

## PART 1 - Part-Year Resident Income Allocation Worksheet

Part-year residents must complete this worksheet before completing Schedule CT-SI

Adjusted Gross Income  Married persons filing separate Connecticut income tax returns should complete separate worksheets.	Federal Income as Modified (See instructions, page 28)	Connecticut Resident Period	Connecticut Nonresident Period			
	COLUMN A Income from federal return	COLUMN B Income from Column A for this period	COLUMN C Income from Column A for this period		COLUMN D Income from Column C from Connecticut sources	
1. Wages, salaries, tips, etc. ....	1					
2. Taxable interest .....	2					
3. Ordinary dividends .....	3					
4. Alimony received .....	4					
5. Business income or (loss) .....	5					
6. Capital gain or (loss) .....	6					
7. Other gains or (losses) .....	7					
8. Taxable amount of IRA distributions .....	8					
9. Taxable amount of pensions and annuities .....	9					
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	10					
11. Farm income or (loss) .....	11					
12. Unemployment compensation .....	12					
13. Taxable amount of Social Security benefits .....	13					
14. Other income (including lump-sum distributions) ...	14					
15. Add Lines 1 through 14 .....	15					

### ADJUSTMENTS TO INCOME

16. IRA deduction .....	16					
17. Student loan interest deduction .....	17					
18. Medical savings account deduction .....	18					
19. Moving expenses .....	19					
20. One-half of self-employment tax .....	20					
21. Self-employed health insurance deduction .....	21					
22. Keogh and self-employed SEP and SIMPLE plans ...	22					
23. Penalty on early withdrawal of savings .....	23					
24. Alimony paid .....	24					
25. Total adjustments (Add Lines 16 through 24) .....	25					
26. Subtract Line 25 from Line 15 .....	26					

Add Columns B and D for each line and enter the totals on Lines 1 through 26 on Schedule CT-SI.

## PART 2 - Employee Apportionment Worksheet

(See instructions, page 28)

Do **not** use this worksheet if you know the exact amount of your Connecticut source income. Use this worksheet **only** when the income from employment is earned both inside and outside Connecticut **and** the exact amount of Connecticut income is not known.

A. Working days (or other basis) outside Connecticut .....	A	
B. Working days (or other basis) inside Connecticut .....	B	
C. Total working days (Add Line A and Line B) .....	C	
D. Nonworking days (holidays, weekends, etc.) .....	D	
E. Connecticut ratio (Divide Line B by Line C. Round to four places.) .....	E	.
F. Total income being apportioned .....	F	
G. Connecticut income (Multiply Line E by Line F) Enter here and on Schedule CT-SI, Line 1 .....	G	

Basis, if other than working days: \_\_\_\_\_

**ATTACH THIS WORKSHEET TO FORM CT-1040NR/PY**