere on the return?			

Schedule 12B - Decedent's Share of Unpaid Taxes on Real Property

Item No.	Address of Property (No., Street, Town)	Entire Local Assessed Value at Death	Assessment Date	Amount
1.		$		$
			Total	$ 0.00

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Schedule 12 (continued) - Deductions

Schedule 12C - Unpaid Taxes on Personal Property

Item No.	Description	Town	Assessment Date	Amount
1.				$
			Total	$ 0.00

Schedule 12D - Decedent's Share of Unpaid Income Tax

Item No.	Year	Decedent's Share
1.		$
	Total	$ 0.00

Schedule 12E - Special Assessments

Item No.	Address of Property	Nature of Assessment	Assessment Date	Amount
1.				$
			Total	$ 0.00

Schedule 12F - Funeral Expenses

Item No.	Payee and Services Rendered	Gross Amount	Contributions	Net Amount
1.		$	$	$
			Total	$ 0.00

Schedule 12G - Cemetery Expenses

Item No.	Payee	In Consideration of	Amount
1.			$
		Total	$ 0.00

Schedule 12H - Executor or Administrator Fees

Item No.	Name	Fee
1.		$
	Total	$ 0.00

Schedule 12I - Attorneys' Fees

Item No.	Name	Fee
1.		$
	Total	$ 0.00

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Schedule 12 (continued) - Deductions

Schedule 12J - Support Payments

Item No.	Payee	In Consideration of	Date of Birth *(Other than spouse)*	Period of Time Covered	Amount Paid
1.					$
				Total	$ 0.00

Schedule 12K - Unpaid Mortgages

Item No.	Description	% of Decedent's Interest	Balance of Mortgage	Amount Claimed Deductible
1.			$	$
			Total	$ 0.00

Schedule 12L - Administration Expenses

Item	Payee	In Consideration of	Date of Service or Period of Time Covered	Date of Payment	Amount
1.					$
				Total	$ 0.00

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