

APRIL 3, 2020

*If you have any questions  
about this Advisory,  
please contact:*

**MICHAEL CLEAR**  
203-363-7675  
mclear@wiggins.com

**LEONARD LEADER**  
203-363-7602  
lleader@wiggins.com

**VERONICA BAUER**  
561-701-8701  
vbauer@wiggins.com

**ROBERT BENJAMIN**  
212-551-2602  
rbenjamin@wiggins.com

**KAREN CLUTE**  
203-498-4349  
kclute@wiggins.com

**DANIEL L. DANIELS**  
203-363-7665  
ddaniels@wiggins.com

**HELEN HEINTZ**  
203-363-7607  
hheintz@wiggins.com

**DAVID KESNER**  
203-498-4406  
dkesner@wiggins.com

**CHARLES KINGSLEY**  
203-498-4307  
ckingsley@wiggins.com

## UPDATE TO CLIENT ALERT: ESTATE PLANNING IN TURBULENT TIMES

We want to share with you some important updates that have occurred since our **last Client Alert** on March 26, 2020. The following additional guidance has been issued at both the state and federal levels:

**1. Federal Gift Tax Return Due Date Relief.** The Internal Revenue Service has expanded the federal tax return and payment relief to include gift and generation-skipping transfer tax. The April 15 deadline for filing Form 709 (United States Gift and Generation-Skipping Transfer Tax Return), as well as any federal gift tax or generation-skipping transfer tax payment due, is postponed to July 15, 2020. There is no need to file an extension request to qualify for the extension.

**2. Connecticut Gift Tax Return Due Date Relief.** The Connecticut Department of Revenue Services has followed suit. The filing and payment deadline for gift tax returns (Form CT-706/709), and any associated gift tax payments, is automatically extended from April 15, 2020, to July 15, 2020.

**3. Connecticut Will Signings.** Finally, the Governor of Connecticut has issued an additional executive order allowing for remote witnessing of a Last Will and Testament in Connecticut, if done under the supervision of a Connecticut attorney.

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**CAROLYN REERS**  
203-363-7668  
creers@wiggins.com

**MATTHEW SMITH**  
203-363-7639  
msmith@wiggins.com

**ARSINEH KAZAZIAN**  
212-551-2632  
akazazian@wiggins.com

**MARY MARGARET COLLEARY**  
212-551-2637  
mcolleary@wiggins.com

**MI-HAE KIM**  
212-551-2619  
mkim@wiggins.com

**ERIN NICHOLLS**  
203-498-4319  
enicholls@wiggins.com

**KAITLYN PACELLI**  
203-363-7635  
kpacelli@wiggins.com

**BETH SCHARPF**  
212-551-2634  
bscharpf@wiggins.com

## UPDATE TO CLIENT ALERT: ESTATE PLANNING IN TURBULENT TIMES

We will continue to track any additional legislative measures related to estate planning. In the meantime, we are available and ready to assist you with your estate planning needs. If we can be of help to you in any way, please contact us.

Visit Wiggins and Dana's COVID-19 Resource Center [here](#) for additional publications and helpful links on multi-disciplinary topics that are relevant during the current COVID-19 global pandemic.

*This publication is a summary of legal principles. Nothing in this article constitutes legal advice, which can only be obtained as a result of a personal consultation with an attorney. The information published here is believed accurate at the time of publication, but is subject to change and does not purport to be a complete statement of all relevant issues.*