

(Rev. 01/07)

Connecticut Alternative Minimum Tax Return - Individuals

You must attach this form to the back of **Form CT-1040** or **Form CT-1040NR/PY**. Complete Form CT-6251 in blue or black ink only.

Your First Name and Middle Initial	Last Name	Your Social Security Number _____._____._____
If a Joint Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number _____._____._____

Part I – Read the instructions before you complete this form.

1. Federal alternative minimum taxable income: See instructions. ▶	1.		00
2. Additions to federal alternative minimum taxable income: See instructions. ▶	2.		00
3. Add Line 1 and Line 2.	3.		00
4. Subtractions from federal alternative minimum taxable income: See instructions. ▶	4.		00
5. Adjusted federal alternative minimum taxable income. Subtract Line 4 from Line 3. If married filing separately or civil union filing separately and Line 5 is more than \$200,100, see instructions. ▶	5.		00
6. Enter \$62,550 if married filing jointly, civil union filing jointly, or qualifying widow(er); \$42,500 if single or head of household; or \$31,275 if married filing separately or civil union filing separately.	6.		00
7. Enter \$150,000 if married filing jointly, civil union filing jointly, or qualifying widow(er); \$112,500 if single or head of household; or \$75,000 if married filing separately or civil union filing separately.	7.		00
8. Subtract Line 7 from Line 5. If zero or less, enter "0" here and on Line 9.	8.		00
9. Multiply Line 8 by 25% (.25).	9.		00
10. Exemption: Subtract Line 9 from Line 6. If zero or less, enter "0." If this form is for a child under age 18, see instructions. ▶	10.		00
11. Subtract Line 10 from Line 5. If more than zero or you are filing federal Form 2555 or Form 2555-EZ, go to Line 12. If zero or less and you did not file federal Form 2555 or Form 2555-EZ, enter "0" here and on Line 23 and skip Lines 12 through 22.	11.		00
12. If Lines 2 and 4 above are zero, enter the amount from federal Form 6251, Line 31, here. If you entered an amount on Lines 2 or 4 above and : <ul style="list-style-type: none"> • You filed federal Form 2555 or Form 2555-EZ, see the instructions for Line 12; or • You completed Part III of federal Form 6251, complete Part II of this form and enter the amount from Line 43 here. All others: If Line 11 is \$175,000 or less (\$87,500 or less if married filing separately or civil union filing separately), multiply Line 11 by 26% (.26). Otherwise, multiply Line 11 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately or civil union filing separately) from the result. ▶	12.		00
13. Alternative minimum tax foreign tax credit (from federal Form 6251, Line 32) ▶	13.		00
14. Adjusted federal tentative minimum tax: Subtract Line 13 from Line 12.	14.		00
15. Multiply Line 14 by 19% (.19).	15.		00
16. Multiply Line 5 by 5.5% (.055).	16.		00
17. Connecticut minimum tax: Enter the lesser of Line 15 or Line 16.	17.		00
18. Apportionment factor: Residents , enter 1.0000; nonresidents and part-year residents , see instructions. ▶	18.	.	
19. Apportioned Connecticut minimum tax: Multiply Line 17 by Line 18.	19.		00
20. Connecticut income tax (from Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 10) ▶	20.		00
21. Net Connecticut minimum tax: Subtract Line 20 from Line 19. If zero or less, enter "0."	21.		00
22. Credit for alternative minimum tax paid to qualifying jurisdictions: Residents and part-year residents only (from Schedule A, Line 52) ▶	22.		00
23. Subtract Line 22 from Line 21. Enter the amount here and on Form CT-1040, Line 9, or Form CT-1040NR/PY, Line 13. ▶	23.		00

Part II

24. Enter the amount from Line 11.			▶	24.		00
25. Enter the amount from federal Form 6251, Line 37. See instructions.	▶	25.			00	
26. Enter the amount from federal Form 6251, Line 38. See instructions.		26.			00	
27. Enter the amount from federal Form 6251, Line 39. See instructions.	▶	27.			00	
28. Enter the smaller of Line 24 or Line 27.				28.		00
29. Subtract Line 28 from Line 24.				29.		00
30. If Line 29 is \$175,000 or less (\$87,500 or less if married filing separately or civil union filing separately), multiply Line 29 by 26% (.26). Otherwise, multiply Line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately or civil union filing separately) from the result.				30.		00
31. Enter: • \$61,300, if married filing jointly, civil union filing jointly, or qualifying widow(er); • \$30,650, if single or married filing separately or civil union filing separately; or • \$41,050, if head of household.		31.			00	
32. Enter the amount from federal Form 6251, Line 44.	▶	32.			00	
33. Subtract Line 32 from Line 31. If zero or less, enter "0." See instructions.		33.			00	
34. Enter the smaller of Line 24 or Line 25.		34.			00	
35. Enter the smaller of Line 33 or Line 34.		35.			00	
36. Multiply Line 35 by 5% (.05).				36.		00
37. Subtract Line 35 from Line 34.		37.			00	
38. Multiply Line 37 by 15% (.15). If Line 26 is zero or blank, skip Lines 39 and 40 and go to Line 41. Otherwise, go to Line 39.				38.		00
39. Subtract Line 34 from Line 28.		39.			00	
40. Multiply Line 39 by 25% (.25).				40.		00
41. Add Lines 30, 36, 38, and 40.				41.		00
42. If Line 24 is \$175,000 or less (\$87,500 or less if married filing separately or civil union filing separately), multiply Line 24 by 26% (.26). Otherwise, multiply Line 24 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately or civil union filing separately) from the result.				42.		00
43. Enter the smaller of Line 41 or Line 42 here and on Line 12.	▶			43.		00

