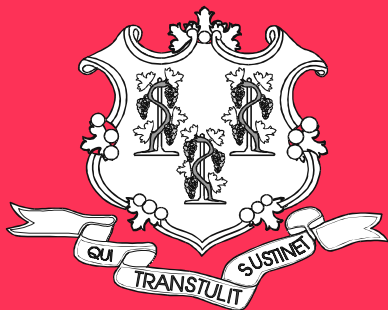


2000

FORM CT-1040EZ and TELEFILE

This booklet contains:

- Telefile Tax Return
- Telefile Instructions
- Telefile Payment Voucher
- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



Connecticut Resident Income Tax Booklet

Form CT-1040EZ and Telefile

Choose your fastest and easiest filing method, see *Am I Eligible to Telefile?*, on Page T2.

TELEFILE



Refunds in 4 Days!

Filing by telephone offers these benefits:

- ☎ Refund issued in 4 days
- ☎ Confidential filing 24 hours a day
- ☎ No calculations necessary
- ☎ Immediate proof of filing
- ☎ Optional direct deposit of refund
- ☎ **Optional direct payment of tax due**
- ☎ File in less than 10 minutes



Additional tax information is available on our Web site: www.drs.state.ct.us

TELEFILING STARTS JANUARY 16, 2001, AND ENDS MIDNIGHT APRIL 17, 2001



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
GENE GAVIN, COMMISSIONER

Dear Customer:

You have received this new combination Connecticut Tax Return booklet, with both a Connecticut Telefile Return and an EZ Tax Return, to encourage you to try Telefile this year. It takes only a few moments to complete the tax return, make a quick phone call, and you're done!

Review the checklist below, to see if you qualify to Telefile. If not, the CT-1040EZ is in this same booklet for your convenience. If you need other paper forms, DRS is happy to mail them to you. Please contact us at the phone numbers or addresses listed on the back cover.

If you have questions, DRS Taxpayer Services personnel can answer them by phone, letter, or e-mail. Our Web site is also a valuable resource that is available 24 hours a day, seven days a week. You can preview and download Connecticut tax forms, DRS publications, and other information that you may need.

Our goal is to provide you with excellent customer service and user-friendly tax administration. I always welcome your comments and ideas on how we can improve the way we do business. Please phone, write, or e-mail me through our Web site.

Sincerely,

Gene Gavin
Commissioner of Revenue Services

What is Telefile?

Telefile is a fast, easy, and confidential way to file your Connecticut income tax return 24 hours a day.

If you qualify you may file your return by telephone.

It's simple!

1. Complete your federal income tax return.
2. Complete the enclosed *Connecticut Telefile Tax Return*.
3. Call **860-692-9787**, and enter your tax information using the keypad of your touch-tone telephone.

All calculations are done by the Telefile computer.

As soon as you receive your confirmation number, your return is filed!



Am I Eligible to Telefile?

You **ARE** eligible to Telefile your 2000 Connecticut income tax return if **all** of the following are true:

- You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2000 taxable year;
- You filed a 1999 Connecticut income tax return;
- Your name and address has not changed. If the label on the back of this book is not correct, or if your name or address has changed, contact the DRS Registration Unit one day prior to Telefiling at 860-297-4962 (during business hours);
- You have no more than seven W-2 or 1099 forms that show Connecticut income tax withheld;
- Your filing status is the same as last year;
- Your federal adjusted gross income is \$350,000 or less; **and**
- The only Connecticut modification to your federal adjusted gross income is a federally taxable refund of state and local income taxes.

You **ARE NOT** eligible to Telefile your 2000 Connecticut income tax return if **any** of the following is true:

- You did not file a 1999 Connecticut income tax return;
- You have Connecticut modifications to federal adjusted gross income other than a federally taxable refund of state and local income taxes;
- You made estimated Connecticut income tax payments or had an overpayment applied to the 2000 taxable year;
- You are married filing jointly and file **Form CT-8379, Nonobligated Spouse Claim**, with your tax return;
- You are claiming credit for income taxes paid to a qualifying jurisdiction;
- You have a federal alternative minimum tax liability; **or**
- You are claiming an adjusted net Connecticut minimum tax credit.

If you are not eligible to Telefile, see the instructions for filing a paper return which begin after Page T8.



Telefile Checklist

✓ **Complete your federal income tax return before** beginning your *Connecticut Telefile Tax Return*.

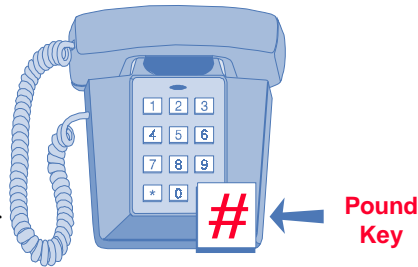
✓ Verify that you meet the eligibility criteria for Telefiling. See *Am I Eligible to Telefile?*, on Page T2.

✓ **Complete Items 1 through 10** of the *Connecticut Telefile Tax Return* **before** you call the Telefile number. **Telefile** will tell you the amounts to enter in Items 11 through 17 of the *Connecticut Telefile Tax Return*.

✓ You will be asked to enter your Personal Identification Number (PIN). Your PIN is printed on the name and address label located on the back cover of this booklet. If your booklet does not have a preprinted label you may still be able to Telefile **if** you meet the eligibility criteria on Page T2 and know your 1999 federal adjusted gross income.

Joint filers **must both** agree that the information provided is correct before entering the PIN.

✓ After certain entries, you will be asked to enter the “pound key.” The pound (#) key is located in the bottom right corner of the keypad.



✓ To receive credit for Connecticut income tax withheld, Telefile will ask you for the Employer Identification Number and Connecticut income tax withheld as shown on this sample W-2 form.

Enter the number from Box b in Item 7, Column B of the Telefile Tax Return.

| | | | |
|---|---------------------------|---------------------------|--------------------------------|
| a Control number | | OMB No. 1545-0008 | |
| b Employer identification number XX-XXXXXX | | 3 Social security wages | 4 Social security tax withheld |
| c Employer's name, address, and ZIP code | | 5 Medicare wages and tips | 6 Medicare tax withheld |
| d Employee's social security number | | 7 Social security tips | 8 Allocated tips |
| e Employee's name (first, middle initial, last) | | 9 Advance EIC payment | 10 Dependent care benefits |
| f Employee's address and ZIP code | | 11 Nonqualified plans | 12 Benefits included in box 1 |
| 16 State | Employer's state I.D. No. | 13 See instrs. for box 13 | 14 Other |
| CT | | 15 Statutory employee | 16 State income tax |
| | | Deceased employee | Locality name |
| | | Pension plan | 20 Local wages, tips, etc. |
| | | Legal rep. | 21 Local income tax |
| | | Deferred Compensation | |

Form W-2 Wage and Tax Statement 2000
Copy 1 For State, City, or Local Tax Department

Box 16 - Must show CT to be claimed as Connecticut Withholding.

Enter the amount from Box 18 (in whole dollars) in Item 7, Column C of the Connecticut Telefile Tax Return.

✓ Round off cents to the nearest whole dollar. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, you must include cents and round off only the total.

✓ If you expect a refund, you can receive it faster by selecting direct deposit in Item 10. Telefile will ask you for the routing number and account number as shown on this sample check.

| | | |
|-----------------------|----------------|---------|
| Name of Depositor | Date | No. 101 |
| Street Address | | |
| City, State, Zip Code | | |
| Pay to the Order of | \$ | |
| SAMPLE | | |
| Name of your Bank | | |
| Street Address | | |
| City, State, Zip Code | | |
| 092125789 | 091 025 025413 | 0101 |

Routing Number Account Number

✓ If you expect to owe tax, you have three options to pay your amount due.

1. Use our new **direct payment** system in Item 10 to have the amount of tax due automatically withdrawn from your bank account.

Telefile will ask you for the routing number and the account number as shown on the sample check. You can elect to have the amount of tax due withdrawn from your account at a future date by entering a date in item 10D (but no later than April 17, 2001).

NOTE: Direct Payments are only accepted during your Telefile call.

2. Use your **credit card** and call toll-free: **1-800-2PAY-TAX** (1-800-272-9829)



3. Send your **check or money order** with the *Connecticut Telefile Payment Voucher*. Payment is due **on or before** April 17, 2001.

✓ A confirmation number will be issued to you at the end of your telephone call. This number will serve as an official acknowledgment that your Connecticut income tax return has been filed.

✓ Keep your completed *Connecticut Telefile Tax Return*, W-2 forms, and other tax statements with your records. **Do not mail the return to the Department of Revenue Services.**

You are now ready to call the Telefile phone number.
 Keep this return in front of you during the call. Telefile will calculate the next section for you. Please be prepared to write the figures calculated by Telefile.

Call **860-692-9787** 24 hours a day.

