

**Amended Connecticut Income Tax Return and Instructions**

**When to File Form CT-1040X**

Use **Form CT-1040X** 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 Internal Revenue Service (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 that was paid on income included in your Connecticut adjusted gross income for an earlier taxable year and that you repaid in 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.

**This form may only be used to amend a 2000 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. Do not use this form to amend Form CT-1041, Form CT-1065 or Form CT-1120SI. If the above changes have no effect on your Connecticut tax liability, you are not required to file Form CT-1040X.**

The Connecticut 2000 Tax Calculation Schedule, instructions for amending your Schedule 1 - Modifications to Federal Adjusted Gross Income, and Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle, are included with this form. Instructions for Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions, are included in the instructions for **Form CT-1040** and **Form CT-1040NR/PY**.

## Steps to Completing Form CT-1040X

**Step 1** - Refer to your original return and identify all changes that need to be made.

**Step 2** - Find corresponding line items on **Form CT-1040X**. Line numbers on **Form CT-1040X** may be different from the line numbers on your original return.

**Step 3** - Complete *Schedule 1* if changes will be reported on Line 2 or Line 4 of **Form CT-1040X**. Complete *Schedule 2* if changes will be reported on Line 11. Complete *Schedule 3* if changes will be reported on Line 15.

**Step 4** - Use Column A to enter the amounts shown on your original or previously adjusted return.

**Step 5** - Use Column B to enter the net increase or decrease for each line that you are changing.

**Step 6** - Explain each change in the space provided on the front of **Form CT-1040X**.

**Step 7** - Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

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## Form CT-1040X Instructions

### Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, 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. See *Special Rules for Married Individuals*, in the instructions to **Form CT-1040EZ**, **Form CT-1040** or **Form CT-1040NR/PY**.

**Line 2 and Line 4** - If you are changing your modifications to Federal Adjusted Gross Income, you must complete **Form CT-1040X**, *Schedule 1 - Modifications to Federal Adjusted Gross Income*.

**Lines 6 through 9 - Nonresidents and Part-Year Residents:** Refer to your previously filed **Form CT-1040NR/PY** when completing this section.

**Line 8** - Calculate the tax on the amount you entered on Line 7, Column C, using the *2000 Tax Calculation Schedule* on Page 3. Enter the result on Line 8, Column C.

**Line 10 - Residents:** Calculate the tax on the amount you entered on Line 5, Column C, using the *2000 Tax Calculation Schedule* on Page 3. Enter the result on Line 10, Column C.

**Nonresidents and Part-Year Residents:** Multiply Line 9, Column C by Line 8, Column C. Enter the result on Line 10, Column C.

**Line 11** - If you are changing your credit for taxes paid to qualifying jurisdictions, you must complete **Form CT-1040X**, *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*. Enter the amount from Line 57 on Line 11, Column C. See instructions to **Form CT-1040** or **Form CT-1040NR/PY**.

**Line 13** - If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251** and attach it to **Form CT-1040X**. Write the word **"AMENDED"** across the top of **Form CT-6251**.

**Line 15 - Residents:** If you are changing your property tax credit, you must complete **Form CT-1040X**, *Schedule 3 - Credit for Property Taxes Paid on your Primary Residence and/or Motor Vehicle*. This credit may not exceed **\$500**.

**Nonresidents and Part-Year Residents:** Enter "0" on Line 15, Column C.

**Line 17** - If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801** and attach it to **Form CT-1040X**. Write the word **"AMENDED"** across the top of **Form CT-8801**.

**Line 19** - If changes are being made to your Connecticut Individual Use Tax, you must complete a corrected individual use tax schedule or worksheet and attach it to **Form CT-1040X**. You must write the word **"AMENDED"** across the top of the individual use tax schedule or worksheet.

**Line 21** - If changes are being made to your Connecticut income tax withholding, attach supporting documentation such as additional W-2, W-2C, W-2G, or 1099 forms.

