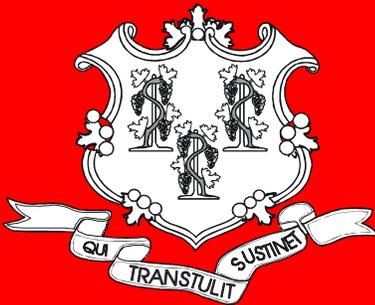


1998 FORM CT-1040 EZ

This booklet
contains:

- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation
Schedule



Connecticut Resident EZ Income Tax Return and Instructions

Dear Customer:

This Connecticut 1040EZ income tax booklet provides you with a quick and easy way to file your 1998 state income tax return. It is being sent to you based on your last year's filing information. Please verify that you are eligible to use this short form by checking *Which Form Should I Use* on Page 6 of the booklet. Using the short form takes less of your time, speeds processing for us, and if you are due a refund, it will usually be mailed back to you within ten working days, the fastest turnaround in the country. After all, it is your money and we want you to have it as quickly as possible.

Connecticut continues to take significant steps to reduce the tax burden on its citizens. In addition to increasing your available property tax credit to \$350, more of your Connecticut taxable income is being taxed at the lower 3 percent rate. Other important income tax changes are highlighted on Page 2. Be sure to read them before completing your return.

Detailed information about Connecticut taxes is available on the DRS Web site (see address at bottom of page). However, our Taxpayer Services personnel are always ready to assist you with any aspect of Connecticut taxes. The back cover of this booklet has a complete list of our regional locations, hours of service and phone and fax numbers.

This year we are pleased to include in this booklet information about **2-1-1**, the new statewide toll-free Infoline number for health and human services, as well as the **HUSKY Plan** for uninsured children and youth. Turn to the last page to find out more about these programs.

The Connecticut Department of Revenue Services (DRS) continues to win awards for its innovative and customer-friendly approach to filing state tax returns. We are committed to serving you efficiently and at a lower cost. As always, I invite your comments and suggestions.

Sincerely,

Gene Gavin
Commissioner

Taxpayer information is available on our Internet site:
<http://www.state.ct.us/drs>

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

SOME IMPORTANT CHANGES

- For taxable years beginning on or after **January 1, 1998**, the **income tax rates for individuals** are:
 - For those filing as *single* or as *married filing separately*, **3%** of the **first \$7,500** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$7,500**;
 - For those filing as *head of household*, **3%** of the **first \$12,000** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$12,000**;
 - For those filing as *married filing jointly*, **3%** of the **first \$15,000** of Connecticut taxable income, and **4.5%** of Connecticut taxable income **above \$15,000**.
- For taxable years beginning on or after **January 1, 1998**, the **maximum income tax credit for property taxes** paid by a resident individual during 1998 to a Connecticut political subdivision on the individual's primary residence or motor vehicle, or both, is **\$350** per income tax return. The property taxes must have first become due during 1998 (or, if the property taxes are payable in two or more installments, the first installment must have first become due during 1998). The credit may be limited based on an individual's Connecticut adjusted gross income and the amount of qualifying property tax payments that were made. For more information and examples, see *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both*, on Page 14.
- When calculating their Connecticut adjusted gross income, Connecticut taxpayers who received a rebate under the 1998 Connecticut Tax Rebate Program may subtract from their federal adjusted gross income, any amount of the rebate properly includable in their gross income for federal income tax purposes. For more information, see the instructions for Line 2 on Page 12.
- For taxable years beginning on or after **January 1, 1998**, Connecticut **taxation of social security benefits is limited to 25% of the benefits received**. Social security recipients who pay federal income tax on their social security benefits should refer to the Social Security Benefit Adjustment Worksheet included with the **Form CT-1040** instruction booklet for more information.
- If a request for an extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% of the tax shown to be due on **Form CT-1040EZ** is paid on or before the original due date of the return and the balance due is paid on or before the extended due date of the return.

C O N N - T A X

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **860-297-5962** (anywhere) or **1-800-382-9463** (in-state), press "1" to be connected to the "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number beside the topic of your choice.

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OTHER TAXES THAT YOU SHOULD KNOW ABOUT

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Use Tax Reported on Form CT-1040EZ

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Typically, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. The Connecticut use tax is computed on the purchase price of the goods or services and must be paid by April 15, 1999, for all purchases subject to the Connecticut use tax made during 1998. Taxpayers who owe use tax must complete **Form CT-1040EZ**, *Schedule 1 EZ, Individual Use Tax*, or **Form OP-186**, *Connecticut Individual Use Tax Return*.

Connecticut Gift Tax (Form CT-709)

Gifts made during each calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709**, *Connecticut Gift Tax Return*. The return must be filed, and the gift tax paid, on or before April 15 for gifts made during the preceding calendar year.

Connecticut Tax for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **SN 96(8)**, *1996 Legislative Changes Concerning "Nanny Tax" Withholding*.

GENERAL INFORMATION

WHERE CAN I GET HELP?

The Department of Revenue Services, Taxpayer Services Division, can answer questions on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:00 a.m. to 5:00 p.m., Monday through Friday, by calling 1-800-382-9463 (in-state) or 860-297-5962 (anywhere). Telecommunications Device for the Deaf (TDD/TT) users **only** may call 860-297-4911.

Assistance is also available from 8:00 a.m. to 5:00 p.m. from any of the Department's offices listed on the back cover of this booklet.

If you visit, be sure to bring:

1. Your **"state copy"** of your federal Forms W-2 or 1099-R; **and**
2. Your **COMPLETED** federal income tax return.

1999 Extended Telephone Hours for Personal Assistance (Option "0"):

Tuesday	January 26	(until 7 p.m.)
Thursday	January 28	(until 7 p.m.)
Tuesday	February 2	(until 7 p.m.)
Thursday	February 4	(until 7 p.m.)
Thursday	April 1	(until 7 p.m.)
Saturday	April 3	(8:30 a.m. - 12:00 p.m.)
Thursday	April 8	(until 7 p.m.)
Saturday	April 10	(8:30 a.m. - 12:00 p.m.)
Monday	April 12	(until 7 p.m.)
Tuesday	April 13	(until 7 p.m.)

1999 Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Wednesday	April 14	(until 8 p.m.)
Thursday	April 15	(until 8 p.m.)

WHERE CAN I GET ADDITIONAL FORMS AND PUBLICATIONS?

You may obtain forms and publications 24 hours a day from the DRS Web site at <http://www.state.ct.us/drs> or through the Department's fax retrieval system by calling the DRS TAX-FAX at 860-297-5698 from the handset attached to your fax machine.

Connecticut income tax forms may be obtained at any of the Department's offices (listed on the back cover) as well as at most Connecticut post offices, banks, town halls, and public libraries.

