

FORM CT-1040NR/PY — LINE INSTRUCTIONS

LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1991 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from Form CT-1040NR/PY, Schedule 1 Line 33. (See instructions for Schedule 1, page 10 of this booklet.)

LINE 3

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

LINE 4 - SUBTRACTIONS

Enter the amount from Form CT-1040NR/PY, Schedule 1, Line 43. (See instructions for Schedule 1, page 10 of this booklet.)

LINE 5 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

LINE 6 - INCOME FROM CONNECTICUT SOURCES

Complete Schedule CT-SI. (See instructions for Schedule CT-SI on page 13 of this booklet.) Enter the income from Connecticut sources from Schedule CT-SI, Line 24.

LINE 7

Enter the greater of Line 5, your Connecticut adjusted gross income or Line 6, your Connecticut source income.

LINE 8 - TAX COMPUTATION

To figure your tax, use the amount on Line 7 with one of the following methods.

Tax Table - If the amount on Line 7 is less than \$96,000, you may use the Tax Table at the end of this booklet to find your tax. Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 8.

Tax Calculation Schedule - You must use the Tax Calculation Schedule to figure your tax if the amount on Line 7 is \$96,000 or more. You may use the Tax Calculation Schedule if the amount on Line 7 is less than \$96,000. This schedule is found on the last page of this booklet.

LINE 9

Divide Line 6 by Line 5 and enter the result on Line 9. (If Line 6 is equal to or greater than Line 5, enter 1.00. Round to two decimal places.)

LINE 10 - ALLOCATED CONNECTICUT INCOME TAX

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

NOTE: For nonresident filers, this is your total Connecticut income tax due. This amount should also be entered on Line 12.

LINE 11 - CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS: APPLIES TO PART-YEAR RESIDENTS ONLY

If all or part of the income reported on this return is subject to taxation in another state or specified jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Schedule 2. (See instructions for Schedule 2 on page 12 of this booklet.) You must attach a copy of the tax return filed with each state or other jurisdiction to the back of your Form CT-1040NR/PY.

NOTE: The credit for income tax paid to other jurisdictions is limited to residents and part-year residents.

LINE 12 - TOTAL INCOME TAX

Subtract Line 11 from Line 10 and enter the result on Line 12.

LINE 13 - CAPITAL GAINS, DIVIDENDS AND INTEREST TAX

Enter the amount shown on Line 29 or if allocated, Line 30 of Schedule 394NR/PY on Line 13. (See instructions for Schedule 394NR/PY on page 21 of this booklet.)

LINE 14 - TOTAL CONNECTICUT TAX

Add Lines 12 and 13. Enter the total on Line 14. This is your total Connecticut tax.

LINE 15 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2 and certain 1099's, if applicable. Enter the total of all Connecticut withholdings on Line 15. Be sure you attach the **State** copies of Forms W-2 to the front of this return; otherwise your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's need only be attached if they show an amount for Connecticut tax withheld.

LINE 16 - ALL ESTIMATED PAYMENTS

Enter on Line 16 the total of all 1991 income and capital gains, dividends and interest estimated tax payments, advance tax payments, and any prior year capital gains, dividends and interest tax credit.

Be sure to include any 1991 estimated tax payments made in 1992.

LINE 17 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed an **Application for Extension of Time to File**, Form CT-1040EXT, for 1991, enter on Line 17 the amount you paid with Form CT-1040EXT.

LINE 18 - TOTAL PAYMENTS

Add Lines 15, 16, and 17. Enter the total of these Connecticut tax payments on Line 18. This represents the total of all Connecticut tax payments made.

LINE 19 - OVERPAYMENT

If Line 18 is more than Line 14, subtract Line 14 from Line 18 and enter the result on Line 19. This is the amount of your overpayment.

LINE 20 - AMOUNT OF LINE 19 TO BE APPLIED TO YOUR 1992 ESTIMATED TAX

Enter the amount of your 1991 overpayment that you wish to apply to your 1992 Connecticut estimated tax.

LINE 21 - AMOUNT OF YOUR REFUND

Subtract Line 20 from Line 19. Enter the result on Line 21. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the proper mailing address when filing your return.

LINE 22 - AMOUNT OF TAX YOU OWE

If Line 14 is more than Line 18, subtract Line 18 from Line 14, and enter the result on Line 22. This is the amount of tax you owe.

LINE 23 - LATE PAYMENT OR LATE FILING: PENALTY AND INTEREST

Penalty: The penalty for late payment or underpayment of the tax due is 10% of such amount due. If no tax is due but you are required to file a return the penalty for late filing is \$50. This \$50 penalty will apply separately to income tax and to capital gains, dividends and interest tax.

Interest: If you fail to pay the tax when due, interest will be charged at the rate of 1-1/4% per month or fraction thereof from the due date until payment is made.

Calculate the penalty and interest and enter these amounts in the spaces provided. Combine the penalty and interest amounts and enter the total on Line 23.

LINE 24 - UNDERPAYMENT OF ESTIMATED CAPITAL GAINS, DIVIDENDS AND INTEREST TAX

If you have not made required estimated payments of capital gains, dividends and interest tax, or have underpaid or filed your estimate late, you should calculate penalty and interest due and

enter the amounts on Line 24. A worksheet to help you calculate the penalty and interest is available from the Department of Revenue Services.

NOTE: Filing requirements for these estimates can be found in the General Information section on page 7 of this booklet.

LINE 25 - BALANCE DUE WITH THIS RETURN

Add Lines 22, 23 and 24. Enter the total on Line 25. Pay the amount in full with your return. Make your check or money order payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1991 Form CT-1040NR/PY" on the front of your check or money order in the lower left corner. Do not send cash.

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

Sign Here

Now that you have completed your Form CT-1040NR/PY, sign your name and write the date you signed the return. Your spouse must also sign and date it if this is a joint return.

The lines provided for your signature(s) are located on Page 2 of Form CT-1040NR/PY.

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's sales tax registration number, E.I. Number, firm name, and firm address must also be entered in the space provided. Retain a copy of this return for your records. Attach to the back of this return a copy of applicable schedules and forms. Make your check or money order payable to Commissioner of Revenue Services, and be sure to sign the check. Clip the check to the front of the return.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. If you have any questions regarding the use tax liability, contact any Department of Revenue Services location listed on Page 3 of this booklet.

CT-1040NR/PY, SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 26 - INTEREST ON STATE AND LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total amount of interest income from bonds issued by a state other than Connecticut and municipal bonds issued by a county, city, town or other local government unit in a state other than Connecticut, which interest income is not taxed for federal purposes.

LINE 27 - EXEMPT-INTEREST DIVIDENDS ON STATE OR LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total of exempt-interest dividends from state or local obligations, other than those derived from obligations of the State of Connecticut or its municipalities. Enter only the percentage of income on non-Connecticut obligations where a fund invests in various states.

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 28 - PRO RATA SHARE OF CERTAIN S CORPORATION SHAREHOLDER'S LOSS

Enter only the Connecticut portion of any loss, reported on Schedule E of federal Form 1040, from your share in an S corporation.

In the event that the S corporation apportions its ordinary income to another state(s), the apportionment percentage reported on Connecticut Corporation Tax Form 1120S should be used to determine the loss addback on Line 28. This information should be provided to you by the S corporation.

LINE 29 - ORDINARY INCOME PORTION OF LUMP SUM DISTRIBUTIONS FROM QUALIFIED PLANS

Enter the total of the amounts from federal Form 4972, Part III, Line 1, and Part IV, Line 1. Attach a copy of federal Form 4972 to the back of Form CT-1040NR/PY.

LINE 30 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut additions and subtractions that apply to that income will be shown as state supplemental information on federal Form K-1 or equivalent. If the adjustment is a net addition, enter the amount on Line 30.

NOTE: If more than one estate or trust is involved, enter the sum total of all additions on Line 30.

LINE 31 - LOSS ON SALE OF CONNECTICUT BONDS

Enter the total amount of losses from the sale or exchange of Notes, Bonds or other obligations of the State of Connecticut.

NOTE: You must also report any gains or (losses) attributable to the sale or exchange of Notes, Bonds or other obligations on Schedule 394NR/PY. (See detailed instructions for Schedule 394NR/PY on page 21 of this booklet.)

LINE 32 - OTHER

Use Line 32 to report any additions to income which are not listed on Lines 26 through 31.

LINE 33 - TOTAL ADDITIONS

Add Lines 26 through 32. Enter the total on Line 33 and Line 2 of Form CT-1040NR/PY.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 34 - INTEREST ON U.S. OBLIGATIONS

Display the total of any interest income (to the extent included in federal adjusted gross income) that federal law prohibits states from taxing; i.e., All U.S. government bond interest such as Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes.

