

2017 FORM CT-1040 NR/PY

This booklet contains information and instructions for the following Forms and Schedules:

- Form CT-1040NR/PY
- Schedule CT-SI
- Schedule CT-1040AW
- Schedule CT-CHET
- Tax Tables
- Tax Calculation Schedule
- Use Tax Information



Connecticut Nonresident and Part-Year Resident Income Tax Return Instructions

Important 2017 Connecticut Income Tax Topics:

File Electronically

File electronically ... it is secure, fast, and free!
Visit www.ct.gov/TSC to electronically file.
See *Taxpayer Service Center*, on Page 2.



Refund Options

Direct Deposit

Choose direct deposit for the fastest way to receive your Connecticut income tax refund. Direct deposit is not available for first time Connecticut filers.

See *Refund Options, Direct Deposit*, on Page 2.

Paper Check

If you do not elect or qualify for direct deposit, your refund will be issued by paper check. Processing a paper check may increase the time it takes for you to receive your refund.

Protecting Taxpayer Information and Refunds

Security of taxpayer information and financial transactions is a top priority for DRS to better protect your personal information and assure that refunds are delivered to their rightful owners.

See *Protecting Taxpayer Security*, on Page 14.

More Department of Revenue Services (DRS) tax information is listed on the back cover.

File early to protect your refund from identity thieves.

REFUND OPTIONS

Direct Deposit

The fastest way to get your refund is to file your return electronically and elect direct deposit. Choosing direct deposit allows **the money to go directly into your bank account; it eliminates the possibility of the refund being lost, stolen or returned as undeliverable; and it saves tax dollars by costing the government less.**

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; **and**
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

In an effort to reduce fraud, direct deposit is not available to first-time Connecticut income tax filers.

Paper Check

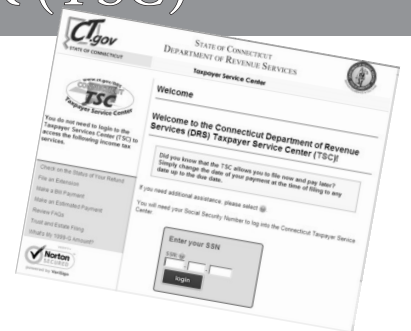
If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

DRS recommends that taxpayers, who are not first-time Connecticut income tax filers, choose direct deposit ... the most reliable and fastest way to receive your refund.

TAXPAYER SERVICE CENTER (TSC)

Most Connecticut taxpayers can electronically file through the DRS electronic Taxpayer Service Center (*TSC-IND*). The *TSC-IND* allows you to:

- **File your Connecticut nonresident and part-year resident income tax return;**
- **File a Schedule CT-CHET;**
- **File a Connecticut extension of time to file request; and**
- **Make online payments of estimated tax or income tax bills.**



In addition, the *TSC-IND* has expanded options including the ability to:

- Check the status of your income tax refund;
- View account period details;
- View returns filed in the *TSC*;
- View/cancel scheduled payments made in the *TSC*; **and**
- View processed payments.

Visit www.ct.gov/TSC to learn more about free filing options.

What's New

Angel Investor Tax Credit

The **Form CT-AIT**, *Angel Investor Tax Credit* is now obsolete. You must use **Schedule CT-IT Credit** to calculate the amount of the Angel Investor Tax Credit you can claim on your return. If you are claiming the Angel Investor Tax Credit, you must complete Part III of the Schedule CT-IT Credit.

Single Sales Factor Apportionment and Market-Based Sourcing

For taxable years beginning on or after **January 1, 2017**, a business, trade, profession, or occupation carried on in Connecticut and outside of Connecticut must apportion its income using a single factor gross income percentage. These multistate businesses are required to utilize market-based sourcing for purposes of determining their gross income percentage.

Businesses must source receipts from the sales of services and intangible property on a market basis. Receipts from the rental, lease, or license of tangible personal property are sourced according to the location of the property. Receipts from the sale of tangible personal property continue to be sourced based upon the location of the purchaser. Businesses that cannot reasonably determine where their receipts should be sourced under the statutory rules may petition the Commissioner to use an alternate method that reasonably approximates such sourcing rules.

Sales of intangible property and tangible personal property are excluded from the apportionment calculation (numerator and denominator) if such property is not held by the business primarily for sale to customers in the ordinary course of the company's trade or business.

Do not apply the apportionment fraction to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or any gain or loss from the sale of this property is allocated out of state.

If receipts from the sale of tangible personal property are excluded from the sales factor, the net gain (or loss) from such sale should be allocated to the state where the property is located and is not subject to apportionment.

See **Special Notice 2017(1)**, *Legislative Changes Regarding Single-Sales Factor Apportionment and Market-Based Sourcing*.

Income Tax Exemption for Teacher Pensions

Effective for taxable years beginning in January 1, 2017, and January 1, 2018, in determining a taxpayer's Connecticut Adjusted Gross Income (AGI), a taxpayer is allowed a subtraction modification of 25% of the income received from the Connecticut teacher's retirement system.

This modification applies to the extent such income is properly included in the taxpayer's federal AGI for the taxable year.

Crumbling Foundations Subtraction Modification

Effective for taxable years beginning on or after January 1, 2017, in determining a taxpayer's Connecticut AGI, a taxpayer is allowed a subtraction modification for the following:

- Amount of any financial assistance received by the taxpayer from the Crumbling Foundations Assistance Fund;
- Amounts paid to or on behalf of the taxpayer, as the owner of a residential building, under the Collapsing Foundations Credit Enhancements Program; or
- Amount of financial assistance received from a municipality by the taxpayer, as the owner of a residential building, to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.

This modification applies to the extent such income is properly included in the taxpayer's federal AGI for the taxable year.

Organ Donation Expenses Subtraction Modification

Effective for taxable years beginning on or after January 1, 2017, in determining a taxpayer's Connecticut AGI, a taxpayer is allowed a subtraction modification for certain costs incurred by a taxpayer during the taxable year in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine or lung for purposes of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses, but the subtraction modification cannot exceed \$10,000.

Timely Filed Returns – April 17, 2018

The 2017 Connecticut income tax return (and payments) will be considered timely filed if filed on Tuesday, April 17, 2018.

In 2018, the due date for filing a Connecticut income tax return (April 15) falls on a Sunday. The next business day is Monday, April 16, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 17, 2018.

Internal Revenue Code Section 457A Deferred Compensation

The Tax Extenders and Alternative Minimum Tax Relief Act of 2008 enacted Internal Revenue Code Section 457A.

In determining your Connecticut adjusted gross income, to the extent not properly included in gross income for federal income tax purposes, any compensation required to be recognized under 25 U.S.C. §457A that is attributable to services performed within Connecticut must be included as an addition modification on your **Form CT-1040NR/PY**, Schedule 1, Line 39.

Section 457A applies to deferred compensation paid to any service provider under a nonqualified deferred compensation plan that is attributable to services performed after December 31, 2008. Deferred compensation earned before January 1, 2009 must be reported on or before taxable year 2017. This requirement includes management companies providing services to offshore hedge funds.

Pursuant to Conn. Gen. Stat. §12-711(a), compensation from nonqualified deferred compensation plans attributable to services performed within Connecticut, including compensation required to be included in federal gross income under section 457A of the Internal Revenue Code, is subject to Connecticut income tax.

Thus, if you are a service provider to whom section 457A applies, you must report such income as Connecticut sourced.

Consult your tax advisor for detailed information on the application of section 457A of the Internal Revenue Code.

Determination of Nonresident Partner's, Shareholder's or Beneficiary's Share of Income Within Connecticut

Effective for taxable years beginning on or after January 1, 2017, nonresident partners, shareholders, or beneficiaries must determine their share of income derived from or connected with sources within Connecticut according to the statutory apportionment provisions of Conn. Gen. Stat. §12-711, rather than according to Conn. Agencies Regs. §12-711(c)-3 and 12-711(c)-4 to the extent such regulations are inconsistent with the revisions to Conn. Gen. Stat. §12-711(c).

Penalty Waiver Requests

There is a one year statute of limitations imposed on penalty waiver requests received on or after July 1, 2017. The Commissioner cannot consider a request received more than one year from the date a notice of such penalty was first sent to the taxpayer requesting the waiver.

For a taxpayer who self reports the penalty on his or her tax return, the filing date of such return is considered the date on which the taxpayer was notified of such penalty. See **Policy Statement 2017(6)**, *Requests for Waiver of Civil Penalties*.

Paid Preparers

If you are a paid tax preparer preparing any Connecticut personal income tax return(s), you are required to sign the return(s) and include your Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service. You are no longer allowed to use your Social Security Number. You **must** use your PTIN.

If your PTIN is not used, a civil penalty of \$500 may be imposed. See **Special Notice 2017(8)**, *New Requirements for Income Tax Preparers and Facilitators of Refund Anticipation Loans or Checks*.

New Designated Charity

The Mental Health Community Investment Account, was added to **Form CT-1040NR/PY**, Schedule 5, *Contributions to Designated Charities*. You may contribute all or a portion of your refund to this charity on Line 63h.

Important Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices. If you visit, be sure to bring:

- **Copy 2** of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification; **and**
- Your **completed** federal income tax return.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime.

Connecticut Form 1099-G

If you itemize your deductions for federal income tax purposes and wish to obtain your Connecticut Form 1099-G information, you may do so by visiting www.ct.gov/DRS, select *For Individuals* and select *Get My Form 1099-G*. DRS will not mail paper copies of the Connecticut Form 1099-G.

Common Errors to Avoid that May Delay Your Refund

Follow these tips to avoid errors and to help us process your refund faster:

- Be sure you have received all your federal Forms W-2 and 1099 before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2 or 1099 after filing your Connecticut income tax return, you may be required to file **Form CT-1040X, Amended Connecticut Income Tax Return for Individuals**. See *Amended Returns* on Page 36.
- Most taxpayers qualify to electronically file their Connecticut income tax return. See *Filing the Connecticut Income Tax Return Electronically*, on Page 11.
- You **must** use blue or black ink only to complete your paper return.
- Complete and send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
- Enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return), and attach all required schedules or forms. If you do not provide an SSN or ITIN for all taxpayers, DRS can not process your tax return.
- Do not send Forms W-2, Forms 1099, or Schedules CT K-1** with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you do not complete all the columns. If you are a nonresident including withholding from a CT K-1, make sure you complete all columns of Section 3.

- Check the correct filing status on your return.
- Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 15.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return and enter the tax preparer tax identification number (PTIN) issued by the Internal Revenue Service in the space provided.
- Check the box next to the deceased taxpayer's SSN, if you are an executor, administrator, or spouse filing a return for a deceased taxpayer.
- Check the box on the first page of your return if you are filing **Form CT-1040CRC, Claim of Right Credit**.
- Check the box on the first page of your return if you are filing **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates**.
- Check the box on the first page of your return if you are filing **Form CT-8379, Nonobligated Spouse Claim**. See *Nonobligated Spouse*, on Page 14.
- If you filed joint estimated tax payments but elect or are required to file separate income tax returns, both you and your spouse must file your income tax returns at the same time. No refund will be processed until both Connecticut returns are received.
- Use the correct DRS mailing address on the envelope when filing your paper return. One address is for all tax forms with payment. The other address is for refunds and all other tax forms without payment. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 12.
- Elect direct deposit, by completing Lines 27a through 27c, for the fastest way to receive your refund. This option is **not** available to first-time filers. If you do not elect or qualify for direct deposit, a refund check will be issued, and refund processing may be delayed.
- If you have additional tax due with your electronically filed income tax return, send your payment with the **CT-1040V, Connecticut Electronic Filing Payment Voucher**. Do not send a paper copy of your electronically filed return with the payment.
- If you are filing an estimated income tax payment that is due April 15 using the **CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals**, and you are filing a **CT-1040V, Connecticut Electronic Filing Payment Voucher**, to pay any additional tax due, make sure you include the correct payment that corresponds with each form.
- If you are completing **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**, to calculate interest due or lower or eliminate interest that would otherwise apply on your underpaid estimated Connecticut income tax, make sure you check the appropriate box on Part 1, *Reasons For Filing*, if applicable.

Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, if you were a nonresident or part-year resident of Connecticut in 2017 **and** any of the following is true for the 2017 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*;
- You were a part-year resident who meets the *Gross Income Test* or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut-sourced income who meets the *Gross Income Test* or had a federal alternative minimum tax liability. See *Connecticut-Sourced Income of a Nonresident*, on Page 8.

If none of the above apply, do not file Form CT-1040NR/PY.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, and any additions to income required to be reported on Form CT-1040NR/PY, *Schedule 1*.