Connecticut tax forms may also be obtained by writing to:

DRS Forms Unit
25 Sigourney Street
Hartford CT 06106-5032

or by calling our Forms Unit at 1-800-382-9463 (in-state) or 860-297-4753 (anywhere) and press "2." Both numbers are available 24 hours a day.

HOW CAN I GET MY REFUND FASTER?

The Department of Revenue Services issues refund checks as quickly as possible. An incomplete or incorrectly prepared return can delay or reduce your income tax refund. The following tips will help us get your refund to you as quickly as possible.

1. File the appropriate form for your tax situation. Most people may file the simpler **Form CT-1040EZ**, *Connecticut Resident EZ Income Tax Return*. (See *Which Form Should I Use?* on Page 6.) Using this form decreases processing time and helps us process your refund faster.
2. Be sure to check the correct filing status.
3. Make sure a legible **"state copy"** of each federal Form W-2 (Wages) is attached to your Connecticut return. Also attach Forms W-2G (Winnings), 1099-R (Pensions) and any other forms showing Connecticut income tax withheld.
4. Sign your return upon completion. If you and your spouse are filing jointly, both of you must sign.
5. Have your paid preparer sign the return.
6. Use the preprinted label if one is included with this booklet. The information on this label helps us process your return and refund faster.

If you are not using a preprinted label, be sure to include your name(s), mailing address and social security number(s) in the name and address section of your return.
7. Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
8. Use the correct mailing label on the envelope when filing your return. One label is for refund requests or no additional tax due. The other is for payments.

Electronic Filing / On-Line Filing

The Department of Revenue Services participates with the Internal Revenue Service in the joint Federal/State Electronic Filing Program. You can now file electronically if you have a refund, a balance due or no tax due. File this way to speed the processing and direct deposit of your refund. You must contact a tax professional or company that offers electronic filing or on-line filing through the Federal/State Electronic Filing Program.

WHO MUST FILE A CONNECTICUT RETURN?

You are required to file a Connecticut income tax return if you were a resident for the entire year or consent to be treated as a resident for the entire year **and** any of the following is true for the 1998 taxable year:

1. You had Connecticut income taxes withheld; **or**
2. You made estimated tax payments to Connecticut; **or**
3. You meet the gross income test (see next page); **or**
4. You had a federal alternative minimum tax liability.

The Gross Income Test

You are required to file a Connecticut income tax return if your **gross income** for 1998 exceeds:

- \$12,000 for a Single or Married person filing separately
- \$19,000 for Head of household
- \$24,000 for Married persons filing jointly

Gross income means all income you received in the form of money, goods, property and services that is not exempt from federal tax **and** any additions to income from **Forms CT-1040** or **CT-1040NR/PY**, Schedule 1.

Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items
- Gross income from a business
- Capital gains
- Interest and dividends
- Gross rental income
- Gambling winnings
- Alimony
- Taxable pensions and annuities
- Prizes and awards
- Your share of income from partnerships, S corporations, estates and trusts
- IRA distributions
- Unemployment compensation
- **Federally taxable** social security.

The following examples explain the gross income test:

Example 1: A Connecticut resident whose only income is from a sole proprietorship files a federal Form 1040, reporting the following on Schedule C:

Gross Income	\$100,000
Expenses	(92,000)
Net Income	\$8,000

Because the **gross** income of \$100,000 exceeds the minimum requirements, this resident is required to file a Connecticut tax return.

Example 2: A Connecticut resident receives \$8,000 in federally nontaxable social security benefits and \$11,000 in interest income. Because nontaxable social security is not part of gross income, **no** Connecticut return must be filed as long as no Connecticut tax was withheld and no estimated tax payments were made.

Title 19 Recipients

Title 19 recipients are required to file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Return?* are met. If you were a Title 19 recipient in 1998 **and** Medicaid assisted in the payment of your long-term care in a nursing or convalescent home in 1998 **and** you do not have the funds to pay your Connecticut income tax, complete **Form CT-19IT** and attach it to the **front** of your Connecticut income tax return. By completing this form you authorize DRS to verify your Title 19 status for 1998 with the Department of Social Services.

How Do I File a Deceased Taxpayer's Return?

A Connecticut income tax return must be filed for a taxpayer who died during the taxable year if the requirements for *Who Must File a Connecticut Return?* are met. It must be signed and filed by his or her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The date of the taxpayer's death must be clearly stated at the top of the return. As for federal purposes, a joint return may be filed by a surviving spouse. (Indicate who is deceased and date of death.) Write "**Filing as surviving spouse**" in the deceased spouse's signature block of the return. In the case of the death of both spouses, a final return must be filed by their legal representative. The Connecticut filing status must be consistent with the federal filing status.

Claiming A Refund for a Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310.

Any income received by the estate of the decedent for the portion of the taxable year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*.

Special Information for Nonresident Aliens

In accordance with Conn. Agencies Regs. §12-740-8, a nonresident alien who is a resident of Connecticut, or who is a nonresident of Connecticut but has Connecticut adjusted gross income derived from or connected with sources within this state, shall file a Connecticut income tax return and pay Connecticut income tax even though the nonresident alien is not or may not be required to file a federal income tax return or pay federal income tax. The provisions of any income tax treaty between the United States and another country shall be disregarded for Connecticut income tax purposes, because no such treaty prohibits or restricts the imposition of state and local income taxes. Therefore, for Connecticut income tax purposes, any treaty income as reported on federal Form 1040NR must be entered as a modification increasing federal adjusted gross income on **Form CT-1040**, Schedule 1, Line 36, or **Form CT-1040NR/PY**, Schedule 1, Line 38. In other words, a nonresident alien must compute his or her federal adjusted gross income as if he or she were filing a federal Form 1040 and were not a nonresident alien. (See detailed filing instructions contained in the instruction booklet for **Form CT-1040** or **Form CT-1040NR/PY**.)

Taxable Year and Method of Accounting

A taxpayer's taxable year and method of accounting shall be the same as the taxpayer's taxable year and method of accounting for federal income tax purposes.

If a taxpayer's taxable year or method of accounting is changed for federal income tax purposes, the taxable year or method of accounting shall be similarly changed for Connecticut income tax purposes.

WHICH FORM SHOULD I USE?

Can I File Form CT-1040EZ?

Most residents may file the short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- You are not claiming credit for income taxes paid to another jurisdiction;
- You have no modifications to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund or rebate of state and local income taxes (see a list of modifications below);
- You do not have a federal alternative minimum tax liability; **and**
- You are not claiming an adjusted net Connecticut minimum tax credit.

If **any** of these statements are **not** true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

If you owe penalty and interest for a late-filed return and you want to pay the amount with your return, you **must file Form CT-1040**. However, if you file **Form CT-1040EZ**, the Department will bill you for outstanding penalty and interest.

If one spouse is a resident and the other spouse is a part-year resident or nonresident and you file a joint federal income tax return you may not be eligible to file a joint **Form CT-1040EZ**. See *Filing Status* on Page 11 for information.

