

Part II

24. Enter the amount from Line 11. ▶	24.		00
25. Enter the amount from federal Form 6251, Line 38. See instructions. ▶	25.		00
26. Enter the amount from federal Form 6251, Line 39. See instructions.	26.		00
27. Enter the amount from federal Form 6251, Line 40. See instructions. ▶	27.		00
28. Enter the smaller of Line 24 or Line 27.	28.		00
29. Subtract Line 28 from Line 24.	29.		00
30. If Line 29 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 29 by 26% (.26). Otherwise, multiply Line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if filing separately) from the result.	30.		00
31. Enter: • \$65,100, if filing jointly or qualifying widow(er); • \$32,550, if single or filing separately; or • \$43,650, if head of household.	31.		00
32. Enter the amount from federal Form 6251, Line 45. See instructions. ▶	32.		00
33. Subtract Line 32 from Line 31. If zero or less, enter "0."	33.		00
34. Enter the smaller of Line 24 or Line 25.	34.		00
35. Enter the smaller of Line 33 or Line 34.	35.		00
36. Subtract Line 35 from Line 34.	36.		00
37. Multiply Line 36 by 15% (.15). If Line 26 is zero or blank, skip Lines 38 and 39 and go to Line 40. Otherwise, go to Line 38.	37.		00
38. Subtract Line 34 from Line 28.	38.		00
39. Multiply Line 38 by 25% (.25).	39.		00
40. Add Lines 30, 37 and 39.	40.		00
41. If Line 24 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 24 by 26% (.26). Otherwise, multiply Line 24 by 28% (.28) and subtract \$3,500 (\$1,750 if filing separately) from the result. See <i>Filing Status</i> on Page 3.	41.		00
42. Enter the smaller of Line 40 or Line 41 here and on Line 12. If you are filing federal Form 2555 or Form 2555-EZ, do not enter this amount on Line 12. Enter it on Line 4 of the <i>Connecticut Foreign Earned Income Worksheet</i> on Page 4 of the instructions. ▶	42.		00

General Instructions

Purpose

Taxpayers who are subject to and required to pay the federal alternative minimum tax are subject to the Connecticut alternative minimum tax. Use this form to calculate your Connecticut alternative minimum tax liability and attach it directly behind your Connecticut income tax return.

Taxpayers who do not have a federal alternative minimum tax liability are not required to complete this form.

Who Must File This Form

You are required to file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, if either of the following conditions is true for the 2008 taxable year:

- You were a Connecticut resident or part-year resident and had a federal alternative minimum tax liability; **or**
- You were a Connecticut nonresident with a federal alternative minimum tax liability **and** you had Connecticut-sourced income.

If you meet one of the requirements above, you must file Form CT-6251 even if your Connecticut alternative minimum tax is zero.

What Is the Connecticut Alternative Minimum Tax

The Connecticut alternative minimum tax is a tax imposed on certain individuals, trusts, and estates in addition to their regular income tax. The tax is computed on the lesser of 19% of the adjusted federal tentative minimum tax or 5.5% of the adjusted federal alternative minimum taxable income.

What Is the Adjusted Federal Tentative Minimum Tax

The adjusted federal tentative minimum tax is your federal tentative minimum tax with certain Connecticut modifications.

Part-Year Residents and Nonresidents

Connecticut part-year residents and nonresidents must first compute the Connecticut minimum tax as if they were Connecticut residents, then apportion their Connecticut minimum tax.

Credits

Connecticut residents and part-year residents are allowed a credit for minimum taxes paid to a qualifying jurisdiction on the income taxed by both Connecticut and that jurisdiction. The credit may not exceed the amount of tax otherwise due.

You may be able to claim a credit against your Connecticut income tax for Connecticut alternative minimum tax paid in a prior year. See the instructions to **Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates**.

Filing Status

Your filing status must match your Connecticut income tax filing status as reported on the front of Form CT-1040 or Form CT-1040NR/PY. Any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Except as otherwise noted, any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*), your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

For more information, see *Spouses With Different Residency Status* in the instructions to Form CT-1040 or Form CT-1040NR/PY.