Telefile will compute:

| | | | |
|---|-----|-------------------------------|------------|
| 11. Your property tax credit _____ | 11. | <input type="text" value=""/> | .00 |
| 12. Your total 2000 Connecticut tax <small>(Includes individual use tax and property tax credit, if any)</small> _____ | 12. | <input type="text" value=""/> | .00 |
| 13. Your Connecticut income tax withheld _____ | 13. | <input type="text" value=""/> | .00 |
| 14. Your amount due <small>(See Payment Options below)</small> _____ | 14. | <input type="text" value=""/> | .00 |
| 15. Your overpayment of tax _____ | 15. | <input type="text" value=""/> | .00 |

If you have an overpayment in Item 15, you may contribute all or a portion of your overpayment to one or more of the designated funds listed below.

| | | | | | |
|-----------------------------|-----------|-----------|------------|----------------|------------|
| AIDS Research | _____ \$2 | _____ \$5 | _____ \$15 | other \$ _____ | .00 |
| Organ Transplant | _____ \$2 | _____ \$5 | _____ \$15 | other \$ _____ | .00 |
| Endangered Species/Wildlife | _____ \$2 | _____ \$5 | _____ \$15 | other \$ _____ | .00 |
| Breast Cancer Research | _____ \$2 | _____ \$5 | _____ \$15 | other \$ _____ | .00 |
| Safety Net Services | _____ \$2 | _____ \$5 | _____ \$15 | other \$ _____ | .00 |

| | | | |
|---|-----|-------------------------------|------------|
| 16. Your total contributions _____ | 16. | <input type="text" value=""/> | .00 |
| 17. Your refund _____ | 17. | <input type="text" value=""/> | .00 |

18. PIN Signature – Your Personal Identification Number will serve as the lawful signature on this return for you (and your spouse, if filing jointly).

19. Confirmation Number – Telefile will assign you an eight-digit confirmation number. Do not hang up until you receive this number.


This is your copy of your 2000 Connecticut Income Tax Return.


Write the date that you successfully Telefiled your return. / / 2001

Payment Options - If you owe tax (See Page T7 for more information.)

- A. Pay by direct payment during your Telefile call by completing Items 10A, 10B, 10C, and 10D of the *Connecticut Telefile Tax Return*.
- B. Use your credit card and call toll-free **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter "1777" as the jurisdiction code for Connecticut. A convenience fee will be charged by the service provider. The fee is 2.5% of the amount you are paying.
- C. Pay by check or money order using the *2000 Connecticut Telefile Payment Voucher* below.

 cut here

cut here 

| | | | | | | | | |
|--|---|--|----------------|---|---------------------------------|--|-----|---------|
| 2000 Connecticut Telefile Payment Voucher | | STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES | |  | | Department Use Only | | |
| 1. Enter the amount enclosed \$ _____ | | | | | | 112 | | |
| 2. Make your check or money order payable to: "Commissioner of Revenue Services" | | | | | | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> 0 | | |
| 3. Write your Social Security Number and "2000 Telefile" on your check or money order. | | | | | | 2000 | | |
| 4. Mail to: DRS, PO Box 5088, Hartford CT 06102-5088 | | | | | | <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> 2 0 0 1 | | |
| L A B E L H E R E | Your First Name | | 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 | | M M | |
| | Home Address (number and street) | | PO Box | Apt. No. | | D D | | C C Y Y |
| | City, Town or Post Office | | State | ZIP Code | | | | |
| | | | | IMPORTANT! | | | | |
| | | | | You MUST enter your SSN(s) above. | | | | |
| | | | | | | 730 TEL | | |

Individual Use Tax Schedule

Complete this schedule if you have a Connecticut individual use tax liability. You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchases. *Individual items* with the purchase price of \$300 or more must be listed separately below. Although you do not need to list separately any individual item with a purchase price of less than \$300, such items are subject to tax and the total of the purchase prices of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. You must enter "0" in Item 9 if no Connecticut use tax is due.

| COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G |
|--|----------------------------------|------------------------------|----------------|--------------------------------|---|---|
| DATE OF PURCHASE | DESCRIPTION OF GOODS OR SERVICES | RETAILER OR SERVICE PROVIDER | PURCHASE PRICE | CT TAX DUE (.06 X Column D) | TAX, IF ANY, PAID TO ANOTHER JURISDICTION | BALANCED DUE (Col. E – Col. F, but not less than zero) |
| | | | | | | |
| | | | | | | |
| A. TOTAL OF INDIVIDUAL PURCHASES UNDER \$300 NOT LISTED ABOVE | | | | | | |
| Total Individual Use Tax: Add amounts in Column G. Enter here and in Item 9 of the <i>Connecticut Telefile Tax Return</i> . See Informational Publication 2000(21) , Q & A on the <i>Connecticut Individual Use Tax</i> , for more information. | | | | | | |

Completing the Connecticut Telefile Tax Return

1A. Social Security Number: Enter the **primary** Social Security Number. This is the Social Security Number that you listed first on your 2000 **federal** income tax return.

1B. Spouse's Social Security Number: For a married filing joint return, enter your spouse's Social Security Number.

2. Personal Identification Number (PIN): Enter the four-digit PIN that has been assigned to you by the Department of Revenue Services. Your PIN is printed on the name and address label located on the back cover of this booklet.

If you do not know your assigned PIN, the Telefile system may be able to give it to you during your phone call. You must meet the eligibility criteria on Page T2 and be able to provide your **1999** federal adjusted gross income (from **Form CT-1040EZ** or **Form CT-1040**, Line 1, or *Connecticut Telefile Tax Return*, Item 4).

3. Filing Status: Check the **same** filing status box that you checked on your 2000 **federal** income tax return (*Single, Married Filing Joint Return, Married Filing Separate Return, or Head of Household*).

4. Federal Adjusted Gross Income (AGI): Enter your federal **AGI** from your 2000 **federal** income tax return. This is the amount reported on **federal** Form 1040EZ, Line 4; **federal** Form 1040A, Line 19; **federal** Form 1040, Line 33; or **federal** TeleFile Tax Record, Line I.

5. Refunds of State and Local Income Taxes: Enter the amount of taxable refunds of state and local income taxes that you **reported on Line 10** of your 2000 **federal** Form 1040. If Line 10 of your **federal** Form 1040 is blank, or if you filed **federal** Form 1040A, **federal** Form 1040EZ, or telefiled your federal return, enter **"0."**

6. Number of W-2 and 1099 Forms: Enter the total number of W-2s and 1099s that you received for the 2000 taxable year that show **Connecticut income tax withheld**. (Include your spouse's W-2s and 1099s if you are filing a joint return.)

IMPORTANT: You **may not** Telefile this return if you received **more than seven** W-2 or 1099 forms that show Connecticut income tax withheld.

7. W-2 and 1099 Information: Provide the following information from each W-2 or 1099 that you received for the 2000 taxable year. Verify that **Box 16** of each W-2 is **Connecticut income tax withheld**. See sample W-2 on Page T3.

Column B: Enter from each W-2 form the Employer Identification Number located in **Box b**. For each 1099, enter the payer's Federal Identification Number. This is a nine-digit number. If the number is unclear or missing, contact your employer or payer.

Column C: Enter the income tax withheld for the State of Connecticut as shown on **each** W-2, W-2G or 1099 form (from Form W-2, **Box 18**; Form W-2G, **Box 14**; Form 1099-R, **Box 10**; Form 1099-MISC, **Box 11**; or Form UC-1099G, **Box 5**).

8. Property Tax Paid:

Auto 1 - Enter the amount of property tax due and paid during 2000 to a Connecticut municipality on your motor vehicle.

Auto 2 - If your filing status is *Married Filing Joint Return*, enter the total amount of property tax due and paid during 2000 to a Connecticut municipality on your second motor vehicle, if any.

Primary Residence - Enter the total amount of property tax due and paid during 2000 to a Connecticut municipality on your primary residence.

You may take credit against your 2000 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2000 qualify for this credit. This includes any installment payments that you made during 2000 for installments that were due in 2000 and any installments that you prepaid during 2000 that were due in 2001. Supplemental property tax bills that were due during 2000 or 2001 also qualify if paid during 2000. However, the late payment of any property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for the credit. The maximum credit allowed is **\$500** per return, regardless of your filing status. If you paid more than \$100 in property tax, your credit may be limited. A husband and wife who file a joint Connecticut Income Tax Return may consider property tax bills for which the husband or wife, or both, are liable.

You may claim credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2000 (either by the leasing company or by you). Refer to your January 2001 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit.

The Telefile system will automatically calculate the allowable credit. See **Informational Publication 2000(23), Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.**

Example: Lisa received a property tax bill for a motor vehicle that was listed on her town's October 1, 1998, grand list. The bill was payable in two installments, July 1, 1999, and January 1, 2000. If Lisa paid the January 1, 2000, installment during 2000, she would be eligible to claim it on her 2000 Connecticut Income Tax Return, but if she prepaid it during 1999, she would not be eligible to take credit on her 2000 return.