NOTE: Do not enter the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgages Corporation (FHLMC) securities. This interest is taxed by Connecticut. A complete list is available from Taxpayer Services.

LINE 35 - DIVIDENDS FROM CERTAIN MUTUAL FUNDS CONSISTING OF U.S. OBLIGATIONS

Include dividend income from ownership of qualified federal obligations. Certain mutual funds are qualified to pay "exempt dividends" if at least 50% of their assets consists of U.S. government obligations. The portion of the dividends that is tax-exempt will be shown on your annual statement.

LINE 36 - REIMBURSED MOVING EXPENSE

Enter the total reimbursed moving expenses included in your W-2. This amount is shown on federal Form 4782, Line 9 or equivalent statement as provided by your employer.

LINE 37 - REFUNDS OF STATE AND LOCAL INCOME TAXES

Enter the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040.

LINE 38 - TIER 1 RAILROAD RETIREMENT BENEFITS

If you received Tier 1 Railroad Retirement Benefits during 1991 you may deduct the taxable amount included in federal adjusted gross income.

Enter the total amount of Tier 1 Railroad Retirement Benefits reported on federal Form 1040, Line 21b or federal Form 1040a, Line 13b.

LINE 39 - PRO RATA SHARE OF CERTAIN S CORPORATION SHAREHOLDER'S INCOME

Enter only the Connecticut portion of any income, reported on Schedule E of federal Form 1040, from your share in an S corporation.

In the event that the S corporation apportions its ordinary income to another state(s), the apportionment percentage reported on Connecticut Corporation Tax Form 1120S should be used to determine the income to be deducted on Line 39. This information should be provided to you by the S corporation.

LINE 40 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut additions or subtractions that apply to that income will be shown as state supplemental information on federal Form K-1 or equivalent. If the adjustment is a net subtraction, enter the amount on Line 40.

NOTE: If more than one estate or trust is involved, enter the sum total of all subtractions on Line 40.

LINE 41 - GAIN ON SALE OF CONNECTICUT BONDS

Enter the total amount of all gains from the sale or exchange of Notes, Bonds or other obligations of the State of Connecticut.

LINE 42 - OTHER

Use Line 42 to report any subtractions to income which are not listed on Lines 34 through 41. For instance, use Line 42 to subtract the amount of any interest included in federal adjusted gross income for federally taxable Connecticut bonds.

LINE 43 - TOTAL SUBTRACTIONS

Add Lines 34 through 42. Enter the total on Line 43 and on Line 4 of Form CT-1040NR/PY.

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used by **part-year residents** to claim a credit against tax liability for income taxes paid during the taxable year to another state or a political subdivision thereof, or the District of Columbia or any province of Canada, **only for the portion of the taxable year that a taxpayer is a Connecticut resident**. No credit is allowed for income taxes paid to a foreign country.

NOTE: Nonresidents are not allowed credit for income taxes paid to other jurisdictions.

The credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. Any credit claimed for income taxes paid to another state's political subdivision (city, town, etc.) should also be treated as a separate jurisdiction.

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

Example:

John and Jane file Form CT-1040NR/PY. They have paid income taxes to the states of Massachusetts and New York and to New York City. Columns A and B of Schedule 2 must be completed. One will claim a credit for income taxes paid to the state of Massachusetts. The other will claim a credit for income taxes paid to New York State. A separate worksheet to calculate the credit claimed for income taxes paid to New York City must be completed and attached.

The credit claimed shall not exceed the amount of tax due to Connecticut on that portion of income taxed in another jurisdiction.

NOTE: You must attach a copy of all other jurisdictions' income tax returns to the back of your Form CT-1040NR/PY.

IMPORTANT: Be sure to enter the name of the taxing jurisdiction in the space provided in each column.

LINE 44 - CONNECTICUT AGI DURING THE RESIDENCY PORTION OF THE TAX YEAR ONLY

The amount from Line 24, Column B of the Part-Year Resident Allocation Worksheet (CT-1040AW) will be entered on Line 44, with the following exceptions:

1. For the period of Connecticut residency, **add** to the amount on Line 24, Column B any net amount derived from or connected with sources in another jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdictions) that is a **loss**.

2. For the period of Connecticut residency, **subtract** from the amount on Line 24, Column B, any **special accruals** included in that amount.

3. Enter the modified amount on Line 44.

LINE 45 - NON-CONNECTICUT INCOME

Enter on Line 45 the total of income from sources outside Connecticut which is included in your Connecticut adjusted gross income during the residency portion of the tax year and is reported on another jurisdiction's income tax return.

Example:

An individual who is employed in Massachusetts moves to Connecticut on July 1, 1991, and continues to work and earn wages in Massachusetts. The income reported on this line would be all the income earned in Massachusetts after July 1, 1991.

LINE 46

Divide the amount on Line 45 by the amount on Line 44. The amount entered on Line 46 cannot exceed 1.00. (Round to two decimal places.)

LINE 47 - ALLOCATED CONNECTICUT INCOME TAX

Report on Line 47 your allocated Connecticut income tax as shown on Line 10 of Form CT-1040NR/PY.

LINE 48

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

LINE 49 - INCOME TAX PAID TO ANOTHER JURISDICTION

Enter on Line 49 the total amount of income tax paid to another jurisdiction.

LINE 50

Enter on Line 50 the smaller of the amounts reported on Line 48 or Line 49.

LINE 51 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 50A and Line 50B and Line 50 of any additional worksheets. Enter the total on Line 51 and Line 11 of Form CT-1040NR/PY.

AND

INSTRUCTIONS FOR SCHEDULE CT-SI

GENERAL INFORMATION

Lines 1 through 24 are a summary of the items that make up your federal adjusted gross income.

Connecticut income - Enter on Lines 1 - 24 the total amount reported on your federal return for each of the items listed with modifications and/or special accruals as explained below.

Nonresidents - report in Part 1, Schedule CT-SI, all items of income you received from Connecticut sources with modifications as described below. Report in Part 2, Schedule CT-SI, adjustments that are directly related to the income items in Part 1.

Part-year residents - report in Part 1, Schedule CT-SI, the income that you received from all sources earned while you were a Connecticut resident and your Connecticut source income for the part of the year you were a nonresident of Connecticut. Report in Part 2, Schedule CT-SI, adjustments that are a result of transactions that occurred while you were a Connecticut resident or that are directly related to the amounts you received from sources in Connecticut while you were nonresident. Complete the Part-Year Resident Allocation Worksheet (CT-1040AW) to determine your income from Con-

necticut sources. The worksheet instructions are provided on page 17 of this booklet. Add the amounts in Columns B and D for each line of the worksheet and transfer the total to the corresponding line of Schedule CT-SI.

Modifications - all amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided in Schedule 1 of CT-1040NR/PY. Example: a part-year Connecticut resident who received \$1,000 in taxable interest reported on federal Form 1040 and \$1,000 in interest from New York bonds while a Connecticut resident would report \$2,000 on Line 2 of Part 1, Schedule CT-SI.

Special accruals - for part-year residents the amounts included in Parts 1 or 2, Schedule CT-SI, should include items of income, gain, loss and deduction that would accrue for federal income tax purposes prior to the change of residence. See Special Accruals on page 4 of this booklet.

NOTE: Part-year residents who file a bond or other security in lieu of special accruals do not include accruals in the amounts in Parts 1 or 2, Schedule CT-SI. **Part-year residents** must complete Part 3 of Schedule CT-SI.

LINE INSTRUCTIONS FOR SCHEDULE CT-SI

PART 1 - CONNECTICUT INCOME

Please note: Federal line references are to Form 1040. If you use Form 1040A or Form 1040EZ use the appropriate lines from those schedules.

LINE 1 - WAGES, SALARIES, TIPS, ETC.
(Federal Form 1040, Line 7)

Part-Year Resident

Enter the total of the amounts from Line 1, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

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

See Employee Apportionment Worksheet (CT-1040AW, Part 2) for apportioning compensation from employment earned both inside and outside of Connecticut if the exact Connecticut amount is not known.

LINE 2 - INTEREST INCOME
(Federal Form 1040, Line 8a)

Part-Year Resident

Enter the total of Line 2, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 shares of an S Corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If a business is conducted both in and out of Connecticut see instructions for Line 5 of Schedule CT-SI.

LINE 3 - DIVIDEND INCOME
(Federal Form 1040, Line 9)

Part-Year Resident

Enter the total of Line 3, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 shares of an S Corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If a business is conducted both in and out of Connecticut see instructions for Line 5 of Schedule CT-SI.

LINE 4 - ALIMONY RECEIVED

(Federal Form 1040, Line 11)

Part-Year Resident

Enter the amount from Line 4, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 Line 5, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 or (loss) you received from a business, trade, profession or occupation carried on in Connecticut. (See below.)