What is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as reported on Line 33 of your federal Form 1040, Line 18 of your federal Form 1040A, Line 4 of your federal Form 1040EZ, or Line H of your federal TeleFile Tax Record, minus any taxable refund of state and local income taxes reported on Line 10 of your federal Form 1040.

Am I a Resident, Part-Year Resident or Nonresident?

You are a **resident** and you should complete **Form CT-1040EZ** or **Form CT-1040** if:

- Connecticut was your domicile (permanent legal residence) for the entire year of 1998; **or**
- You maintained a permanent place of abode in Connecticut **and** spent a total of more than 183 days in Connecticut during the 1998 taxable year, **and** you are not a part-year resident.

You are a **part-year resident** and you should complete **Form CT-1040NR/PY** if you:

- Changed your permanent legal residence by moving into or out of Connecticut during the taxable year. (See detailed filing instructions contained in the instruction booklet for **Form CT-1040NR/PY**.)

You are a **nonresident** and you should complete **Form CT-1040NR/PY** if you were neither a resident nor a part-year resident for 1998.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. For more information, see *Filing Status* on Page 11.

IMPORTANT: You may be treated as a nonresident for 1998 even though your domicile was Connecticut if **all** of the following conditions are met:

1. You maintained no permanent place of abode in Connecticut for the entire taxable year of 1998;
2. You maintained a permanent place of abode outside of Connecticut for the entire taxable year of 1998; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 1998 taxable year.

Military personnel stationed in Connecticut but domiciled in another state are considered nonresidents. (See detailed filing instructions contained in the instruction booklet for **Form CT-1040** or **Form CT-1040NR/PY**.)

What are Some of the Modifications to Federal Adjusted Gross Income?

If you have any of the modifications listed below you must file **Form CT-1040**, you **cannot** file **Form CT-1040EZ**:

Additions

- Interest on state and local government obligations other than Connecticut
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut
- Shareholder's pro rata share of certain S corporations' nonseparately computed loss
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income
- Beneficiary's share of Connecticut fiduciary adjustment
- Loss on sale of Connecticut state and local government bonds

Subtractions

- Interest on United States government obligations
- Exempt dividends from certain qualifying mutual funds derived from United States government obligations
- Social security benefit adjustment
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities
- Shareholder's pro rata share of certain S corporations' nonseparately computed income
- Beneficiary's share of Connecticut fiduciary adjustment
- Gain on sale of Connecticut state and local government bonds
- Distributions to a designated beneficiary from the Connecticut Higher Education Trust Fund (CHET)

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased by your spouse. A place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

Are Military Personnel Required to File?

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all three conditions for being treated as a nonresident listed on Page 6.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income that you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) are subject to Connecticut income tax. (See instructions for a Connecticut nonresident contained in the instruction booklet for **Form CT-1040NR/PY**.)

Example: Lisa is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Lisa had no other income . . .

Military personnel are residents of the state in which they resided when they enlisted. Since Lisa resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return.

If Lisa had a part-time job in Connecticut . . .

Her Connecticut source income from nonmilitary employment is taxable and must be reported on **Form CT-1040NR/PY**.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. (See *Am I a Resident, Part-Year Resident or Nonresident?* on Page 6.)

For further information, see **IP 92(2.5)**, *Connecticut Income Tax Information for Military Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the US Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

IMPORTANT: Members of the US Armed Forces serving in the peacekeeping efforts in Bosnia and Herzegovina, Croatia or Macedonia, are also eligible for the 180 day extension allowed to individuals serving in a combat zone. Such individuals should print at the top of their return "**Bosnia-Operation Joint Endeavor**."

WHEN SHOULD I FILE?

Your Connecticut income tax return is due on or before April 15, 1999, and will be considered timely-filed if received or if the date shown by the US Post Office cancellation mark is on or before this date.

If your taxable year is other than the calendar year, you must file on or before the fifteenth day of the fourth month after the end of your taxable year. If this date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

If you file late, you will be subject to penalty and interest. Penalty and interest apply to late filing, late payment and underpayment of tax. If you have an overpayment of income tax or no tax is due but you are required to file a return and you file late, you may be subject to penalty. (See *When Do Penalty and Interest Apply?* on Page 9.)

How Do I Request an Extension of Time to File My Return?

If you are unable to file a timely return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File*, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut income tax return. This form is included in this booklet. Filing this form automatically extends the due date for **six months** (October 15, 1999, for calendar year taxpayers) if federal Form 4868, *Application for Automatic Extension of Time to File US Individual Income Tax Return*, has been filed. (You are not required to attach a copy of the federal extension request to **Form CT-1040 EXT**.)

Form CT-1040 EXT only extends the time to **file** your final return; it **does not** extend the time to **pay** your income tax or individual use tax. (See *When Do Penalty and Interest Apply?* on Page 9.)

US Citizens Living Abroad

If you are a US citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a timely Connecticut income tax return, you must file **Form CT-1040 EXT**. You must also pay the amount of tax that you expect to owe on or before the original due date of the return.

Include with **Form CT-1040 EXT** a statement that you are a US citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months (October 15, 1999, for calendar year taxpayers). If you are still unable to file your return, and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

WHAT IF I CAN'T PAY ALL THE TAX I OWE?

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Even if you cannot pay all the tax you owe, you should file your return on time and pay as much as you can. Penalty and interest will be assessed on any tax not paid by the original due date. (See *When Do Penalty and Interest Apply?* on Page 9.) If you continue to make payments, you can reduce the amount of interest you would otherwise owe.

Extension of Time to Pay the Tax

You may be eligible for an extension of six months to pay the tax you owe if you can show that it will cause you undue hardship to pay the tax on the date it is due. To receive consideration, you must file **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, on or before the original due date of the return.

You must attach **Form CT-1127** to the front of your timely-filed Connecticut income tax return or your timely-filed **Form CT-1040 EXT**. As evidence of the need for extension, you must attach: (1) a statement of assets and liabilities, **and** (2) an itemized list of receipts and disbursements for the preceding three months. You must also explain why you are unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the penalty will be waived. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment from the original due date of the return until the tax is paid in full. Interest charges cannot be waived. You will receive monthly billing statements until the balance is paid in full.

You are required to make full payment of tax on or before the end of the extension period. The Department encourages you to begin making payments as soon as possible which will reduce the interest that you will otherwise owe. Mail payments to:

DRS Accounts Receivable Unit
PO Box 5088
Hartford CT 06102-5088

WHAT SHOULD I DO IF I MAKE A MISTAKE OR LEAVE SOMETHING OFF MY RETURN?

If, after filing your income tax return, you receive an additional W-2 or 1099 form or discover that an error was made, **do not** submit a second **Form CT-1040EZ**. You must file **Form CT-1040X, Amended Connecticut Income Tax Return**, to report additional tax due or to claim a refund. **Form CT-1040X** must be filed no later than three years after the original due date of the return or, if DRS granted an extension of time to file, no later than three years after the extended due date of the return.

