

Sec. 45a-107. Fees and expenses for settlement of decedent's estate. Interest on unpaid fees. Exception. (a) The basic fees for all proceedings in the settlement of the estate of any deceased person, including succession and estate tax proceedings, shall be in accordance with the provisions of this section.

(b) In the case of a decedent who dies on or after July 1, 2016, fees shall be computed as follows:

(1) The basis for fees shall be (A) the greatest of (i) the gross estate for succession tax purposes, as provided in section 12-349, (ii) the inventory, including all supplements thereto, (iii) the Connecticut taxable estate, as defined in section 12-391, or (iv) the gross estate for estate tax purposes, as provided in chapters 217 and 218, except as provided in subdivisions (5) and (6) of this subsection, plus (B) 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. Any portion of the basis for fees that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivisions (3) and (4) of this subsection, in no case shall the minimum fee be less than twenty-five dollars.

(2) Except as provided in subdivisions (3) and (4) of this subsection, fees shall be assessed in accordance with the following table:

Basis for Computation Of Fees	Total Fee
0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$150, plus .35% of all in excess of \$10,000
\$500,000 to \$2,000,000	\$1,865, plus .25% of all in excess of \$500,000
\$2,000,000 to \$8,877,000	\$5,615, plus .5% of all in excess of \$2,000,000
\$8,877,000 and over	\$40,000

(3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for fees is less than ten thousand dollars and a full estate is opened, the minimum fee shall be one hundred fifty dollars.

(4) In any matter in which the Commissioner of Administrative Services is the legal representative of the estate pursuant to section 4a-16, the fee shall be the lesser of (A) the amount calculated under subdivisions (1) and (2) of this subsection, or (B) the amount collected by the Commissioner of Administrative Services after paying the expense of funeral and burial in accordance with section 17b-84.

(5) In the case of a deceased person who was domiciled in this state on the date of his or her death, the gross estate for estate tax purposes shall, for the purpose of determining the basis for fees pursuant to subdivision (1) of this subsection, be reduced by the fair market value of any real property or tangible personal property of the deceased person situated outside of this state.

(6) In the case of a deceased person who was not domiciled in this state on the date of his or her death but who owned real property or tangible personal property situated in this state on the date of his or her death, only the fair market value of such real property or tangible personal property situated in this state shall be included in the basis for fees pursuant to subdivision (1) of this subsection.

(c) In the case of a decedent who dies on or after January 1, 2015, and prior to July 1, 2016, fees shall be computed as follows:

(1) The basis for fees shall be (A) the greatest of (i) the gross estate for succession tax purposes, as provided in section 12-349, (ii) the inventory, including all supplements thereto, (iii) the Connecticut taxable estate, as defined in section 12-391, or (iv) the gross estate for estate tax purposes, as provided in chapters 217 and 218, except as provided in subdivisions (5) and (6) of this subsection, plus (B) 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. Any portion of the basis for fees that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivisions (3) and (4) of this subsection, in no case shall the minimum fee be less than twenty-five dollars.

(2) Except as provided in subdivisions (3) and (4) of this subsection, fees shall be assessed in accordance with the following table:

Basis for Computation Of Fees	Total Fee
0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$150, plus .35% of all

	in excess of \$10,000
\$500,000 to \$2,000,000	\$1,865, plus .25% of all in excess of \$500,000
\$2,000,000 and over	\$5,615, plus .5% of all in excess of \$2,000,000

(3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for fees is less than ten thousand dollars and a full estate is opened, the minimum fee shall be one hundred fifty dollars.

(4) In any matter in which the Commissioner of Administrative Services is the legal representative of the estate pursuant to section 4a-16, the fee shall be the lesser of (A) the amount calculated under subdivisions (1) and (2) of this subsection, or (B) the amount collected by the Commissioner of Administrative Services after paying the expense of funeral and burial in accordance with section 17b-84.

(5) In the case of a deceased person who was domiciled in this state on the date of his or her death, the gross estate for estate tax purposes shall, for the purpose of determining the basis for fees pursuant to subdivision (1) of this subsection, be reduced by the fair market value of any real property or tangible personal property of the deceased person situated outside of this state.

(6) In the case of a deceased person who was not domiciled in this state on the date of his or her death but who owned real property or tangible personal property situated in this state on the date of his or her death, only the fair market value of such real property or tangible personal property situated in this state shall be included in the basis for fees pursuant to subdivision (1) of this subsection.

(d) For estates in which proceedings were commenced on or after January 1, 2011, for decedents who died before January 1, 2015, fees shall be computed as follows:

(1) The basis for fees shall be (A) the greatest of (i) the gross estate for succession tax purposes, as provided in section 12-349, (ii) the inventory, including all supplements thereto, (iii) the Connecticut taxable estate, as defined in section 12-391, or (iv) the gross estate for estate tax purposes, as provided in chapters 217 and 218, except as provided in subdivisions (5) and (6) of this subsection, plus (B) 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. Any portion of the basis for fees that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivisions (3) and (4) of this subsection, in no case shall the minimum fee be less than twenty-five dollars.

(2) Except as provided in subdivisions (3) and (4) of this subsection, fees shall be assessed in accordance with the following table:

Basis for Computation Of Fees	Total Fee
0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$150, plus .35% of all in excess of \$10,000
\$500,000 to \$4,754,000	\$1,865, plus .25% of all in excess of \$500,000
\$4,754,000 and over	\$12,500

(3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for fees is less than ten thousand dollars and a full estate is opened, the minimum fee shall be one hundred fifty dollars.

