

STATUTORY PROBATE FEE

Here in Connecticut, there is a mandatory statutory fee owed to the State of Connecticut in EVERY ESTATE, regardless of whether probate is required, and regardless of whether any estate taxes are owed. While not a tax, *per se*, the Statutory Probate Fee is based on the size of the "gross taxable estate." The amount of the fee is set by statute on a sliding scale. See, C.G.S. § 45a-107.

Gross Taxable Estate ¹	\$ _____
Plus: Personal Injury Damages ²	\$ _____
Less: Out of State Property	\$ _____
Less: 50% of Property Passing to Surviving Spouse	\$ _____
Plus: 50% of Out of State Property Passing to Surviving Spouse	\$ _____
Probate Fee Based on:	\$ _____
Total Fee:	\$ _____

Basis for Fee Calculation:

<u>Estate Value</u>	<u>Probate Fee</u>
\$0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus .01 of all in excess of \$1,000*
\$10,000 to \$500,000	\$150, plus .0035 of all in excess of \$10,000
\$500,000 to \$2,000,000	\$1,865 plus .0025 of all in excess of \$500,000
\$2,000,000 and over	\$5,615 plus .005 of all in excess of \$2,000,000

*If the basis for costs is less than ten thousand dollars and a full estate is opened, the minimum cost shall be one hundred fifty dollars.

¹ In the case of a deceased person domiciled in this state but holding out of state property, the basis for the probate fee will be reduced by the fair market value of any real property or tangible personal property of the deceased person situated outside of this state.

² All damages recovered for injuries resulting in death minus any hospital and medical expenses for treatment of such injuries resulting in death minus any hospital and medical expenses for treatment of such injuries that are not reimbursable by medical insurance and minus the attorney's fees and other costs and expenses of recovering such damages.