



## CONNECTICUT GIFT TAX RETURN

(New 1/92)

(For gifts made on or after September 1, 1991)

Calendar Year 19\_\_\_\_\_

Donor's First Name and Middle Initial	Donor's Last Name	Social Security Number
Address (Number and Street)		Domicile (State)
City, State and Zip Code		Citizenship

If the donor died during the year, check here  and enter date of death \_\_\_\_\_ 19\_\_\_\_\_.

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| 1. 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).....<br><i>(If the answer is "NO", skip Lines 2 through 6 and go to Schedule A, Page 2. If the answer is "YES," the following information must be furnished and your spouse is to sign the consent shown below.)</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Were you married to one another during the entire calendar year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. If the answer to 2 above is "NO," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced <input type="checkbox"/> widowed and give date _____   |                          |                          |
| 4. Will a gift tax return for this calendar year be filed by your spouse?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is your spouse a U.S. citizen?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5a. If "NO," did you transfer any property to your spouse during the calendar year? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. <b>Consent of Spouse</b> - 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 No. \_\_\_\_\_

Consenting spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

### TAX COMPUTATION

1. Total taxable gifts (Schedule A, Line 13) .....	1		
2. Connecticut Gift Tax (See Instructions) .....	2		
3. Interest (from due date of tax) .....	3		
4. Penalty .....	4		
5. Total tax due (sum of Lines 2, 3 and 4) .....	5		

**Due Date: April 15, 1992**

**Make remittance payable to: Commissioner of Revenue Services**

**Mail To: Department of Revenue Services  
P.O. Box 2978  
Hartford, CT 06104-2978**

**DECLARATION:** Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. This return includes all property transferred by gift during the calendar year subject to Connecticut Gift Tax. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records	Donor's Signature	Date	
	Paid Preparer's Signature (other than donor)	Date	Federal Employer I.D. Number
	Firm Name and Address (other than donor)		Connecticut Sales Tax Registration Number

Check here if you paid anyone for preparation of this return.

**SCHEDULE A - Computation of Taxable Gifts**

(A) Item No.	(B) Donee's name, address, social security number and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available. If the gift was real property, also provide the assessed value of the property.	(C) Donor's adjusted basis of gift	(D) Date of gift	(E) Value at date of gift
1				

1. Total gifts of donor (See Instructions) .....	1	
2. One-half of items _____ attributable to spouse (See Instructions) .....	2	
3. (Subtract Line 2 from Line 1) .....	3	
4. Gifts of spouse to be included (from Schedule A, Line 2 of spouse's return) .....	4	
5. Total gifts (Add Lines 3 and 4) .....	5	
6. Total annual exclusions for gifts listed on Schedule A (Including Line 4) (See Instructions) .....	6	
7. Total included amount of gifts (Subtract Line 6 from Line 5) .....	7	
<b>DEDUCTIONS</b>		
8. Gifts to spouse for which a marital deduction will be claimed, based on items _____ of Schedule A .....	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 items _____ to _____ less exclusions).....	11	
12. Total deductions (Add Lines 10 and 11) .....	12	
13. Taxable gifts (Subtract Line 12 from Line 7) .....	13	

**Terminable Interest Marital Deduction.** (See Instructions)

14.  ◀ Check here if you elected, under the rules of Internal Revenue Code Section 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 Internal Revenue Code Section 2523(f)(6) to **NOT** 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 Internal Revenue Code Section 2523(f).  
Enter the item numbers (from Schedule A) for the annuities for which you are making this election ▶ \_\_\_\_\_.

**PLEASE ATTACH THE NECESSARY SUPPLEMENTARY DOCUMENTS: (SEE INSTRUCTIONS)**