If you and your spouse are filing a joint federal income tax return and you file separate Connecticut income tax returns, either because you qualify **and** elect to do so or because you are required to do so, the federal rules for allocating income apply. You must recalculate your federal alternative minimum tax liability as if your filing status for federal income tax purposes was **single**. If upon your recalculation you would have had a federal alternative minimum tax liability, you are subject to Connecticut alternative minimum tax and you are required to calculate Form CT-6251 as a single individual.

Where the calculation of any individual federal items are subject to limitations (for example, alternative tax net operating loss deduction); the items may have to be recalculated if Connecticut modifications apply.

Line Instructions

Name and Social Security Number

Enter your name and Social Security Number (SSN) as it appears on your Connecticut income tax return in the space provided at the top of the form. If you are filing a joint return, also enter your spouse's name and SSN.

Part I

Line 1

Residents, part-year residents, and nonresidents should enter the amount from federal Form 6251, Line 29. Part-year residents must also include or exclude any tax preference items and adjustments attributable to a future year which accrued up to the time of a change in residence.

If your filing status is filing separately for Connecticut only, combine Lines 1 through 28 from federal Form 6251 and enter the result here. This amount may differ from the amount entered on federal Form 6251, Line 29.

Line 2

To compute the additions to federal alternative minimum taxable income, use the amount entered on Form CT-1040, *Schedule 1*, Line 39, or Form CT-1040NR/PY, *Schedule 1*, Line 41, **minus**:

- Any modification for a taxable lump-sum distribution from a qualified plan not included in federal adjusted gross income, as entered on Form CT-1040, *Schedule 1*, Line 34, or Form CT-1040NR/PY, *Schedule 1*, Line 36; **and**
- Any interest or dividend income on U.S. government obligations or securities exempt from federal income tax, but taxable for Connecticut income tax purposes, to the extent included on Form CT-1040, *Schedule 1*, Line 38, or Form CT-1040NR/PY, *Schedule 1*, Line 40.

Exclude from Line 2 the amount of federally tax-exempt interest or exempt-interest dividends under I.R.C. §852(b)(5) from **non-Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 12. Enter the net amount on Line 2.

Line 4

To compute the subtractions from federal alternative minimum taxable income, use the total amount entered on Form CT-1040, *Schedule 1*, Line 50, or Form CT-1040NR/PY, *Schedule 1*, Line 52, **minus**:

- Any modification for refunds of state and local income taxes entered on Form CT-1040, *Schedule 1*, Line 43, or Form CT-1040NR/PY, *Schedule 1*, Line 45;
- Any modification for Tier 1 Railroad Retirement Benefits and Supplemental Annuities, as entered on Form CT-1040, *Schedule 1*, Line 44, or Form CT-1040NR/PY, *Schedule 1*, Line 46;
- Any modification for the amount of any distributions you received from the Connecticut Higher Education Trust (CHET) as a designated beneficiary to the extent included in your federal adjusted gross income, and to the extent included on Form CT-1040, *Schedule 1*, Line 49, or Form CT-1040NR/PY, *Schedule 1*, Line 51;
- Any modification for the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in your federal adjusted gross income, and to the extent included on Form CT-1040, *Schedule 1*, Line 49, or Form CT-1040NR/PY, *Schedule 1*, Line 51; **and**
- Any modification for the amount of interest earned on contributions established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest is includable in the federal adjusted gross income of the designated beneficiary and to the extent included on Form CT-1040 *Schedule 1*, Line 49, or Form CT-1040NR/PY, *Schedule 1*, Line 51.

Include on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends under I.R.C. §852(b)(5) from **Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 12. Enter the net amount on Line 4.

Line 5

If your filing status is filing separately and Line 5 is more than \$214,900, you must include an additional amount on Line 5 calculated as follows. If Line 5 is \$354,800 or more, include an additional \$34,975 on Line 5. Otherwise, include 25% of the excess of the amount on Line 5 over \$214,900.

Example: If the amount on Line 5 is \$234,900, multiply the amount in excess of \$214,900 (\$20,000) by 25% (.25). The result is \$5,000. Add the \$5,000 to \$234,900 and enter \$239,900 on Line 5.

