



Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

Subject

Release of Estate Tax Liens

Section

§ 12-398-1

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(a) **Certificate of release of lien.** Where a resident or a nonresident decedent's gross estate, as defined in section 12-391(c) of the Connecticut General Statutes, includes any interest in real property situated in Connecticut, the judge of probate may issue a certificate of release of lien for such real property if he or she finds that no Connecticut estate 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 estate tax will be due from the decedent's estate shall be based on satisfactory evidence that no federal estate tax will be imposed on the decedent's estate under 26 USC 2001, after taking the credit allowed under 26 USC 2010.

(2) The judge of probate's finding that no Connecticut estate 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 the provisions of chapter 217 of the Connecticut General Statutes.

(Adopted effective April 28, 2000)