Where A Business, Trade, Profession or Occupation Is Carried On In Connecticut

Generally, your business, trade, profession or occupation (not including personal services as an employee) is considered to be carried on at the location where:

- you have, 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 exclusive); or
- your business is transacted with a fair measure of permanency and continuity.

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).

Carrying On Business Both In And Out Of Connecticut

If your business, trade, profession or occupation is carried on both in and out of Connecticut and you maintain books and records clearly reflecting income from the Connecticut operations, enter the net profit or (loss) from business carried on in Connecticut on Line 5. Complete Schedule A of the Nonresident Business Apportionment Schedule (CT-1040BA). If you report income using this method, your income reported to other states in which you carry on your business, where such 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, such a consistent allocation of income may not be possible.)

Example 3:

In Example 1 above, 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: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

In the alternative, if the Connecticut income of the business cannot be determined from your books and records, income from business carried on both in and out of Connecticut must be apportioned according to a prescribed formula or an approved alternative method. The Nonresident Business Apportionment Schedule (CT-1040BA), containing the formula 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 Line 6, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 or (losses) from Connecticut sources in accordance with federal provisions for determining capital gains and (losses). For 1991, this does not include a deduction for any capital loss carryover. Use a copy of federal Form 1040, Schedule D as a worksheet in determining your Connecticut capital gain or (loss). Include in your computations only transactions that were from Connecticut sources in 1991 (see below).

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 and filing separately) on the Connecticut return. Any balance of a 1991 net capital loss (in excess of the amount claimed on the 1991 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

Capital Transactions From Connecticut Sources

Include transactions in 1991 resulting in capital gains or (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains or (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 or (loss) derived from Connecticut sources of a partnership of which you are a member (from Form CT-1065), an estate or trust of which you are a beneficiary (from Form CT-1041) or an S Corporation of which you are a shareholder (from Form CT-1120SI). If any capital gains or (losses) are from business property (other than real property) of a business carried on both in and out of Connecticut apply the business apportionment method (Schedule CT-1040BA) in determining the Connecticut capital gain or (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 or (losses).

LINE 7 - CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON LINE 6

(Federal Form 1040, Line 14)

Part-Year Resident

Enter the total of Line 7, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, Schedule 1) that represents amounts of capital gain distributions derived from or connected with Connecticut sources and subject to Connecticut tax as a nonresident.

LINE 8 - OTHER GAINS OR (LOSSES)

(Federal Form 1040, Line 15)

Part-Year Resident

Enter the total of Line 8, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, Schedule 1) that represents the gain or (loss) from the sale or exchange of noncapital assets from Connecticut sources (see below) by applying the federal provisions for determining gains or (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

Noncapital Transactions From Connecticut Sources

These are noncapital transactions includable in your federal return after Schedule 1 modifications pertaining to property

used in connection with a business, trade, profession or occupation carried on in Connecticut. Also included is your share of any noncapital gain or (loss) from a partnership of which you are a member, an estate or trust of which you are a beneficiary, or an S Corporation of which you are a shareholder. Use Schedule CT-1040BA if an apportionment is required.

LINE 9 - TAXABLE AMOUNT OF IRA DISTRIBUTIONS

(Federal Form 1040, Line 16b)

Part-Year Resident

Enter the amount from Line 9, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 10 - TAXABLE AMOUNT OF PENSIONS AND ANNUITIES

(Federal Form 1040, Line 17b)

Part-Year Resident

Enter the total of Line 10, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income that represents income from pensions and annuities related to a Connecticut trade, business, profession or occupation that is **not** derived from an exempt qualified pension plan (see below).

Exempt qualified pension plan - Pension plans which are considered qualified in the year a distribution is made include:

1. a pension, profit-sharing or stock bonus plan meeting the requirements of Internal Revenue Code, Section 401(a);
2. an annuity plan or contract, meeting the requirements of Internal Revenue Code, Section 403(a) or 403(b); and
3. an individual retirement account meeting the requirements of Internal Revenue Code, Section 408(a) or 408(b).

Any income from pensions related to a Connecticut trade, business, profession or occupation that is not derived from one of the qualified pension plans listed above is taxable.

LINE 11 - RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

(Federal Form 1040, Line 18)

Part-Year Resident

Enter the total of Line 11, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, Schedule 1) that represents income or losses from rents, royalties, partnerships, S Corporations, estates and trusts that were derived from or connected with Connecticut sources as a nonresident. See the instructions below relating to each type of income received from these sources.

Rent and royalty income

As a nonresident, report 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 such 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 a business is carried on both in and out of Connecticut, apply the business apportionment percentage or alternative method to items included in (3) in the preceding paragraph to determine the income from Connecticut sources. Do not apportion income from real property. That income must be entirely included if the real property is located in Connecticut and entirely excluded if the real property is located outside Connecticut. Report on this line your share of any rental or royalty income from a partnership, estate, trust or S Corporation.

Partnerships

As a nonresident, enter your distributive share of partnership income from Form CT-1065, Schedule K-1(NR). If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be included elsewhere on Form CT-SI on the appropriate lines. For example, your share of a partnership's Connecticut capital gain would be included in determining the amount on Line 6.

S Corporation Shareholders

As a nonresident, enter your pro rata share of an S Corporation's separately stated items of income and loss from Form CT-1120SI, Schedule K-1(NR). If your share includes items of income, such as dividends or capital gains, those items must be included elsewhere on the appropriate lines of Schedule CT-SI.

Estates and Trusts

As a nonresident beneficiary, enter your share of estate or trust income as a nonresident from Connecticut sources obtained from information provided by the fiduciary from Form CT-1041. If your share includes any items of taxable estate or trust income from Connecticut sources not reported on Line 11, 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 12 - FARM INCOME OR (LOSS)

(Federal Form 1040, Line 19)

Part-Year Resident

Enter the total of Line 12, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

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

See the instructions for reporting business income (Line 5), including the instructions for reporting when business is carried on both in and out of Connecticut.

LINE 13 - UNEMPLOYMENT COMPENSATION (INSURANCE) (Federal Form 1040, Line 20)

Part-Year Resident

Enter the total of Line 13, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

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

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

LINE 14 - TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS (Federal Form 1040, Line 21b)

Part-Year Resident

Enter the amount from Line 14, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 15 - OTHER INCOME (Federal Form 1040, Line 22)

Part-Year Resident

Enter the total of Line 15, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW). Include the ordinary income portion of lump sum distribution (federal Form 4972, Part III or Part IV) received while a resident.

Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. **Do not enter any portion of a federal net operating loss carryover.**

LINE 16

Add Lines 1 through 15 and enter the total on Line 16.

PART 2 - FEDERAL ADJUSTMENTS TO INCOME (FEDERAL FORM 1040, LINES 24A - 29)

LINES 17 - 20

Part-Year Resident

Enter the totals from Lines 17, 18, 19 and 20, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

The amount of the Connecticut deduction for IRA (Line 17), self-employment tax (Line 18), self-employed health insurance deduction (Line 19) and Keogh retirement plan and self-employed SEP deduction (Line 20) is limited to the amount connected with income from Connecticut sources while a nonresident and included in Lines 1-16.

Any adjustment that relates to wage or salary income or business income must be apportioned to Connecticut on the same basis as the income to which it relates.

LINE 21 - PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Part-Year Resident

Enter the amount from Line 21, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 22 - ALIMONY PAID

Part-Year Resident

Enter the amount from Line 22, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 23 - TOTAL ADJUSTMENTS

Add Lines 17 through 22. Enter the total on Line 23.

LINE 24 - INCOME FROM CONNECTICUT SOURCES

Subtract Line 23 from Line 16. Enter the total here and on Form CT-1040NR/PY, Line 6.

INSTRUCTIONS — CT-1040AW PART-YEAR RESIDENTT, INCOME ALLOCATION WORKSHEET CT-1040AW, PART 1

If you moved into or out of Connecticut during 1991, the Part-Year Resident Income Allocation Worksheet will help you figure your Connecticut source income for the entire taxable year.

Column A - Enter the amounts of income and adjustments reported on your federal return, as modified by amounts on Schedule 1, Form CT-1040NR/PY, plus all items you would be required to include if you were filing a federal return on the accrual basis. (See Special Accruals and Modifications on page 13 of this booklet.)

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

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

Column D - Enter that part of the amount from Column C that you received from:

- services you performed in Connecticut;
- real or tangible personal property located in Connecticut; and
- businesses, trades, professions or occupations conducted in Connecticut.

Refer to each specific line instruction for Schedule CT-SI to determine the income from Connecticut sources earned during your nonresident period.

Example:

You moved from Kansas to Connecticut on September 15, 1991. On your federal return, you report \$35,000 in total wages. Of this amount \$12,000 was earned while you were a Connecticut resident. On Line 1, you would enter \$35,000 in Column A, \$12,000 in Column B, \$23,000 in Column C and \$0 in Column D (no income was earned in Connecticut prior to the move).