Contributions made to designated funds and overpayments applied to the next year's estimated taxes on the original return are irrevocable and cannot be changed by amendment.

Changes to Your Federal Return

If your income is **changed or corrected** by the Internal Revenue Service or other competent authority, and the change or correction affects your Connecticut income tax liability (including your alternative minimum tax liability), you must file **Form CT-1040X**. File **Form CT-1040X** no later than 90 days after the final determination of your federal income tax liability.

If you **amend** your federal income tax return, and the amendment affects your Connecticut income tax liability (including your alternative minimum tax liability), you must file **Form CT-1040X**. File **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return.

IMPORTANT: Form CT-1040X is available from the Department. In order to receive the appropriate form, state the year for which you are amending your return when requesting **Form CT-1040X**.

SHOULD I MAKE ESTIMATED TAX PAYMENTS?

A payment of estimated income tax is generally required if your Connecticut income tax (after tax credits) **minus** Connecticut tax withheld is **more than \$500, and** you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment for 1999 is the lesser of:

- **90%** of the income tax shown on your **1999 Connecticut income tax return; or**
- **100%** of the income tax shown on your **1998 Connecticut income tax return**, if you filed a 1998 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident in 1998 and you did not file a 1998 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income in 1998 and you did not file a 1998 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did not have Connecticut source income in 1998 then you **must** use 90% of the income tax shown on your 1999 Connecticut income tax return as your required annual payment.

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in Section 6654(i)(2) of the Internal Revenue Code) who is required to make estimated income tax payments, you will be required to make only one payment. Your installment is due on or before January 15, 2000, for the 1999 taxable year. The required installment is the lesser of 66 2/3% of the Connecticut income tax shown on your 1999 return or 100% of the Connecticut income tax shown on your 1998 return.

A farmer or fisherman who files a 1999 Connecticut income tax return on or before March 1, 2000, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must** file **Form CT-1040** and complete and attach **Form CT-2210, Underpayment of Estimated Tax by Individuals, Trusts and Estates**. For further information, see **IP 97(8.1), Farmer's Guide to Sales and Use and Estimated Income Taxes**.

1999 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 1999 calendar year taxpayers are:

April 15, 1999	25% of your required annual payment
June 15, 1999	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 1999	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2000	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)

If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date. An estimate will be considered timely-filed if received or if the date shown by the US Post Office cancellation mark is on or before the due date. For those taxpayers who report on other than a calendar year basis, use your federal estimated tax installment dates.

Annualized Income Installment Method

If your income varies throughout the year, using the annualized income installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. For further information, see **IP 93(6.5)**, *A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 1999. If you made estimated tax payments in 1998, you will receive 1999 coupons in mid-January preprinted with your name, address and social security number. To ensure that your payments are properly credited, be sure to use the preprinted coupons.

If you did not make estimated tax payments in 1998, use **Form CT-1040ES** included in this booklet to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request your employer to withhold additional amounts from your wages to cover the taxes on other income. You can make this change by providing your employer with a revised **Form CT-W4**, *Employee's Withholding or Exemption Certificate*.

Interest on Underpayment of Estimated Tax

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month shall be added to the tax due until the **earlier of**: April 15, 1999, or the date on which the underpayment is paid.

A taxpayer who files a 1998 income tax return on or before January 31, 1999, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 1999. (This does not apply to taxpayers paying estimated Connecticut income taxes as farmers or fishermen.)

If you owe interest for underpayment of 1998 estimated tax **and** you want to pay the amount with your return, you **must file Form CT-1040**. If you file **Form CT-1040EZ**, DRS will bill you for the interest.

WHEN DO PENALTY AND INTEREST APPLY?

Late Payment or Late Filing

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. The penalty for late payment or underpayment of income or use tax is 10% (.10) of such amount due. Taxpayers who pay 90% (.90) or more of their total income tax due with their extension request by the original due date of the return and pay the remaining balance by the extended due date will avoid penalty for failure to pay the full amount due by the original due date. In the event that no tax is due, the Commissioner of Revenue Services **may** impose a \$50 penalty for the late filing of any return or report that is required by law to be filed. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full.

Failure to File

If you fail to file your return and the Commissioner of Revenue Services files a return for you, the penalty for failure to file is 10% (.10) of the balance due or \$50, whichever is greater.

Failure to Report Federal Changes

If your income is changed or corrected by the Internal Revenue Service or other competent authority for any taxable year, you are required to report such change or correction no later than 90 days after the final determination of your federal income tax liability, if the federal change or correction affects your Connecticut income tax liability (including your alternative minimum tax liability). The change or correction should be reported on **Form CT-1040X**. If you file an amended federal income tax return for any taxable year, you are required to file **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return, if the amendment affects your Connecticut income tax liability (including your alternative minimum tax liability). In either case, the penalty for failure to file **Form CT-1040X** within such time is \$50.

Waiver of Penalty

You may be entitled to a waiver of penalty if the failure to pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Be sure to include your name and social security number on all correspondence. Do not include penalty waiver requests with the tax return.

Mail separately to:

Penalty Review Committee
DRS
PO Box 5089
Hartford CT 06102 - 5089

Interest cannot be waived. Before a penalty waiver can be granted, the taxpayer must pay **all tax and interest** due.

WHAT HAPPENS AFTER I FILE?

How Long Should Records be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as W-2 and 1099 forms) until the statute of limitations runs out for that return. Usually, this is three years from the date the return was due or filed. You may need this information to prepare future returns or to amend filed returns.

Copies of Returns

You may request a copy of a previously filed Connecticut income tax return from the Department by completing **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. It generally takes three weeks to fill such requests.

INSTRUCTIONS FOR CONNECTICUT RESIDENT INCOME TAX RETURN FORM CT-1040EZ

HOW DO I START?

Follow this easy, five-step process to complete your form with a minimum amount of time and effort.

Step One - Complete Your Federal Return

Before you begin, get all your records together, including your federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions) and other 1099s. First use this information to complete your federal income tax return. The information on your federal return will help you complete your Connecticut return.

Information About Refunds

If you have a touch-tone phone, you may check on the status of your refund 24 hours a day by calling **1-800-382-9463** (in-state) or **860-297-5962** (anywhere). Be ready to provide your social security number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

You should allow at least eight weeks for your refund to be processed. You are entitled to interest on your overpayment at the rate of 2/3% for each month or fraction of a month between the 90th day following receipt of your claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the Internal Revenue Service, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 1998 and who made Connecticut income tax payments (withholding or estimates) for taxable year 1998 may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 1998; **and**
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing **Form CT-8379, Nonobligated Spouse Claim**.

Do not use **Form CT-8379** to claim your share of a Connecticut refund that was applied to federal taxes owed to the Internal Revenue Service. You must contact the IRS Problem Resolution Office in Hartford at 860-240-4179.