9. Individual Use Tax: If you purchased taxable goods or services during 2000 and did not pay Connecticut sales tax, complete the *Individual Use Tax Schedule* on Page T6. Generally, this is for purchases made or shipped from outside of Connecticut. Enter the total individual use tax due in Item 9. **If none, enter "0."** See **Informational Publication 2000(21), Q&A on the Connecticut Individual Use Tax.**

10. Direct Deposit or Direct Payment: You can elect to have your refund directly deposited or your balance due automatically withdrawn from your checking or savings account.

Expecting a refund? By completing Items 10A, 10B, and 10C, you can have your refund directly deposited into your checking or savings account.

NOTE: If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Expecting to owe additional tax? By completing Items 10A, 10B, 10C, and 10D, you can have the funds automatically withdrawn from your checking or savings account. See *To Pay by Direct Payment*, below. Before calling Telefile, check with your financial institution to make sure that an automatic withdrawal is allowed and to verify the correct routing and account numbers.

Enter your nine-digit bank routing number and your bank account number in Items 10B and 10C. Your bank routing number is the first nine-digit bracketed number shown on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric. See sample check on Page T3.

The Telefile system will provide you with the figures to enter in Items 11 through 17.

11. Property Tax Credit: This is the amount of credit you are allowed for property taxes that you paid during 2000 on your motor vehicle and/or primary residence.

12. Connecticut Tax: This is your total Connecticut tax liability which includes individual use tax and property tax credit, if applicable.

13. Connecticut Tax Withheld: This is the total Connecticut income tax withheld as shown on your W-2, W-2G, and 1099 forms.

14. Your Amount Due: If you have an **amount due**, you have until April 17, 2001, to pay by direct payment, credit card, or check or money order. The *2000 Connecticut Telefile Payment Voucher* must accompany all payments that are sent by mail.

NEW: You may pay your 2000 Connecticut income tax liability using the Telefile system's new direct payment feature.

To Pay by Direct Payment: Complete Items 10A, 10B, 10C, and 10D. By completing Item 10D, you can request to have the amount you

owe withdrawn at a future date, but no later than April 17, 2001. Direct Payments are only accepted during your Telefile call.

To Pay by Credit Card:



- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: **1777**. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of what you are paying. You may elect to cancel the transaction. At the end of the call, you will be given a confirmation number for your records; or
- Visit: **www.officialpayments.com**. Select *Payment Center*. You will need to enter the Connecticut Jurisdiction Code: **1777**. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of what you are paying. You may elect to cancel the transaction. At the completion of the transaction you will be given a confirmation number for your records.

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

To Pay by Mail: Make your check or money order payable to "**Commissioner of Revenue Services**." Write your Social Security Number(s) and "**2000 Telefile**" on the front of your check or money order in the lower left hand corner. Mail the *2000 Connecticut Telefile Payment Voucher* along with your payment to:

**Department of Revenue Services
PO Box 5088
Hartford CT 06102-5088**

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

15. Overpayment: If you have an overpayment in Item 15, the Telefile system will ask if you would like to contribute all or a portion of the overpayment to one or more of the five designated funds. You may not know if you have overpaid your taxes until you make your Telefile call. If you wish to make a contribution, you should be prepared to identify the fund(s) and the amount of your contribution(s).

16. Total Contributions: If you make contributions, the Telefile system will total the amount of contributions made to the five designated funds.

17. Refund: This is the amount of your refund. You may choose to have this amount deposited directly into your bank account or have a check mailed to you.

18. PIN Signature: After the Telefile system tells you the amount of your refund or how much tax you owe, the Telefile system will prompt you to "sign" your return by entering the PIN printed on the name and address label located on the back cover of this booklet. This will become the legal signature for your return.

IMPORTANT: If you file a joint return, you **must** review the information you entered with your spouse because the PIN serves as the legal signature for both of you. You and your spouse are jointly and severally responsible for paying the full amount of tax, interest, and penalties on your joint return.

19. Confirmation Number: You must stay on the line for your eight-digit confirmation number. After the PIN signature, the Telefile system will provide you with a confirmation number. Write this number in Item 19. Once you have this confirmation number, your tax return is filed.

Keep your Telefile Tax Return, W-2s, and other tax statements for your records.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

GENERAL INCOME TAX INFORMATION

- | | |
|---|---|
| 101 Important income tax changes for 2000 | 107 Amending a Connecticut return |
| 102 How to choose the correct form | 108 Getting a copy of a previously filed return |
| 103 Where to get forms and assistance | 109 Offsets of state income tax refunds |
| 104 Requesting a filing extension | 110 Deducting Connecticut income tax when completing your federal income tax return |
| 105 Filing a decedent's return | |
| 106 Filing an error-free return | |

INCOME TAX FILING REQUIREMENTS, RESIDENCY, AND FILING STATUS

- | | |
|---|--|
| 201 Who must file a Connecticut return? | 205 Members of the armed forces |
| 202 What is gross income? | 206 Student's filing requirements |
| 203 Who is a resident, nonresident or part-year resident? | 207 Dependent children's filing requirements |
| 204 What is Connecticut source income of a nonresident? | 208 What is your filing status? |
| | 209 Title 19 recipients |

INDIVIDUAL USE TAX, GIFT TAX, AND OTHER INCOME TAX RETURNS

- | | |
|---|--|
| 301 Individual use tax | 305 Partnership income tax return |
| 302 Gift tax | 306 Group return for shareholders, partners, and beneficiaries |
| 303 Income tax on trusts and estates | |
| 304 S corporation information and composite income tax return | |

COMPLETING FORM CT-1040 OR FORM CT-1040NR/PY

- | | |
|---|--|
| 401 Tax status of United States government obligations | 406 Modifications to federal adjusted gross income |
| 402 Tax status of state or local obligations | 407 Connecticut alternative minimum tax |
| 403 Residents and part-year residents who paid income tax to another jurisdiction | 408 Property tax credit |
| 404 Deferred compensation | 409 Questions about a state tax refund or a Connecticut tax rebate |
| 405 Pension income, Social Security benefits, and Individual Retirement Accounts | |

ESTIMATED INCOME TAX REQUIREMENTS

- | | |
|---|-------------------------------|
| 501 Who must estimate? | 505 Annualization of income |
| 502 Withholding instead of making estimates | 506 Interest on underpayments |
| 503 Estimated income tax form | 507 Farmers and fishermen |
| 504 When to file and how much to pay | |

QUESTIONS ON TELEFILING

- | | |
|--|--|
| 601 Who is eligible to Telefile? | 604 Tips for successful Telefiling |
| 602 What do I need to do before making the call? | 605 What if I make a mistake while Telefiling? |
| 603 Completing the Telefile Tax Return | |

Extended Telephone Hours for the 2001 Filing Season (Option "0"):

Monday, **January 29** (until 7 p.m.)
Wednesday, **January 31** (until 7 p.m.)
Monday, **February 5** (until 7 p.m.)
Wednesday, **February 7** (until 7 p.m.)

2001 Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Saturday, **April 14** (8:30 a.m. - 12:00 p.m.)
Monday, **April 16** (until 8 p.m.)
Tuesday, **April 17** (until 8 p.m.)

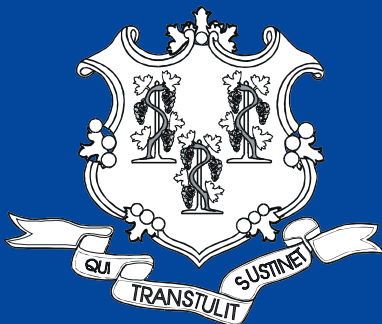
**2000
FORM
CT-1040
EZ
PAPER
RETURN**

Connecticut Resident EZ Income Tax Return

Paper Return and Instructions

This section contains:

- Form CT-1040EZ
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation Schedule



Before Filing this paper return, see *Am I Eligible to Telefile?* on Page T2.



If you are not eligible to Telefile or do not wish to Telefile, use the enclosed paper return to file your Connecticut income tax return.

See May I File Form CT-1040EZ?, on Page 7.