Special Accruals

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. These accrual amounts are to be combined with the corresponding amounts on Lines 1 through 24. (See Special Accruals on page 4 of this booklet.)

Example 1:

You moved from Connecticut to Florida on June 10, 1991. On June 1, 1991, your employer awarded you a guaranteed bonus of \$2,000 which was paid to you on July 1, 1991. You must enter the \$2,000 bonus in Column B, Line 1, since this is income accruable to your resident period.

Example 2:

You moved from New York to Connecticut on May 10, 1991. You own stock in the XYZ Corporation which, on May 1, 1991, declared a \$1,000 dividend payable on June 1, 1991. You also

received \$500 a month from Connecticut rental property which was sold on April 30, 1991. You must report the \$1,000 dividend income in Column C on Line 3, since this is considered to be income accruable to the nonresident period. The rental income is reported in Column C and in Column D on Line 11, since this income is derived from Connecticut sources during your non-resident period.

Add the amount in Column B to the amount in Column D for each line of the worksheet. Transfer each total to the corresponding

line of Schedule CT-SI. Attach the worksheet to Form CT-1040NR/PY.

NOTE: Apportionment of wages earned while a nonresident: 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. Use the employee Apportionment Worksheet (CT-1040AW, Part 2) for this purpose.

EMPLOYEE APPORTIONMENT WORKSHEET CT-1040AW, PART 2

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 so that only the correct portion (the amount attributable to Connecticut) will be taxed by Connecticut. Nonresidents and part-year residents who were employed in Connecticut during the nonresidency period must use the Employee Apportionment Worksheet for this purpose.

Who Can Apportion Income?

If you know the actual amount of your Connecticut source income, you may not apportion. Simply report your income taxable in Connecticut on your Connecticut return. Examples of individuals who cannot apportion include:

- an employee whose actual Connecticut income is shown on Form W-2; and
- an employee whose W-2 does not indicate initially his/her actual Connecticut income but whose employer issues a corrected W-2 or other statement which breaks down this amount. Since your employer is required by law to withhold Connecticut tax on your Connecticut wages, this breakdown will be easy to obtain.

Who Must Use The Employee Apportionment Worksheet?

If your employment took you 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:

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

How Do I Complete The Employee Apportionment Worksheet?

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

Working Day Basis

This basis should be used by employees who qualify to use the Employee Apportionment Worksheet and who are compen-

sated on an hourly, daily, weekly or monthly basis. The income of these taxpayers is to be apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

Sales Basis

This basis should be used by employees whose compensation depends upon sales or commissions. The income of these taxpayers is to be apportioned to Connecticut in the same proportion that the amount of sales made in Connecticut bears to total sales. (For the purposes of making this apportionment, all sales for which the taxpayer takes orders inside Connecticut are attributable to this State, regardless of whether the formal acceptance of the contract of sale takes place inside or outside Connecticut.)

Mileage Basis

An employee whose compensation depends on miles traveled, apportions his income to Connecticut in the same proportion that the amount of miles traveled within Connecticut bears to the total miles traveled.

COMPLETING THE WORKSHEET

ITEM (A) - WORKING DAYS OUTSIDE CONNECTICUT

Enter in Item (a) the number of days you worked outside of Connecticut.

ITEM (B) - WORKING DAYS INSIDE CONNECTICUT

Enter in Item (b) the number of days you worked inside of Connecticut.

NOTE: If you spent a working day partly inside and partly outside of Connecticut, treat the day as having been spent one-half inside Connecticut.

ITEM (C) - TOTAL WORKING DAYS

Add Items (a) and (b) and enter the total in Item (c).

ITEM (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.

ITEM (E) - CONNECTICUT RATIO

Divide Item (b) by Item (c) and enter the result in Item (e).

ITEM (F) - TOTAL INCOME BEING APPORTIONED

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

ITEM (G) - CONNECTICUT INCOME

Multiply Item (e) by Item (f). Enter the result here and on

Schedule CT-SI, Line 1. Attach the worksheet to Form CT-1040NR/PY.

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 Item (d). Indicate what basis you are using in the space provided, and enter your Connecticut income from Item (g) on the appropriate line(s) of Schedule CT-SI.

SCHEDULE CT-1040BA NONRESIDENT BUSINESS APPORTIONMENT SCHEDULE

GENERAL INSTRUCTIONS

An apportionment of business income must be made if you are a nonresident and you carry on business both in and out of Connecticut. Business is carried on out of the state if you have, maintain, operate or occupy desk space, 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 outside Connecticut.

An occasional or isolated business transaction out of the state will not permit an apportionment of income. In addition, if you have no regular place of business out of Connecticut, you may not apportion any income for business carried on out of the state. Generally, your business is considered to be carried on at the location:

- where you have, 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 exclusive); or
- where your business is transacted with a fair measure of permanency and continuity.

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 which require him to regularly perform his services at various locations in and around 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 here with a fair measure of permanency and continuity).

If you carry on business both in and out of Connecticut and maintain accounts clearly showing income from the Connecticut business, complete Schedule A of Schedule CT-1040BA. Enter

in the space immediately below Schedule A the words "Connecticut Income determined from books." Do not complete Schedule B.

If you report income using this method, your income reported to other states in which you carry on your business, where such 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, such a consistent allocation of income may not be possible.)

Example 3:

In Example 1 above, 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: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

If the Connecticut income of the business cannot be determined from your books, income from business carried on both in and out of Connecticut must be apportioned according to a prescribed formula or an approved alternative method. Schedule CT-1040BA must be completed for this purpose and attached to Form CT-1040NR/PY. 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.

The business apportionment percentage or alternative method is not applied 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 such property is taxable and the entire amount of any loss is deductible. Rental income from real property located outside Connecticut or gain from the sale of this property is not taxable. Any loss connected with such property is not deductible.

The business apportionment percentage is to be applied to business income (loss), or farm income (loss), or income from intangible personal property (such as annuities, dividends, interest and gains from the disposition of intangible personal property) if such property is used in or connected with a business carried on both in and out of Connecticut.

If you carried on more than one business for which an apportionment is required on Schedule CT-1040BA, prepare a separate Schedule CT-1040BA and attach it to Form CT-1040NR/PY.

SPECIFIC INSTRUCTIONS

Schedule A

In Columns 1 and 2, list the exact locations both in and out of Connecticut where you carry on business. In Column 3, describe the places listed in Columns 1 and 2 (i.e., branch office, agency, factory, warehouse, etc.) and state whether you rent or own these places

Schedule B

Complete this schedule if business is carried on both in and out of Connecticut and you do not maintain accounts clearly reflecting the Connecticut operations of the business.

LINE 1 - REAL PROPERTY OWNED

Enter in Column A the average value of all real property owned by the business. Enter in Column B the average value of real property located in Connecticut.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year and dividing by two.

LINE 2 - REAL PROPERTY RENTED FROM OTHERS

The fair market value of real property rented by the business and to be included in Line 2 generally is eight times the gross rent payable during the taxable year for which the return is filed. Gross rent includes:

- any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits or otherwise;
- any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs or any other amount required to be paid by the terms of a lease or other agreement; and
- a proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Enter the value of all real property rented in Column A and the value of real property rented that is located in Connecticut in Column B.

LINE 3 - TANGIBLE PERSONAL PROPERTY OWNED OR RENTED

Enter in Column A the average value of all tangible personal property owned by the business. Enter in Column B the average value of tangible personal property located in Connecticut. If tangible personal property is rented multiply the gross rents for the year by 8.

LINE 4

Add Lines 1, 2, and 3 in Column A and Column B and enter the result on Line 4.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

LINE 5 - PAYROLL PERCENTAGE

Enter wages, salaries and other personal service compensation paid only to employees of the business. Do not include payments to independent contractors, independent sales agents, etc. Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on both in and out of Connecticut. Enter in Column B the amount paid in connection with operations carried on in Connecticut. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

LINE 6 - GROSS INCOME PERCENTAGE

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies or independent contractors of the business in and out of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or services performed, by or through an agency in Connecticut. This includes sales made or services performed by employees, agents, agencies or independent contractors situated at, connected with, or sent out from offices of the business (or its agencies) located in Connecticut.

For example, if a salesman working out of the Connecticut office of the business covers Connecticut, Massachusetts and Rhode Island, all sales made by him are to be allocated to Connecticut and included in Column B on Line 6.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

LINE 7 - TOTAL OF PERCENTAGES

Add Lines 4, 5 and 6 in Column C and enter the total.

LINE 8 - BUSINESS APPORTIONMENT PERCENTAGE

Divide Line 7 by three (or by the actual number of percentages if less than three). Carry the result to four decimal places and enter the result as a percentage.