Gross income includes income from sources within Connecticut and outside of Connecticut. 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, limited liability companies, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- **Federally taxable** Social Security benefits; **and**
- **Federally taxable** disability benefits.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2017 taxable year exceeds:

- \$12,000 and you are married filing separately;
- \$15,000 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are married filing jointly or qualifying widow(er) with dependent child.

The following examples explain the gross income test:

Example 1: A nonresident whose only income is from a sole proprietorship located in Connecticut files a federal Form 1040 and reports 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 requirement and the income is from a Connecticut source, this nonresident must file Form CT-1040NR/PY.

Example 2: A Connecticut part-year resident who files as single on Form CT-1040NR/PY received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, the Connecticut part-year resident is not required to file a return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: A nonresident single individual receives \$15,000 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The gross income (federal adjusted gross income with any additions to income from Form CT-1040NR/PY, Schedule 1, Line 33, Interest on state and local government obligations other than Connecticut) is \$16,000. Therefore, the nonresident must file a Connecticut nonresident income tax return.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited and specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse.

You may request consideration by filing **Form CT-8857**, *Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)*.

The statute of limitations for requesting innocent spouse relief or separation of liability is two years from the date on which the DRS begins collection activities against you.

For equitable relief requests, the statute of limitations applicable to federal equitable relief requests will be applicable to Connecticut equitable relief requests. This statute of limitations is applicable to all open equitable relief requests.

See **Policy Statement 2016(2)**, *Innocent Spouse Relief, Separation of Liability, and Equitable Relief*.

Title 19 Recipients

If you are a Title 19 recipient, you must file a Connecticut income tax return if you meet the requirements for *Who Must File Form CT-1040NR/PY*, on this page.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the front of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2017; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2017.

Completing this form authorizes DRS to verify your Title 19 status for 2017 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The executor, administrator, or surviving spouse **must** check the box next to the deceased taxpayer's SSN on the front page; sign for the deceased taxpayer on the signature line; and indicate the date of death.

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file a joint Connecticut income tax return if the surviving spouse filed a joint federal income tax return. Write “filing as surviving spouse” in the deceased spouse’s signature line on the return. If both spouses died in 2017, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. 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, Statement of Person Claiming Refund Due a Deceased Taxpayer, to the front of the return.

Refund claims for deceased taxpayers should be made as soon as possible during the annual filing period. Under federal law, personal Social Security Numbers are not protected after death and will be disclosed by the Social Security Administration upon request. This is a major cause of fraudulent refund claims filed and paid before the legitimate taxpayer’s claim is filed.

Income received by the estate of the decedent for the portion of the 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

If you are a nonresident alien, you must file a Connecticut income tax return if you meet the requirements of *Who Must File Form CT-1040NR/PY*, on Page 6. In determining whether you meet the gross income test, you must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which you are a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income you report on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to your federal adjusted gross income. See **Form CT-1040, Schedule 1**, Line 37, or **Form CT-1040NR/PY, Schedule 1**, Line 39.

If you do not have and are not eligible for a Social Security Number (SSN), you must obtain an Individual Taxpayer Identification Number (ITIN) from the Internal Revenue Service (IRS) and enter it in the space provided for an SSN. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of federal Form W-7, Application for IRS Individual Taxpayer Identification Number. DRS will contact you upon receipt of your return and will hold your return until you receive your ITIN and you forward the information to us. DRS cannot process your return until we receive the ITIN.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as a married individual filing separately.

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

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 to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

Resident

You are a **resident** for the 2017 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2017 taxable year; **or**
- You were not domiciled in Connecticut but you maintained a permanent place of abode in Connecticut during the entire 2017 taxable year **and** spent a total of more than 183 days in Connecticut during the 2017 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Special Rules for Married Individuals* on Page 15 and *Special Information for Nonresident Aliens* on this page.

If you are a resident, you must file Form CT-1040 if any of the following is true for the taxable year:

- You had Connecticut income taxes withheld;
- You made estimated tax payments or a payment with Form CT-1040 EXT to Connecticut;
- You meet the gross income test;
- You had a federal alternative minimum tax liability; **or**
- You are claiming the Connecticut earned income tax credit (CT EITC).

Part-Year Resident

You are a **part-year resident** for the 2017 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2017 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2017 taxable year, you must file Form CT-1040NR/PY.

Nonresident

You are a **nonresident** for the 2017 taxable year if you are neither a resident nor a part-year resident for the 2017 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2017 taxable year, you must file Form CT-1040NR/PY.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2017 even if your domicile was Connecticut.

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2017 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2017 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2017 taxable year.

Group B

1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; **and**
3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below.

$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum days allowed in Connecticut}$

See **Special Notice 2000(17)**, *2000 Legislation Affecting the Connecticut Income Tax*.

Military Personnel Filing Requirements

Military personnel and their spouses 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 of the conditions in Group A or Group B for being treated as a nonresident. See *Resident, Part-Year Resident, or Nonresident*, on Page 7. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 23.

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 you receive from Connecticut sources while you are a nonresident may be subject to Connecticut income tax.

Example: Jill 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 Jill had no other income . . .

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

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

Her Connecticut-sourced income from nonmilitary employment is taxable. Jill must file Form CT-1040NR/PY to report this income.

Spouses of military personnel, see **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. 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 or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by an Executive Order from the President of the United States as areas in which the U.S. Armed Forces are engaging or have engaged in combat. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Spouses of military personnel and civilians supporting the military in a combat zone region who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the 180 day extension.

Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See **Informational Publication 2015(24)**.

How Nonresidents and Part-Year Residents Are Taxed

If you are a nonresident or a part-year resident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources.

You must calculate the tax in the same manner as a resident individual. Then, prorate the tax based upon the percentage of your Connecticut adjusted gross income derived from or connected with Connecticut sources.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21, or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040NR/PY, *Schedule 1*.

Connecticut-Sourced Income of a Nonresident

Connecticut-sourced income of a nonresident is income derived from or connected with sources within Connecticut when the income is:

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing

artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;

- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut;
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See **Informational Publication 2015(23)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*.
- Certain gains and losses from the sale or disposition of an interest in an **entity** that owns, directly or indirectly, real property in Connecticut. The term **entity** means a partnership, limited liability company, or S corporation. See **Special Notice 2014(5)**, *2014 Legislative Changes Affecting the Income Tax on Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut*.
- Nonresident business income of a business, trade, profession, or occupation carried on in Connecticut and outside Connecticut. The items of income, gain, loss, and deduction derived from or connected with Connecticut sources are determined by using an apportionment formula. See **Special Notice 2017(1)**, *Legislative Changes Regarding Single-Sales Factor Apportionment and Market-Based Sourcing*.

In general, Connecticut-sourced income of a nonresident **does not include** the following income even if it was included in your federal adjusted gross income:

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*;
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**
- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered Casual, Isolated, or Inconsequential

In general, activities that meet one of the following tests are considered casual, isolated, or inconsequential:

1. **\$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year. However, this test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut-sourced income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut-sourced income from the pass-through entity or entities is less than \$1,000.

An employee's wages for services performed in Connecticut are taxable, regardless of the amount, unless the employee's services meet the Ancillary Activity Test. Also, reportable Connecticut Lottery winnings are taxable regardless of the amount.

2. **Ancillary Activity Test** - The nonresident's presence in Connecticut is ancillary to his or her primary business or employment duties performed at a base of operations outside of Connecticut. Ancillary activities are those activities that are secondary to the individual's primary out-of-state duties, and include such things as presence in the state for planning, training, attendance at conferences or symposia, etc.

Connecticut-Sourced Income of a Part-Year Resident

Connecticut-sourced income of a part-year resident is the sum of:

1. Connecticut adjusted gross income for the part of the year you were a resident;
2. Income derived from or connected with Connecticut sources for the part of the year you were a nonresident; **and**
3. Special accruals.

Items Subject to Special Accrual

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed.

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions*, on Page 32.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2017, sold property on the installment basis in April 2017. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2017 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2017, and moved to Florida. His employer notified him on August 15, 2017, that he would receive a \$1,000 bonus on September 15, 2017. He must accrue the \$1,000 bonus to the portion of 2017 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Emma, a Connecticut resident, won the Connecticut Lottery in 2017. The proceeds from her wager were reported on federal Form W-2G. Emma will receive her winnings on the installment basis for 20 years. During the 2017 taxable year, Emma moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Emma’s Connecticut Lottery winnings would be subject to special accrual; however, Emma may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Emma will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Emma won another state’s lottery during 2017, she would be subject to Connecticut income tax while a Connecticut resident. If Emma moves out of Connecticut, and is a part-year resident because she changes her permanent legal residence, her lottery winnings would be subject to special accrual.

Example: Nikki was an Alabama resident from January 1, 2017, until July 31, 2017. She became a Connecticut resident on August 1. While a resident of Alabama, Nikki earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2017.

Nikki also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2017. She received payment of the rent for the first four months of the year while she was living in Alabama and she received the remaining payments after she became a Connecticut resident.

Nikki will file a Connecticut part-year resident return for 2017. The \$10,000 of Alabama sourced income earned before Nikki changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut-sourced income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Payment of Tax

If you moved out of Connecticut during the taxable year and you have items of income or gain subject to special accrual, you must either:

- Include the items of accrual in the calculation of tax in the year you changed your residence; **or**
- File a surety bond or other security and pay the tax as a nonresident in the year(s) the income is actually received.

Surety Bond

You may elect to defer the payment of Connecticut income tax on items of special accrual by filing a surety bond with DRS in an amount not less than the amount of the additional Connecticut income tax that would be payable if no surety bond or other security were filed. If you choose this option, you must file Form CT-1040NR/PY for the taxable year when you change your residence. Include a separate statement showing the nature and amount of each item of special accrual as of the date of change of residence together with a computation of the additional Connecticut income tax which would be due if the election to file a surety bond had not been made.

For more information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1, **Form CT-12-717A, Change of Resident Status - Special Accruals, Connecticut Surety Bond Form**, and **Form CT-12-717B, Change of Resident Status - Special Accruals, Other Acceptable Security Form**.

Change From Nonresident to Resident

If you moved into Connecticut during the taxable year, items of income, gain, loss, or deduction that accrue to the period of the year prior to your Connecticut residency are not included in your Connecticut-sourced income. However, items of income derived from or connected with Connecticut sources may not be accrued to the nonresident period and must be included in calculating your Connecticut-sourced income for that year.

Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them. A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA, Nonresident Business Apportionment** (not included in this booklet).

Form	Who Should Complete
Schedule CT-SI Parts 1 and 2 Employee Apportionment Worksheet	All nonresidents and part-year residents A nonresident employee or part-year employee (for his or her nonresidency period) who worked in and outside of Connecticut and does not know the actual amount of Connecticut-sourced income.
Schedule CT-1040AW	All part-year residents

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes as you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2017 are references to your taxable year beginning during 2017.

You must use the same method of accounting for Connecticut income tax purposes as you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2018. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if filed by the next business day.

Timely Filed Return – April 17, 2018

The 2017 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 17, 2018.

In 2018, the due date for filing a Connecticut income tax return (April 15) falls on a Sunday. The next business day is Monday, April 16, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 17, 2018.

Your return meets the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date.

Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2016(4), Designated Private Delivery Services and Designated Types of Service**, for a current list of qualified PDSs.

If Form CT-1040NR/PY is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 13 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals**, and pay all the tax you expect to owe on or before the due date.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties*, on Page 13, if you do not pay all the tax due with your extension request.

Visit www.ct.gov/TSC to file your extension electronically.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2017 federal income tax return and you expect to owe no additional Connecticut income tax for the 2017 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**
- Pay your expected 2017 Connecticut income tax due using a credit card on or before the due date.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; **or**
- Have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2017 and will submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. 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 extension. If your application is approved, the due date will be extended for six months.

If you received a federal extension of time to file beyond six months, to qualify for the federal foreign earned income exclusion and for the foreign housing exclusion or deduction, you may file your Connecticut return using the federal extension due date. Submit a copy of the approved federal Form 2350, Application for Extension of Time to File U.S. Income Tax return by attaching it to the front of your Form CT-1040NR/PY.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040NR/PY or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you **must** attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; **and**
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe.

Filing the Connecticut Income Tax Return Electronically

Most Connecticut taxpayers use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return at www.ct.gov/TSC. You may electronically file your Connecticut income tax return if all of the following are true:

- You filed a Connecticut income tax return in the last three years, or have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;
- Your filing status is the same as the last return DRS has on file, or, if your filing status changed since your last filing, your new filing status is displayed in the drop-down menu. If your new filing status is not displayed in the drop-down menu, visit the DRS website at www.ct.gov/DRS select *For Individuals* and select *E-Services* for information on other e-filing options;
- You are not filing **Form CT-1040CRC, Claim of Right Credit**; **and**

- ❑ You have no more than ten Forms W-2 or 1099 that show Connecticut income tax withheld.