Step Two - Complete Your Connecticut Return

Remove the income tax forms from this booklet. One copy is for you to file with the Department of Revenue Services. The other copy is for your records. If you complete the copy for your records first, you will be able to make any necessary corrections and copy your final calculations onto the form you send to the Department of Revenue Services. Keep the copy for your records. You may need information from it when you file your next year's return, make estimated tax payments, or to respond to a question from DRS.

Proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

Step Three - Order of Attachments

Staple all your W-2 forms or **Form CT-4852** (substitute Form W-2) to the front of the income tax form in the appropriate area marked “**Staple W-2s, W-2Gs and 1099s here.**” Also attach any other forms showing Connecticut income tax withheld.

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked “**Clip check or money order here.**” Be sure to write your social security number and "1998 CT-1040EZ" on your check or money order.

In addition, if you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- **Form CT-19IT**, *Title 19 Status Release Form*
- **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*
- **Form CT-8379**, *Nonobligated Spouse Claim*

Attach other required forms and schedules to the back of your return or as directed on the form.

Step Four - Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

After you have completed your return, be sure to sign it and attach any required schedules, statements or forms.

Remember: Errors delay refunds!

Step Five - Mailing Your Return

This package contains one envelope with two pre-addressed labels for mailing your return. Use the correct label to get your return and refund processed faster.

For **REFUND REQUEST** or **NO TAX DUE**, affix the mailing label that has this address and mail to:

Department of Revenue Services
PO Box 150420
Hartford CT 06115-0420

For **PAYMENT**, affix the mailing label that has this address and mail to:

Department of Revenue Services
PO Box 150440
Hartford CT 06115-0440

NAME AND ADDRESS

All information on **Form CT-1040EZ** should be for the calendar year January 1 through December 31, 1998, or for your fiscal year beginning in 1998. If filing for a fiscal year other than the calendar year, enter the month and day the taxable year began, and the month, day and year that it ended, at the top of the front page.

After you have completed your return and checked it for accuracy, remove the preprinted peel-off label included inside the front cover of this booklet and place it over the name and address blanks of your return. Using the label helps us process your return faster so you receive your refund sooner. It also reduces the possibility of error, which could delay your refund.

Make sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address blanks on your return.

If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1040EZ**. Be sure your social security number is listed on your return. If you file a joint return, list your social security number and your spouse's social security number in the order they appear on your federal return.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

FILING STATUS

Check the appropriate box to indicate your filing status. For the purpose of **Form CT-1040EZ**, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the Internal Revenue Service at 1-800-829-1040 if you are not certain of your filing status for 1998.

What if My Spouse and I are Residents of Different States?

When one spouse is a **Connecticut resident** or a **nonresident** and the other spouse is a **part-year resident**, **EACH** spouse who is required to file a Connecticut income tax return **must** file as “*married filing separately.*”

When one spouse is a **Connecticut resident** and the other is a **nonresident**, **EACH** spouse who is required to file a Connecticut income tax return **must** file as “*married filing separately*” **unless**:

- They file jointly for federal income tax purposes; **and**
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

If filing a joint federal return and a separate Connecticut return, enter on Line 1 of **Form CT-1040EZ** only **your** portion of the income included in joint federal adjusted gross income.

ROUNDING OFF TO WHOLE DOLLARS

Generally, you may round off cents to the nearest whole dollar on your return and schedules. However, if you need to add two or more amounts to compute the amount to enter on a line, you must include cents when adding and only round off the total.

Round off to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. For example, \$1.20 should be rounded down to \$1.00, and \$3.50 should be rounded up to \$4.00.

You may round off the amount of tax due as stated in the 1998 Tax Tables or as calculated using the Tax Calculation Schedule.

CAUTION: Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

FORM CT-1040EZ LINE-BY-LINE INSTRUCTIONS

LINE 1 - FEDERAL ADJUSTED GROSS INCOME

Enter your federal adjusted gross income from your 1998 federal income tax return. This will be the amount reported on Line 33 of federal Form 1040, Line 18 of federal Form 1040A, Line 4 of federal Form 1040EZ, or Line H of federal TeleFile Tax Record.

LINE 2 - REFUNDS OF STATE AND LOCAL INCOME TAXES

Enter the amount of taxable refunds of state and local income taxes, including any Connecticut income tax that was rebated to you during 1998, that is reported on Line 10 of your federal Form 1040. (If an amount is not reported on Line 10 of your federal Form 1040, or if you filed federal Form 1040A, 1040EZ or federal TeleFile Tax Record, enter 0.)

LINE 3 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

LINE 4 - INCOME TAX CALCULATION

If the amount on Line 3 is \$12,000 or less, enter zero on Line 4 and Line 6. You do not owe any tax. If the amount is more than \$12,000, calculate your tax using one of the following methods:

Tax Tables - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the Tax Tables in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Tables. After you have found the correct tax, enter that amount on Line 4.

Tax Calculation Schedule - You **must** use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is more than \$102,000. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than or equal to \$102,000. This schedule is found at the end of this booklet.

LINE 5 - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE OR MOTOR VEHICLE, OR BOTH

Complete Schedule 2 EZ on the back of **Form CT-1040EZ** and enter the amount from Line 26 on Line 5. Be certain to include all of the requested information or your credit may be denied. (See *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both*, on Page 14.)

IMPORTANT: The credit is limited to the lesser of \$350 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is \$350 per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income. (See *Property Tax Credit Limitation Worksheet*, on Page 15.) This credit can be used to offset only your 1998 income tax. You cannot carry this credit forward and it is not refundable.

LINE 6 - CONNECTICUT INCOME TAX

Subtract Line 5 from Line 4. Enter the result on Line 6. If less than zero, enter 0.

LINE 7 - INDIVIDUAL USE TAX

Enter the total use tax due as reported on Schedule 1 EZ, Line 18. (See *Schedule 1 EZ - Individual Use Tax* on Page 13.) If you require additional lines, you should create a worksheet identical to Schedule 1 EZ, and attach it to the back of your **Form CT-1040EZ**. You must enter a zero on Line 7 if no Connecticut use tax is due; otherwise you will not be considered to have filed a use tax return.

LINE 8 - TOTAL TAX

Add Line 6 and Line 7. Enter the total on Line 8.

LINE 9 - CONNECTICUT TAX WITHHELD

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of W-2, W-2G and 1099 forms. Enter only amounts withheld for the State of Connecticut. The amount withheld should be shown in box 18 of Form W-2, box 14 of Form W-2G, and box 10 of Form 1099-R. If you received a 1998 Form 1099 showing Connecticut income tax withheld on other income you received, such as unemployment compensation, include the amount withheld in the total on Line 9. **Do not** include tax withheld for other states or the Internal Revenue Service. Be sure you staple the "state copy" of all W-2 forms to the front of your return. Also, attach any other forms showing Connecticut tax withheld or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding. **Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.**

IMPORTANT: If the amount on Line 9 does not equal the amounts of Connecticut withholding as reported on Forms W-2, W-2G, 1099 and **Form CT-4852**, your **Form CT-1040EZ** will be returned to you.