Each item of business income or (loss) reported on federal Form 1040, which is required to be apportioned, is multiplied by the percentage on Line 8. The result is transferred to the proper line on Schedule CT-SI.

SCHEDULE 394NR/PY — GENERAL INSTRUCTIONS

SUMMARY OF RECENT TAX CHANGES

Effective January 1, 1991, the tax rates on capital gains, dividends and interest income have been reduced for the 1991 filing year. However, capital gains, dividends and interest income will also be subject to the Connecticut income tax for the 1991 filing year.

Certain mutual funds are qualified to pay "exempt dividends" if at least 50% of their assets consist of tax-exempt U.S. government obligations. These distributions will be treated as exempt dividends and not be subject to the dividend and interest income tax for the 1991 filing year.

Dividends and interest income, and gains from the sale or exchange of capital assets received or accrued for a taxable year commencing on or after January 1, 1992 will no longer be subject to the capital gains, dividends and interest tax, but will be subject to the Connecticut income tax.

There will no longer be a separate extension form for capital gains, dividends and interest income tax. Form CT-1040EXT should be used to request an extension to file your Connecticut individual income tax return. It is contained in this booklet for your convenience.

GENERAL INFORMATION

Filing Requirements - Schedule 394NR/PY

You are not required to file Schedule 394NR/PY if:

1. Your total capital gains, dividends and interest income tax is less than \$10.
2. You are a taxpayer 65 years of age or older whose federal adjusted gross income exclusive of taxable social security, Tier I Railroad Retirement and capital gains is less than \$10,000.
3. You are a taxpayer whose federal adjusted gross income is below the amount required to file a federal Form 1040.

You must file a return if you don't fall into any of the exceptions above and:

1. You are a part-year resident individual whose net capital gain is in excess of \$100 or a part-year resident husband and wife whose combined net capital gain is in excess of \$200.
2. You are a nonresident who realizes for federal income tax purposes a capital gain from the sale or exchange of real property located in Connecticut.
3. You are a part-year resident individual or a part-year resident husband and wife who have dividends and interest received, accrued, or credited during the taxable year and your modified adjusted gross income (per Schedule 394NR/PY, Line 3) equals or exceeds \$54,000.

FILING STATUS

Nonresidents

Nonresidents should file a single return unless both nonresident spouses, filing a joint federal return, have Connecticut capital gains subject to tax.

Part-Year Residents

For 1991, due to a legislative change, married individuals **eligible** to file a joint federal return and who reside together must file a joint Schedule 394NR/PY, Connecticut capital gains, dividends and interest tax schedule, **regardless of how they file** for federal income tax purposes. In the event you and your spouse elect to file separate federal returns and therefore must file **separate Forms CT-1040NR/PY you must allocate the tax** due on Line 29 of the joint Schedule 394NR/PY between yours and your spouse's Connecticut income tax return. (See line by line instructions for detail.) This rule applies only when both spouses are part-year residents of Connecticut.

Penalties and Interest

If you file a late return with additional tax due, you will be charged a penalty of 10% of the additional tax due plus interest calculated on the additional tax of 1-1/4% per month or fraction thereof.

If you file a late return (Schedule 394NR/PY) with no additional tax due, you will be charged a \$50 penalty.

Due Date

You must file Schedule 394NR/PY with Form CT-1040NR/PY on or before April 15, 1992. Fiscal year taxpayers must file on or before the 15th day of the 4th month following the close of the fiscal year. Your return will be considered timely if the date shown by the U.S. Post Office cancellation is on or before the due date of your return.

Schedules Required

This schedule must be accompanied by copies of the following applicable federal forms and supporting schedules as filed with the Internal Revenue Service:

- Schedules B and D of Form 1040; and
- any other applicable forms, such as Form 4797 or Schedule E.

In the event you report capital gains, dividends and interest from a partnership, fiduciary or small business corporation (Subchapter S), you must submit the respective schedules showing the distribution.

If you are required to file federal Form 2119, Statement Concerning Sale or Exchange of Personal Residence, you must attach a copy of that form to this schedule.

SCHEDULE 394NR/PY — LINE INSTRUCTIONS FOR PART-YEAR RESIDENTS

NOTE: Nonresidents who are reporting a capital gain for real property located in Connecticut must complete Line 1 and Section C, Lines 25 through 29. Line 30 should be completed, if applicable.

LINE 1 - FEDERAL ADJUSTED GROSS INCOME

Enter on Line 1 the federal adjusted gross income from federal Form 1040, Line 31 or federal Form 1040A, Line 16 (Per Worksheet A, Page 2, Line 1, Column A). (See instructions for Worksheet A on Page 23 of this booklet)

LINE 2 - NUMBER OF DAYS OF CONNECTICUT RESIDENCY

Enter the number of days during the taxable year in which you were a Connecticut resident. (Per Worksheet A, Page 2, Line 4, Column C)

LINE 3 - MODIFIED ADJUSTED GROSS INCOME

Enter your modified adjusted gross income. (Per Worksheet A, Page 2, Line 7, Column C). If the amount on Line 3 is \$54,000 or greater, you are subject to tax on dividend and interest income, go to Line 4. If the amount on Line 3 is less than \$54,000, you are not subject to the tax on dividend and interest income and should go to Line 13.

SECTION A - DIVIDEND AND INTEREST INCOME TAX COMPUTATION FOR PART-YEAR RESIDENTS

LINE 4 - INTEREST INCOME

Enter interest income from federal Form 1040, Line 8a, or federal Form 1040A, Line 8a received or accrued while a Connecticut resident.

LINE 5 - DIVIDEND INCOME

Enter dividend income from federal Form 1040, Line 9, or federal Form 1040A, Line 9 received or accrued while a Connecticut resident.

LINE 6 - ADDITIONS TO DIVIDEND AND INTEREST INCOME

Enter the additions to dividend and interest income from Line 34 of Schedule 1, Modifications of Dividend and Interest Income During Connecticut Residency. (See specific instructions for Schedule 1 on page 24 of this booklet.)

LINE 7

Add Lines 4, 5, and 6 and enter the total on Line 7.

LINE 8 - SUBTRACTIONS FROM DIVIDEND AND INTEREST INCOME

Enter the subtractions from dividend and interest income from Line 39 of Schedule 1, Modifications of Dividend and Interest Income During Connecticut Residency. (See specific instructions for Schedule 1 on page 24 of this booklet.)

Page 22

LINE 9

Subtract the amount on Line 8 from the amount on Line 7, and enter on Line 9.

LINE 10 - GROSS DIVIDENDS AND INTEREST INCOME FROM FEDERAL FORM 1040, SCHEDULE E

Enter the gross dividends and interest income received or accrued while a Connecticut resident from partnerships, corporations or other entities which are not reported on federal Schedule B, but are reported on federal Schedule E, Form 1040.

NOTE: Dividend and interest income may not be offset by expenses and operating losses.

LINE 11 - TOTAL DIVIDENDS AND INTEREST INCOME

Add Lines 9 and 10 and enter the total on Line 11.

LINE 12 - DIVIDEND AND INTEREST INCOME TAX DUE

Multiply the amount on Line 11 by the applicable rate from the table on page 2 of Schedule 394NR/PY and enter the tax due.

NOTE: IF YOU DO NOT HAVE ANY CAPITAL GAINS, CAPITAL GAINS DISTRIBUTIONS OR SUPPLEMENTAL GAINS, GO TO LINE 29.

SECTION B - CAPITAL GAINS COMPUTATION FOR PART-YEAR RESIDENTS

LINE 13 - GAIN OR (LOSS) FROM FEDERAL FORM 1040

Enter the amount of capital gain reported on your federal Form 1040, Page 1, Line 13, any capital gain distribution you have reported on federal Form 1040, Page 1, Line 14, and any amount reported on federal Form 4972, Part II, Line 1, received or accrued while a Connecticut resident.

LINE 14 - ADDITIONS TO CAPITAL GAINS INCOME

Enter the total of all additions listed on Schedule 394NR/PY, Schedule 2, Line 43. (See Schedule 394NR/PY, Schedule 2 instructions on page 24 of this booklet.)

LINE 15 - ADD LINES 13 AND 14

The total amount of Lines 13 and 14 is entered here.

LINE 16 - SUBTRACTIONS FROM CAPITAL GAINS INCOME

Enter the total of all subtractions from capital gains income listed on Schedule 394NR/PY, Schedule 2, Line 47. (See Schedule 394NR/PY, Schedule 2 instructions on page 24 of this booklet.)

LINE 17 - SUBTRACT LINE 16 FROM LINE 15

The net result of subtracting Line 16 from Line 15 is entered here.