Line 10

If this form is for a child under age 24, follow the instructions to federal Form 6251, Line 30, to calculate the child's exemption amount.

Line 12

If Line 2 or Line 4 of Form CT-6251 is greater than zero and you claimed a foreign earned income exclusion or a housing exclusion on federal Form 2555 or federal Form 2555-EZ, you must complete the Connecticut Foreign Earned Income Tax Worksheet below.

Line 18

Residents: Must enter 1.0000.

Nonresidents and Part-Year Residents: To arrive at the apportionment factor, divide your total items of income, gain, loss, or deduction from **Connecticut sources** associated with your adjusted federal alternative minimum taxable income by your total adjusted federal alternative minimum taxable income from Form CT-6251, Line 5.

To determine the total items of income, gain, loss, or deduction from Connecticut sources, you must net out certain modifications that may have been included in the amount shown on Form CT-1040NR/PY, Line 6. Refer to the instructions for Lines 2 and 4.

You must further adjust the amount from Form CT-1040NR/PY, Line 6, for any items entered on federal Form 6251, Lines 9 through 11 and 13 through 28, connected with or derived from Connecticut sources.

Part II

If you completed Part III of federal Form 6251, complete Part II and enter the amount from Form CT-6251, Line 42, on Part I, Line 12. However, if Line 2 and Line 4 are zero, skip Part II of this form and enter the amount from federal Form 6251, Line 32, on Line 12.

Lines 25, 26, 27, and 32

When entering an amount on Lines 25, 26, 27, and 32, you must include the *Schedule 1* modification for the gain or loss on the sale of Connecticut state and local government bonds from Form CT-1040, Line 36 or Line 47, or Form CT-1040NR/PY, Line 38 or Line 49.

Connecticut Foreign Earned Income Tax Worksheet

1. Enter the amount from Form CT-6251, Line 11.....	1. _____
2. Enter the amount from your (and your spouse's if filing jointly) federal Form 2555, Line 45 and 50, or federal Form 2555-EZ, Line 18.....	2. _____
3. Add Line 1 and Line 2.....	3. _____
4. Tax amount on Line 3.	
• If you completed Part III of federal Form 6251, you must complete Part II of Form CT-6251. Enter the amount from Line 3 of this worksheet on Part II, Line 24, of Form CT-6251. Complete the rest of Part II of Form CT-6251 and enter the amount from Line 42 here.	
• All others: If line 3 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 3 by 26% (.26). Otherwise, multiply Line 3 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result.....	4. _____
5. Tax on amount on Line 2. If Line 2 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 2 by 26% (.26). Otherwise, multiply Line 2 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result.....	5. _____
6. Subtract Line 5 from Line 4. Enter here and on Form CT-6251, Line 12. If zero or less, enter "0.".....	6. _____

Schedule A

Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions Connecticut Residents and Part-Year Residents Only

Residents

Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid during the taxable year to a qualifying jurisdiction. Credit may be claimed only if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

Part-Year Residents

Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction attributable to that jurisdiction during the period of Connecticut residency.

A **qualifying jurisdiction** includes another state of the United States, a local government within another state, or the District of Columbia. A qualifying jurisdiction does not include the State of Connecticut, the United States, or a foreign country or its provinces (for example, Canada and Canadian provinces).

No credit is allowed for **any** of the following:

- Alternative minimum tax paid to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction;
- Alternative minimum tax paid to a jurisdiction that is not a qualifying jurisdiction;
- Alternative minimum tax paid to a qualifying jurisdiction, if you claimed credit for alternative minimum tax paid to Connecticut on that qualifying jurisdiction's alternative minimum tax return or income tax return; **or**
- Payments of alternative minimum tax made to a qualifying jurisdiction on income not subject to the Connecticut alternative minimum tax.

No credit is allowed for tax paid on dividends or interest income unless derived from property employed in a business or trade carried on in that jurisdiction. However, credit is allowed for tax paid on wages earned for services performed in a qualifying jurisdiction.

The allowed credit must be separately computed for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. Attach a copy of all alternative minimum tax returns filed with qualifying jurisdictions directly following Form CT-6251.