LINE 10 - ALL 1998 ESTIMATED TAX PAYMENTS

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 1998 estimated payments made in 1999. **Do not** include any refunds received.

LINE 11 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 11 the amount you paid with that form.

LINE 12 - TOTAL PAYMENTS

Add Lines 9, 10 and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

LINE 13 - AMOUNT OVERPAID

If Line 12 is greater than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment. To properly allocate your overpayment, go to Lines 14, 15 and 16. If Line 12 is less than Line 8, go to Line 17.

LINE 14 - AMOUNT OF LINE 13 YOU WANT APPLIED TO YOUR 1999 ESTIMATED TAX

Enter the amount of your 1998 overpayment that you want applied to your 1999 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 1999, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. **Your request to apply this amount to 1999 estimated income tax is irrevocable.**

LINE 15 - AMOUNT OF LINE 13 YOU WANT TO CONTRIBUTE

You may contribute all or a portion of your refund to one or more of five designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 15. **Your contribution is irrevocable.**

WHAT WILL YOUR CONTRIBUTION BE USED FOR?

AIDS RESEARCH EDUCATION FUND	ORGAN TRANSPLANT FUND	ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND	BREAST CANCER RESEARCH AND EDUCATION FUND	SAFETY NET SERVICES FUND
<p>This fund was created to assist research, education and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: AIDS Programs, Dept. of Public Health MS#11APV PO Box 340308 Hartford CT 06134-0308 Make check payable to: “Treasurer, State of Connecticut/AIDS Fund”</p>	<p>This fund was created to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: “Commissioner of Social Services/Organ Transplant Fund”</p>	<p>This fund was established to help preserve, protect and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.</p> <p>To contribute directly send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127 Make check payable to: “DEP-Endangered Species/Wildlife Fund”</p>	<p>This fund was created to assist research, education and community service programs related to Breast Cancer. The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: Connecticut Department of Public Health Breast and Cervical Cancer Early Detection Program MS#11 HLS PO Box 340308 Hartford CT 06134-0308 Make check payable to: “Treasurer, State of Connecticut/Breast Cancer Fund”</p>	<p>This fund was created to protect the children of families whose public assistance benefits ended due to a time limit. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: “Commissioner of Social Services/Safety Net Fund”</p>

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. You may, however, also make **direct** contributions by following the instructions above.

LINE 16 - AMOUNT OF LINE 13 YOU WANT REFUNDED TO YOU

Subtract the total of Line 14 and Line 15 from Line 13. Enter the result on Line 16. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

IMPORTANT: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 1999 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, federal taxes you may owe the Internal Revenue Service, and the charitable contributions you designate. Any remaining balance will be refunded to you.

LINE 17 - AMOUNT OF TAX YOU OWE

If Line 8 is greater than Line 12, subtract Line 12 from Line 8, and enter the result on Line 17. This is the total amount you owe. Pay the amount in full with your return. (See *Should I Make Estimated Tax Payments?* on Page 8.) Make your check or money order payable to the **“Commissioner of Revenue Services”**. Write your social security number(s) and **“1998 Form CT-1040EZ”** on the front of your check in the lower left corner. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

Failure to file or failure to pay the proper amount of tax when due **will result in the imposition of penalty and interest.** It is to your advantage to file when your return is due whether or not you are able to make full payment.

SIGN HERE

After completing your **Form CT-1040EZ**, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return.

PAID PREPARER SIGNATURE

Anyone you pay to prepare your return must sign and date it. A preparer who signs your return must sign it by hand in the space provided. The preparer's Federal Employer Identification Number and firm name, must also be entered in the space provided.

MAILING YOUR RETURN

Keep a copy of this return for your records. Attach to this return copies of any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

1. Remove both labels from the envelope flap along the perforation.
2. Choose the correct label for your return, moisten and place it on the return envelope.
3. Affix the correct postage to the envelope, or your return may be late or not delivered.

Do not use these mailing labels to send other correspondence to the Department. Using these labels for other purposes will delay our response to you.

SCHEDULE 1 EZ INDIVIDUAL USE TAX

Complete this schedule to calculate your use tax liability. If you purchased taxable goods or services for use in Connecticut during the calendar year and a Connecticut or out-of-state merchant failed to collect Connecticut sales tax, you **must** pay the Connecticut use tax.

You must list separately on this schedule any individual item with a purchase price of **\$300 or more** and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase price of these items should be reported on Line A. Enter the total tax for all taxable purchases on Line 18 of Schedule 1 EZ and on Line 7 on the front of **Form CT-1040EZ**.

If you require additional lines, you should create an identical schedule and attach it to the back of your **Form CT-1040EZ**.

Enter only those purchases subject to use tax that you have **not** previously reported on a **Form OP-186, Connecticut Individual Use Tax Return**.

IMPORTANT: You must enter a zero on Line 7 of **Form CT-1040EZ** if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

For additional information, see **IP 96(10.2), Q & A on the Connecticut Individual Use Tax**.

SCHEDULE 2 EZ - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE OR MOTOR VEHICLE, OR BOTH

Connecticut residents should complete Schedule 2 EZ to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 1998 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. If you entered zero on **Form CT-1040EZ**, Line 4, **DO NOT** complete this schedule. For further information, see **IP 97(9.1)**, Q & A: *Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify?

Generally, this credit is allowed for property tax bills first becoming **due** during 1998 and **paid** during 1998. This credit is also allowed for second or later installments of property tax paid during 1998, where the first installment first became due during 1998.

Supplemental property tax bills first becoming **due** during 1998 and **paid** during 1998 also qualify for this credit. However, the payment of any delinquent property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for this credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

Example 1: Susan's primary residence is in a town that allows property taxes to be paid in two installments: July 1, 1997, and January 1, 1998. Susan pays the second installment during 1998. Susan is eligible to claim a credit on her 1998 Connecticut income tax return for her payment of the second installment, but would not be eligible to claim a credit on her 1998 Connecticut income tax return for the second installment if she paid it during 1997.

Example 2: Marie's primary residence is in a town that allows property taxes to be paid in four installments: July 1, 1998, October 1, 1998, January 1, 1999 and April 1, 1999. Marie pays the first two installments during 1998. Marie is eligible to claim a credit on her 1998 Connecticut income tax return for her payment of the first two installments. If Marie pays the third installment during 1998, she is also eligible to claim a credit on her 1998 Connecticut income tax return for her payment of the third installment, but would not be eligible to claim a credit on her 1998 Connecticut income tax return for the third installment if she paid it during 1999.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is **\$350** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut Adjusted Gross Income (AGI).

