

# Form CT-12-717A

## Change of Resident Status - Special Accruals Connecticut Surety Bond Form

Complete this agreement and forward by registered mail to: Department of Revenue Services, Attention: Director, Operations Division, 25 Sigourney Street, Hartford, CT 06106-5032. If filing a joint return, include both names.

When filing **Form CT-1040NR/PY** or **Form CT-1041** for the taxable year in which the change of resident status occurred, attach a copy of this form to the return.

**Know all persons by these presents**, that I (we) \_\_\_\_\_  
of \_\_\_\_\_  
as principal, and the \_\_\_\_\_  
a corporation organized under the laws of the State of \_\_\_\_\_ and duly authorized to transact business in  
the State of Connecticut, having an office and usual place of business at \_\_\_\_\_

\_\_\_\_\_ Connecticut,  
as Surety, are held and firmly bound unto the People of the State of Connecticut and the Connecticut Department of Revenue Services, the sum of \_\_\_\_\_ lawful money of the United States of America, for the payment whereof we bind ourselves, our successors, and assigns, jointly and severally, firmly by these presents.

Whereas, the principal on \_\_\_\_\_ (date) changed resident status for purposes of the Connecticut income tax administered by the Commissioner of Revenue Services from \_\_\_\_\_ (full address) to \_\_\_\_\_ (full address) and is required under Conn. Gen. Stat. §§12-700(c)(2) and 12-717(c)(1) to determine Connecticut source income for the taxable year \_\_\_\_\_, and under Conn. Gen. Stat §12-700 to file a return(s) as a part-year resident individual(s) for the taxable year \_\_\_\_\_, **and**

Whereas, due to such change of residence, certain additional amounts were includable under Conn. Gen. Stat. §§12-700(c)(2) and 12-717(c)(1) in computing Connecticut adjusted gross income of the principal on the accrual basis for the taxable period immediately prior to the change of residence, **and**

Whereas, the principal desires not to report on such principal's return for the taxable period immediately prior to the change of residence the amounts referred to in the preceding paragraph which would otherwise be includable under Conn. Gen. Stat. §§12-700(c)(2) and 12-717(c)(1), **and**

Whereas, the principal elects to defer Connecticut income tax under Conn. Gen. Stat. §12-717(c)(4) and expressly agrees to file the Connecticut nonresident income tax return or returns required by Conn. Gen. Stat. §12-717(c)(4) and to include thereon the amounts so accruable under Conn. Gen. Stat. §12-717 in computing Connecticut adjusted gross income and Connecticut source income and consents to personal jurisdiction in Connecticut for Connecticut income tax purposes, which election and agreement shall be binding on the principal's heirs, representatives, assigns, successors, executors, and administrators, **and**

Whereas, the tax for such taxable period prior to the change of residence would have been increased by the amount of \$ \_\_\_\_\_ if such election had not been made, **and**

Whereas, Conn. Gen. Stat. §12-717 requires a taxpayer to file a bond to secure future payments of tax, calculated on the amount of deferred income as if no change of residence occurred thereunder;

Now, therefore, the condition of this bond is such that if the principal shall pay the full amount of tax, and any penalties and interest thereon, deferred for the taxable year \_\_\_\_\_ by reason of the election under Conn. Gen. Stat. §12-717(c)(4) or shall report for the applicable taxable years all items of income, gain, loss, or deduction which were accruable for the taxable period immediately prior to such principal's change of residence and which would otherwise have been required to be included in the principal's return for such period, then this obligation is to be void; otherwise, it shall be irrevocable and remain in full force and effect. The obligations of the principal(s) and surety under this bond may not be changed or terminated orally.

In witness whereof, said principal(s) and surety have signed and sealed this instrument this \_\_\_\_\_ day of \_\_\_\_\_ in the year of \_\_\_\_\_.

Note: Add acknowledgments by both principal and surety, financial statement of surety, etc.

(Signed) \_\_\_\_\_  
Principal  
\_\_\_\_\_  
Principal (Spouse)  
\_\_\_\_\_  
Surety  
By (signed) \_\_\_\_\_  
Attorney-in-fact