

PART 1 - Part-Year Resident Income Allocation Worksheet

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

Adjusted Gross Income Married persons filing separate Connecticut income tax returns should complete separate worksheets.	Federal Income as Modified (See instructions, Page 30)	Connecticut Resident Period	Connecticut Nonresident Period			
	COLUMN A Income from federal return	COLUMN B Income from Column A for this period	COLUMN C Income from Column A for this period		COLUMN D Income from Column C from Connecticut sources	
1. Wages, salaries, tips, etc.	1					
2. Taxable interest	2					
3. Ordinary dividends	3					
4. Alimony received	4					
5. Business income or (loss)	5					
6. Capital gain or (loss)	6					
7. Other gains or (losses)	7					
8. Taxable amount of IRA distributions	8					
9. Taxable amount of pensions and annuities	9					
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10					
11. Farm income or (loss)	11					
12. Unemployment compensation	12					
13. Taxable amount of social security benefits	13					
14. Other income (including lump-sum distributions) ...	14					
15. Add Lines 1 through 14	15					

ADJUSTMENTS TO INCOME

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

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

PART 2 - Employee Apportionment Worksheet

(See instructions, Page 30)

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

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

A	
B	
C	
D	
E	•
F	
G	

Basis, if other than working days: _____

ATTACH THIS WORKSHEET TO FORM CT-1040NR/PY