LINE 18 - SUPPLEMENTAL GAINS FROM FORM 1040

Enter the supplemental gain from federal Form 1040, Line 15 and other non-separately reported supplemental gains from Schedule E, received or accrued while a Connecticut resident. If a loss, enter zero.

LINE 19 - TAXABLE GAIN BEFORE EXEMPTION

Add Lines 17 and 18 and enter the total.

LINE 20 - PERSONAL EXEMPTIONS

Check all of the appropriate boxes. Multiply the number of boxes checked by \$100.

LINE 21 - NET TAXABLE CAPITAL GAIN

Subtract the amount on Line 20 from Line 19. If the result is a negative figure, enter zero.

LINE 22 - CAPITAL GAINS TAX DUE

Multiply the amount on Line 21 by 4.75%. The total amount of capital gains tax should not exceed 3.4% of your federal adjusted gross income on Schedule 394NR/PY, Line 1.

LINE 23 - CREDIT FOR TAX PAID TO ANOTHER STATE FROM SALE OF PRINCIPAL RESIDENCE

Enter the credit allowed for taxes paid to another state with respect to any gain from the sale of a principal residence located in that state.

If you paid tax to another state in respect to a gain from a sale or exchange of a residence in that state, and you used that property as your principal residence for not less than 6 months of the 12 months immediately preceding the date of the sale or exchange, you will be allowed a credit against your Connecticut tax.

The credit shall be the lesser of:

1. the tax actually paid to the other state on such gain or
2. the tax due to Connecticut on such a gain.

If a credit is taken for taxes paid to another state, submit a schedule of the computation and a description of the property.

LINE 24 - NET CAPITAL GAINS TAX DUE

Subtract the amount on Line 23 from Line 22. This is your net capital gains tax due.

LINES 25 THROUGH 28

These lines apply to nonresidents only. Part-year residents should go to Line 29.

LINE 29 - TOTAL TAX

Add Lines 12 and 24. If the amount is less than \$10.00 no capital gains, dividends and interest tax is due. Otherwise enter the amount on Form CT-104ONR/PY, Line 13.

LINE 30 - ALLOCATION OF TAX (PART-YEAR RESIDENTS ONLY)

If you are married and file separate returns for federal and state income tax purposes, you must allocate the amount shown on Line 29. The allocation may be made on the basis of each spouse's share of federal adjusted gross income.

Each spouse's separate portion of the total capital gains, dividends and interest tax would be displayed on their respective Form CT-1040NR/PY, Line 13.

WORKSHEET A - INSTRUCTIONS

LINE 1 -

Enter on Line 1, Column A, your federal adjusted gross income; Column B, enter the non-Connecticut portion and in Column C enter the Connecticut portion. Column B plus Column C should equal Column A.

LINE 2 -

Enter on Line 2, Column A, your taxable social security from federal Form 1040, Line 21b. In Column B, enter that portion of federally taxable social security attributable to non-Connecticut residency. In Column C, enter taxable social security attributable to Connecticut residency.

LINE 3 -

Subtract Line 2, Columns A, B and C from Line 1, Columns A, B and C to obtain your modified adjusted gross income.

LINE 4 -

Enter on Line 4, Column B the number of days that you were not a resident of Connecticut. On Line 4, Column C, enter the number of days of Connecticut residency. The total of Line 4, Columns B and C must equal 365.

LINE 5 -

Divide Line 3, Column C (Connecticut modified adjusted gross income) by Line 4, Column C (number of days in Connecticut) to arrive at your daily income for Connecticut residency.

LINE 6 -

Multiply Line 5, Column C, by 365 to arrive at your annualized modified Connecticut adjusted gross income.

LINE 7 -

Enter the lesser of Line 3, Column A (modified federal adjusted gross income) or Line 6, Column C (annualized modified Connecticut adjusted gross income). This amount should also be entered on Schedule 394NR/PY, Page 1, Line 3.

SCHEDULE 394NR/PY, SCHEDULE 1 - MODIFICATIONS OF DIVIDEND AND INTEREST INCOME DURING CONNECTICUT RESIDENCY

ADDITIONS - LINES 30 THROUGH 34

For the period of Connecticut residency, list on Lines 30 through 33 and identify the source(s) of dividends and interest income received from bonds issued by a state other than Connecticut and municipal bonds issued by a county, city, town or other local government unit in a state other than Connecticut as reported on federal Form 1040, Line 8b or federal Form 1040A, Line 8b. These interest items are not taxable for federal purposes but are taxable for state purposes.

Also list and identify source(s) of exempt interest dividends (other than those derived from obligations of the State of Connecticut or its municipalities).

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.

The amounts listed on Lines 30 through 33 are totaled and entered on Line 34. Also enter this amount on Schedule 394NR/PY, Line 6.

SUBTRACTIONS - LINES 35 THROUGH 39

For the period of Connecticut residency, list on Lines 35 through 38 and identify the source(s) of dividends and interest income from ownership of federal obligations. These obligations include U.S. Government Bonds and Notes, U.S. Treasury Bonds and Notes, U.S. Savings Bonds, and shares in a qualified mutual fund. Qualified mutual funds are certain mutual funds which pay exempt dividends if at least 50% of their assets consist of U.S. government obligations.

Also list as a subtraction any interest penalties for early withdrawal of time deposit accounts.

The amounts listed on Lines 35 through 38 are totaled and entered on Line 39. Also enter this amount on Schedule 394NR/PY, Line 8.

NOTE: The amount you enter on Line 8 cannot exceed the amount on Line 7.

SCHEDULE 394NR/PY, SCHEDULE 2 - MODIFICATIONS OF CAPITAL GAINS INCOME DURING CONNECTICUT RESIDENCY

ADDITIONS- LINES 40 THROUGH 43

For the period of Connecticut residency, list on Lines 40 through 42 and identify the source(s) of losses incurred from the sale or exchange of notes, bonds or other obligations of the state of Connecticut or any of the political subdivisions thereof or their respective agencies or instrumentalities, i.e., cities and towns.

The amounts listed on Lines 40 through 42 are totaled and entered on Line 43. Also enter this amount on Schedule 394NR/PY, Line 14.

SUBTRACTIONS- LINES 44 THROUGH 47

For the period of Connecticut residency, list on Lines 44 through 46 and identify the source of all your gains from the sale or exchanges of notes, bonds or other obligations of the State of Connecticut or any of the political subdivision thereof or their respective agencies or instrumentalities, i.e. cities or towns.

Also list the taxable capital gain from the sale of principal residence by a taxpayer 65 years of age or older which is included in the net gains entered on Schedule 394NR/PY, Line 13 provided that the residence has been owned and used as such for 5 of the 8 preceding years. This is a once-in-a-lifetime exemption for an individual or for both spouses who filed jointly.

Also list the gains from the sale or exchange of agricultural animals included on Schedule 394NR/PY, Line 13.

CONNECTICUT NONRESIDENT OR PART-YEAR RESIDENT INCOME TAX RETURN

Check here for 1991 resident status: Nonresident Part-Year Resident

For the year January 1 — December 31, 1991, or other tax year beginning _____, 1991, ending _____, 19 ____.

Place Label Here	Your First Name and Middle Initial _____ Last Name _____	Your Social Security Number _____
	If a <i>JOINT</i> return, Spouse's First Name and Middle Initial _____ Last Name _____	Your Spouse's Social Security Number _____
	Home Address _____ Number and Street _____	
	City, Town or Post Office _____ State _____ Zip Code _____	

Did you file a return with the IRS as a Connecticut resident in 1990? A. YES NO
If "Yes," has your name, address or marital status changed since then? B. YES NO

NOTE: Your filing status must match your federal income tax filing status for this year. See instructions for details and exceptions.