Additional tax information is available on our Web site: www.drs.state.ct.us

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

TABLE OF CONTENTS

| | | | |
|--|----------|--|-------------------|
| Some Important Changes | 3 | Interest and Penalties | 10 |
| General Information | 4 | Interest . . . | 10 |
| How to Get Help | 4 | Penalty for Late Payment or Late Filing . . . | 10 |
| How to Get Additional Forms and Publications | 4 | Penalty for Failure to File . . . | 10 |
| Filing Tips | 4 | Waiver of Penalty . . . | 10 |
| Electronic Filing / On-Line Filing | 4 | Record Keeping | 11 |
| Who Must File a Connecticut Return | 4 | Copies of Returns | 11 |
| The Gross Income Test . . . | 4 | Refund Information | 11 |
| Relief from Joint Liability. . . | 5 | Offset Against Debts . . . | 11 |
| Title 19 Recipients . . . | 5 | Nonobligated Spouse . . . | 11 |
| Deceased Taxpayers . . . | 5 | Steps to Completing Form CT-1040EZ | 11 |
| Claiming a Refund for a Deceased Taxpayer . . . | 5 | Completing Form CT-1040EZ | 12 |
| Special Information for Nonresident Aliens . . . | 5 | Name and Address . . . | 12 |
| Taxable Year and Method of Accounting | 5 | Social Security Number . . . | 12 |
| Am I a Resident, Part-Year Resident or Nonresident? | 5 | Filing Status . . . | 12 |
| Military Personnel Filing Requirements . . . | 6 | Special Rules for Married Individuals . . . | 12 |
| Combat Zone . . . | 6 | Rounding Off to Whole Dollars . . . | 12 |
| May I File Form CT-1040EZ? | 7 | Line Instructions | 12 |
| What is Connecticut Adjusted Gross Income? . . . | 7 | How Will My Contribution Be Used? | 13 |
| Modifications to Federal Adjusted Gross Income . . . | 7 | Schedule 1 EZ - Individual Use Tax – Line Instructions | 15 |
| When to File | 7 | Other Taxes That You May Owe | 15 |
| Extension Requests | 7 | Connecticut Gift Tax (Form CT-709) . . . | 15 |
| United States Citizens Living Abroad . . . | 8 | Connecticut Income Tax Withholding by Household Employers . . . | 15 |
| Extension of Time to Pay the Tax . . . | 8 | Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle | 16 |
| Where to File | 8 | Which Property Tax Bills Qualify? . . . | 16 |
| Amended Returns | 8 | Maximum Credit Allowed . . . | 16 |
| Estimated Tax Payments | 9 | Motor Vehicle Credit Restrictions . . . | 16 |
| Annualized Income Installment Method . . . | 9 | Schedule 2 EZ Line Instructions | 16 |
| 2001 Estimated Tax Due Dates. . . | 9 | 2000 Connecticut Income Tax Tables | 17 |
| Filing Form CT-1040ES . . . | 10 | Tax Calculation Schedule | end of tax tables |
| Special Rules for Farmers and Fishermen . . . | 10 | Property Tax Credit Limitation Worksheet | inside back cover |
| Interest on Underpayment of Estimated Tax . . . | 10 | | |

SOME IMPORTANT CHANGES

- To protect your confidentiality, your Social Security Number is not preprinted on the label on the back cover of this booklet. You must clearly print your Social Security Number(s) in the spaces provided next to your name(s) on **Form CT-1040EZ**.
- For taxable years beginning on or after January 1, 2000, taxpayers may check a box on **Form CT-1040EZ** to authorize the Department of Revenue Services (DRS) to contact the paid preparer who signed the return to correct return-processing problems. See *Limited Power of Attorney Checkbox*, on Page 14.
- The maximum property tax credit has been increased to \$500. In order to take this credit, Connecticut residents must complete *Schedule 2EZ – Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on the back of **Form CT-1040EZ**. See *Schedule 2EZ – Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 16.
- For taxable years beginning on or after January 1, 2000, the exemptions and credits used in calculating the tax for single filers are increased over an eight year period.
- For taxable years beginning on or after January 1, 2000, the Connecticut adjusted gross income thresholds used to calculate the property tax credit limitations are increased for single individuals. See *Property Tax Credit Limitation Worksheet*, on the inside back cover of this booklet.
- For taxable years beginning on or after January 1, 2000, the definition of a **resident individual** excludes any individual who was present in a foreign country for at least 450 days during any period of 548 consecutive days and meets certain other requirements during the 548 consecutive day period. See *Am I a Resident, Part-Year Resident or Nonresident?* on Page 5.
- Individuals who received an extension of time to file **Form CT-1040EZ**, for taxable years beginning on or after January 1, 2000, and who later filed **Form CT-1040X** to claim a refund, must do so no later than three years after the original due date of the return, or if DRS grants an extension of time to file, three years after the return was filed or three years after the extended due date of **Form CT-1040EZ**, whichever is **earlier**.
- Individuals may claim a credit against the Connecticut income tax for income that was included in Connecticut adjusted gross income for an earlier taxable year, and that was repaid during a taxable year beginning on or after January 1, 1999, if the amount repaid was greater than \$3,000. See **Schedule CT-1040CRC**, *Claim of Right Credit*.
- For taxable years beginning on or after January 1, 2000, the subtraction modification for any refund or credit for overpayment of income taxes imposed by a Canadian province, to the extent included in federal adjusted gross income, is repealed.

IMPORTANT NOTICE ABOUT DUE DATES

In 2001, **April 17** is the date for timely filing the tax return and tax payments for the 2000 taxable year, because April 15 is a Sunday and April 16 is Patriots' Day in Massachusetts (where Connecticut residents file federal income tax returns). Connecticut recognizes the federal income tax return due date as the due date for Connecticut income tax returns. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

GENERAL INFORMATION

How to Get Help

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions. Visit the DRS Web site at: www.drs.state.ct.us or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m. If you visit, be sure to bring:

- Your “**state copy**” of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; **and**
- Your **completed** federal Form 1040EZ, 1040A, 1040, or federal TeleFile Tax Record.

Personal telephone assistance is available Monday through Friday, 8:00 a.m. to 5:00 p.m. Extended hours will be offered January through April. Automated information may answer your questions anytime. Call Conn-Tax, DRS's information line or visit the DRS Web site for details.

How to Get Additional Forms and Publications

Download and print Connecticut tax forms and publications seven days a week from the DRS Web site: www.drs.state.ct.us. Forms are also available at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet, and at most public libraries, town halls, banks, and post offices during the tax filing season.

Filing Tips

Follow these tips to help us process your refund faster:

- Make sure that you file the correct form. Most people may file **Form CT-1040EZ**, *Connecticut Resident EZ Income Tax Return*. (See *May I File Form CT-1040EZ?* on Page 7.)
- Use the preprinted peel-off label. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** enter your Social Security Number and the Social Security Number for your spouse (if filing a joint return), in the spaces next to your name(s).
If you did not receive a tax return package with a label, print your name(s) and mailing address in the spaces provided at the top of your return.
- Check the correct filing status on your return.
- Attach a legible “**state copy**” of each federal Form W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld to your Connecticut return.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return.
- Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- Use the correct mailing label on the envelope when filing your return. One label is for refund request or no tax due. The other is for payment of tax you owe.

Electronic Filing/On-Line Filing

The Federal/State Electronic Filing program (e-file) is a “one-stop filing” program between the Internal Revenue Service (IRS) and DRS. E-file enables you to electronically file both your federal and Connecticut income tax returns in a single computer transmission and receive your refund within four days of acknowledgment. E-file also offers direct deposit and confirmation that your return has been received.

To e-file your income tax return, visit a tax professional or file from your own personal computer using commercially available software packages. To find an approved preparer near you, visit the IRS Web site at: www.irs.gov/prod/elec_svs/ero/indiv.html

Who Must File a Connecticut Return

You must file a Connecticut income tax return if you were a resident for the entire year **and** any of the following is true for the 2000 taxable year:

- You had Connecticut income taxes withheld; **or**
- You made estimated tax payments to Connecticut; **or**
- You meet the gross income test (see below); **or**
- You had a federal alternative minimum tax liability.

The Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2000 taxable year exceeds:

- \$12,000 and you will file as Married Filing Separately
- \$12,250 and you will file as Single
- \$19,000 and you will file as Head of Household
- \$24,000 and you will file as Married Filing Jointly

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

Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items
- Gross income from a business
- Capital gains
- Interest and dividends
- Gross rental income
- Gambling winnings
- Alimony
- Taxable pensions and annuities
- Prizes and awards
- Your share of income from partnerships, S corporations, estates, and trusts
- IRA distributions
- Unemployment compensation
- **Federally taxable** Social Security

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040, reporting the following on Schedule C:

| | |
|--------------|----------------------|
| Gross Income | \$100,000 |
| Expenses | (\$ 92,000) |
| Net Income | \$ 8,000 |

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you do not have to file a Connecticut return unless Connecticut tax was withheld or estimated tax payments were made.

Relief from Joint Liability

In general, if you and your spouse file a joint income tax return you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you believe that all or any part of the amount due should be paid only by your spouse, you may request consideration by filing **Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)**. See **Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief**.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Return* are met.

However, if you do not have funds to pay your Connecticut income tax and during 2000:

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

you must complete **Form CT-19IT, Title 19 Status Release**, and attach it to the **front** of your Connecticut income tax return. By completing this form you authorize DRS to verify your Title 19 status for 2000 with the Department of Social Services.