Do not send a paper copy of your electronically filed return with the payment. Send only **Form CT-1040V**, *2017 Connecticut Electronic Filing Payment Voucher*, with your payment.

Mailing Addresses for Form CT-1040NR/PY

For tax forms **with payment** enclosed:
 Department of Revenue Services
 PO Box 2969
 Hartford CT 06104-2969

For tax forms requesting **refunds or tax forms without payment** enclosed:
 Department of Revenue Services
 PO Box 2968
 Hartford CT 06104-2968

For **payments without tax forms**:
 Department of Revenue Services
 Processing
 PO Box 5088
 Hartford CT 06102-5088

Write “**2017 Form CT-1040NR/PY**” and your SSN(s) (optional) on the front of your check.

Estimated Tax Payments for Tax Year 2018

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2018 taxable year.

Your required annual payment for the 2018 taxable year is the lesser of:

- **90%** of the income tax shown on your 2018 Connecticut income tax return; **or**
- **100%** of the income tax shown on your 2017 Connecticut income tax return if you filed a 2017 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 during the 2017 taxable year and you did not file a 2017 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2017 taxable year and you did not file a 2017 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-sourced income during the 2017 taxable year, your required annual payment is 90% of the income tax shown on your 2018 Connecticut income tax return.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2015(17)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax using the **TSC**. Visit the DRS website at www.ct.gov/TSC for more information. You may pay your 2018 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2018 using a paper return. If you made estimated tax payments in 2017, you will automatically receive coupons for the 2018 taxable year in mid-January. They will be preprinted with your name, address, and the last four digits of the SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2017, use Form CT-1040ES to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you. Form CT-1040ES is available on the DRS website at www.ct.gov/DRS.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut income tax to be withheld from your wage income, see **Informational Publication 2018(7)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2019, for the 2018 taxable year. The required installment is the lesser of 66 2/3% of the income tax shown on your 2018 Connecticut income tax return or 100% of the income tax shown on your 2017 Connecticut income tax return.

2018 Estimated Tax Due Dates	
Due dates of installments and the amount of required payments for 2018 calendar year taxpayers are:	
April 15, 2018 *	25% of your required annual payment
June 15, 2018	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
September 15, 2018	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
January 15, 2019	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)
An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely-filed if filed by the next business day.	

* The April 15, 2018, estimated payment will be considered timely if made on Tuesday, April 17, 2018.

If you file a 2018 Connecticut income tax return on or before March 1, 2019, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210, Underpayment of Estimated Tax by Individuals, Trusts, and Estates**, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040NR/PY. See **Informational Publication 2010(16), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax**, or **Informational Publication 2009(14), Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax**.

Filing Form CT-2210

You may be charged interest if your 2017 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

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. See *Interest on Underpayment of Estimated Tax*, on this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X, Amended Connecticut Income Tax Return for Individuals**, and fail to do so, a penalty may be imposed.

Waiver of Penalty

To request a waiver of penalty, taxpayers must complete and submit **Form DRS-PW, Request for Waiver of Civil Penalty**. Taxpayers may mail Form DRS-PW to the address listed below or fax it to Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services
Operations Bureau/Penalty Waiver
PO Box 5089
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. The Commissioner cannot consider a request received more than one year from the date a notice of such penalty was first sent to the taxpayer requesting the waiver. For the taxpayer who self reports the penalty on his or her tax return, the filing date of such return is considered the date on which the taxpayer was notified of such penalty. See *What's New* on Page 2 and **Policy Statement 2017(6), Requests for Waiver of Civil Penalties**.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. 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% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2018, or the date on which the underpayment is paid.

If you file a 2017 Connecticut income tax return on or before January 31, 2018, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2018.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2018, if he or she files a 2017 Connecticut income tax return on or before March 1, 2018, and pays in full the amount computed on the return as payable on or before that date.

Refund Information

There are two ways to get your refund: **Direct Deposit** or **Paper Check**.

The fastest way to get your refund is to file your return electronically and elect direct deposit. Paper return filers may request direct deposit. The direct deposit option is **not** available to first-time Connecticut income tax filers.

For faster service, DRS recommends that taxpayers use direct deposit to a savings or checking account.

For returns filed on paper, you must allow 10 to 12 weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional information or identity verification is required to prevent refund theft.

Anyone who receives a refund but has not filed a Connecticut income tax return must contact DRS immediately. Call the DRS Fraud Unit at 855-842-1441.

Option 1: Direct Deposit

To elect direct deposit complete Lines 27a through 27c. See *Line 27: Refund*, on Page 18.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; **and**
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

Option 2: Paper Check

If you do not elect direct deposit, or are a first time filer, a refund check will be issued and refund processing may be delayed.

Refund Status

Check the status of your refund using the *TSC* by visiting www.ct.gov/myrefund or call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). You must provide your SSN (and your spouse's if married filing jointly) and the exact amount of the refund requested.

If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of two thirds of one percent ($\frac{2}{3}\%$) for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Protecting Taxpayer Security

Tax fraud and refund theft are very serious challenges.

DRS is committed to protecting taxpayer identity information and making sure thieves do not steal refunds. DRS continues to increase its anti-fraud efforts in coordination with the IRS, other state tax agencies, and tax preparers.

We still encourage taxpayers to pay electronically and opt for direct deposit of refunds. However, in situations where fraud is more likely, even direct deposit requests may be converted to a paper check.

In other circumstances of suspicious filing, refunds may be delayed while we work with the actual taxpayer to confirm that it is not a fraudulent claim.

We ask for your understanding and patience; we are only doing this to protect you.

Anyone who receives a refund but has not filed their Connecticut return must contact the DRS immediately. Call the DRS Fraud Unit at 855-842-1441.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state or the IRS, 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 2017 and who made Connecticut income tax payments (withholding or estimates) for the 2017 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2017; **and**
- There was an overpayment of tax.

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

If you are filing a paper Form CT-1040NR/PY, check the box on the front of your return to indicate that you are filing Form CT-8379. Attach Form CT-8379 and all forms W-2 and 1099 to the front of your return.

If you are filing Form CT-1040NR/PY electronically, select the Form CT-8379 indicator on your return. Mail the completed Form CT-8379 and all forms W-2 and 1099 to the Department of Revenue Services, P.O. Box 5035, Hartford, CT 06102-5035.

Do **not** use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Income Tax Credit

Angel Investor Tax Credit

The angel investor tax credit is applicable against the income tax and available to investors who meet the requirements of Conn. Gen. Stat. §12-704d, as amended by Conn. Pub. Acts 17-110 §1. An angel investor must apply to Connecticut Innovations, Inc. (CII) to reserve the credit and must receive an *Angel Investor Tax Credit* voucher from CII before claiming the credit on the income tax return.

The credit is for a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. The credit is equal to 25% of such investor's cash investment provided the total tax credits allowed to any one investor shall not exceed \$250,000 and shall be claimed in the taxable year in which the cash investment was made. The credit cannot be used against the withholding tax liability imposed under Conn. Gen. Stat. §12-707 and cannot exceed the amount of income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year.

Tax credits cannot be reserved for any investments made on or after July 1, 2019. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied.

Effective for taxable years commencing on or after January 1, 2016, the angel investor tax credit may be assigned, transferred, or sold. The **Form CT-AIT, *Angel Investor Tax Credit*** is now obsolete. You must use **Schedule CT-IT Credit** to calculate the amount of the Angel Investor Tax Credit you can claim on your return. If you are claiming the Angel Investor Tax Credit, you must complete Part III of the Schedule CT-IT Credit. Attach Schedule CT-IT Credit to the back of your paper return.

The tax credit may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

Economic Nexus

Economic nexus is the basis for determining whether nonresident partners or members of a partnership or S corporation are subject to Connecticut income tax on income derived from or connected with sources within the state. A partnership or S corporation has "substantial economic presence" in Connecticut if it purposefully directs business towards the state. Its purpose can be determined by such measures as the frequency, quantity, and systematic nature of its economic contact with the state. See **Informational Publication 2010(29.1), *Q&A on Economic Nexus***.

Completing Form CT-1040NR/PY

Before you begin, gather all your records, including all your federal Forms W-2 and 1099. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status - Check only one box.

Filing Status

Check the appropriate box to indicate your filing status.

Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2017, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals*, below.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040 or 1040A, do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN on Form CT-1040NR/PY.

Special Rules for Married Individuals

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**
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

When both spouses are **part-year residents** of Connecticut but do not have the same period of residency, married filing separately is your Connecticut income tax filing status.

When both spouses are **part-year residents** of Connecticut and have the same period of residency, you may choose married filing jointly or married filing separately as your Connecticut income tax filing status.

When both spouses are **nonresidents** of Connecticut but only one has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return. The filing spouse's Connecticut income tax filing status is married filing separately, unless you both elect to file a joint Connecticut income tax return. If an election is made, married filing jointly is your Connecticut income tax filing status.

When one spouse is a nonresident alien and the other is a citizen or resident of the U.S., each spouse who is required to file a Connecticut income tax return must file as married filing separately unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; **and**
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means that the joint federal adjusted gross income must be used on Form CT-1040NR/PY, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return. The Connecticut income tax calculated using the joint income must be prorated based on the income of the spouse derived from or connected with sources in Connecticut.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated.

Social Security Number, Name, and Address

You **must** enter your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers*, on Page 6.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed. DRS cannot process your return until we receive the ITIN.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down 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. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

DRS does not round when issuing refunds.

2 Calculate Your Tax

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2017 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens*, on Page 7.

Line 2: Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 40. See *Additions to Federal Adjusted Gross Income*, on Page 20.

Line 3

Add Line 1 and Line 2. Enter the total on Line 3.

Line 4: Subtractions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 52. See *Subtractions From Federal Adjusted Gross Income*, on Page 21.

Line 5: Connecticut Adjusted Gross Income

Subtract Line 4 from Line 3 and enter the result. This is your Connecticut adjusted gross income.

Line 6: Income From Connecticut Sources

Complete **Schedule CT-SI**. See *Schedule CT-SI Instructions*, on Page 27. Enter the income from Connecticut sources from Schedule CT-SI, Line 30.

Line 7

Enter the greater of Line 5 or Line 6 on Line 7. If Line 5 and Line 6 are equal, enter that amount on Line 7. If the amount on Line 7 is zero or less, go to Line 12 and enter "0."

Line 8: Income Tax

For each filing status, if the amount on Line 7 is: \$12,000 or less for married filing separately; \$15,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married filing jointly or qualifying widow(er) with dependent child, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables*, beginning on Page 38 to find your tax.

If your Connecticut adjusted gross income is more than \$102,000 but less than or equal to \$500,000, you may:

1. Use the *Income Tax Table* on the DRS website at www.ct.gov/DRS and select *Individuals*;
2. Use the *Tax Calculation Schedule* beginning on Page 48; **or**
3. Use the online *Tax Calculator* found on the DRS website at www.ct.gov/DRS and select *Individuals*.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$500,000, visit www.ct.gov/DRS and select *For Individuals* to use the *Income Tax Calculator* or use the *Tax Calculation Schedule* beginning on Page 48. You may also use the *Income Tax Calculator* or the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$500,000. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

After you have found the calculated tax, enter that amount on Line 8.

Nonresidents or part-year residents must calculate the tax in the same manner as resident individuals. Then, nonresidents or part-year residents prorate the tax based upon the percentage of their Connecticut adjusted gross income derived from or connected with Connecticut sources.

Example 1: Sue, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2017 taxable year. Sue enters \$40,000 on Form CT-1040NR/PY, Line 5, and \$20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sue enters \$40,000 on Form CT-1040NR/PY, Line 7. Sue finds the tax on \$40,000 in the tax tables and enters \$1,441 on Form CT-1040NR/PY, Line 8. Sue then divides Line 6 by Line 5 and enters 50% on Line 9. Sue's Connecticut income tax is \$721 ($\$1,441 \times .50$) and she enters this amount on Form CT-1040NR/PY, Line 10.

Example 2: Ben, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2017. Ben enters \$20,000 on Form CT-1040NR/PY, Line 5, and \$40,000 on Line 6. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters \$40,000 on Form CT-1040NR/PY, Line 7. Ben then finds the tax on \$40,000 in the tax tables and enters \$1,441 on Form CT-1040NR/PY, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters 1.0000 on Line 9. Ben's Connecticut income tax is \$1,441 ($\$1,441 \times 1.0000$) and he enters this amount on Form CT-1040NR/PY, Line 10.