Complete the *Property Tax Credit Limitation Worksheet* on Page 15 if your filing status is: **Single** and your Connecticut AGI is greater than \$52,500; **Married filing jointly** and your Connecticut AGI is greater than \$100,500; **Married filing separately** and your Connecticut AGI is greater than \$50,250; or **Head of household** and your Connecticut AGI is greater than \$78,500.

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040EZ**, Line 4. To receive this credit, you must complete Schedule 2 EZ in its entirety.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is *Single*, *Married filing separately* or *Head of household* is limited to the property tax paid on **one** motor vehicle. Individuals whose filing status is *Married filing jointly* are limited to the property taxes paid on two motor vehicles.

Leased Motor Vehicles

The credit is also available to any Connecticut resident who leased a motor vehicle **and** had a written lease agreement for a term of more than one year; **and** the property tax first became due and was paid during 1998 (either by the leasing company or the lessee); **and** the lessee was lawfully in possession of the motor vehicle at the time the taxes first became due.

Refer to your January 1999 billing statement from your leasing company in order to determine the amount of property taxes that may be eligible for credit against your Connecticut income tax liability. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information.

If you do not receive a billing statement in January 1999, contact your leasing company for the appropriate property tax information.

SCHEDULE 2 EZ INSTRUCTIONS

COLUMN A - NAME OF CONNECTICUT TAX TOWN OR DISTRICT

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

COLUMN B - DESCRIPTION OF PROPERTY

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make and model.

COLUMN C - LIST OR BILL NUMBER

Enter the list or bill number from your property tax bill.

COLUMN D - DATE PAID

Enter the date that you paid qualifying property taxes.

COLUMN E - AMOUNT PAID

Enter the amount of property taxes paid.

LINE 19 - AMOUNT PAID - PRIMARY RESIDENCE

Enter the amount of property tax paid on your primary residence.

LINE 20 - AMOUNT PAID - AUTO 1

Enter the amount of property tax paid on your motor vehicle.

LINE 21 - AMOUNT PAID - MARRIED FILING JOINTLY ONLY - AUTO 2

Married Filing Jointly Only - Enter the amount of property taxes paid on your second motor vehicle.

LINE 22 - TOTAL PROPERTY TAX PAID

Add all amounts for Column E.

LINE 23 - MAXIMUM PROPERTY TAX CREDIT ALLOWED

Maximum Property Tax Credit allowed \$350 (subject to limitation).

LINE 24

Enter the **lesser** of Line 22 or Line 23. If \$100 or less, enter this amount on Line 26 and on the front of **Form CT-1040EZ**, Line 5. If greater than \$100, go to Line 25.

LINE 25 - LIMITATION

Refer to the *Property Tax Credit Limitation Worksheet* on Page 15 to calculate the amount of your property tax credit limitation, if any.

LINE 26

Subtract Line 25 from Line 24. Enter here and on the front of **Form CT-1040EZ**, Line 5.

LINE 25 - PROPERTY TAX CREDIT LIMITATION WORKSHEET

IMPORTANT: Do not complete this worksheet and claim the amount reported on Line 24 of *Schedule 2 EZ, Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both*, as your property tax credit on Line 26 if you meet any of the following conditions:

Your filing status is **Single** and your Connecticut AGI is **\$52,500, or less**;

Your filing status is **Married filing jointly** and your Connecticut AGI is **\$100,500, or less**;

Your filing status is **Married filing separately** and your Connecticut AGI is **\$50,250, or less**; or

Your filing status is **Head of household** and your Connecticut AGI is **\$78,500, or less**.

If your AGI is greater than the amount listed above for your filing status, complete the worksheet below.

PROPERTY TAX CREDIT LIMITATION WORKSHEET		
1. Enter the amount reported on Form CT-1040EZ, Schedule 2 EZ, Line 24	1.	
2. Credit allowed (not subject to limitation)	2.	100.00
3. Subtract Line 2 from Line 1	3.	
4. Enter the decimal amount for your filing status and Connecticut AGI from the Limitation Table exactly as it appears below .	4.	
5. Multiply Line 3 by Line 4. Enter the result here and on Form CT-1040EZ, Schedule 2 EZ, Line 25	5.	

PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

Example 1: If your filing status is Single and your Connecticut AGI is \$54,000, enter .10 on Line 4 above.

Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 4 above.

Example 3: If your filing status is Single and your Connecticut AGI is \$52,500, do not complete the Worksheet.

SINGLE			MARRIED FILING JOINTLY		
If you are Single and your Connecticut AGI is:			If you are Married filing jointly and your Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$0	\$52,500	0	\$0	\$100,500	0
\$52,500	\$62,500	.10	\$100,500	\$110,500	.10
\$62,500	\$72,500	.20	\$110,500	\$120,500	.20
\$72,500	\$82,500	.30	\$120,500	\$130,500	.30
\$82,500	\$92,500	.40	\$130,500	\$140,500	.40
\$92,500	\$102,500	.50	\$140,500	\$150,500	.50
\$102,500	\$112,500	.60	\$150,500	\$160,500	.60
\$112,500	\$122,500	.70	\$160,500	\$170,500	.70
\$122,500	\$132,500	.80	\$170,500	\$180,500	.80
\$132,500	\$142,500	.90	\$180,500	\$190,500	.90
\$142,500	and up	1.00	\$190,500	and up	1.00
MARRIED FILING SEPARATELY			HEAD OF HOUSEHOLD		
If you are Married filing separately and your Connecticut AGI is:			If you are Head of household and your Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$0	\$50,250	0	\$0	\$78,500	0
\$50,250	\$55,250	.10	\$78,500	\$88,500	.10
\$55,250	\$60,250	.20	\$88,500	\$98,500	.20
\$60,250	\$65,250	.30	\$98,500	\$108,500	.30
\$65,250	\$70,250	.40	\$108,500	\$118,500	.40
\$70,250	\$75,250	.50	\$118,500	\$128,500	.50
\$75,250	\$80,250	.60	\$128,500	\$138,500	.60
\$80,250	\$85,250	.70	\$138,500	\$148,500	.70
\$85,250	\$90,250	.80	\$148,500	\$158,500	.80
\$90,250	\$95,250	.90	\$158,500	\$168,500	.90
\$95,250	and up	1.00	\$168,500	and up	1.00

TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI* (Form CT-1040, Line 5; CT-1040EZ, Line 3; or CT-1040NR/PY, Line 7)	1		
2. Enter Personal Exemption (From Table A, Exemptions)	2		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter 0.)	3		
4. Connecticut Income Tax (See Table B, Connecticut Income Tax)	4		
5. Enter Credit Percentage (From Table C, Personal Tax Credits). If zero, enter 0.	5	.	
6. Multiply the amount on Line 4 by the percentage on Line 5.	6		
7. INCOME TAX (Subtract Line 6 from Line 4) Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 4; or CT-1040NR/PY, Line 8.	7		

* **IMPORTANT:** Form CT-1040NR/PY filers **must** enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

Taxpayer's Worksheet

TABLE A - EXEMPTIONS FOR 1998 TAXABLE YEAR

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI * (From Tax Calculation Schedule, Line 1) to determine your exemption.