Deceased Taxpayers

A Connecticut income tax return must be filed for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Return* are met. The return must be signed and filed by his or her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The return must clearly state at the top the date of the taxpayer's death.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. Write "**Filing as surviving spouse**" in the deceased spouse's signature block on the return. If both spouses died in 2000, their legal representative must file a final return. The Connecticut and federal filing status must be the same.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if the requirements of *Who Must File a Connecticut Return* are met. In determining whether the *Gross Income Test* is met, the nonresident alien must take into account any income that is not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Therefore, any treaty income that is reported on federal Form 1040NR or Form 1040NR-EZ and that is not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income on **Form CT-1040, Schedule 1, Line 36**, or **Form CT-1040NR/PY, Schedule 1, Line 38**.

If the nonresident alien does not have and is not eligible for a Social Security Number, he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS, and enter it in the space provided for a Social Security Number.

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

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes that you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to "2000" are references to your taxable year beginning during 2000.

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

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

Am I a Resident, Part-Year Resident or Nonresident?

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** and you should complete **Form CT-1040EZ** or **Form CT-1040** if:

- Connecticut was your domicile (permanent legal residence) for the entire 2000 taxable year; **or**
- You maintained a permanent place of abode in Connecticut **and** spent a total of more than 183 days in Connecticut during the 2000 taxable year, **and** you are not a part-year resident.

Nonresident aliens who meet either of the above conditions are considered Connecticut residents even if Form 1040NR-EZ or Form 1040NR is filed for federal income tax purposes.

You are a **part-year resident** and you should complete **Form CT-1040NR/PY** if you changed your permanent legal residence by moving into or out of Connecticut during the 2000 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual. See *Am I a Resident, Part-Year Resident or Nonresident?* in the instruction booklet for **Form CT-1040NR/PY**.

You are a **nonresident** and you should complete **Form CT-1040NR/PY** if you meet the requirements of *Who Must File a Connecticut Return*.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Filing Status* on Page 12.

IMPORTANT: You may be treated as a nonresident for 2000 even if your domicile was Connecticut if you meet **all** three of the conditions in either Group A or Group B:

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2000 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2000 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2000 taxable year.

Group B

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

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

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

Military personnel stationed in Connecticut but domiciled in another state are considered nonresidents.

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B, for being treated as a nonresident. See *Am I a Resident, Part-Year Resident or Nonresident?* on Page 5.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income that you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) are subject to Connecticut income tax.

Example: Lisa is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Lisa had no other income . . .

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

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

Her Connecticut source income from nonmilitary employment is taxable and must be reported on **Form CT-1040NR/PY**.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident or Nonresident?* on Page 5.

See **Informational Publication 2000(22)**, *Connecticut Income Tax Information for Military Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

IMPORTANT: Members of the U.S. Armed Forces serving in the military operations in the Kosovo region are eligible for the 180 day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in the Kosovo region who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under the Kosovo provision should print the words "**Operation Allied Force**" at the top of the tax return.

May I File Form CT-1040EZ?

Most residents may file this short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- You are not claiming credit for income taxes paid to another jurisdiction;
- You have no modifications (including federally taxable social security benefits) to federal adjusted gross income for Connecticut income tax purposes, **or** your only modification is a federally taxable refund of state and local income taxes. See *Modifications to Federal Adjusted Gross Income* below;
- You do not have a federal alternative minimum tax liability;
- You are not claiming an adjusted net Connecticut minimum tax credit; **and**
- You do not report treaty income on your federal income tax return.

If **any** of these statements are **not** true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

If you owe penalty and interest for a late-filed return and you want to pay the amount with your return, you **must** file **Form CT-1040**. However, if you file **Form CT-1040EZ**, DRS will bill you for outstanding penalty and interest.

If one spouse is a resident and the other spouse is a part-year resident or nonresident and you file a joint federal income tax return you may not be eligible to file a joint **Form CT-1040EZ**. See *Special Rules for Married Individuals*, on Page 12.

What is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as reported on Line 33 of your federal Form 1040, Line 19 of your federal Form 1040A, Line 4 of your federal Form 1040EZ, or Line I of your federal TeleFile Tax Record, minus any taxable refund of state and local income taxes reported on Line 10 of your federal Form 1040.

Modifications to Federal Adjusted Gross Income

If you have any of the following modifications, you **must** file **Form CT-1040**:

Additions

- Interest on state and local government obligations other than Connecticut
- Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut
- Shareholder's pro rata share of certain S corporations' nonseparately computed loss
- Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income
- Beneficiary's share of Connecticut fiduciary adjustment
- Loss on sale of Connecticut state and local government bonds
- Treaty income for nonresident aliens reported on federal Form 1040NR-EZ or Form 1040NR
- Loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe, where the loss or deduction is derived from or connected with Indian country of such tribe. See **Informational Publication 99(29)**, *Connecticut Income Tax Obligations of Enrolled Members of The Mashantucket Pequot Tribe*.

Subtractions

- Interest on United States government obligations
- Exempt dividends from certain qualifying mutual funds derived from United States government obligations
- Social Security benefit adjustment
- Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities
- Shareholder's pro rata share of certain S corporations' nonseparately computed income
- Beneficiary's share of Connecticut fiduciary adjustment
- Gain on sale of Connecticut state and local government bonds
- Distributions to a designated beneficiary from the Connecticut Higher Education Trust Fund (CHET)
- Settlement payments received by a Holocaust victim
- Income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country, of such tribe where the income or gain is derived from or connected with Indian country of such tribe. See **Informational Publication 99(29)**, *Connecticut Income Tax Obligations of Enrolled Members of The Mashantucket Pequot Tribe*.

When to File

Your Connecticut income tax return is due on or before April 17, 2001. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of the taxable year. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (designated PDS), is on or before the due date. Not all services provided by these designated PDSs qualify. Only those specific types of service listed below qualify at this time.

The following are the designated PDSs and qualifying types of service at the time of publication:

| | |
|--|---|
| Airborne Express <ul style="list-style-type: none">• <i>Overnight Air Express Service</i>• <i>Next Afternoon Service</i>• <i>Second Day Service</i> | DHL Worldwide Express <ul style="list-style-type: none">• <i>DHL "Same Day" Service</i>• <i>DHL USA Overnight</i> |
| Federal Express <ul style="list-style-type: none">• <i>FedEx Priority Overnight</i>• <i>FedEx Standard Overnight</i>• <i>FedEx 2Day</i> | United Parcel Service <ul style="list-style-type: none">• <i>UPS Next Day Air</i>• <i>UPS Next Day Air Saver</i>• <i>UPS 2nd Day Air</i>• <i>UPS 2nd Day Air A.M.</i> |

This list is subject to change. To verify the names of designated PDSs and qualifying types of service, check the DRS Web site or call DRS. See **Special Notice 99(14)**, *Designated Private Delivery Services*.

Extension Requests

To request an extension of time to file your return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay all the tax you expect to owe on or before the due date. If you file this form and have filed federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*,

your due date will be automatically extended for six months. If you did not file a federal extension request, a six-month extension of time to file will be granted for reasonable cause at DRS discretion.

If a taxpayer is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the taxpayer (including an attorney, accountant, or enrolled agent) may file the request on the taxpayer's behalf. This person is considered a duly authorized agent for this purpose.

Form CT-1040 EXT only extends the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties*, on Page 10 if you do not pay all the tax due with your request for extension.

United States Citizens Living Abroad

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

Include with **Form CT-1040 EXT** a statement that you are a United States citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months. If you are still unable to file your return, and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay the Tax

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

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

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest that you would otherwise owe. Write your Social Security Number and “**2000 Form CT-1040EZ**” on your check or money order. Mail payments to:

**Department of Revenue Services
Accounts Receivable Unit
PO Box 5088
Hartford CT 06102-5088**

Where to File

If you are requesting a **refund** or if **no tax is due**, use the mailing label with this address and mail your return to:

**Department of Revenue Services
PO Box 150420
Hartford CT 06115-0420**

When **payment** of tax is enclosed, use the mailing label with this address and mail your return with payment to:

**Department of Revenue Services
PO Box 150440
Hartford CT 06115-0440**

Amended Returns

Use **Form CT-1040X, Amended Connecticut Income Tax Return**, to amend a previously filed return. If you file **Form CT-1040X** to have an overpayment of Connecticut income tax refunded or credited to you, you must do so before the Connecticut statute of limitations expires. (Generally, the statute of limitations expires three years after the due date of your return; but if you timely requested an extension of time to file your return, the statute of limitations expires three years after the extended due date of your return, or three years after the date you filed your return, whichever is earlier.) Set forth below are five circumstances that require the filing of **Form CT-1040X**.