Line 9

If Line 5 is greater than Line 6, divide Line 6 by Line 5 and enter the result. If the result is less than zero, enter "0." If Line 6 is equal to or greater than Line 5, enter 1.0000. **Do not** enter a number that is less than zero or greater than one. Round to four decimal places.

Line 10

Multiply Line 9 by Line 8 and enter the result on Line 10.

Line 11: Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

If all or part of the income reported on this return for the period of your Connecticut residency is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040NR/PY, *Schedule 2*, and enter the amount from Line 61 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)*, on Page 24.

The credit for income tax paid to other jurisdictions is limited to part-year residents for the period of their Connecticut residency.

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

Line 12

Subtract Line 11 from Line 10 and enter the result. If Line 11 is greater than Line 10, enter "0."

Line 13: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2017, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

Line 14

Add Line 12 and Line 13. Enter the total on Line 14.

Line 15: Allowable Credits

Enter the amount from **Schedule CT-IT Credit, Income Tax Credit Summary**, Part I, Line 11.

Use Schedule CT-IT Credit to claim the Angel Investor Tax Credit (see *Angel Investor Income Tax Credit*, on Page 14) or to claim the credit for a prior year alternative minimum tax from **Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts and Estates**.

Line 16: Connecticut Income Tax

Subtract Line 15 from Line 14 and enter the result. If less than zero, enter "0."

Line 17: Individual Use Tax

Complete the Connecticut Individual Use Tax Worksheet on Page 35, then complete and attach *Schedule 3* on Page 4 of Form CT-1040NR/PY. Enter on Line 17 the total use tax due as reported on Schedule 3, Line 62. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. Failure to report use tax due on Line 17 and include that amount in the total amount due on Line 18 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both. See *Schedule 3 - Individual Use Tax Line Instructions*, on Page 34.

Line 18 and Line 19

Add Line 16 and Line 17. Enter the total on Line 18 and Line 19.

3 Payments

Line 20: Connecticut Tax Withheld

For each federal Form W-2 or 1099 or Schedule CT K-1 where Connecticut income tax was withheld, enter the following on Lines 20a through 20e.

Enter the number from Box b in Column A of Form CT-1040NR/PY.

2222	a Employee's social security number	OMB No. 1545-0008
b Employee identification number (EIN) XX-XXXXXX	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employee's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
D Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff.	11 Nonqualified plans	12a
	13 Salary continuation Retirement Disability pay	12b
	14 Other	12c
		12d
f Employee's address and ZIP code	15 State wages, tips, etc. XXX.00	16 State income tax XXX.00
15 State wages, tips, etc. CT	17 State income tax XXX.00	18 Local wages, tips, etc.
	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement** 2017 Department of the Treasury - Internal Revenue Service
Copy 1 - For State, City, or Local Tax Department

Box 15 must show CT to be claimed as Connecticut withholding.

Enter the amount from Box 17 (in whole dollars) in Column C of Form CT-1040NR/PY.

Column A: Enter the Employer Identification Number or the Payer Identification Number.

Column B: Enter the amount of Connecticut wages, tips, etc.

Column C: Enter the amount of Connecticut income tax withheld. You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

Nonresident partners or shareholders: Complete Columns A and C by entering information from **Schedule CT K-1, Member's Share of Certain Connecticut Items**, Part III, Line 1.

Remember to enter the FEIN and to check the box indicating that the withholding is from Schedule CT K-1.

If you have **more than five** federal Forms W-2 or 1099 and Schedule CT K-1 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding**. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, in Column C, Line 20f.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 20.

Do not send copies of Forms W-2, 1099, and Schedule CT K-1. Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379, Nonobligated Spouse Claim**, attach all Forms W-2 and 1099.

Line 21: All 2017 Estimated Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Include any 2017 estimated tax payments made in 2018. **Do not** include any refunds received.

Line 22: Payments Made With Form CT-1040 EXT

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

Line 22a: Claim of Right Credit

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2017 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2017 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2017 taxable year. If you are eligible for the Connecticut Claim of Right Credit, complete **Form CT-1040CRC, Claim of Right Credit**, to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

You are eligible for the Connecticut claim of right credit if you meet all of the following conditions:

- You were a resident, nonresident, or part-year resident individual who included income in Connecticut adjusted gross income for an earlier taxable year(s) (year(s) of receipt). A trust or estate is not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2017 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; **and**
- You determined your federal income tax liability for the year of repayment under IRC §1341(a)(4) (see Exceptions) or IRC.

If the Claim of Right Credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

Complete **Form CT-1040CRC, Claim of Right Credit**, to calculate your claim of right credit. Enter the amount from Form CT-1040CRC, Line 6.

Line 23: Total Payments

Add Lines 20, 21, 22, and 22a and enter the total. This is the total of all Connecticut tax payments made.

4 Overpayment

Line 24: Overpayment

If Line 23 is greater than Line 19, subtract Line 19 from Line 23 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 25 through 27. If Line 23 is less than Line 19, go to Line 28.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**.

Line 25: Amount of Line 24 You Want Applied to Your 2018 Estimated Tax

Enter the amount of your 2017 overpayment that you want applied to your 2018 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2018, 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. Payments received after April 15, 2018, will be applied as of the date of receipt. **Your request to apply this amount to your 2018 estimated income tax is irrevocable.**

Line 26: CHET Contribution from Schedule CT-CHET

Complete and attach **Schedule CT-CHET, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution** to contribute all or part of your Connecticut individual income tax overpayment (Line 24) to a CHET 529 College Savings Plan Account(s). Enter the total contributions as reported on Schedule CT-CHET, Line 4. **Your contribution is irrevocable.**

Line 26a: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund of an overpayment. Your contribution is limited to your refund amount. Complete *Schedule 4* on Form CT-1040NR/PY. Enter the total contributions as reported on *Schedule 4*, Line 63. **Your contribution is irrevocable.**

Line 27: Refund

Subtract the total of Lines 25, 26, and 26a from Line 24. The result is the amount of your refund.

There are two refund options available:

Option 1: Direct Deposit

Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account. See *Refund Information*, on Page 13.

This option is **not** available to first-time filers.

Enter your nine-digit bank routing number and your bank account number in Lines 27b and 27c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 characters.

The diagram shows a check form with fields for 'Name of Depositor', 'Street Address', 'City, State, Zip Code', 'Date', and 'No. 101'. Below these is a 'Pay to the Order of' field and a dollar amount box. The 'Name of your Bank', 'Street Address', and 'City, State, Zip Code' fields are also present. At the bottom, the routing number '092125789' and account number '091 025 025413' are circled in red. Arrows point from the labels 'Routing Number' and 'Account Number' below to their respective circled numbers. A '0101' field is also visible on the right side of the check.

Federal banking rules require DRS to request information about foreign bank accounts (Line 27d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will mail your refund to you.

Option 2: Paper Check

If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

If you wish to receive a paper check, you must complete Line 27.

Your overpayment will be applied in the following order: penalty and interest you owe to DRS; other taxes you owe to DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2018 estimated tax; CHET contributions; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 28: Tax Due

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe.

Line 29: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 13.

Late Filing Penalty: In the event no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Line 30: Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at the rate of 1% per month or fraction of a month from the due date until payment is made.

Line 31: Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210, leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay your tax or April 15, 2018.

Line 32: Total Amount Due

Add Lines 28 through 31 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

Payment Options

Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors. While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

Pay Electronically

To make a direct payment visit the *TSC* at www.ct.gov/TSC and follow the prompts or visit <https://drsindtax.ct.gov>. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing number.

You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You **must** pay the balance due on or before the due date to avoid penalty and interest.

If you file electronically but elect to make your payment of tax due with a paper check, you are required to remit your payment with **Form CT-1040V, 2017 Connecticut Electronic Filing Payment Voucher**. **Do not** send a paper copy of your electronically filed return with the payment.

Pay by Credit Card or Debit Card



You may elect to pay your 2017 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

Visit: www.officialpayments.com and select *State Payments*.

Your payment will be effective on the date you make the charge.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write “**2017 Form CT-1040NR/PY**” and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

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

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You **do not** need to attach a copy of your previously-filed Form CT-1040 EXT.

6 Sign Your Return

After you complete your Connecticut Form CT-1040NR/PY, 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. The signature line is on Page 2 of Form CT-1040NR/PY.

If you file a joint return, you **must** review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due. In addition, you and your spouse will be jointly entitled to any refund which will be issued to both names listed on the return.

Taxpayer’s Email Address

DRS tax returns have a line for taxpayers to enter their email address. If you provide an email address, DRS may use it to notify you of tax changes and programs. However, DRS will never use email to ask for sensitive information, such as your Social Security Number. If you ever have questions about an email claiming to be from DRS, contact DRS directly.

See *Tax Information*, on back cover.

Paid Preparer Signature

Anyone you pay to prepare your return must sign and date it. Paid preparers **must** also enter their Preparer Tax Identification Number (PTIN), and their firm’s Federal Employer Identification Number (FEIN) in the spaces provided.

Alternative Signature Methods

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer’s signature or the individual preparer’s printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer’s individual tax preparer tax identification number (PTIN), and phone number.

Paid preparers can follow the same procedure with respect to paper Connecticut income tax returns prepared on behalf of their clients. This procedure only applies to preparers’ signatures. It does not affect other signature requirements for taxpayers, and does not apply to documents other than tax returns.

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2017 tax return, enter the designee’s name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter “Preparer” in the space for the designee’s name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; **and**
- Respond to certain DRS notices you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS processes the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2018 tax return. This is April 15, 2019, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refunds, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **LGL-001**, *Power of Attorney*.

Income Tax Fraud

Income tax fraud has been categorized as a class D felony, which carries a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked *Clip check here*. To ensure proper posting of your payment, write "2017 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

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

- **Form CT-19IT**, *Title 19 Status Release*;
- **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*;

- **Form CT-8379**, *Nonobligated Spouse Claim*; and
- Federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*.

Attach other required forms and schedules, including Form CT-1040CRC; Supplemental Schedule CT-1040WH; Schedule CT-CHEAT; and Schedule CT-IT Credit to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

Filing Your Return

Keep a copy of this return and all attachments 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.

DRS does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040NR/PY*, on Page 12 for the correct address to use for returns with payments, refunds, or payments only.

Recordkeeping

Make copies of your tax return; completed worksheets and schedules; and records of all items appearing on the return (such as forms W-2 and 1099). Retain copies until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can expect to receive your copy in approximately three weeks.

You may also visit www.ct.gov/TSC to view and print copies of the current year and the two prior years income tax returns.

FORM CT-1040NR/PY Schedules

The following modifications to federal adjusted gross income are provided in Conn. Gen. Stat. §12-701(a)(20). Your federal adjusted gross income may not be further modified in determining your Connecticut adjusted gross income except as expressly provided by Conn. Gen. Stat. §12-701(a)(20).

Schedule 1 - Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 33: Interest on State and Local Government Obligations Other Than Connecticut

Enter the total amount of interest income derived from state and municipal government obligations, (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 34: Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

Line 35: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 35. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

Part-year residents should enter this amount on **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, Line 14, Column A.

Line 36: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 36. If the amount is less than zero, enter the amount on Line 48.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 36 or, if less than zero, on Line 48.

Line 37: Loss on Sale of Connecticut State and Local Government Bonds

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes, whether or not the entire loss is used in computing federal adjusted gross income.

Line 38: Domestic Production Activity Deduction

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

Line 39: Other

Use Line 39 to report any of the following modifications:

1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
5. Add back any amortizable bond premium on bonds producing

interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.

6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
8. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual*, on Page 9.
9. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. §32-9zz:
 - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. §12-81(72), or for workforce training, development or expansion in Connecticut; **and**
 - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.See **Special Notice 2012(6)**, *2012 Legislative Changes Affecting the Income Tax*.
10. Add back, to the extent not properly includible in gross income for federal income tax purposes, any compensation required to be recognized under 26 U.S.C. §457A that is attributable to services performed within Connecticut.
11. Also use Line 39 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 38.

Line 40: Total Additions

Add Lines 33 through 39 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 40.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 41: Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you are entitled to include on Line 41 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

Do not enter the amount of interest income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing interest income derived from these obligations, and this interest income is taxable for Connecticut income tax purposes.

Do not enter the amount of interest paid to you on any federal income tax refund.

Line 42: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter the total amount of exempt dividends received from a qualifying mutual fund derived from U.S. government obligations. A mutual fund is a qualifying fund if **at the close of each quarter** of its taxable year at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes.