### Interest

Interest at the rate of 1% (.01) per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the 16th day of the first month to the 15th day of the next month. Any fraction of a month is considered a whole month.

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## Schedule 1 - Modifications to Federal Adjusted Gross Income (Complete Only if Changed)

Enter the corrected amounts (including any amounts that were previously correct on your original return). Enter all amounts as positive numbers. See instructions for **Form CT-1040** or **Form CT-1040NR/PY**.

### Line 31 - Interest on State and Local Government Obligations Other than Connecticut

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

### Line 32 - Exempt-Interest Dividends from a Mutual Fund Derived from State or Municipal Government Obligations Other than Connecticut

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

### Line 33 and Line 44 - Shareholder's Pro Rata Share of S Corporation Nonseparately Computed Income or Loss

The Connecticut corporation business tax on S corporations is being phased out over a five-year period, ending with the 2000 taxable year. This affects the modification to federal adjusted gross income that shareholders are required to make in computing Connecticut adjusted gross income.

If you are a shareholder of an S corporation that is subject to the Connecticut corporation business tax, and the

S corporation's taxable year for federal income tax purposes is the **calendar year**, multiply 30% of your pro rata share of the S corporation's nonseparately computed income or loss by the S corporation's Connecticut corporation business tax apportionment percentage. If the amount is related to a loss, enter it on Line 33. If the amount is related to income, enter it on Line 44. If the S corporation's taxable year for federal income tax purposes is **other than the calendar year**, use 55% instead of 30%. Your pro rata share of the S corporation's nonseparately computed income or loss will be reported on federal Form 1120S, Schedule K-1. This form and the Connecticut corporation business tax apportionment percentage are furnished to you by the S corporation.

If any federal limitations apply, add back only 30% of the net loss (55% of the net loss, if the S corporation's taxable year is **other than the calendar year**) included on federal Schedule E, multiplied by the S corporation's Connecticut corporation business tax apportionment percentage. If you have deductible losses from a prior year or other adjustments, subtract only 30% of the net income (55% if the S corporation's taxable year is **other than the calendar year**) included on federal Schedule E, multiplied by the S corporation's Connecticut corporation business tax apportionment percentage.

**Line 34 - Taxable Amount of Lump-Sum Distributions from Qualified Plans Not Included in Federal AGI**

If you filed federal Form 4972, Tax On Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter on Line 34 **that** part of the distribution. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

**Line 35 and Line 45 - Beneficiary's Share of Connecticut Fiduciary Adjustment**

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that apply to such income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule B, Column 5**. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter on Line 45.

If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater

than zero, on Line 35. If the net amount is less than zero, enter on Line 45.

**Line 36 - Loss on Sale of Connecticut State and Local Government Bonds**

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

**Line 37 and Line 47 - Other**

See instructions for **Form CT-1040** or **Form CT-1040NR/PY** for information.

**Line 39 - Interest on United States Government Obligations**

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

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

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

**Line 40 - Exempt Dividends from Certain Qualifying Mutual Funds Derived from U.S. Government Obligations**

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

**2000 TAX CALCULATION SCHEDULE**

1. <b>Residents:</b> Enter the amount from 2000 <b>Form CT-1040X</b> , Line 5, Column C. <b>Nonresidents and Part-Year Residents:</b> Enter the amount from 2000 <b>Form CT-1040X</b> , Line 7, Column C.	1.		
2. Enter <b>Personal Exemption</b> (See <b>TABLE A</b> , Page 6)	2.		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3.		
4. Enter <b>Connecticut Income Tax</b> (See <b>TABLE B</b> , Page 6)	4.		
5. Enter <b>Decimal Amount</b> (See <b>TABLE C</b> , Page 6. If zero, enter "0.")	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.		
7. <b>CONNECTICUT INCOME TAX</b> (Subtract Line 6 from Line 4) <b>Residents:</b> Enter this amount on 2000 <b>Form CT-1040X</b> , Line 10, Column C. <b>Nonresidents and Part-Year Residents:</b> Enter this amount on <b>Form CT-1040X</b> , Line 8, Column C.	7.		