Schedule A provides two columns, A and B, to compute the credit for two qualifying jurisdictions. If you need more than two columns, create a worksheet identical to *Schedule A* and attach it to the back of your Form CT-6251.

If you are claiming credit for alternative minimum tax paid to a qualifying jurisdiction **and** to one of its political subdivisions, follow these rules to determine your credit.

- A. If the **same amount** of adjusted alternative minimum taxable income is taxed by both the city and the state:
 1. Use only **one** column of *Schedule A* to calculate your credit;
 2. Enter the same amount of adjusted alternative minimum taxable income taxed by both city and state in that column on Form CT-6251, *Schedule A*; **and**
 3. Combine the amounts of alternative minimum tax paid to the city and the state and enter the total on Line 51 of that column.
- B. If the **amounts** of adjusted alternative minimum taxable income taxed by both the city and state **are not the same**:
 1. Use **two** columns on Form CT-6251, *Schedule A*;
 2. Include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column; **and**
 3. Include the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

Attach a copy of the alternative minimum tax return filed with each qualifying jurisdiction to the back of your Form CT-6251.

Form CT-6251 Schedule A

Schedule A - Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions

You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.

43. Modified adjusted federal alternative minimum taxable income: See instructions.

43.		00
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For each column, enter the following:

44. Enter qualifying jurisdiction's name and two-letter code.

45. Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 43 which is subject to a qualifying jurisdiction's alternative minimum tax.

46. Divide Line 45 by Line 43. Round to four decimal places.

47. Enter the net Connecticut minimum tax (from Form CT-6251, Line 21). Part-Year Residents, see instructions below.

48. Multiply Line 46 by Line 47.

49. Alternative minimum tax paid to a qualifying jurisdiction: See instructions.

50. Enter the lesser of Line 48 or Line 49.

51. **Total credit:** Add Line 50, all columns. Enter amount here and on Line 22 on the front of this form.

	Column A		Column B	
	Name	Code	Name	Code
44.				
45.		00		00
46.	.		.	
47.		00		00
48.		00		00
49.		00		00
50.		00		00
51.				00

If you claim credit for alternative minimum tax paid to another state of the United States, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code. See the instruction booklet for Form CT-1040 or Form CT-1040NR/PY for a list of the standard two-letter code for each state.

Line Instructions

Line 43

Residents: Enter the amount of adjusted federal alternative minimum taxable income from Form CT-6251, Line 5. However, if a taxpayer's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 and enter the result.

Part-Year Residents: Enter the portion of adjusted federal alternative minimum taxable income from Form CT-6251, Line 5, attributable to the residency portion of the taxable year. However, if a part-year resident's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 attributable to the residency portion of the taxable year.

Line 44

Enter the name and the two-letter code of each qualifying jurisdiction to which you paid alternative minimum tax for which you are claiming credit.

Line 45

Enter the amount of the adjusted federal alternative minimum taxable income included on Line 43 subject to a qualifying jurisdiction's alternative minimum tax.

Line 46

Divide the amount on Line 45 by the amount on Line 43. The result may not exceed 1.0000. Round to four decimal places.

Line 47

Residents: Enter the amount from Form CT-6251, Line 21.

Part-Year Residents: Enter the portion of the 2008 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

Line 48

Multiply the percentage arrived at on Line 46 by the amount reported on Line 47.

Line 49

Residents: Enter the total amount of alternative minimum tax paid to a qualifying jurisdiction.

Part-Year Residents: Enter the amount of alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction derived from or connected with sources in that jurisdiction during the residency portion of the taxable year.

If the alternative minimum tax paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, you must prorate the amount of tax for which you are claiming credit. The proration is based upon the relationship that the income earned in that jurisdiction during your Connecticut residency bears to the total amount of income that you earned in that jurisdiction in the taxable year.

Alternative minimum tax paid means the lesser of your tax liability to the qualifying jurisdiction or the tax you paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest.

Line 50

Enter the lesser of the amounts reported on Line 48 or Line 49.

Line 51

Add the amounts from Lines 50A, 50B, and 50 of any additional worksheets. The amount on Line 51 cannot exceed the total of Line 48. Enter the total on Line 51 and on Line 22.