1. *The IRS changes or corrects your federal income tax return, and the change or correction affects your Connecticut income tax liability.* You must report the IRS change or correction by filing **Form CT-1040X** no later than 90 days after the final determination of your federal income tax liability by the IRS or the federal courts. The penalty for failing to do so is \$50. If the final determination of your federal income tax liability is made after the Connecticut statute of limitations for refunding or crediting overpayments has expired, and the final determination reduces your Connecticut income tax liability, then as long as you file **Form CT-1040X** no more than 90 days after the final determination of your federal income tax liability, the overpayment will be refunded or credited to you.
2. *You file a timely amended federal income tax return, and the amendment affects your Connecticut income tax liability.* You must report the amendment of your federal income tax return by filing **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return. The penalty for failing to do so is \$50. If you file a timely amended federal income tax return after the Connecticut statute of limitations for refunding or crediting overpayments has expired, and the amendment of your federal income tax return reduces your Connecticut income tax liability, then as long as you file **Form CT-1040X** no more than 90 days after the date of filing your amended federal income tax return, the overpayment will be refunded or credited to you.
3. *You claimed a credit on your Connecticut income tax return for income tax paid to a qualifying jurisdiction, and the qualifying jurisdiction makes a change or correction to the income tax return filed in that jurisdiction that affects your Connecticut income tax liability (by increasing or decreasing the amount of the allowable credit).* You must report the change or correction by filing **Form CT-1040X** no later than 90 days after a final determination of your income tax liability by the tax officials or the courts of that qualifying jurisdiction. The penalty for failing to do so is \$50. If the qualifying jurisdiction makes a final determination of your income tax liability after the Connecticut statute of limitations for refunding or crediting overpayments has expired, and the final

determination reduces your Connecticut income tax liability, then as long as you file **Form CT-1040X** no more than 90 days after the final determination of your income tax liability to that jurisdiction, the overpayment will be refunded or credited to you.

4. *You claimed a credit on your Connecticut income tax return for income tax paid to a qualifying jurisdiction, and you file a timely amended income tax return with that jurisdiction that affects your Connecticut income tax liability (by increasing or decreasing the amount of the allowable credit).* You must report the amendment of your income tax return filed with that jurisdiction by filing **Form CT-1040X** no later than 90 days after the date of filing your amended income tax return with that jurisdiction. The penalty for failing to do so is \$50. If you file a timely amended income tax return with that other jurisdiction after the Connecticut statute of limitations for refunding or crediting overpayments has expired, and the amendment reduces your Connecticut income tax liability, then as long as you file **Form CT-1040X** no more than 90 days after the date of filing your amended income tax return with that jurisdiction, the overpayment will be refunded or credited to you.
5. *If none of the above circumstances apply, but you made an error or omission in completing your Connecticut income tax return, and the error or omission affects your Connecticut income tax liability.* You must correct the error or omission by filing **Form CT-1040X**. **Form CT-1040X** must be filed no later than three years after the original due date of the return, or, if an extension to file the return was granted, three years after the date you filed the return or three years after the extended due date, whichever is earlier.

Where **Form CT-1040X** is not timely filed, and additional Connecticut income tax is due, interest will also be assessed.

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

- To have an overpayment refunded instead of applied to estimated tax for the next taxable year or to change or reduce contributions made to designated funds. The elections that you made on your original return are irrevocable and may not be changed by filing **Form CT-1040X**.
- To claim a credit for income tax that was paid on income that was included in your Connecticut adjusted gross income for an earlier taxable year, and that you repaid during a later taxable year. See **Schedule CT-1040CRC**, *Claim of Right Credit*.

NOTE: The required estimated income tax payments for a taxable year are based on the income tax shown on your original income tax return for that year and not on the income tax shown on your **Form CT-1040X** for that year, even if the income tax shown on your **Form CT-1040X** is less than the income tax shown on your original income tax return.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the statute of limitations for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters.

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2001 taxable year.

Your required annual payment for the 2001 taxable year is the lesser of:

- **90%** of the income tax shown on your **2001 Connecticut income tax return**; or
- **100%** of the income tax shown on your **2000 Connecticut income tax return**, if you filed a 2000 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2000 taxable year and you did not file a 2000 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2000 taxable year and you did not file a 2000 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2000 taxable year then you **must** use 90% of the income tax shown on your 2001 Connecticut income tax return as your required annual payment.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 99(33)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*, for more information.

2001 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2001 calendar year taxpayers are:

| | |
|---------------------------|--|
| April 17, 2001 | 25% of your required annual payment |
| June 15, 2001 | 25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.) |
| September 17, 2001 | 25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.) |
| January 15, 2002 | 25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.) |

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis, should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2001. If you made estimated tax payments in 2000, you will automatically receive coupons for the 2001 taxable year in mid-January. They will be preprinted with your name, address, and Social Security Number. To ensure that your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2000, use **Form CT-1040ES**, included in this booklet, to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employer's Withholding or Exemption Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2001(1)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2002, for the 2001 taxable year. The required installment is the lesser of 66⅔% of the income tax shown on your 2001 Connecticut income tax return or 100% of the income tax shown on your 2000 Connecticut income tax return.

A farmer or fisherman who files a 2001 Connecticut income tax return on or before March 1, 2002, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. **Form CT-2210**, Part I, Box D, must be checked as well as the box for **Form CT-2210** on the front of **Form CT-1040**. See **Informational Publication 2000(13)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax and Estimated Income Tax*, for more information.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2001, or the date on which the underpayment is paid.

A taxpayer who files a 2000 income tax return on or before January 31, 2001, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 16, 2001.

A farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 16, 2001, if he or she files a 2000 Connecticut income tax return on or before March 1, 2001, and pays in full the amount computed on the return as payable on or before that date.

Interest and Penalties

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

Interest

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

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* above.

Interest on underpayments or late payments of tax cannot be waived.

Penalty for Late Payment or Late Filing

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

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; and
- Pay the balance due with the return on or before the extended due date.

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

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you were required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return* and failed to do so, you will be subject to a penalty. See *Amended Returns*, on Page 8.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause. However, interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must:

- Be in writing and contain a clear and complete explanation;
- Include your name and Social Security Number;
- Include the name of the original form filed or billing notice received; **and**
- Include the taxable filing period.

Attach your request to the **front** of your tax return or mail separately with a copy of your tax return to:

**Department of Revenue Services
Penalty Review Committee
PO Box 5089
Hartford CT 06102-5089**

Record Keeping

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

Copies of Returns

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

Refund Information

DRS issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund 24 hours a day by calling **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you Telefile or electronically file your return, you will be issued your refund in four days. Otherwise, you should allow four weeks before calling to check on the status of your refund. If you do not receive your refund on or before the 90th day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of $\frac{2}{3}\%$ for each month or fraction of a month between the 90th day following receipt of your claim for a refund or the date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the IRS, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2000 and who made Connecticut income tax payments (withholding or estimates) for the 2000 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2000; **and**
- An overpayment of tax was made.

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

Do **not** use **Form CT-8379** to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. You must contact the IRS Taxpayer Advocate Office in Hartford at 860-756-4555.

Steps to Completing Form CT-1040EZ

Step One - Complete Your Federal Return

Before you begin, gather all your records, including your federal W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and other 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return.

Step Two - Complete Your Connecticut Return

Remove the income tax forms from this booklet. One copy is for you to file with DRS. The other copy is for your records.

Proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

Keep a copy for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS.

Step Three - Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

After you have completed your return, **be sure to sign it** and attach any required schedules, statements or forms.

Step Four- Attach Your Label

Remove the preprinted peel-off label on the back cover of this booklet and place it over the name and address spaces of your return. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** enter your Social Security Number(s) in the spaces provided next to your name(s).

Step Five - Order of Attachments

Staple all your W-2 forms or **Forms CT-4852** (substitute Form W-2), and any other forms showing Connecticut income tax withheld to the front of the income tax form in the appropriate area marked "**Staple W-2s, W-2Gs, and certain 1099s here.**"

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "**Clip check or money order here.**" Be sure to write your Social Security Number and "**2000 Form CT-1040EZ**" on your check or money order.

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

- **Schedule CT-1040CRC, Claim of Right Credit**
- **Form CT-19IT, Title 19 Status Release Form**
- **Form CT-1127, Application for Extension of Time for Payment of Income Tax**
- **Form CT-8379, Nonobligated Spouse Claim**

Attach other required forms and schedules to the back of your return or as directed on the form.

Step Six - Mail Your Return

This package contains one envelope with two pre-addressed labels for mailing your return. Use the correct label to have your return and refund processed faster.

Remember: Errors delay refunds!

COMPLETING FORM CT-1040EZ

Name and Address

Make sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address spaces on your return. If there is no preprinted label, print or type the information requested in the spaces provided at the top of **Form CT-1040EZ**.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

Social Security Number

The preprinted label does **not** include your Social Security Number. Therefore, you **must** enter your Social Security Number in the space provided next to your name. If you file a joint return, enter your Social Security Number and your spouse's Social Security Number in the order they appear on your federal return. If you are a nonresident alien and do not have a Social Security Number, enter your Individual Taxpayer Identification Number in the space provided next to your name.

Filing Status

Check the appropriate box to indicate your filing status. Generally, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the IRS at 1-800-829-1040 if you are not certain of your filing status for 2000.