Example: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 42 is \$55.

See **Policy Statement, 2005(2), Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities.**

Line 43: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Your Social Security benefits are fully

exempt from Connecticut income tax if your required filing status is single or married filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$50,000**, or married filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$60,000**. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet*, on this page and enter the amount from Line F on Line 43. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590-A or federal Publication 915, see **Announcement 2017(10), Taxability of Social Security Benefits for Connecticut Income Tax Purposes.**

You may use the online **Social Security Benefit Adjustment Calculator** found on the DRS website at **www.ct.gov/DRS** and select *Individuals*.

If you are using a worksheet that is not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you should verify the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Line 44: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Line 10. If Line 10 is blank or you filed federal Forms 1040A or 1040EZ, enter "0."

Social Security Benefit Adjustment Worksheet - Line 43

Enter the amount from Form CT-1040NR/PY , Line 1.....	<input type="text"/>
If your filing status is single or married filing separately , is the amount on Line 1 \$50,000 or more?	
<input type="checkbox"/> Yes: Complete this worksheet.	
<input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 43.	
If your filing status is married filing jointly, qualifying widow(er) , or head of household , is the amount on Line 1 \$60,000 or more?	
<input type="checkbox"/> Yes: Complete this worksheet.	
<input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 43.	
A. Enter the amount reported on your 2017 federal Social Security Benefits Worksheet, Line 1. If Line A is zero or less, stop here and enter "0" on Line 43. Otherwise, go to Line B.	A.
B. Enter the amount reported on your 2017 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2017, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.
C. Enter the lesser of Line A or Line B.	C.
D. Multiply Line C by 25% (.25).	D.
E. Taxable amount of Social Security benefits reported on your 2017 federal Social Security Benefits Worksheet, Line 18.	E.
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, <i>Schedule I</i> , Line 43. If Line D is greater than or equal to Line E, enter "0."	F.

Line 45: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits, or supplemental annuities during 2017, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 43 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 43 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

Line 46: Military Retirement Pay

Subtract income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Payments received by a former spouse of a retired military member under a final decree of divorce, dissolution, annulment, or legal separation; or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the military retirement pay exclusion.

Line 47: 25% of Connecticut Teacher's Retirement Pay

Subtract 25% of the income received from the Connecticut teacher's retirement system, provided you properly included such income in federal adjusted gross income for federal income tax purposes.

Line 48: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Form CT-1041, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount less than zero, enter the amount on Line 48. If the amount is greater than zero, enter the amount on Line 36.

If you are a beneficiary of more than one trust or estate, enter the net amount of all the modifications, if less than zero, on Line 48.

Line 49: Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes.

Line 50: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of: (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, married filing separately), or

(B) \$10,000 for individuals whose filing status on their Connecticut income tax return is married filing jointly or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax*.

Line 51: Other

Use Line 51 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe, where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
5. Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET), to the extent the distribution is used to pay for qualified higher education expenses. (Pub. L. No. 107-16, §402) To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 51.

6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
7. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See *Items Subject to Special Accrual*, on Page 9.
8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond,

as described in Section 1531 of the American Recovery and Reinvestment Act of 2009, was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.

9. Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includable in federal adjusted gross income.
10. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains is properly included in the gross income of the designated beneficiary for federal income tax purposes.
11. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. §32-9zz.
See **Special Notice 2012(6)**, *2012 Legislative Changes Affecting the Income Tax*.
12. Subtract 20% of the Cancellation of Debt Income amount that you added to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040NR/PY, Line 35. You may subtract 20% of that Cancellation of Debt Income amount on the comparable line of your Connecticut income tax return for the 2017 and 2018 taxable years.
13. Subtract the amount, to the extent included in federal adjusted gross income, of any financial assistance received from the Crumbling Foundations Assistance Fund; paid to or on behalf of the taxpayer under the Collapsing Foundations Credit Enhancements Program; or financial assistance received from a municipality by the taxpayer to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.
14. Subtract certain costs incurred by the taxpayer in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine or lung, for the purpose of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses. The subtraction can not exceed \$10,000.

Do **not** use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* below) or income of a nonresident spouse. See *Special Rules for Married Individuals*, on Page 15.

Line 52: Total Subtractions

Add Lines 41 through 51. Enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 52.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

Am I Eligible for the Credit for Income Taxes Paid to Qualifying Jurisdictions

If you are a **part-year resident** of Connecticut and if any part of your income earned during the residency portion of your taxable year was taxed by a **qualifying jurisdiction**, you **may** be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.

Nonresidents may not claim a credit for income taxes paid to other jurisdictions.

Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*, to calculate their alternative minimum tax credit.

Qualifying Jurisdiction

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).

Qualifying Income Tax Payments

Qualifying income tax payments are income taxes you actually paid on income:

- Derived from or connected with sources within a qualifying jurisdiction; **and**
- Subject to tax in the qualifying jurisdiction.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See **Informational Publication 2015(23)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*; **or**
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

What Payments Do Not Qualify

- Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);
- Income tax payments made to a qualifying jurisdiction on income not included in your Connecticut adjusted gross income or Connecticut-sourced income;
- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; **or**
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

Limitations to the Credit

The total credit is limited to whichever amount is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The amount of Connecticut income tax due on the portion of Connecticut adjusted gross income sourced in the qualifying jurisdiction and earned during the residency portion of your taxable year; **or**
- The amount entered on Form CT-1040NR/PY, Line 10.

How to Calculate the Credit

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete the Schedule 2 Worksheet to determine the amount to enter on *Schedule 2*, Line 55.

The allowable 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 income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.**

Part-Year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to *Schedule 2* and attach it to the back of your Form CT-1040NR/PY.

If you are claiming credit for income taxes paid to another state **and** to one of its political subdivisions, follow these rules to determine your credit:

- A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 27):
 1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2*, to calculate your credit;
 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; **and**
 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 1. Use **two** columns on Form CT-1040NR/PY, *Schedule 2*;
 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income you earned during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;
- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; **and**
- You have paid income tax on the income to that qualifying jurisdiction.

Example 1: Laura, a single taxpayer, was employed in the State of New York during the entire taxable year and moved into Connecticut on July 1. Her Connecticut adjusted gross income is \$105,000. On Form CT-1040NR/PY, Schedule CT-1040AW, Column A, Laura reported the following: \$76,000 in wages, \$4,000 in interest, and \$25,000 from dividends received November 2. Laura enters on Schedule 2 Worksheet, Column I, the amounts she entered on Form

CT-1040NR/PY, Schedule CT-1040AW, Column B: Line 1, \$38,000; Line 2, \$2,000; and Line 3, \$25,000. In Column II, she enters: Line 1, \$38,000. Credit is allowed for the New York tax paid on her \$38,000 of wage income because it is derived from or connected to New York during the Connecticut residency portion of her taxable year.

Example 2: Ann and Joe are part-year residents who file a joint federal Form 1040 and Form CT-1040NR/PY. Joe's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Ann's wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 7, (and on Line 1, Column A, of their Schedule CT-1040AW), Ann and Joe entered \$70,000. Ann and Joe enter on the Schedule 2 Worksheet, \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Ann and Joe also enter \$20,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

Example 3: Linda, a part-year resident, is a sole proprietor of a business conducted at two locations, one in Connecticut and one in Massachusetts. All of Linda's income was earned while she was a Connecticut resident. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on her Schedule C, \$35,000 is derived from the Massachusetts location. When completing Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column II, Line 5. Linda also enters \$55,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

Schedule 2 - Line Instructions

Line 53: Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year

The amount from **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, Line 30, Column B, is entered on Line 53 with the following exceptions:

1. Add to the amount on Line 30, Column B, any **net** loss during the residency portion of your taxable year derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).
2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain included in Schedule CT-1040AW, Column B, as an item of special accrual.

Example: Sam's Connecticut adjusted gross income for the residency portion of his taxable year is \$60,000 which includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 53.

Line 54: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and the two-letter code of the state.

Schedule 2 Worksheet (Part-Year Residents Only)

Column I	Complete this worksheet to determine the amount of income earned during the residency portion of your taxable year and taxed by a qualifying jurisdiction. Complete a separate worksheet for each qualifying jurisdiction if you paid income tax to more than one qualifying jurisdiction.	Column I (from Column B, Schedule CT-1040AW)	Column II Amount Taxable in Qualifying Jurisdiction
<p>Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30, Column B, respectively, of Schedule CT-1040AW. See instructions, on Page 32.</p> <p>Column II</p> <p>For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications, if any, directly related to income sourced in the qualifying jurisdiction.</p> <p>Enter the amount from Line 30, Column II, on Form CT-1040NR/PY, <i>Schedule 2</i>, Line 55.</p> <p>To this amount, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55.</p> <p>Keep this worksheet with your 2017 tax records. Do not attach to your tax return.</p> <p>The federal income tax return line references are to the federal Form 1040. If no corresponding line is on the federal Form 1040, do not enter an amount on this worksheet. If you file a federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.</p>	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: See instructions.	14	
	15. Add lines 1 through 14.	15	
	16. Education Expenses	16	
	17. Certain business expenses of reservists, performing artists, and fee-based government officials	17	
	18. Health savings account deduction	18	
	19. Moving expenses	19	
	20. Deductible part of self-employment tax	20	
	21. Self-employed SEP, SIMPLE, and qualified plans	21	
	22. Self-employed health insurance deduction	22	
	23. Penalty on early withdrawal of savings	23	
	24. Alimony paid	24	
	25. IRA deduction	25	
	26. Student loan interest deduction	26	
	27. Tuition and fees	27	
	28. <i>Reserved for future use</i>	28	
	29. Total adjustments - Add Lines 16 through 27.	29	
	30. Subtract Line 29 from Line 15.	30	

Standard Two-letter Codes

Alabama.....AL	Kentucky.....KY	North Carolina.....NC
Arizona.....AZ	Louisiana.....LA	North Dakota.....ND
Arkansas.....AR	Maine.....ME	Ohio.....OH
California.....CA	Maryland.....MD	Oklahoma.....OK
Colorado.....CO	Massachusetts.....MA	Oregon.....OR
Delaware.....DE	Michigan.....MI	Pennsylvania.....PA
District of Columbia.....DC	Minnesota.....MN	Rhode Island.....RI
Georgia.....GA	Mississippi.....MS	South Carolina.....SC
Hawaii.....HI	Missouri.....MO	Tennessee.....TN
Idaho.....ID	Montana.....MT	Utah.....UT
Illinois.....IL	Nebraska.....NE	Vermont.....VT
Indiana.....IN	New Jersey.....NJ	Virginia.....VA
Iowa.....IA	New Mexico.....NM	West Virginia.....WV
Kansas.....KS	New York.....NY	Wisconsin.....WI

Line 55: Non-Connecticut Income

Complete Schedule 2 Worksheet, above, to determine the total of non-Connecticut income included in your Connecticut adjusted gross income for the residency portion of your taxable year and reported on a qualifying jurisdiction's income tax return.

To the amount on Schedule 2 Worksheet, Line 30, Column II, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55.

Line 56

Divide the amount on Line 55 by the amount on Line 53. The result cannot exceed 1.0000. Round to four decimal places.

Line 57: Apportioned Income Tax

To determine the portion of your 2017 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

1. Divide the amount on the Schedule 2 Worksheet, Line 30, Column I, by the amount on Form CT-1040NR/PY, Line 6. Round to four decimal places. The result may not exceed 1.0000.
2. Multiply the result by the amount on Form CT-1040NR/PY, Line 10, and enter on Line 57.

Line 58

Multiply the percentage arrived at on Line 56 by the amount reported on Line 57.

Line 59: Income Tax Paid to a Qualifying Jurisdiction While a Resident

Enter the total amount of income tax paid to a qualifying jurisdiction on income derived from or connected with sources in that jurisdiction during the residency portion of your taxable year.

If the tax you 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 (from Schedule 2 Worksheet, Line 30, Column II) bears to the total amount of income you earned in that jurisdiction in the taxable year.

Example: George, a part-year resident, worked in Rhode Island all year and paid \$1,200 in Rhode Island tax. His total Rhode Island wages were \$20,000 of which \$15,000 was earned while he was a Connecticut resident. The income tax paid to Rhode Island during the residency portion of his taxable year is:

$$\frac{\$ 15,000}{\$ 20,000} \times \$ 1,200 = \$ 900$$

He should enter \$900 on Line 59.

Income tax paid means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your form W-2 or 1099. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

Line 60

Enter the lesser of the amounts reported on Line 58 or Line 59.

Do not enter negative amounts. If zero or less, enter "0".

