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Release of Succession Tax Liens

Sec. 12-364-1. Release of succession tax liens by probate court; real property owned in joint tenancy with right of survivorship

(a) **Definitions.** For purposes of sections 12-364-1, 12-366-1, 12-382-1, and 12-398-1 of the Regulations of Connecticut State Agencies:

(1) “Commissioner” means the Commissioner of Revenue Services;

(2) “Exempt beneficiary” means a:

(A) Class AA beneficiary (the surviving spouse of the decedent);

(B) Class A beneficiary, as defined in § 12-344(a) of the Connecticut General Statutes, of the estate of a decedent who dies on or after January 1, 2001;

(C) Class B beneficiary, as defined in section 12-344(a) of the Connecticut General Statutes, of the estate of a decedent who dies on or after January 1, 2003; or a

(D) Class C beneficiary, as defined in section 12-344(a) of the Connecticut General Statutes, of the estate of a decedent who dies on or after January 1, 2005;

(3) “Gross taxable estate” means gross taxable estate as defined in section 12-349 of the Connecticut General Statutes;

(4) “Net estate” means net estate as defined in section 12-350 or 12-352 of the Connecticut General Statutes, as the case may be;

(5) “Judge of probate” means:

(A) The judge of probate who has jurisdiction of a resident decedent’s estate;

(B) The judge of probate for the district that has jurisdiction of a nonresident decedent’s ancillary estate; or

(C) The judge of probate for the district in which a nonresident decedent’s real property is situated, if ancillary proceedings have not already started.

(b) **Certificate of release of lien.** Where a resident or a nonresident decedent’s gross taxable estate includes an interest in real property held in joint tenancy with the right of survivorship, the judge of probate may issue a certificate of release of lien for such real property if he or she finds that no Connecticut succession or transfer tax will be due from the property held in joint tenancy.

(c) **Finding that no tax will be due.**

(1) The judge of probate’s finding that no Connecticut succession or transfer tax will be due with respect to the interest of the decedent in real property shall be based on satisfactory evidence that either:

(A) the surviving joint tenant is an exempt beneficiary; or that

(B) No succession or transfer tax is likely to be due, given the value of the decedent’s gross taxable estate and the beneficiaries to whom the estate will pass.

(2) The judge of probate’s finding that no tax will be due shall not affect the responsibility of any person to file a return, or to collect or pay any tax subsequently found to be due under chapter 216 of the Connecticut General Statutes.

(Adopted effective April 28, 2000)