Single/Married Filing Separate			Head of Household			Married Filing Joint/Qualifying Widow(er)		
CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION	CONNECTICUT AGI*		EXEMPTION
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$67,000	\$68,000	\$ 4,000
						\$68,000	\$69,000	\$ 3,000
						\$69,000	\$70,000	\$ 2,000
						\$70,000	\$71,000	\$ 1,000
						\$71,000	and up	\$ 0

TABLE B - CONNECTICUT INCOME TAX FOR 1998 TAXABLE YEAR

Use your filing status shown on the front of your tax return.

Single/Married Filing Separate	Head of Household	Married Filing Joint/Qualifying Widow(er)
If the amount on Line 3 is less than or equal to \$7,500, multiply by .03.	If the amount on Line 3 is less than or equal to \$12,000, multiply by .03.	If the amount on Line 3 is less than or equal to \$15,000, multiply by .03.
If the amount on Line 3 is more than \$7,500, multiply .045 by the excess over \$7,500 and add \$225.00.	If the amount on Line 3 is more than \$12,000, multiply .045 by the excess over \$12,000 and add \$360.00.	If the amount on Line 3 is more than \$15,000, multiply .045 by the excess over \$15,000 and add \$450.00.
Example: if the amount on Line 3 is \$10,500 enter \$360.00 on Line 4. \$10,500 - \$7,500 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$225.00 = \$360.00	Example: if the amount on Line 3 is \$16,000 enter \$540.00 on Line 4. \$16,000 - \$12,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$360.00 = \$540.00	Example: if the amount on Line 3 is \$17,500 enter \$562.50 on Line 4. \$17,500 - \$15,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$450.00 = \$562.50

TABLE C - PERSONAL TAX CREDITS FOR 1998 TAXABLE YEAR

Use your filing status shown on the front on your tax return and your CONNECTICUT AGI * (From Tax Calculation Schedule, Line 1) to determine your credit percentage.

Single/Married Filing Separate			Head of Household			Married Filing Joint/Qualifying Widow(er)		
CONNECTICUT AGI*		CREDIT%	CONNECTICUT AGI*		CREDIT%	CONNECTICUT AGI*		CREDIT%
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	75%	\$19,000	\$24,000	75%	\$24,000	\$30,000	75%
\$15,000	\$15,500	70%	\$24,000	\$24,500	70%	\$30,000	\$30,500	70%
\$15,500	\$16,000	65%	\$24,500	\$25,000	65%	\$30,500	\$31,000	65%
\$16,000	\$16,500	60%	\$25,000	\$25,500	60%	\$31,000	\$31,500	60%
\$16,500	\$17,000	55%	\$25,500	\$26,000	55%	\$31,500	\$32,000	55%
\$17,000	\$17,500	50%	\$26,000	\$26,500	50%	\$32,000	\$32,500	50%
\$17,500	\$18,000	45%	\$26,500	\$27,000	45%	\$32,500	\$33,000	45%
\$18,000	\$18,500	40%	\$27,000	\$27,500	40%	\$33,000	\$33,500	40%
\$18,500	\$20,000	35%	\$27,500	\$34,000	35%	\$33,500	\$40,000	35%
\$20,000	\$20,500	30%	\$34,000	\$34,500	30%	\$40,000	\$40,500	30%
\$20,500	\$21,000	25%	\$34,500	\$35,000	25%	\$40,500	\$41,000	25%
\$21,000	\$21,500	20%	\$35,000	\$35,500	20%	\$41,000	\$41,500	20%
\$21,500	\$25,000	15%	\$35,500	\$44,000	15%	\$41,500	\$50,000	15%
\$25,000	\$25,500	14%	\$44,000	\$44,500	14%	\$50,000	\$50,500	14%
\$25,500	\$26,000	13%	\$44,500	\$45,000	13%	\$50,500	\$51,000	13%
\$26,000	\$26,500	12%	\$45,000	\$45,500	12%	\$51,000	\$51,500	12%
\$26,500	\$27,000	11%	\$45,500	\$46,000	11%	\$51,500	\$52,000	11%
\$27,000	\$48,000	10%	\$46,000	\$74,000	10%	\$52,000	\$96,000	10%
\$48,000	\$48,500	9%	\$74,000	\$74,500	9%	\$96,000	\$96,500	9%
\$48,500	\$49,000	8%	\$74,500	\$75,000	8%	\$96,500	\$97,000	8%
\$49,000	\$49,500	7%	\$75,000	\$75,500	7%	\$97,000	\$97,500	7%
\$49,500	\$50,000	6%	\$75,500	\$76,000	6%	\$97,500	\$98,000	6%
\$50,000	\$50,500	5%	\$76,000	\$76,500	5%	\$98,000	\$98,500	5%
\$50,500	\$51,000	4%	\$76,500	\$77,000	4%	\$98,500	\$99,000	4%
\$51,000	\$51,500	3%	\$77,000	\$77,500	3%	\$99,000	\$99,500	3%
\$51,500	\$52,000	2%	\$77,500	\$78,000	2%	\$99,500	\$100,000	2%
\$52,000	\$52,500	1%	\$78,000	\$78,500	1%	\$100,000	\$100,500	1%
\$52,500	and up	0%	\$78,500	and up	0%	\$100,500	and up	0%

***IMPORTANT:** FORM CT-1040NR/PY filers **must** enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Website at:
<http://www.state.ct.us/drs>
- Call CONN-TAX:
1-800-382-9463 (in-state) or
1-860-297-5962 (anywhere)

Telecommunications Device for the Deaf (TDD/TT) users only, call 860-297-4911.

Personal Taxpayer Assistance is available during business hours listed at right. Extended hours during January through April are listed on Page 4 of this booklet.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained at any hour of the day seven days a week by using any of the following resources:

- **Internet**
Preview and download forms from the DRS Website (<http://www.state.ct.us/drs>);
- **DRS TaxFax**
Call 860-297-5698 from the handset attached to your fax machine;
- **Telephone**
From a touch-tone phone 24 hours a day call:
1-800-382-9463 (toll-free from within Connecticut) or
1-860-297-4753 (DRS Forms Unit) and select Option 2

WALK-IN OFFICES

For free assistance or forms, visit our offices from 8:00 a.m. to 5:00 p.m. (Monday through Friday). For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the Department representative.

BRIDGEPORT

10 Middle Street
203-579-6251

HAMDEN *

2105 State Street
203-789-7516

HARTFORD

25 Sigourney Street
860-297-5962

NORWICH *

2 Cliff Street
860-889-2669

WATERBURY *

91 Schraffts Drive
203-596-4310

* These offices will be moving in 1999. To verify the address, please call before you visit.

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient and courteous customer services; and perform in a manner which instills public confidence in the integrity and fairness of the state's tax programs.

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032