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

**Line 41 - Social Security Benefit Adjustment**

If your filing status is **Single** or **Married Filing Separately** and the amount reported on **Form CT-1040X**, Line 1, Column C is **less than \$50,000**, enter on Line 41 the amount of federally taxable Social Security benefits reported on 2000 federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If your filing status is **Married Filing Jointly** or **Head of Household** and the amount reported on **Form CT-1040X**, Line 1, Column C is **less than \$60,000**, enter on Line 41 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 14b. If your federal adjusted gross income is above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 41.

**Line 42 - Refunds of State and Local Income Taxes**

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

**Line 43 - Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities**

If you received Tier 1 or Tier 2, or both, railroad retirement benefits and supplemental annuities during 2000, you may deduct the amount included in your federal adjusted gross income. Enter on Line 43 the amount of benefits reported on

federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Enter the amount of railroad unemployment benefits, including sickness benefits paid in lieu of unemployment benefits, to the extent included in your federal adjusted gross income.

**Line 46 - Gain on Sale of Connecticut State and Local Government Bonds**

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

**For Further Information**

Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

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

**Forms and Publications**

Forms and publications are available all day, seven days a week:

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

<b>LINE 41 - SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET</b>		
See instructions above to determine if you must complete this worksheet.		
A. Enter the amount reported on your 2000 federal Social Security Benefits Worksheet, Line 1. <div style="border: 1px solid black; border-radius: 15px; padding: 2px; display: inline-block;">If Line A is zero or less, <b>stop here</b> and enter "0" on Line 41. Otherwise, go to Line B.</div>	A.	
B. Enter the amount reported on your 2000 federal Social Security Benefits Worksheet, Line 9. <div style="border: 1px solid black; border-radius: 15px; padding: 2px; display: inline-block;">If Line B is zero or less, <b>stop here</b> and enter "0" on Line 41. Otherwise, go to Line C.</div>	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits reported on your 2000 federal Social Security Benefits Worksheet, Line 18.	E.	
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on <b>Form CT-1040X</b> , <i>Schedule 1</i> , Line 41. (If Line D is greater than or equal to Line E, enter "0.")	F.	

# Form CT-1040X

# 2000

## AMENDED CONNECTICUT INCOME TAX RETURN FOR INDIVIDUALS

For the year January 1 - December 31, 2000, or other taxable year beginning \_\_\_\_\_, 2000, ending \_\_\_\_\_.

<b>Please Print or Type</b>	Your First Name and Middle Initial	Last Name		▶	<b>Social Security Number</b>	: : : : :
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name			<b>Spouse's Social Security Number</b>	: : : : :
	Home Address (number and street)	PO Box	Apt. No.		Your Telephone Number ( )	: : : : :
	City, Town or Post Office	State	ZIP Code		<b>DEPARTMENT USE ONLY</b>	

**Filing Status:** *On original return:*  Single  Married filing jointly/qualifying widow(er)  Married filing separately  Head of household  
*On this return:*  Single  Married filing jointly/qualifying widow(er)  Married filing separately  Head of household

Are you amending your return as a result of federal or another state's changes? (See instructions)  YES  NO

If YES, enter the date of federal change / / OR enter the date of other state's change / /

**You must attach a copy of the IRS audit results, federal Form 1040X, the other state's audit results or amended returns, and supporting documentation.**

Enter in the space below the line number for each item you are changing and give the reason for each change. Attach supporting forms and schedules for items changed. Write your name and Social Security Number on all attachments.