Filing Status (See Instructions)	A. <input type="checkbox"/> Single		
	B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er)		
	C. <input type="checkbox"/> Married filing <i>SEPARATE</i> returns _____	Spouse's full name _____	Spouse's Social Security Number _____
	D. <input type="checkbox"/> Head of household		

ATTACH W-2's HERE

Income	1. Federal Adjusted Gross Income (From federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3)	1		
	2. Additions, if any (From Schedule 1, Line 33)	2		
	3. Add Lines 1 and 2	3		
	4. Subtractions, if any (From Schedule 1, Line 43)	4		
	5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3)	5		
Tax Computation and Credits	6. Income from Connecticut sources (From Schedule CT-SI, Line 24)	6		
	7. Enter the greater of Line 5 or Line 6	7		
	8. Income Tax: From Tax Table or Calculation Schedule (See Instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE	8		
	9. Divide Line 6 by Line 5 (If Line 6 is equal to or greater than Line 5, enter 1.00)	9		
	10. Allocated Connecticut Income Tax (Multiply Line 9 by Line 8)	10		
	11. Credit for Income Tax paid to other jurisdictions by Part-Year residents only (From Schedule 2, Line 51)	11		
	12. Total Income Tax (Subtract Line 11 from Line 10)	12		
CGD&I Tax	13. Capital Gains, Dividends and Interest Income Tax (From Sch. 394NR/PY, Line 29 or if allocated, Line 30)	13		
Total Tax	14. Add Lines 12 and 13. This is your total Connecticut Tax.	14		
Payments	15. Connecticut Income Tax withheld (Attach State copies of all W-2's)	15		
	16. All 1991 Income & CGD&I Estimated payments (Include overpayment applied from 1990 Form 394)	16		
	17. Payments made with extension request	17		
	18. Total payments (Add Lines 15 through 17)	18		
Refund or Amount You Owe	19. If Line 18 is more than Line 14, enter amount overpaid. (Subtract Line 14 from Line 18)	19		
	20. Amount of Line 19 you want to be applied to your 1992 estimated tax	20		
	21. Amount of Line 19 you want to be refunded to you (Subtract Line 20 from Line 19) (See mailing instructions below)	21		
	22. If Line 14 is greater than Line 18, enter the amount of tax you owe. (Subtract Line 18 from Line 14)	22		
	23. For Late Payment or Filing: (See Instructions) Penalty \$ _____ + Interest \$ _____ =	23		
	24. For Underpayment of Estimated CGD&I Tax: Penalty \$ _____ + Interest \$ _____ =	24		
	25. Balance due with this return (Add Lines 22 through 24)	25		

CLIP CHECK OR MONEY ORDER HERE

DUE DATE: April 15, 1992

Make remittance payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "1991 Form CT-1040 NR/PY" on your check.
Attach a copy of all applicable schedules and forms to this return.
Mail in the envelope provided to you with this return or to the address shown at right.

For **REFUNDS**, Mail to:
Department of Revenue Services
P.O. Box 2976
Hartford, CT 06104-2976

For **PAYMENTS**, Mail to:
Department of Revenue Services
P.O. Box 2977
Hartford, CT 06104-2977

TAXPAYERS MUST SIGN DECLARATION ON PAGE 2

SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

26. Interest on state and local obligations other than Connecticut	26		
27. Exempt-interest dividends on state and local obligations other than Connecticut	27		
28. Pro rata share of certain S Corporation shareholder's loss	28		
29. Ordinary income portion of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	29		
30. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	30		
31. Loss on sale of Connecticut bonds	31		
32. Other - specify: _____	32		
33. Total Additions (Add Lines 26 through 32) Enter here and on Line 2 on the front of this form)	33		

Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

34. Interest on U.S. obligations	34		
35. Dividends from certain mutual funds consisting of U.S. obligations	35		
36. Reimbursed moving expenses	36		
37. Refunds of state and local income taxes	37		
38. Tier 1 Railroad Retirement benefits	38		
39. Pro rata share of certain S Corporation shareholders's income	39		
40. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	40		
41. Gain on sale of Connecticut bonds	41		
42. Other — specify: _____	42		
43. Total Subtractions (Add Lines 34 through 42) Enter here and on Line 4 on the front of this form	43		

SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS (FOR PART-YEAR RESIDENTS ONLY)

44. Connecticut AGI during the residency portion of the tax year only (See Instructions) 44

ENTER NAME OF JURISDICTION(S) ▶

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 45. Non-Connecticut income included on Line 44 and reported on another jurisdiction's income tax return (Attach copy)
- 46. Divide Line 45 by Line 44 (May not exceed 1.00)
- 47. Allocated Connecticut Income Tax (From Line 10)
- 48. Multiply Line 46 × Line 47
- 49. Income tax paid to another jurisdiction
- 50. Enter the smaller of Line 48 or Line 49
- 51. **TOTAL CREDIT** (Add Line 50, all columns) Enter this Amount here and on Line 11

	COLUMN A	COLUMN B
45		
46		
47		
48		
49		
50		
51		

DECLARATION: I declare under the penalties of false statement that this return including Schedule 394 (and any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief, is a true, correct and complete return. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature _____ Date _____	Spouse's Signature (If Joint Return) _____ Date _____
	Paid Preparer's Signature _____ Date _____	
	Firm Name and Address _____	
		Federal Employer I.D. Number _____
		CT Sales Tax Registration Number _____

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

Check if you used a paid preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.

**NONRESIDENT
BUSINESS APPORTIONMENT SCHEDULE
(CT-1040 BA)**

1991

**Formula basis apportionment of Connecticut Income derived
from business carried on both in and out of Connecticut**

For the year January 1 — December 31, 1991, or other tax year beginning _____, 1991, ending _____, 19 _____.

Your First Name and Middle Initial	Last Name	Social Security Number
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

Schedule A - List all places, both in and out of Connecticut, where you carry on business

(1) STREET ADDRESS	(2) CITY AND STATE	(3) DESCRIPTION (See Instructions)

Schedule B - Formula basis apportionment of income or (loss), if books do not show the portion from Connecticut sources

Items Used as Factors	Column A Totals — In and Out of Connecticut	Column B Connecticut Amounts	Column C Percent Column B is of Column A
1. Real property owned	1		
2. Real property rented from others	2		
3. Tangible personal property owned	3		
4. Property percentage (Add Lines 1, 2 and 3).....	4		%
5. Payroll percentage (See Instructions).....	5		%
6. Gross income percentage (See instructions).....	6		%
7. Total of percentages (Add Lines 4, 5 and 6, Column C).....			7 %
8. Business apportionment percentage (Divide total percentages on Line 7 by 3 or actual number of percentages if less than 3)			8 %

The business apportionment percentage on Line 8 should be applied to certain items of business income or loss to determine the amounts to be reported on Schedule CT-SI. See specific line instructions for Schedule CT-SI for details.

ATTACH THIS SCHEDULE TO SCHEDULE CT-SI

SCHEDULE 394NR/PY

1991

**Capital Gains, Dividends and Interest Liability
For Nonresidents and Part-Year Residents**

(Attach to Form CT-1040NR/PY)

NOTE: Your filing status for Schedule 394NR/PY is not necessarily the same as your filing status for Form CT-1040NR/PY or your federal return. See instructions for details.

Your first name and middle initial	Last Name	Your Social Security Number
If a joint return, spouse's first name and middle initial	Last Name	Spouse's Social Security Number

Filing Status <i>See Instructions</i>	A. <input type="checkbox"/> Single B. <input type="checkbox"/> Married Filing Jointly C. <input type="checkbox"/> Married Filing Separately
---	---

NONRESIDENTS: COMPLETE LINE 1 ON PAGE 1 AND LINES 25 THROUGH 29 ON PAGE 2. (See Specific Nonresident Instructions.)

— ADJUSTED GROSS INCOME —

1. Federal Adjusted Gross Income from federal Form 1040, Line 31 or Form 1040A, Line 16	1	
2. Number of DAYS of Connecticut residency (From Worksheet A, Page 2, Line 4, Column C)	2	
3. Modified Adjusted Gross Income (From Worksheet A, Page 2, Line 7, Column C)	3	

IF AMOUNT ON LINE 3 IS \$54,000 OR GREATER, GO TO LINE 4. IF LESS THAN \$54,000, GO TO LINE 13

SECTION A - DIVIDENDS AND INTEREST INCOME TAX FOR PART-YEAR RESIDENTS

4. Interest Income received or accrued while a Connecticut resident	4	
5. Dividends received or accrued while a Connecticut resident	5	
6. Additions to Dividend and Interest Income (From Schedule 1, Page 3, Line 34)	6	
7. Add Lines 4, 5 and 6	7	
8. Subtractions from Dividend and Interest Income (From Schedule 1, Page 3, Line 39)	8	
9. Subtract Line 8 from Line 7	9	
10. Gross Dividends and Interest Income from federal Form 1040, Schedule E received or accrued while a Connecticut resident (Not reported on Lines 4 & 5 above) Dividends \$ _____ plus Interest \$ _____ =	10	
11. Total Dividends and Interest Income (Add Lines 9 and 10 and enter TOTAL)	11	
12. DIVIDENDS AND INTEREST INCOME TAX (Multiply Line 11 by Applicable Rate from table on reverse)	12	

SECTION B - CAPITAL GAINS TAX FOR PART-YEAR RESIDENTS

13. Gain or (Loss) from federal Form 1040, Line 13 or Capital Gains Distribution from Form 1040, Line 14	13	
14. Additions to Capital Gains Income (From Schedule 2, Page 3, Line 43)	14	
15. Add Lines 13 and 14	15	
16. Subtractions from Capital Gains Income (From Schedule 2, Page 3, Line 47)	16	
17. Subtract Line 16 from Line 15	17	
18. Supplemental Gains from federal Form 1040, Line 15 and other sources (IF LOSS, ENTER ZERO)	18	
19. Taxable Gain before exemption (Add Lines 17 and 18)	19	