(4) In any matter in which the Commissioner of Administrative Services is the legal representative of the estate pursuant to section 4a-16, the fee shall be the lesser of (A) the amount calculated under subdivisions (1) and (2) of this subsection, or (B) the amount collected by the Commissioner of Administrative Services after paying the expense of funeral and burial in accordance with section 17b-84.

(5) In the case of a deceased person who was domiciled in this state on the date of his or her death, the gross estate for estate tax purposes shall, for the purpose of determining the basis for fees pursuant to subdivision (1) of this subsection, be reduced by the fair market value of any real property or tangible personal property of the deceased person situated outside of this state.

(6) In the case of a deceased person who was not domiciled in this state on the date of his or her death but who owned real property or tangible personal property situated in this state on the date of his or her death, only the fair market value of such real property or tangible personal property situated in this state shall be included in the basis for fees pursuant to subdivision (1) of this subsection.

(e) For estates in which proceedings were commenced on or after April 1, 1998, and prior to January 1, 2011, fees shall be computed as follows:

(1) The basis for fees shall be (A) the gross estate for succession tax purposes, as provided in section 12-349, the inventory, including all supplements thereto, the Connecticut taxable estate, as defined in section 12-391, or the gross estate for estate tax purposes, as provided in chapters 217 and 218, whichever is greater, plus (B) 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. Any portion of the basis for fees that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivision (3) of this subsection, in no case shall the minimum fee be less than twenty-five dollars.

(2) Except as provided in subdivisions (3) and (4) of this subsection, fees shall be assessed in accordance with the following table:

Basis for Computation Of Fees	Total Fee
0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$150, plus .35% of all in excess of \$10,000
\$500,000 to \$4,754,000	\$1,865, plus .25% of all in excess of \$500,000
\$4,754,000 and over	\$12,500

(3) Notwithstanding the provisions of subdivision (1) of this subsection, if the basis for fees is less than ten thousand dollars and a full estate is opened, the minimum fee shall be one hundred fifty dollars.

(4) In estates where the gross taxable estate is less than six hundred thousand dollars, in which no succession tax return is required to be filed, a probate fee of .1 per cent shall be charged against non-solely-owned real estate, in addition to any other fees computed under this section.

(f) A fee of fifty dollars shall be payable to the court by any creditor applying to the Probate Court pursuant to section 45a-364 for consideration of a claim. If such claim is allowed by the court, the court may order the fiduciary to reimburse the amount of such fee from the estate.

(g) A fee of fifty dollars, plus the actual expenses of rescheduling the adjourned hearing that are payable under section 45a-109, shall be payable to the court by any party who requests an adjournment of a scheduled hearing or whose failure to appear necessitates an adjournment, except that the court, for cause shown, may waive either the fifty-dollar fee or the actual expenses of rescheduling the adjourned hearing, or both.

(h) A fee of two hundred fifty dollars shall be payable to the Probate Court by a petitioner filing a motion to permit an attorney who has not been admitted as an attorney under the provisions of section 51-80 to appear pro hac vice in a matter in the Probate Court.

(i) A fee of fifty dollars shall be payable to the Probate Court by a petitioner filing a petition to open a safe deposit box under section 45a-277 or 45a-284.

(j) A fee of fifty dollars shall be payable to the Probate Court by a petitioner filing a petition for appointment of an estate examiner under section 45a-317a.

(k) The fee for mediation conducted by a member of the panel established by the Probate Court Administrator is three hundred fifty dollars per day or part thereof.

(l) Except as provided in subsections (f) to (k), inclusive, of this section, in no event shall any fee exceed (1) ten thousand dollars for any estate in which proceedings were commenced prior to April 1, 1998, (2) twelve thousand five hundred dollars for any estate in which proceedings were commenced on or after April 1, 1998, for decedents dying before January 1, 2015, and (3) forty thousand dollars for decedents dying on or after July 1, 2016. Fees calculated in accordance with subsection (c) of this section for the estates of decedents dying on or after January 1, 2015, and prior to July 1, 2016, shall not be subject to a maximum amount.

(m) In the case of decedents who die on or after January 1, 2011:

(1) Any fees assessed under this section that are not paid within thirty days of the date of an invoice from the Probate Court shall bear interest at the rate of one-half of one per cent per month or portion thereof until paid;

(2) If a tax return or a copy of a tax return required under subparagraph (D) of subdivision (3) of subsection (b) of section 12-392 is not filed with a Probate Court by the due date for such return or copy under subdivision (1) of subsection (b) of section 12-392 or by the date an extension under subdivision (4) of subsection (b) of section 12-392 expires, the fees that would have been due under this section if such return or copy had been filed by such due date or expiration date shall bear interest at the rate of one-half of one per cent per month or portion thereof from the date that is thirty days after such due date or expiration date, whichever is later, until paid. If a return or copy is filed with a Probate Court on or before such due date or expiration date, whichever is later, the fees assessed shall bear interest as provided in subdivision (1) of this subsection. No interest shall accrue under this subdivision on any portion of the fees that are based on damages recovered for injuries resulting in death;

(3) A Probate Court may extend the time for payment of any fees under this section, including interest, if it appears to the court that requiring payment by such due date or expiration date would cause undue hardship. No additional interest shall accrue

during the period of such extension. A Probate Court may not waive interest outside of any extension period;

(4) The interest requirements in subdivisions (1) and (2) of this subsection shall not apply if:

(A) The basis for fees for the estate does not exceed forty thousand dollars; or

(B) The basis for fees for the estate does not exceed five hundred thousand dollars and any portion of the property included in the basis for fees passes to a surviving spouse.