Line 61: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 60A, Line 60B, and Line 60 of any additional worksheets. The amount on Line 61 cannot exceed the amount on Line 58. Enter the total on Line 61.

Attach a copy of the income tax return filed with each qualifying jurisdiction to your Connecticut income tax return or the credit will be disallowed.

Part-Year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

Example: Lynne, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Lynne's Connecticut adjusted gross income is \$75,000 (Form CT-1040NR/PY, Line 5). Lynne's income from Connecticut sources (Form CT-1040NR/PY, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (Schedule CT-1040AW, Column B, Line 30) is \$50,000. Lynne completes

Schedule CT-1040AW as follows: Line 1: Column A, \$73,000; Column B, \$49,000; Column C, \$24,000; and Column D, \$0. Line 2: Column A, \$2,000; Column B, \$1,000; Column C, \$1,000; and Column D, \$0. Lynne uses the amounts in Column B when completing Schedule 2 Worksheet, Column I. Lynne's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (Form CT-1040NR/PY, Line 10). Since the amount of income taxed by both State X and City Y is equal, Lynne uses only one column on Form CT-1040NR/PY, Schedule 2. Lynne enters \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 55, Column A.

Lynne pays an income tax of \$6,100 to State X; however, only \$4,039 $(\$49,000/\$74,000) \times \$6,100$ of that amount is attributable to her income sourced to State X during her Connecticut residency period. Lynne pays an income tax of \$510 to City Y; however, only \$338 $(\$49,000/\$74,000) \times \$510$ is attributable to her income sourced to City Y during her Connecticut residency period. Therefore, the total tax paid to State X and City Y on the common amount of income is \$4,377 $(\$4,039 + \$338)$. When completing Form CT-1040NR/PY, Schedule 2, Lynne enters \$50,000 on Line 53 and completes Schedule 2 as follows:

	Column A		Column B	
Line 54	State X, City Y			
Line 55	49,000	00		00
Line 56	.9800			
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	Total Credit		2,320	00

Schedule CT-SI Instructions

General Information

If you are a nonresident or part-year resident, you must use **Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources**, to report items of income, gain, loss, or deduction that make up your federal adjusted gross income derived from or connected with sources within Connecticut.

Nonresidents

Report in Schedule CT-SI, Part 1, all items of income you received from Connecticut sources with modifications as described on this page. Report in Schedule CT-SI, Part 2, adjustments directly related to the income items in Part 1.

Certain gains and losses from the sale or disposition of an interest in an **entity** that owns real property in Connecticut must be reported. For purposes of nonresident sourcing of income, "real property in Connecticut" includes real property owned directly or indirectly by an entity. The term **entity** means a partnership, limited liability company, or S corporation. See **Special Notice 2014(5), 2014 Legislative Changes Affecting the Income Tax or Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut**.

Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions, on Page 34. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

Report in Schedule CT-SI, Part 1, the income you received from all sources earned while you were a Connecticut resident and your

Connecticut-sourced income for the part of the year you were a nonresident of Connecticut. Report in Schedule CT-SI, Part 2, adjustments that are a result of transactions that occurred while you were a Connecticut resident or are directly related to Connecticut-sourced income for the part of the year you were a nonresident.

Modifications

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on Form CT-1040NR/PY, *Schedule 1*. See *Line 14: Other Income*, on Page 31.

Example: Dave, a part-year Connecticut resident received \$1,000 in taxable interest income reported on federal Form 1040 and \$1,000 in interest from New York bonds while a Connecticut resident. Dave would report \$2,000 on Schedule CT-SI, Part 1, Line 2.

Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual*, on Page 9.

Part-year residents who file a surety bond or other security in lieu of special accruals do not include accruals in the amounts in Schedule CT-SI, Parts 1 and 2.

Capital Losses, Passive Activity Losses, and Net Operating Losses

Capital losses, passive activity losses, and net operating losses generated from activities within Connecticut can reduce Connecticut adjusted gross income derived from or connected with Connecticut sources of a nonresident to the extent they are properly computed for federal income tax purposes and are offset against income derived from or connected with Connecticut sources. A nonresident must recompute capital losses, passive activity losses, and net operating losses as if the nonresident's federal adjusted gross income consisted only of items derived from Connecticut sources.

Example: Lori Ann, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her federal income tax return. Lori Ann also reported on her federal income tax return a capital loss of \$8,000 from sources exclusively within Connecticut (from the sale of real property not used in Lori Ann's trade or business). For federal income tax purposes, Lori Ann has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Lori Ann has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 on her Form CT-1040NR/PY (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance of the capital loss to the succeeding taxable year(s) even though, for federal income tax purposes, she will show no capital loss carryforward.

Election to Forego Carryback

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back the net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the fifteen taxable years following the taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely Form Page 28

CT-1040NR/PY for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

Part 1 - Connecticut Income - Line Instructions

The federal income tax return line references are to the federal Form 1040. If no corresponding line is on the federal Form 1040, do not enter an amount on Schedule CT-SI. If you file federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.

Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

• Part-Year Resident

Enter the total of the amounts from Schedule CT-1040AW, Line 1, Column B and Column D.

• Nonresident

Enter all wages, salaries, tips, and other compensation you earned for services performed in Connecticut while you were a nonresident of Connecticut.

This includes compensation from non-qualified deferred compensation plans attributable to services performed within Connecticut, including, but not limited to, compensation required to be included in federal gross income under I.R.C. §457A.

If your wages, salaries, tips, and other compensation was earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut-sourced income is not known, complete the *Employee Apportionment Worksheet*. See the instructions, on Page 31.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, item 2, *Ancillary Activity Test* on Page 9.

Line 2: Taxable Interest

(federal Form 1040, Line 8a)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 2, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see *Line 5: Business Income or (Loss)*.

Line 3: Ordinary Dividends

(federal Form 1040, Line 9a)

• Part-Year Resident

Enter the total of **Schedule CT-1040AW**, Line 3, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY**, *Schedule 1*) that

represents dividend income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see *Line 5: Business Income or (Loss)*, below.

Line 4: Alimony Received

(federal Form 1040, Line 11)

- **Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 4, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 5: Business Income or (Loss)

(federal Form 1040, Line 12)

- **Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 5, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents business income (loss) you received from a business, trade, profession, or occupation carried on in Connecticut.

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 9.

Where a business, trade, profession, or occupation is carried on: Generally, you are considered to be carrying on a business, trade, profession, or occupation (not including personal services as an employee) at the location:

1. Where you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

You are considered to be carrying on business outside Connecticut if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 9.

Example 1: A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts area which require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

Example 2: Assume the same facts as in Example 1, except that the taxpayer carries on his business from an office in Auburn, Massachusetts and has maintenance contracts with housing authorities in northeast Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted in this state with a fair measure of permanency and continuity).

If income is determined from separate books and records of the business (allocation of income): If you are carrying on a business, trade, profession, or occupation both in and outside of Connecticut and you maintain books and records that satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, enter the net profit (loss) from business carried on in Connecticut on Line 5. Complete **Schedule CT-1040BA, Nonresident Business Apportionment**, Schedule A. If you report income using this method, your income reported to other states in which you carry on your business, where the states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. Where another state does not permit allocation on the basis of separate books and records, a consistent allocation of income may not be possible.

Example 3: In Example 1, assume the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: The income from his plumbing business is \$134,000, with \$91,500 from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

Apportionment Fraction: If your books and records do not satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned by using a prescribed apportionment fraction or an approved alternative method. **Schedule CT-1040BA**, containing the apportionment fraction and other instructions pertaining to the apportionment of business income, must be completed for this purpose and attached to Schedule CT-SI. If you submit an alternative method of apportionment, you must also complete **Schedule CT-1040BA** and submit all information about your alternative method of apportionment.

Line 6: Capital Gain or (Loss)

(federal Form 1040, Line 13)

- **Part-Year Resident**

Enter the total of **Schedule, CT-1040AW**, Line 6, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2017. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married filing separately) on the Connecticut return. Any

balance of a 2017 net capital loss (in excess of the amount claimed on the 2017 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

Capital Transactions From Connecticut Sources: Include transactions resulting in capital gains (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains (losses) from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut. Include your share of any capital gain (loss) derived from Connecticut sources of a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (**Schedule CT-1040BA**) in determining the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property in computing capital gains (losses).

Line 7: Other Gains or (Losses)

(federal Form 1040, Line 14)

- **Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 7, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule I**) that represents the gain (loss) from the sale or exchange of non-capital assets from Connecticut sources. Apply the federal provisions for determining gains (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

Non-capital Transactions From Connecticut Sources: Include non-capital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any non-capital gain (loss) from a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (**Schedule CT-1040BA**) to determine the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property to compute capital gains (losses).

Line 8: Taxable Amount of IRA Distributions

(federal Form 1040, Line 15b)

- **Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 8, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 9: Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

- **Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 9, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 10: Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

(federal Form 1040, Line 17)

- **Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 10, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule I**) that represents income or losses from rents, royalties, partnerships, S corporations, trusts, and estates derived from or connected with Connecticut sources.

Rental and royalty income: As a nonresident, enter rents and royalties from:

1. Real property located in Connecticut, whether or not used in connection with a business;
2. Tangible personal property not used in a business if the property is located in Connecticut; **and**
3. Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.

If the income is earned by a business carried on both in and outside of Connecticut, apply the business apportionment fraction (**Schedule CT-1040BA**) or alternative method **only** to items of tangible and intangible personal property used in or connected with the business to determine the income from Connecticut sources. Do **not** apportion income from real property located in Connecticut (whether or not used in a business). That income must be entirely included in Connecticut-sourced income if the real property is located in Connecticut and entirely excluded from Connecticut-sourced income if the real property is located outside Connecticut. Do **not** apportion income from tangible personal property not used in a business. Report on this line your share of any rental or royalty income from a partnership, trust, estate, or S corporation.

Partnerships: As a nonresident, enter your distributive share of partnership income, gain, loss, and deduction derived from or connected with Connecticut sources. The partnership should furnish this information to you on **Schedule CT K-1, Member's Share of Certain Connecticut Items**. If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be entered on the appropriate lines of **Schedule CT-SI**.

Example: Your share of a partnership's capital gain that is Connecticut sourced would be included in determining the amount on Line 6.

S corporations: As a nonresident, enter your pro rata share of the S corporation's nonseparately stated items of income or loss (to the extent includable in your Connecticut adjusted gross income) derived from or connected with Connecticut sources. Also, enter your pro rata share of the S corporation's separately stated items of income or loss (such as interest and dividends) derived from or connected with Connecticut sources on the appropriate lines of **Schedule CT-SI**. The S corporation should furnish this information to you on **Schedule CT K-1**.

Trusts and estates: As a nonresident beneficiary, enter your share of trust or estate income derived from or connected with Connecticut sources. This information should be provided to you by the fiduciary. If your share includes any items of taxable trust or estate income from Connecticut sources not reported on Line 10, those items should be included on the appropriate lines of **Schedule CT-SI**.

Passive activity loss limitations: Any deduction for passive activity losses for a nonresident must be recomputed to determine

the amounts which would be allowed if the federal adjusted gross income took into account only items of income, gain, loss, or deduction derived from or connected with Connecticut sources.

If you were a **part-year resident**, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

Line 11: Farm Income or (Loss)

(federal Form 1040, Line 18)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 11, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents income (loss) from farming carried on in Connecticut as a nonresident.

See the instructions for reporting business income (Line 5), including the instructions for reporting income from a business carried on both in and outside of Connecticut.

Line 12: Unemployment Compensation

(federal Form 1040, Line 19)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 12, Column B and Column D.

- **Nonresident**

Enter that part of federal adjusted gross income that represents unemployment compensation received as a nonresident and derived from or resulting from former employment in Connecticut.

If the unemployment compensation received from Connecticut sources is based on wage or salary income earned partly in and partly outside of Connecticut, figure the amount allocable to Connecticut in the same manner as the wage and salary income on which it is based.

Line 13: Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

- **Part-Year Resident**

Enter the amount from Schedule CT-1040AW, Line 13, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 14: Other Income

(federal Form 1040, Line 21)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 14, Column B and Column D.

When completing Schedule CT-1040AW, include in Column A the total taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income. This amount should have been entered on Form CT-1040NR/PY, Line 35. In Column B, enter the amount from Column A you received during the period you were a Connecticut resident.

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13. However, do not include on Line 14 an adjustment for the domestic production activity deduction. There is no need to further modify federal adjusted gross income because this adjustment is not included in Part II.