NOTE FOR TAXPAYERS AGE 65 OR OVER: If Line 3 minus Lines 13 and 18 is less than \$10,000, NO TAX IS DUE

20. <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="border: 1px solid black; padding: 2px;">Personal Exemptions</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;">Standard</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;">65 or Over</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;">Blind</td> <td style="padding: 2px;"><input type="checkbox"/> Yourself <input type="checkbox"/> Spouse</td> <td style="padding: 2px;">Multiply Number of boxes checked _____ x \$100 =</td> </tr> </table>	Personal Exemptions	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Standard	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	65 or Over	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Blind	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Multiply Number of boxes checked _____ x \$100 =	20	
Personal Exemptions	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Standard	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	65 or Over	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Blind	<input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Multiply Number of boxes checked _____ x \$100 =			
21. Net taxable gain (Subtract Line 20 from Line 19. If negative figure, enter zero)	21										
22. Capital Gains Tax Due (4.75% of Line 21 but not to exceed 3.4% of Line 1)	22										
23. Credit for Tax Paid to another State from sale of principal residence (see instructions)	23										
24. NET CAPITAL GAINS TAX (Subtract Line 23 from Line 22)	24										

SECTION C - CAPITAL GAINS TAX FOR NONRESIDENTS

25. Net gain from the sale or exchange of real property located in Connecticut	25	
26. Enter allowable subtractions (from Schedule 2, Page 3, Line 47)	26	
27. Subtract Line 26 from Line 25	27	
28. Capital Gains Tax Due (4.75% x Line 27 but not to exceed 3.4% of Line 1)	28	
29. TOTAL TAX (Add Lines 12, 24 and 28) IF AMOUNT IS LESS THAN \$10, NO TAX IS DUE	29	

Enter the amount shown on Line 29 of this schedule on Line 13 of Form CT-1040NR/PY. For part-year residents: If you are married and file separate returns for Connecticut Income Tax, you must apportion the amount shown on Line 29 between your income tax return and your spouse's income tax return on Line 30 below. Amounts allocated on Line 30 must equal **TOTAL TAX** on Line 29.

30.	Your Social Security Number	Amount Allocated	Spouse's Social Security Number	Amount Allocated
		\$		\$

If the TOTAL TAX is allocated on Line 30, both taxpayers must sign declaration below.

WORKSHEET A - (FOR PART-YEAR RESIDENTS ONLY)

Period of Connecticut Residency _____ 1991 to _____ 1991.
IMPORTANT: The sum of the amounts entered in Columns B and C must equal the amount entered in Column A.

LINE	COLUMN A FEDERAL	COLUMN B Non-Connecticut Portion	COLUMN C Connecticut Portion
1. Enter Federal Adjusted Gross Income from federal Form 1040, Line 31 or Form 1040A, Line 16			
2. Enter amount from federal Form 1040, Line 21b.			
3. Modified Adjusted Gross Income (Subtract Line 2 from Line 1)			
4. Taxable period (in days)	365		
5. Divide Line 3, Column C by Line 4, Column C			
6. Multiply Line 5 by 365. (This is your annualized modified Connecticut Adjusted Gross Income)			
7. Enter lesser of Line 3, Column A or Line 6, Column C (Enter here and on Page 1, Line 3)			

RATE OF TAX ON DIVIDENDS AND INTEREST IS BASED ON ADJUSTED GROSS INCOME AS SHOWN BELOW

Adjusted Gross Income From Worksheet A, Line 7			Adjusted Gross Income From Worksheet A, Line 7		
At Least	But Less Than	Rate	At Least	But Less Than	Rate
\$54,000	\$56,000	0.75%	\$74,000	\$78,000	5.50%
\$56,000	\$58,000	1.50%	\$78,000	\$82,000	6.00%
\$58,000	\$60,000	2.00%	\$82,000	\$86,000	6.75%
\$60,000	\$62,000	2.75%	\$86,000	\$90,000	7.50%
\$62,000	\$66,000	3.50%	\$90,000	\$100,000	8.75%
\$66,000	\$70,000	4.00%	\$100,000 and over		9.50%
\$70,000	\$74,000	4.75%			

Attach to this schedule a copy of Schedule B and/or Schedule D and all other applicable schedules from your Federal Income Tax Return. (If those schedules are not used, attach details of your Capital Gains, Dividends and Interest Income.)
Attach this schedule to your completed Form CT-1040NR/PY.

DECLARATION: I declare under the penalties of false statement that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief, is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy of this return for your records	Firm Name and Address			CT Sales Tax Registration Number

SCHEDULES

SCHEDULE 1 - MODIFICATIONS OF DIVIDENDS AND INTEREST INCOME DURING CONNECTICUT RESIDENCY (See Instructions)

Additions to Dividends and Interest Income			
30		30	
31		31	
32		31	
33		33	
34	Total Additions (Add Lines 30 through 33). Enter here and on Line 6 on Page 1.	34	
Subtractions from Dividends and Interest Income			
35		35	
36		36	
37		37	
38		38	
39	Total Subtractions (Add Lines 35 through 38). Enter here and on Line 8 on Page 1.	39	

SCHEDULE 2 - MODIFICATIONS OF CAPITAL GAINS INCOME DURING CONNECTICUT RESIDENCY (See Instructions)

Additions to Capital Gains or (Losses)			
40		40	
41		41	
42		42	
43	Total Additions (Add Lines 40 through 42). Enter here and on Line 14 on Page 1.	43	
Subtractions from Capital Gains or (Losses) (See Specific Instructions for Nonresident subtractions)			
44		44	
45		45	
46		46	
47	Total Subtractions (Add Lines 44 through 46) Enter here and on Line 16 on Page 1 for Part-Year Residents and/or Line 26 on Page 2 for Nonresidents.	47	

Schedule CT-SI

NONRESIDENT OR PART-YEAR RESIDENT SCHEDULE OF INCOME FROM CONNECTICUT SOURCES

1991

**USE THIS SCHEDULE IF YOU WERE A NONRESIDENT OR PART-YEAR RESIDENT OF CONNECTICUT IN 1991.
ATTACH TO FORM CT-1040 NR/PY.**

Your first name and middle initial	Last Name	Your Social Security Number
If a joint return, spouse's first name and middle initial	Last Name	Spouse's Social Security Number

IMPORTANT: SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE

PART I — CONNECTICUT INCOME — Part-Year Residents: Enter all of your income earned while you were a Connecticut resident and your income received from Connecticut sources while you were a nonresident. (Use *Part-Year Resident Income Allocation Worksheet - CT-1040AW*).
Nonresidents: Enter income received from Connecticut sources.

1. Wages, salaries, tips, etc.	1
2. Taxable interest income	2
3. Dividend income	3
4. Alimony received	4
5. Business income or (loss) (from federal Schedule C).....	5
6. Capital gain or (loss) (from federal Schedule D).....	6
7. Capital gain distributions not reported on Line 6	7
8. Other gains or (losses) (from federal Form 4797).....	8
9. Taxable amount of IRA distributions	9
10. Taxable amount of pensions and annuities	10
11. Rents, royalties, partnerships, estates, trusts, etc. (from federal Schedule E).....	11
12. Farm income or (loss) (from federal Schedule F).....	12
13. Unemployment compensation (insurance)	13
14. Taxable amount of social security benefits	14
15. Other income (including Lump Sum Distributions)	15
16. Gross Income from Connecticut sources. (Add Lines 1 through 15)	16

PART 2 — ADJUSTMENTS TO CONNECTICUT INCOME — Enter adjustments that are directly related to income reported above.

17. IRA deduction: You \$ _____ Spouse \$ _____	17
18. Deduction for self-employment tax	18
19. Self-employed health insurance deduction	19
20. Keogh retirement plan and self-employed SEP deduction.....	20
21. Penalty on early withdrawal of savings	21
22. Alimony paid. Recipient's last name: _____ & Social Security # _____	22
23. Total adjustments - Add Lines 17 through 22.....	23
24. Income from Connecticut sources. Subtract Line 23 from Line 16. Enter the amount here and on Form CT-1040 NR/PY, Page 1, Line 6	24

PART 3 — Check the appropriate boxes below and enter the appropriate information that applies to you and your spouse.

Part-year residents: If you were a Connecticut resident for only part of the year, check the box which describes your situation on the last day of the tax year:

- (1) moved into Connecticut: date / /
- (2) moved out of Connecticut and received income from Connecticut sources during your nonresident period
- (3) moved out of Connecticut and received no income from Connecticut sources during your nonresident period

For (2) or (3), enter date of move: / /

ATTACH THIS SCHEDULE TO FORM CT-1040 NR/PY