If your filing status is *qualifying widow(er) with dependent child* on federal Form 1040 or 1040A, check the box on **Form CT-1040EZ** for "Married filing joint return or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouses' name or Social Security Number in the spaces provided for Spouse's Name and Spouse's Social Security Number.

Special Rules for Married Individuals

When one spouse is a **Connecticut resident or a nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as **married filing separately**.

When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as **married filing separately unless**:

- They file jointly for federal income tax purposes; **and**
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

When one spouse is a **nonresident alien** and the other is a **citizen or resident of the United States, Connecticut resident, nonresident or part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as **married filing separately unless**:

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

The election to file a joint return means that the joint federal adjusted gross income **must** be used on **Form CT-1040EZ**, Line 1. It also means that the spouse who would not otherwise

be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return.

IMPORTANT: If filing a joint federal return and a separate Connecticut return, enter on **Form CT-1040EZ**, Line 1, only **your** portion of the income included in joint federal adjusted gross income.

Rounding Off to Whole Dollars

Generally, you may round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: \$1.29 becomes \$1.00 and \$3.50 becomes \$4.00.

You may round off the amount of tax due as stated in the 2000 Tax Tables or as calculated using the Tax Calculation Schedule.

CAUTION: Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

Line Instructions

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2000 federal income tax return. This is the amount reported on Line 33 of federal Form 1040, Line 19 of federal Form 1040A, Line 4 of federal Form 1040EZ, or Line I of federal TeleFile Tax Record.

Line 2 - Refunds of State and Local Income Taxes

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

Line 3 - Connecticut Adjusted Gross Income

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

Line 4 - Income Tax

If the amount on Line 3 is: \$12,000 or less for married filing separate individuals; \$12,250 or less for single individuals; \$19,000 or less for head of household individuals; or \$24,000 or less for married filing joint individuals, enter "0" on Line 4 and Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

Tax Tables - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 17 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 4.

Tax Calculation Schedule - You **must** use the *Tax Calculation Schedule* to figure your tax if your Connecticut adjusted gross income is more than \$102,000. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000. This schedule is found at the end of the tax tables.

Line 5 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

You **must** complete *Schedule 2 EZ* on the back of **Form CT-1040EZ** to be allowed this credit. Enter the amount from Line 26 on Line 5. Be certain to include all of the requested information or your credit may be denied. See *Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle*, on Page 16.

IMPORTANT: The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income. See *Property Tax Credit Limitation Worksheet*, on the inside back cover of this booklet. This credit may be used to offset your 2000 income tax only. You may not carry this credit forward and it is not refundable.

Line 6 - Connecticut Income Tax

Subtract Line 5 from Line 4. Enter the result on Line 6. If less than zero, enter "0."

Line 7 - Individual Use Tax

Complete *Schedule 1 EZ* on the back of **Form CT-1040EZ**. See *Schedule 1 EZ - Individual Use Tax – Line Instructions*, on Page 15. Enter the total use tax due as reported on *Schedule 1 EZ*, Line 18. You **must** enter "0" on Line 7 if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 8 - Total Tax

Add Line 6 and Line 7. Enter the total on Line 8.

Line 9 - Connecticut Tax Withheld

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of W-2, W-2G, and 1099 forms. Enter amounts withheld for the State of Connecticut shown on Form W-2, Box 18; Form W-2G, Box 14; Form 1099-R, Box 10; Form 1099-MISC, Box 11; and Form UC-1099G, Box 5. If you received a 2000 Form 1099 showing Connecticut income tax withheld on other income you received, such as unemployment compensation, include the amount withheld in the total on Line 9. Do **not** include tax withheld for other states or for the IRS.

Be sure you staple the "state copy" of all W-2 forms and any other forms showing Connecticut tax withheld to the front of your return or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding.

IMPORTANT: If the amount on Line 9 does not equal the amounts of Connecticut withholding as reported on the forms that you attached to your return, the processing of your **Form CT-1040EZ** will be delayed.

Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.

Line 10 - All 2000 Estimated Tax Payments

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2000 estimated payments made in 2001. **Do not** include any refunds received.

Line 11 - Payments Made with Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 11 the amount you paid with that form.

Line 12 - Total Payments

Add Lines 9, 10, and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

Line 13 - Amount Overpaid

If Line 12 is greater than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment of tax. To properly allocate your overpayment, go to Lines 14, 15, and 16. If Line 12 is less than Line 8, go to Line 17.

Line 14 - Amount of Line 13 You Want Applied To Your 2001 Estimated Tax

Enter the amount of your 2000 overpayment that you want applied to your 2001 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2001, if your return is filed on time or if you filed a timely request for extension and your return is filed

| How Will My Contribution Be Used? | | | | |
|--|--|---|--|---|
| <p>AIDS RESEARCH EDUCATION FUND</p> <p>This fund was created to assist research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: AIDS Division, Department of Public Health MS#11APV PO Box 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer, State of Connecticut/AIDS Fund"</p> | <p>ORGAN TRANSPLANT FUND</p> <p>This fund was created to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: "Commissioner of Social Services/Organ Transplant Fund"</p> | <p>ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND</p> <p>This fund was established to help preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.</p> <p>To contribute directly send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127 Make check payable to: "DEP-Endangered Species/Wildlife Fund"</p> | <p>BREAST CANCER RESEARCH AND EDUCATION FUND</p> <p>This fund was created to assist research, education, and community service programs related to Breast Cancer. The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: Department of Public Health Breast and Cervical Cancer Early Detection Program MS#11 HLS PO Box 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer, State of Connecticut/Breast Cancer Fund"</p> | <p>SAFETY NET SERVICES FUND</p> <p>This fund was created to protect the children of families whose public assistance benefits ended due to a time limit. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: "Commissioner of Social Services/Safety Net Fund"</p> |

within the extension period. Payments received after April 15, 2001, will be applied as of the date of receipt. **Your request to apply this amount to your 2001 estimated income tax is irrevocable.**

Line 15 - Amount of Line 13 You Want To Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 15. **Your contribution is irrevocable.**

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. However, you may make **direct** contributions by following the instructions on Page 13.

Line 16 - Amount of Line 13 You Want Refunded to You

Subtract the total of Line 14 and Line 15 from Line 13. Enter the result on Line 16. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

IMPORTANT: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2001 estimated tax, other taxes you may owe DRS, debts to other Connecticut state agencies, federal taxes you may owe the IRS, and the charitable contributions you designate. Any remaining balance will be refunded to you.

Line 17 - Amount You Owe

If Line 8 is greater than Line 12, subtract Line 12 from Line 8, and enter the result on Line 17. This is the total amount of tax you owe. Pay the amount in full with your return. If the amount you owe is more than \$500, see *Estimated Tax Payments* on Page 9.

To Pay by Credit Card:



If you filed a 1999 Connecticut income tax return, you may pay your 2000 Connecticut income tax liability by credit card. A convenience fee will be charged by the credit card service provider. You will be informed of the amount of the convenience fee during the telephone call, and you may elect to cancel the transaction.

- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: **1777**. The fee is 2.5% of what you are paying. At the end of the call, you will be given a confirmation number for your records; or
- Visit: **www.officialpayments.com** and select Payment Center. You will need to enter the Connecticut Jurisdiction Code: **1777**. The fee is 2.5% of what you are paying. At the completion of the transaction you will be given a confirmation number for your records.

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

To Pay by Mail:

Make your check or money order payable to the “**Commissioner of Revenue Services.**” Write your Social Security Number(s) and “**2000 Form CT-1040EZ**” on the front of your check or money order in the lower left corner. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

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

Sign Your Return

After completing your **Form CT-1040EZ**, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is located on the back of **Form CT-1040EZ**.

IMPORTANT: If you file a joint return, you **must** review the information with your spouse. When you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due.

Paid Preparer Signature

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

Limited Power of Attorney Checkbox

If you want to allow DRS to contact your paid preparer to discuss your 2000 tax return, check the “Yes” box. This authorization applies only to the paid preparer who signed your return. It does not apply to the firm.

If you check the “Yes” box, you, and your spouse if filing a joint return, are authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of your return. You are also authorizing the paid preparer to:

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

Once DRS completes processing the return, the authorization ends. The box does not replace a power of attorney and will not authorize paid preparers to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **Form LGL-001, Power of Attorney.**

Filing Your Return

Keep a copy of this return for your records. Attach to this return copies of any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

1. Remove both labels from the envelope flap along the perforation.
2. Choose the correct label for your return, moisten, and place it on the return envelope.
3. Affix the correct postage to the envelope, or your return may be late or not delivered.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Schedule 1 EZ – Individual Use Tax – Line Instructions

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Generally, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete *Schedule 1 EZ - Individual Use Tax*, on the back of **Form CT-1040EZ**, to calculate your use tax liability.

List separately any individual item with a purchase price of **\$300 or more** and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase price of these items should be reported on Line A. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E. Enter the total tax for all taxable purchases on *Schedule 1 EZ*, Line 18 and **Form CT-1040EZ**, Line 7.