		A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
<b>Income</b>	1. Federal Adjusted Gross Income (from federal Form 1040, Line 33; Form 1040A, Line 19; Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I) ..... 1			▶
	2. Additions, if any (If changed, see instructions) ..... 2			▶
	3. Add Line 1 and Line 2 ..... 3			▶
	4. Subtractions, if any (If changed, see instructions) ..... 4			▶
	<b>5. Connecticut Adjusted Gross Income</b> (Subtract Line 4 from Line 3) 5			▶
<b>Residents go to Line 10; Nonresidents and Part-Year Residents go to Line 6</b>				
<b>Nonresidents and Part-Year Residents Only</b>	6. Enter your income from Connecticut sources from Schedule CT-SI; (If less than or equal to zero, enter "0.") ..... 6			▶
	7. Enter the greater of Line 5 or Line 6 (If zero, go to Line 10 and enter "0.") ..... 7			▶
	8. Income Tax (From Tax Calculation Schedule, see instructions) ... 8			▶
	9. Divide Line 6 by Line 5 (If Line 6 is equal to or greater than Line 5, enter 1.0000.) ..... 9	.		.
<b>Tax</b>	10. Income Tax (See instructions) ..... 10			▶
	11. Credit for income taxes paid to qualifying jurisdictions (If changed, see instructions) <b>Residents and Part-Year Residents only</b> ..... 11			▶
	12. Subtract Line 11 from Line 10 ..... 12			▶
	13. Connecticut Alternative Minimum Tax (from Form CT-6251) .... 13			▶
	14. Add Line 12 and Line 13 ..... 14			▶
	15. Credit for property tax paid on your primary residence and/or motor vehicle. <b>Resident Individuals only</b> (See instructions) .... 15			▶
	16. Subtract Line 15 from Line 14 (If less than or equal to zero, enter "0.") ... 16			▶
	17. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801) .... 17			▶
	18. <b>Connecticut Income Tax</b> (Subtract Line 17 from Line 16) ..... 18			▶
	19. <b>Individual Use Tax</b> (If changed, see instructions) ..... 19			▶
20. <b>Total Tax</b> (Add Line 18 and Line 19) ..... 20			▶	
<b>Payments</b>	21. Connecticut tax withheld (If changed, see instructions) ..... 21			▶
	22. All 2000 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments .... 22			
	23. Amounts paid with original return, plus additional tax paid after it was filed ..... 23			
	24. Total Payments (Add Lines 21, 22, and 23) ..... 24			
	25. Overpayment, if any, as shown on original return (or as previously adjusted) ..... 25			
	26. Subtract Line 25 from Line 24 ..... 26			
<b>Refund</b>	27. If Line 26, Column C, is greater than Line 20, Column C, enter the <b>amount overpaid</b> <b>REFUND</b> 27			▶
<b>Amount You Owe</b>	28. If Line 20, Column C, is greater than Line 26, Column C, enter the <b>amount you owe</b> ..... 28			
	29. Interest (Multiply Line 28 by number of months or fraction thereof, then by 1% (.01)) ..... 29			
	30. <b>Amount you owe</b> with this return (Add Line 28, Column C, and Line 29, Column C) <b>AMOUNT YOU OWE</b> 30			▶

**SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME** (See instructions, Page 2)

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

31. Interest on state and local government obligations other than Connecticut	31		
32. Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut	32		
33. Shareholder's pro rata share of S corporation nonseparately computed loss	33		
34. Taxable amount of lump sum distributions from qualified plans not included in federal adjusted gross income	34		
35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero)	35		
36. Loss on sale of Connecticut state and local government bonds	36		
37. Other - specify _____	37		
38. Total additions (Add Lines 31 through 37); Enter here and on Line 2, Column C, on the front of this form.	38		

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

39. Interest on United States government obligations	39		
40. Exempt dividends from certain qualifying mutual funds derived from United States government obligations	40		
41. Social Security benefit adjustment (See Social Security Benefit Adjustment Worksheet, Page 4)	41		
42. Refunds of state and local income taxes	42		
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43		
44. Shareholder's pro rata share of S corporation nonseparately computed income	44		
45. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero)	45		
46. Gain on sale of Connecticut state and local government bonds	46		
47. Other - specify (Do not include out-of-state income) _____	47		
48. Total subtractions (Add Lines 39 through 47); Enter here and on Line 4, Column C, on the front of this form.	48		

**SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO QUALIFYING JURISDICTIONS** (See instructions for Form CT-1040 or Form CT-1040NR/PY)

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

**49. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME**

**FOR EACH COLUMN, ENTER THE FOLLOWING:**

- 50. Enter qualifying jurisdiction's name and two-letter code
- 51. Non-Connecticut income included on Line 49 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 Worksheet)
- 52. Divide Line 51 by Line 49 (may not exceed 1.0000)
- 53. Income tax liability (Subtract Line 15, Column C, from Line 10, Column C)
- 54. Multiply Line 52 by Line 53
- 55. Income tax paid to a qualifying jurisdiction
- 56. Enter the lesser of Line 54 or Line 55
- 57. **TOTAL CREDIT** (Add Line 56, all columns) Enter here and on Line 11, Column C, on the front of this form.

49					
<b>COLUMN A</b>			<b>COLUMN B</b>		
Name	Code	Name	Code		
50					
51					
52	.		.		
53					
54					
55					
56					
57. TOTAL CREDIT (Add Line 56, all columns) Enter here and on Line 11, Column C, on the front of this form.				57	

**SCHEDULE 3 (Connecticut Residents Only) - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE - Failure to complete this schedule could result in the disallowance of this credit.**

QUALIFYING PROPERTY	COLUMN A NAME OF CONNECTICUT TAX TOWN OR DISTRICT	COLUMN B DESCRIPTION OF PROPERTY Enter description of property If primary residence, enter street address If motor vehicle, enter year, make, and model	COLUMN C LIST OR BILL NUMBER (if available)	COLUMN D DATE PAID (Enter date you paid property tax.)	COLUMN E AMOUNT PAID (Enter amount of property tax paid.)	
PRIMARY RESIDENCE					58	
AUTO 1					59	
Married Filing Jointly Only - AUTO 2					60	
61. Total property tax paid (Add all amounts for Column E)					61	
62. Maximum property tax credit allowed \$500 (subject to limitation).					62	500 00
63. Enter the Lesser of Line 61 or Line 62. (If \$100 or less, enter this amount on Line 65. If greater than \$100, go to Line 64.)					63	
64. Limitation - Enter the result from the Property Tax Credit Limitation Worksheet (See Page 5)					64	
65. Subtract Line 64 from Line 63. Enter here and on Line 15, Column C, on the front of this form.					65	

Make your check or money order payable to: **Commissioner of Revenue Services**  
Write your Social Security Number(s) and "2000 Form CT-1040X" on your check or money order.

**MAIL TO: Department of Revenue Services  
PO Box 2978  
Hartford CT 06104-2978**

**DECLARATION:** I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. The penalties for false statement are imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here Keep a copy for your records.</b>	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature	Date	Telephone Number ( )	Preparer's SSN or PTIN ▶
	Firm's Name, Address, and ZIP Code			FEIN ▶

### Schedule 3 - (Connecticut Residents Only) Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle (Complete Only if Changed)

Enter the corrected amounts (including any amounts that were previously correct on your original return). The credit is for property taxes paid during 2000 to a Connecticut political subdivision on a primary residence and/or a privately owned or leased motor vehicle. If you entered "0" on **Form CT-1040X**, Line 14, Column C, **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 for installments that were due in 2000 and any installments that you prepaid during 2000 for installments there 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.

### 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 (Connecticut AGI).

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040X**, Line 14, Column C. To receive this credit, you must complete **Schedule 3** 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. Anyone 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. Those whose filing status is **Married Filing Jointly** are limited to the property taxes paid on **two** motor vehicles.