- **Nonresident**

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut-Sourced Income of a Nonresident*, on Page 8. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

Line 15: Gross Income From Connecticut Sources

Add Lines 1 through 14 and enter the total.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 through 27

(federal Form 1040, Lines 23 - 34)

- **Part-Year Resident**

Enter the totals from Schedule CT-1040AW, Lines 16 through 27, Column B and Column D.

- **Nonresident**

Enter that part of the federal amount that represents adjustments connected with income from Connecticut sources while you were a nonresident.

Any other adjustments to income that relate to wage or salary income earned partly in Connecticut or to income from a business carried on both in and out of Connecticut must be allocated to Connecticut on the same basis as the income to which it relates. Some of these adjustments include: IRA deduction, deductible part of self-employment tax, and self-employment SEP, SIMPLE, and qualified plans.

Line 29: Total Adjustments

Add Lines 16 through 27 and enter the total.

Line 30: Income From Connecticut Sources

Subtract Line 29 from Line 15. Enter the total on Schedule CT-SI, Line 30, and on Form CT-1040NR/PY, Line 6.

Employee Apportionment Worksheet Instructions

Sometimes your employment requires you to work both inside and outside Connecticut, but you do not know the actual amount of income you earned from working in Connecticut. In this case, you must apportion your income. Nonresidents and part-year residents who were employed in Connecticut during the nonresidency period must use the Employee Apportionment Worksheet for this purpose. Part-year residents **may not apportion** income earned while they were residents of Connecticut.

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, on Page 9.

Who May Not Apportion Income

If you know the actual amount of your Connecticut-sourced income, you may not apportion. Simply report your income taxable in Connecticut on your Connecticut return. Examples of individuals who are not permitted to apportion include:

1. An employee whose actual Connecticut income is shown on federal Form W-2; **and**

2. An employee whose W-2 does not indicate initially his or her actual Connecticut income but whose employer issued a corrected W-2 or other statement which breaks down this amount. Since your employer is required by law to withhold Connecticut income tax on your Connecticut wages, this breakdown should be easy to obtain.

Nonresident employees who work inside and outside Connecticut should complete **Form CT-W4NA, *Employee's Withholding Certificate - Nonresident Apportionment***. The employer will use the information on Form CT-W4NA along with Form CT-W4 to withhold the correct amount of Connecticut income tax for services performed in this state.

Who Must Use the Employee Apportionment Worksheet

If your employment required you to perform services both inside and outside Connecticut and **you do not know the actual amount of income you earned in Connecticut**, you must use the Employee Apportionment Worksheet if you fit into any of the categories listed below:

1. An employee who is compensated on an hourly, daily, weekly, or monthly basis;
2. An employee whose compensation depends upon sales, at least some of which take place outside of Connecticut; **or**
3. An employee whose compensation is based on miles.

How Do I Complete the Employee Apportionment Worksheet

If you qualify to use the *Employee Apportionment Worksheet*, select the appropriate basis and follow the instructions. If you have more than one job requiring the use of the worksheet, complete a worksheet for each job.

Working Day Basis

Employees who qualify to use the *Employee Apportionment Worksheet* and who are compensated on an hourly, daily, weekly, or monthly basis should use the working day basis to apportion their income. The income of these taxpayers is apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

Line A: Working Days Outside Connecticut

Enter the number of days you worked outside of Connecticut.

Line B: Working Days Inside Connecticut

Enter the number of days you worked inside of Connecticut.

Working days do not include days on which you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly inside and partly outside of Connecticut, treat the day as having been spent one half inside Connecticut.

Line C: Total Working Days

Add Line A and Line B and enter the total on Line C.

Line D: Nonworking Days

Enter your nonworking days. Your nonworking days are those days during the year (or during the period you worked if your job lasted less than a year) that you are not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay.

Line E: Connecticut Ratio

Divide Line B by Line C and enter the result on Line E.

Line F: Total Income Being Apportioned

Enter your total income from employment earned both inside and outside of Connecticut.

Line G: Connecticut Income

Multiply Line E by Line F.

- Part-Year Resident

Enter the result here and on Schedule CT-1040AW, Line 1, Column D.

- Nonresident

Enter the result here and on Schedule CT-SI, Line 1.

Example: An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2017, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

Basis If Other Than Working Days

If you are using the sales or mileage basis, substitute sales or mileage for working days and complete all items in the worksheet except Line D. Indicate what basis you are using in the space provided and enter your Connecticut income from Line G on the appropriate line(s) of Schedule CT-SI.

Sales Basis

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction. The numerator is the amount of sales made within Connecticut and the denominator is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring the individual's commissions. The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

Mileage Basis

Where an employee's wages are based on mileage, Connecticut adjusted gross income derived from or connected with sources within this state is determined by multiplying the employee's gross wages, determined as if the nonresident were a resident, wherever earned, from the employment which includes employment carried on in Connecticut, by a fraction. The numerator is the employee's total mileage traveled in Connecticut and the denominator is the employee's total mileage upon which the employer computes total wages.

Schedule CT-1040AW Instructions

General Information

Part-year resident individuals **must** complete **Schedule CT-1040AW, *Part-Year Resident Income Allocation***, to calculate Connecticut-sourced income for the entire taxable year. After completing Schedule CT-1040AW, add the amount in Column B to the amount in Column D and transfer each total to the corresponding line of Schedule CT-SI.

Special Accrual

Report in Column B if you moved out of Connecticut, or Column C if you moved into Connecticut, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. Combine these accrual amounts with the corresponding amounts on Lines 1 through 30.

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual*, on Page 9.

Wage Apportionment

If your salary or wages while you were a nonresident were earned partially in Connecticut, you have to determine how much should be apportioned to Connecticut and enter that amount in Column D. If you do not know the actual amount of income you earned from working in Connecticut, complete the *Employee Apportionment Worksheet* on Schedule CT-SI.

Partners and S Corporation Shareholders

Part-year residents must:

- Include in Column B their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.
- Include in Column D, their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut nonresident period based on the number of days they resided outside of Connecticut, but only to the extent the prorated amount of income, gain, loss, and deduction is derived from or connected with Connecticut sources.

Part 1 – Adjusted Gross Income

Column A: Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual*, on Page 9 and *Schedule 1 – Modifications to Federal Adjusted Gross Income*, on Page 20.

Column B: Connecticut Resident Period

Enter that part of the amount from Column A you earned during the period you were a Connecticut resident.

Column C: Connecticut Nonresident Period

Enter that part of the amount from Column A you earned during the period you were a nonresident of Connecticut.

Column D: Nonresident Period Connecticut-Sourced Income

Enter that part for the amount from Column C you earned while a nonresident that was derived from or connected with Connecticut sources including, but not limited to:

1. Services you performed in Connecticut;
2. Real or tangible personal property located in Connecticut; **and**
3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut-Sourced Income of a Nonresident*, on Page 8.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 27 to determine the income from Connecticut sources earned during your nonresident period.

Part 2 – Adjustments to Income

Column A: Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual*, on Page 9.

Line 30, Column A, must equal the amount on Form CT-1040NR/PY, Line 5.

Column B: Connecticut Resident Period

Enter that part of the adjustments from Column A you earned during the period you were a Connecticut resident.

Column C: Connecticut Nonresident Period

Enter that part of the adjustments from Column A you earned during the period you were a nonresident of Connecticut.

Column D: Nonresident Period Connecticut-Sourced Income

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 31. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

Example: Alex moved from California to Connecticut on September 15. On Alex's federal return, he reported \$50,000 in total wages. \$10,000 was earned while Alex was a Connecticut resident. On Line 1, Alex enters \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C, and \$0 in Column D. No income was earned in Connecticut prior to the move.

Alex also claimed moving expenses of \$3,000 on federal Form 1040, Line 26. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had an IRA deduction of \$2,000 on federal Form 1040 or federal Form 1040A. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out of California. For the IRA deduction, he would enter \$2,000 in Column A, \$400 in Column B ($\$10,000/\$50,000 \times \$2,000$), \$1,600 in Column C ($\$40,000/\$50,000 \times \$2,000$), and \$0 in Column D.

Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety.

Attach Schedule CT-1040AW to Form CT-1040NR/PY.

Schedule CT-1040BA

Schedule CT-1040BA, *Nonresident Business Apportionment*, must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are carrying on business both in and outside Connecticut and are required to allocate or apportion business income.

Schedule 3 - Individual Use Tax Line Instructions

In general, goods or services purchased out-of-state that would be subject to the Connecticut sales tax if those goods or services were purchased from a Connecticut seller are subject to the Connecticut use tax if the out-of-state seller did not charge and collect sales tax on the sale. Generally, this includes purchases of goods made by mail order, telephone, or online when the goods are shipped or delivered to Connecticut and when the purchaser brings goods back into Connecticut.

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The general use tax rate is 6.35%. However, the following items are subject to a 7.75% use tax rate:

- Most motor vehicles exceeding \$50,000;
- Each piece of jewelry exceeding \$5,000;
- Each piece of clothing or pair of footwear exceeding \$1,000; **and**
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

Computer and data processing services are subject to a 1% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 35, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2016(19), Q&A on the Connecticut Individual Use Tax**.

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

The table on Page 35 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7.75% use tax.

Line 62

Complete the *Connecticut Individual Use Tax Worksheet*, on Page 35. Enter the totals from Column 7 of each section on Lines 62a, 62b, and 62c. Add the amounts on Lines 62a, 62b, and 62c, and enter the total on Line 62. Also enter on Form CT-1040NR/PY, Line 17.

If no Connecticut use tax is due, you must enter "0" on Form CT-1040NR/PY, Line 17. If you do not make an entry on Line 17, you will not have filed a use tax return.

Failure to file a use tax return and to remit use tax due will subject you to a 10% penalty of the total use tax due plus a 1% interest per month or a fraction of a month.

You also may be subject to a penalty of up to \$5,000, imprisonment for up to 5 years, or both, for willfully submitting a false return.

Connecticut Individual Use Tax Worksheet

Section Instructions

Complete the following sections for purchases subject to each tax rate:

- **Section A** for purchases of computer and data processing services subject to the 1% use tax rate.
- **Section B** for purchases subject to the 6.35% use tax rate.
- **Section C** for purchases subject to the 7.75% use tax rate.

Column Instructions

Column 1

Enter the month and day of the purchase.

Column 2

Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

Column 3

Enter the name of the retailer the item or service was purchased from.

Column 4

Enter the purchase price. List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price of these items should be reported.

Column 5

Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

Column 6

If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

Column 7

Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7.

Add Column 7 amounts and enter total. Do not enter negative amounts. If zero or less, enter "0."

Enter the total tax for each Section on *Schedule 3*, Lines 62a through 62c.

Connecticut Individual Use Tax Worksheet

Section A - 1% Tax Rate: Computer and Data Processing Services

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .01)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62a.						

Section B - 6.35% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62b.						

Section C - 7.75% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0775)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, Schedule 3, Line 62c.						

Sample Use Tax Table

Total Purchases Subject to Use Tax	Use Tax Due at:		Total Purchases Subject to Use Tax	Use Tax Due at:	
	6.35%	7.75%		6.35%	7.75%
\$25	\$1.59	—	\$2,000	\$127.00	\$155.00
50	3.18	—	2,100	133.35	162.75
75	4.76	—	2,200	139.70	170.50
100	6.35	—	2,300	146.05	178.25
150	9.53	—	2,400	152.40	186.00
200	12.70	—	2,500	158.75	193.75
250	15.88	—	2,600	165.10	201.50
300	19.05	—	2,700	171.45	209.25
350	22.23	—	2,800	177.80	217.00
400	25.40	—	2,900	184.15	224.75
450	28.58	—	3,000	190.50	232.50
500	31.75	—	3,100	196.85	240.25
550	34.93	—	3,200	203.20	248.00
600	38.10	—	3,300	209.55	255.75
650	41.28	—	3,400	215.90	263.50
700	44.45	—	3,500	222.25	271.25
750	47.63	—	3,600	228.60	279.00
800	50.80	—	3,700	234.95	286.75
850	53.98	—	3,800	241.30	294.50
900	57.15	—	3,900	247.65	302.25
1,000	63.50	—	4,000	254.00	310.00
1,100	69.85	85.25	4,100	260.35	317.75
1,200	76.20	93.00	4,200	266.70	325.50
1,300	82.55	100.75	4,300	273.05	333.25
1,400	88.90	108.50	4,400	279.40	341.00
1,500	95.25	116.25	4,500	285.75	348.75
1,600	101.60	124.00	4,600	292.10	356.50
1,700	107.95	131.75	4,700	298.45	364.25
1,800	114.30	139.50	4,800	304.80	372.00
1,900	120.65	147.25	4,900	311.15	379.75
			5,000	317.50	387.50

Amended Returns

Purpose: Use a 2017 Form CT-1040X to amend a previously-filed 2017 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 13.