See **Informational Publication 2000(21)**, *Q&A on the Connecticut Individual Use Tax*.

If you require additional lines, you should create an identical schedule and attach it to the back of your **Form CT-1040EZ**.

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

IMPORTANT: You must enter “0” on Line 7 of **Form CT-1040EZ** if no Connecticut use tax is due. If you do not make an entry on Line 7, you will not have filed a use tax return.

Other Taxes That You May Owe

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Gift Tax (Form CT-709)

Gifts made during the calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to that donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709**, *Connecticut Gift Tax Return*. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

IMPORTANT: The Connecticut gift tax will be reduced, in increments, starting with gifts made during 2001, and will ultimately be repealed other than for those donors who make taxable gifts, for Connecticut gift tax purposes, in an amount exceeding \$1 million during a calendar year. See **Special Notice 2000(10)**, *2000 Legislation Affecting the Connecticut Gift Tax*, for more information.

Connecticut Income Tax Withholding by Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Special Notice 96(8)**, *1996 Legislative Changes Concerning “Nanny Tax” Withholding*.

SCHEDULE 2 EZ - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE

Connecticut residents **must** complete *Schedule 2 EZ* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2000 to a Connecticut political subdivision on a primary residence and/or privately owned or leased motor vehicle. If you entered zero on **Form CT-1040EZ**, Line 4, **DO NOT** complete this schedule.

See **Informational Publication 2000(23)**, *Q & A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify?

You may take credit against your 2000 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2000 qualify for this credit. This includes any installment payments that you made during 2000 that were due in 2000 and any installments that you prepaid during 2000 that were due in 2001. Supplemental property tax bills that were due during 2000 or 2001 also qualify if paid during 2000. However, the late payment of any property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may claim credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year; and the property tax became due and was paid during 2000 (either by the leasing company or by you). Refer to your January 2001 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information. If you do not receive a billing statement in January 2001, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle that was listed on her town's October 1, 1998, grand list. The bill was payable in two installments, July 1, 1999, and January 1, 2000. If Lisa paid the January 1, 2000, installment during 2000, she would be eligible to claim it on her 2000 income tax return, but if she prepaid it during 1999, she would not be eligible to take credit for it on her 2000 return, but she may have been eligible to take credit for it on her 1999 return.

Example 2: Mary received a property tax bill for a motor vehicle that was listed on her town's October 1, 1999, grand list. The bill was payable in two installments, July 1, 2000, and January 1, 2001. Mary is eligible to take credit for both installments on her 2000 income tax return, if she paid both installments during 2000. If Mary waited until January 1, 2001, to pay her second installment, she would not be eligible to take credit on her 2000 return for this installment, but she may be eligible to take credit for it on her 2001 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is **\$500** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut adjusted gross income.

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040EZ**, Line 4. To be allowed this credit, you must complete *Schedule 2 EZ* in its entirety.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is *Single*, *Married Filing Separately*, or *Head of Household* is limited to the property tax paid on **one** motor vehicle, even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is *Married Filing Jointly* are limited to the property taxes paid on two motor vehicles.

Schedule 2 EZ Line Instructions

Column A - Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Column B - Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Column C - List or Bill Number

Enter the list or bill number from your property tax bill.

Column D - Date Paid

Enter the date that you paid qualifying property tax.

Column E - Amount Paid

Enter the amount of property tax paid.

Line 19 - Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 20 - Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 21 - Married Filing Jointly Only - Auto 2

Enter the total amount of property taxes paid on your second motor vehicle.

Line 24

Enter the **lesser** of Line 22 or Line 23. If \$100 or less, enter this amount on Line 26 and on the front of **Form CT-1040EZ**, Line 5. If greater than \$100, go to Line 25.

Line 25 - Limitation

Enter "0" on Line 25 and go to Line 26 if:

| Filing status is: | Connecticut adjusted gross income is: |
|---------------------------------|---------------------------------------|
| Single | \$ 53,500 or less |
| Married Filing Jointly | \$100,500 or less |
| Married Filing Separately | \$ 50,250 or less |
| Head of Household | \$ 78,500 or less |

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on the inside back cover of this booklet.

Line 26

Subtract Line 25 from Line 24. Enter here and on the front of **Form CT-1040EZ**, Line 5.

PROPERTY TAX CREDIT LIMITATION WORKSHEET

IMPORTANT: Enter the amount from Line 24, Form CT-1040EZ, Schedule 2 EZ - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle, on Line 26, and do not complete this worksheet if:

- Your filing status is **Single** and your Connecticut AGI is **\$53,500, or less;**
- Your filing status is **Married Filing Jointly** and your Connecticut AGI is **\$100,500, or less;**
- Your filing status is **Married Filing Separately** and your Connecticut AGI is **\$50,250, or less;** or
- Your filing status is **Head of Household** and your Connecticut AGI is **\$78,500, or less.**

Otherwise, complete this worksheet and enter the amount from Line 5 on Form CT-1040EZ, Schedule 2 EZ, Line 25.

| | | |
|---|----|---------------|
| 1. Enter the amount reported on Form CT-1040EZ, Schedule 2 EZ, Line 24 | 1. | |
| 2. Credit allowed (not subject to limitation) | 2. | 100.00 |
| 3. Subtract Line 2 from Line 1 | 3. | |
| 4. Enter the decimal amount for your filing status and Connecticut AGI from the Limitation Table exactly as it appears below. (If zero, stop here. Your credit is not limited.) | 4. | |
| 5. Multiply Line 3 by Line 4. Enter the result here and on Form CT-1040EZ, Schedule 2 EZ, Line 25. | 5. | |

PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040EZ, Line 3.

- Example 1: If your filing status is Single and your Connecticut AGI is \$54,000, enter .10 on Line 4.
 Example 2: If your filing status is Married filing jointly and your Connecticut AGI is \$121,000 enter .30 on Line 4.
 Example 3: If your filing status is Single and your Connecticut AGI is \$53,500, do not complete this worksheet.

| SINGLE | | | MARRIED FILING JOINTLY | | |
|---|-----------------------|----------------|--|-----------------------|----------------|
| If you are Single and your Connecticut AGI is: | | | If you are Married filing jointly and your Connecticut AGI is: | | |
| More Than | Less Than or Equal to | Decimal Amount | More Than | Less Than or Equal to | Decimal Amount |
| \$0 | \$53,500 | 0 | \$0 | \$100,500 | 0 |
| \$53,500 | \$63,500 | .10 | \$100,500 | \$110,500 | .10 |
| \$63,500 | \$73,500 | .20 | \$110,500 | \$120,500 | .20 |
| \$73,500 | \$83,500 | .30 | \$120,500 | \$130,500 | .30 |
| \$83,500 | \$93,500 | .40 | \$130,500 | \$140,500 | .40 |
| \$93,500 | \$103,500 | .50 | \$140,500 | \$150,500 | .50 |
| \$103,500 | \$113,500 | .60 | \$150,500 | \$160,500 | .60 |
| \$113,500 | \$123,500 | .70 | \$160,500 | \$170,500 | .70 |
| \$123,500 | \$133,500 | .80 | \$170,500 | \$180,500 | .80 |
| \$133,500 | \$143,500 | .90 | \$180,500 | \$190,500 | .90 |
| \$143,500 | and up | 1.00 | \$190,500 | and up | 1.00 |
| MARRIED FILING SEPARATELY | | | HEAD OF HOUSEHOLD | | |
| If you are Married filing separately and your Connecticut AGI is: | | | If you are Head of household and your Connecticut AGI is: | | |
| More Than | Less Than or Equal to | Decimal Amount | More Than | Less Than or Equal to | Decimal Amount |
| \$0 | \$50,250 | 0 | \$0 | \$78,500 | 0 |
| \$50,250 | \$55,250 | .10 | \$78,500 | \$88,500 | .10 |
| \$55,250 | \$60,250 | .20 | \$88,500 | \$98,500 | .20 |
| \$60,250 | \$65,250 | .30 | \$98,500 | \$108,500 | .30 |
| \$65,250 | \$70,250 | .40 | \$108,500 | \$118,500 | .40 |
| \$70,250 | \$75,250 | .50 | \$118,500 | \$128,500 | .50 |
| \$75,250 | \$80,250 | .60 | \$128,500 | \$138,500 | .60 |
| \$80,250 | \$85,250 | .70 | \$138,500 | \$148,500 | .70 |
| \$85,250 | \$90,250 | .80 | \$148,500 | \$158,500 | .80 |
| \$90,250 | \$95,250 | .90 | \$158,500 | \$168,500 | .90 |
| \$95,250 | and up | 1.00 | \$168,500 | and up | 1.00 |

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
- Call CONN-TAX:
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- Internet
Preview and download forms and publications from the DRS Web site at: www.drs.state.ct.us
- DRS TaxFax
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- Telephone
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.state.ct.us

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut, Department of Revenue Services
25 Sigourney Street, Hartford CT 06106-5032