### Schedule 3 Instructions

#### Line 58 - Primary Residence

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

#### Line 59 - Auto 1

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

#### Line 60 - Married Filing Jointly Only - Auto 2

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

#### Line 64 - Limitation

Enter "0" on Line 64 and go to Line 65 if your filing status is **Single** and your Connecticut AGI is \$53,500 or less; **Married Filing Jointly** and your Connecticut AGI is \$100,500 or less; **Married Filing Separately** and your Connecticut AGI is \$50,250 or less; or **Head of Household** and your Connecticut AGI is \$78,500 or less. Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* below.

#### LINE 64 - PROPERTY TAX CREDIT LIMITATION WORKSHEET (Connecticut Residents ONLY)

Enter the amount from **Form CT-1040X, Schedule 3, Line 63** on Line 65 and **do not** complete this worksheet if your filing status is:

- **Single** and your Connecticut AGI is **\$53,500, or less;**
- **Married Filing Jointly** and your Connecticut AGI is **\$100,500, or less;**
- **Married Filing Separately** and your Connecticut AGI is **\$50,250, or less;** or
- **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-1040X, Schedule 3, Line 64.**

1. Enter the amount reported on <b>Form CT-1040X, Schedule 3, Line 63</b>	1.	
2. Credit allowed (not subject to limitation)	2.	<b>100.00</b>
3. Subtract Line 2 from Line 1	3.	
4. Enter the decimal amount from the <i>Property Tax Credit Limitation Table</i> <b>exactly</b> as it appears in the chart at right. (If zero, stop here, your credit is not limited.)	4.	•
5. Multiply Line 3 by Line 4. Enter the result here and on <b>Form CT-1040X, Schedule 3, Line 64.</b>	5.	

#### PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status shown on **Form CT-1040X** and your Connecticut AGI - **Form CT-1040X, Line 5, Column C.**

Single			Married Filing Jointly		
Connecticut AGI is:			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		
Connecticut AGI is:			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



**TABLE A - EXEMPTIONS FOR 2000 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X** and your CONNECTICUT AGI (From *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$ 0	\$24,500	\$12,250	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$24,500	\$25,500	\$11,250	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$25,500	\$26,500	\$10,250	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$26,500	\$27,500	\$ 9,250	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$27,500	\$28,500	\$ 8,250	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$28,500	\$29,500	\$ 7,250	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$29,500	\$30,500	\$ 6,250	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$30,500	\$31,500	\$ 5,250	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$31,500	\$32,500	\$ 4,250	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$32,500	\$33,500	\$ 3,250	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$33,500	\$34,500	\$ 2,250	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$34,500	\$35,500	\$ 1,250	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$35,500	\$36,500	\$ 250	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$36,500	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

**TABLE B - CONNECTICUT INCOME TAX FOR 2000 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X**.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.
<b>EXAMPLE:</b> If the amount on Line 3 is \$13,000 enter \$435.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	<b>EXAMPLE:</b> If the amount on Line 3 is \$22,500 enter \$712.50 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50	<b>EXAMPLE:</b> If the amount on Line 3 is \$20,000 enter \$660.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00

**TABLE C - PERSONAL TAX CREDITS FOR 2000 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X** and your CONNECTICUT AGI (From *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$12,250	\$15,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,300	\$15,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$15,800	\$16,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,300	\$16,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$16,800	\$17,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,300	\$17,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$17,800	\$18,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,300	\$18,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$18,800	\$20,400	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,400	\$20,900	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$20,900	\$21,400	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,400	\$21,900	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$21,900	\$25,500	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$25,500	\$26,000	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,000	\$26,500	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$26,500	\$27,000	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,000	\$27,500	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$27,500	\$49,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$49,000	\$49,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$49,500	\$50,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$50,000	\$50,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$50,500	\$51,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$51,000	\$51,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$51,500	\$52,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$52,000	\$52,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$52,500	\$53,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$53,000	\$53,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$53,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00