You must file Form CT-1040X in the following circumstances:

<p>1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.</p>	<p>File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.</p>
<p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p>File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.</p>
<p>3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).</p>	<p>File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.</p>
<p>4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).</p>	<p>File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.</p>
<p>5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.</p>	<p>File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.</p>

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year’s estimated tax or to change your contributions to designated charities. The elections that you made on your original return **cannot** be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File **Form CT-1040CRC**, *Claim of Right Credit*, with your Connecticut income tax return for the later taxable year.

Financial Disability

If you are financially disabled, as defined in IRC §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

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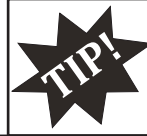
**2017 CONNECTICUT INCOME TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is**		And you are					If CT AGI is**		And you are					If CT AGI is**		And you are				
More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	Married Filing Separately	Head of Household			
\$84,000							\$87,000							\$90,000						
84,000	84,050	4,291	3,421	4,371	3,965	87,000	87,050	4,476	3,556	4,536	4,162	90,000	90,050	4,641	3,691	4,701	4,327			
84,050	84,100	4,294	3,423	4,374	3,968	87,050	87,100	4,479	3,558	4,539	4,165	90,050	90,100	4,644	3,693	4,704	4,330			
84,100	84,150	4,297	3,426	4,377	3,971	87,100	87,150	4,482	3,561	4,542	4,168	90,100	90,150	4,647	3,696	4,707	4,333			
84,150	84,200	4,300	3,428	4,380	3,974	87,150	87,200	4,485	3,563	4,545	4,171	90,150	90,200	4,650	3,698	4,710	4,336			
84,200	84,250	4,302	3,430	4,382	3,976	87,200	87,250	4,487	3,565	4,547	4,173	90,200	90,250	4,652	3,700	4,712	4,338			
\$85,000							\$88,000							\$91,000						
85,000	85,050	4,346	3,466	4,426	4,020	88,000	88,050	4,531	3,601	4,591	4,217	91,000	91,050	4,696	3,736	4,756	4,414			
85,050	85,100	4,349	3,468	4,429	4,023	88,050	88,100	4,534	3,603	4,594	4,220	91,050	91,100	4,699	3,738	4,759	4,417			
85,100	85,150	4,352	3,471	4,432	4,026	88,100	88,150	4,537	3,606	4,597	4,223	91,100	91,150	4,702	3,741	4,762	4,420			
85,150	85,200	4,355	3,473	4,435	4,029	88,150	88,200	4,540	3,608	4,600	4,226	91,150	91,200	4,705	3,743	4,765	4,423			
85,200	85,250	4,357	3,475	4,437	4,031	88,200	88,250	4,542	3,610	4,602	4,228	91,200	91,250	4,707	3,745	4,767	4,425			
\$86,000							\$89,000							\$92,000						
86,000	86,050	4,401	3,511	4,481	4,075	89,000	89,050	4,586	3,646	4,646	4,272	92,000	92,050	4,771	3,781	4,811	4,469			
86,050	86,100	4,404	3,513	4,484	4,078	89,050	89,100	4,589	3,648	4,649	4,275	92,050	92,100	4,774	3,783	4,814	4,472			
86,100	86,150	4,407	3,516	4,487	4,081	89,100	89,150	4,592	3,651	4,652	4,278	92,100	92,150	4,777	3,786	4,817	4,475			
86,150	86,200	4,410	3,518	4,490	4,084	89,150	89,200	4,595	3,653	4,655	4,281	92,150	92,200	4,780	3,788	4,820	4,478			
86,200	86,250	4,412	3,520	4,492	4,086	89,200	89,250	4,597	3,655	4,657	4,283	92,200	92,250	4,782	3,790	4,822	4,480			

* This column is also used by a qualifying widow(er).

Continued on the next page

Tax Calculation Schedule



Calculate your tax instantly online using the Connecticut 2017 Income Tax Calculator. Visit the DRS website at www.ct.gov/DRS and select *For Individuals*.

1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040NR/PY, Line 7. *	1.	00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. Enter amount from <i>Table B, Initial Tax Calculation</i> .	4.	00
5. Enter amount from <i>Table C, 3% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.	00
6. Enter the amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	00
7. Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. Connecticut Income Tax: Subtract Line 9 from Line 7. Enter here and on Form CT-1040NR/PY, Line 8.	10.	00

* **Form CT-1040NR/PY** filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income.

Table A - Personal Exemptions

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	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		More Than	Less Than or Equal To	
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$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 - Initial Tax Calculation

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 48 to correctly calculate your 2017 Connecticut income tax.

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



Calculate your tax instantly online using the Connecticut 2017 *Income Tax Calculator*. Visit the DRS website at www.ct.gov/DRS and select *For Individuals*.

Single or Married Filing Separately

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 10,000.....	3.00%
More than \$10,000, but less than or equal to	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to	\$500,000.....	\$14,300 plus 6.9% of the excess over \$250,000
More than \$500,000		\$31,550 plus 6.99% of the excess over \$500,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450

\$13,000 - \$10,000	=	\$3,000
\$3,000 X .05	=	\$150
\$300 + \$150	=	\$450

Line 3 is \$525,000, Line 4 is \$33,298

\$525,000 - \$500,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$31,550 + \$1,748	=	\$33,298

Married Filing Jointly/Qualifying Widow(er)

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 20,000.....	3.00%
More than \$20,000, but less than or equal to	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to	\$1,000,000.....	\$28,600 plus 6.9% of the excess over \$500,000
More than \$1,000,000		\$63,100 plus 6.99% of the excess over \$1,000,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725

\$22,500 - \$20,000	=	\$2,500
\$2,500 x .05	=	\$125
\$600 + \$125	=	\$725

Line 3 is \$1,100,000, Line 4 is \$70,090

\$1,100,000 - \$1,000,000	=	\$100,000
\$100,000 x .0699	=	\$6,990
\$63,100 + \$6,990	=	\$70,090

Head of Household

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to:	\$ 16,000.....	3.00%
More than \$16,000, but less than or equal to	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to	\$800,000.....	\$22,880 plus 6.9% of the excess over \$400,000
More than \$800,000		\$50,480 plus 6.99% of the excess over \$800,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$680

\$20,000 - \$16,000	=	\$4,000
\$4,000 x .05	=	\$200
\$480 + \$200	=	\$680

Line 3 is \$825,000, Line 4 is \$52,228

\$825,000 - \$800,000	=	\$25,000
\$25,000 x .0699	=	\$1,748
\$50,480 + \$1,748	=	\$52,228

 Calculate your tax instantly online using the Connecticut 2017 Income Tax Calculator. Visit the DRS website at www.ct.gov/DRS and select For Individuals.

Table C - 3% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$ 100,500	\$ 0	\$ 0	\$ 50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$ 100,500	\$ 105,500	\$ 40	\$ 50,250	\$ 52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$ 105,500	\$ 110,500	\$ 80	\$ 52,750	\$ 55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$ 110,500	\$ 115,500	\$ 120	\$ 55,250	\$ 57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$ 115,500	\$ 120,500	\$ 160	\$ 57,750	\$ 60,250	\$ 80	\$ 90,500	\$ 94,500	\$ 128
\$ 76,500	\$ 81,500	\$ 100	\$ 120,500	\$ 125,500	\$ 200	\$ 60,250	\$ 62,750	\$ 100	\$ 94,500	\$ 98,500	\$ 160
\$ 81,500	\$ 86,500	\$ 120	\$ 125,500	\$ 130,500	\$ 240	\$ 62,750	\$ 65,250	\$ 120	\$ 98,500	\$ 102,500	\$ 192
\$ 86,500	\$ 91,500	\$ 140	\$ 130,500	\$ 135,500	\$ 280	\$ 65,250	\$ 67,750	\$ 140	\$ 102,500	\$ 106,500	\$ 224
\$ 91,500	\$ 96,500	\$ 160	\$ 135,500	\$ 140,500	\$ 320	\$ 67,750	\$ 70,250	\$ 160	\$ 106,500	\$ 110,500	\$ 256
\$ 96,500	\$ 101,500	\$ 180	\$ 140,500	\$ 145,500	\$ 360	\$ 70,250	\$ 72,750	\$ 180	\$ 110,500	\$ 114,500	\$ 288
\$ 101,500	and up	\$ 200	\$ 145,500	and up	\$ 400	\$ 72,750	and up	\$ 200	\$ 114,500	and up	\$ 320

 Calculate your tax instantly online using the
 Connecticut 2017 Income Tax Calculator.
 Visit the DRS website at www.ct.gov/DRS and select
 For Individuals.

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 280
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 420
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 560
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 700
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 840
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 980
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,120
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,260
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,400
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,540
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,680
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,820
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,960
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,100
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,240
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,380
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,520
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,660
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,800
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,940
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,080
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,220
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,360
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,500
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,640
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,780
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,920
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,060
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,200
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,280
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,360
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,440
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,520
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,600
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,680
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,760
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,840
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,920

Table E - Personal Tax Credits

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00



Connecticut Organ Donor (♥)

Give the gift of hope by registering to become an organ and tissue donor. Information about organ donation and various organ donor programs is available from the following websites.



Donate Life Connecticut
www.ctorganandtissuedonation.org/



United Network for Organ Sharing (UNOS)
www.unos.org/



Organ Donation
www.organdonor.gov/



LifeChoice Donor Services
www.lifechoiceopo.org/



National Marrow Donor Program
Be The Match Registry
www.bethematch.org/



New England Organ Bank
www.neob.org/



Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on **Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Income Tax Return, Schedule 4, Line 63. Your contribution is irrevocable.**






To contribute directly, send your contribution to the address shown below.

<i>Designated Charity:</i>	<i>Mailing Address:</i>	<i>Make checks payable to:</i>	
Aids Research Education Fund	Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Department of Public Health - HIV Prevention Program MS #11APV PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/AIDS Fund
Breast Cancer Research and Education Fund	Assists research, education, and community service programs related to breast cancer.	Department of Public Health - Community Health and Prevention Section MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Treasurer, State of Connecticut/Breast Cancer Fund
CHET Baby Scholars Fund	Provides contributions of up to \$250 for CHET college savings accounts opened for children under age one or newly adopted.	Office of the State Treasurer CHET, 7th Floor 55 Elm Street Hartford, CT 06106	Treasurer, State of Connecticut/CHET Baby Scholars
Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Department of Energy & Environmental Protection Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	DEEP-Endangered Species/Wildlife Fund
Military Relief Fund	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship.	Military Department, Military Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795	Treasurer, State of Connecticut/Military Relief Fund
Organ Transplant Fund	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Organ Transplant Fund
Safety Net Services Fund	Protects the children of families who are no longer eligible for public assistance benefits.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	Commissioner of Social Services/Safety Net Fund
Mental Health Community Investment Account	Funds mental health prevention, treatment and recovery services delivered by private not for profit agencies in local communities.	Department of Mental Health and Addiction Services, Fiscal Division MS#14FIS PO Box 341431 Hartford, CT 06134	Treasurer, State of Connecticut/Mental Health Community Investment Account



Choose to file returns, pay amounts due, and direct deposit refunds electronically using the *TSC*.

It's fast and free!

Internet	<p>Tax Information</p> <p>The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p>  <p>TSC FAQ</p>	<p>Forms and Publications</p> <p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.</p>  <p>DRS Website</p>	Internet
Phone	<p>For telephone assistance, call the Department of Revenue Services (DRS) at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p>   <p>860-297-5962 800-382-9463</p>	<p>800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p>  <p>860-297-4753</p>	Phone
E-Mail	<p>Send routine tax questions to drs@po.state.ct.us (do not send account-related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the <i>TSC</i>.</p>  <p>DRS Email</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p>  <p>DRS Forms Email</p>	E-Mail
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.</p> <div style="display: flex; justify-content: space-between;"> <div data-bbox="196 1696 349 1759"> <p>Bridgeport 10 Middle St</p> </div> <div data-bbox="420 1696 654 1759"> <p>Hartford 450 Columbus Blvd</p> </div> <div data-bbox="704 1696 954 1791"> <p>Norwich 401 West Thames St Building 700</p> </div> <div data-bbox="1008 1696 1209 1791"> <p>Waterbury 55 West Main St Suite 100</p> </div> </div>  <p>Directions</p>		Walk-In
<p>Federal Tax Information</p> <p>For questions about federal taxes, visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040. To order federal tax forms, call 800-829-3676.</p> 		<p>Statewide Services</p> <p>Visit the <i>Official State of Connecticut Website</i> at www.ct.gov for information on statewide services and programs.</p> 