## CUMMINGS & LOCKWOOD LLC

## **ESTATE TAX IN CONNECTICUT**

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This Practical Law Guide addresses whether a jurisdiction has any estate tax or other similar taxes imposed at death and, for jurisdictions currently imposing a state estate tax, includes an overview of the state estate tax system, the basic exemption amount, the calculation of the gross estate, available deductions, calculating the state estate tax, filling the state estate tax return, and paying the state estate tax.



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