

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

Subject

Release of Succession Tax Liens

Section

§ 12-366-1

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Release of Succession Tax Liens

Sec. 12-366-1. Release of succession tax liens by probate court; real property not owned in joint tenancy with right of survivorship

(a) **Certificate of release of lien.** Where a resident or a nonresident decedent's gross taxable estate includes an interest in real property held other than 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 estate.

(b) **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 decedent's interest in the real property shall be based on satisfactory evidence that either:

(A) Each of the beneficiaries of the decedent's estate are exempt beneficiaries; 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)