General Instructions

Purpose

Taxpayers who are subject to and required to pay the federal alternative minimum tax are subject to the Connecticut alternative minimum tax. Use this form to calculate your Connecticut alternative minimum tax liability and attach it directly behind your Connecticut income tax return.

Taxpayers who do not have a federal alternative minimum tax liability are not required to complete this form.

Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

Who Must File This Form

You are required to file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, if either of the following conditions is true for the 2006 taxable year:

- You were a Connecticut resident or part-year resident and had a federal alternative minimum tax liability; **or**
- You were a Connecticut nonresident with a federal alternative minimum tax liability **and** you had Connecticut source income.

If you meet one of the requirements above, you must file Form CT-6251 even if your Connecticut alternative minimum tax is zero.

What Is the Connecticut Alternative Minimum Tax

The Connecticut alternative minimum tax is a tax imposed on certain individuals, estates, and trusts in addition to their regular income tax. The tax is computed on the lesser of 19% of the adjusted federal tentative minimum tax or 5.5% of the adjusted federal alternative minimum taxable income.

What Is the Adjusted Federal Tentative Minimum Tax

The adjusted federal tentative minimum tax is your federal tentative minimum tax with certain Connecticut modifications.

Part-Year Residents and Nonresidents

Connecticut part-year residents and nonresidents must first compute the Connecticut minimum tax as if they were Connecticut residents, then apportion their Connecticut minimum tax.

Credits

Connecticut residents and part-year residents are allowed a credit for minimum taxes paid to a qualifying jurisdiction on the income taxed by both Connecticut and that jurisdiction. The credit may not exceed the amount of tax otherwise due.

You may be able to claim a credit against your Connecticut income tax for Connecticut alternative minimum tax paid in a prior year. See the instructions to **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates**.

Filing Status

Your filing status must match your Connecticut income tax filing status as reported on the front of Form CT-1040 or Form CT-1040NR/PY. Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

Effective for taxable years beginning on or after January 1, 2006, parties to a civil union recognized under Connecticut law (civil union partners) **must file** their Connecticut income tax returns as if they were entitled to the same filing status accorded spouses under the Internal Revenue Code. This means that, for purposes of calculating their Connecticut income tax liability, parties to a civil union must recompute their federal income tax liability as married filing jointly or married filing separately. Parties to a civil union may not calculate their Connecticut income tax liability as if their filing status for federal income tax purposes were single or, if applicable, head of household although this will be their filing status for federal income tax purposes.

If you and your spouse are filing a joint federal income tax return and you file separate Connecticut income tax returns (either because you qualify **and** elect to do so or because you are required to do so), the federal rules for allocating income apply. You must recalculate your federal alternative minimum tax liability as if your filing status for federal income tax purposes was **single**. If upon your recalculation you would have had a federal alternative minimum tax liability, you are subject to Connecticut alternative minimum tax and you are required to calculate Form CT-6251 as a single individual.

Where the calculation of any individual federal items are subject to limitations (for example, alternative tax net operating loss deduction); such items may have to be recalculated if Connecticut modifications apply.

Line Instructions

Name and Social Security Number

Enter your name and Social Security Number (SSN) as it appears on your Connecticut income tax return in the space provided at the top of the form. If you are filing a joint return, also enter your spouse's name and SSN.

Part I

Line 1

Residents, part-year residents, and nonresidents should enter the amount from federal Form 6251, Line 28. Part-year residents must also include or exclude any tax preference items and adjustments attributable to a future year which accrued up to the time of a change in residence.

If your filing status is married filing separately or civil union filing separately, combine Lines 1 through 27 from federal Form 6251 and enter the result here. This amount may differ from the amount entered on Line 28.

Line 2

To compute the additions to federal alternative minimum taxable income, use the amount entered on **Form CT-1040, Schedule 1, Line 39**, or **Form CT-1040NR/PY, Schedule 1, Line 41**, **minus**:

- Any modification for a taxable lump-sum distribution from a qualified plan not included in federal adjusted gross income, as entered on Form CT-1040, *Schedule 1*, Line 34, or Form CT-1040NR/PY, *Schedule 1*, Line 36; **and**
- Any interest or dividend income on U.S. government obligations or securities exempt from federal income tax, but taxable for Connecticut income tax purposes, to the extent included on Form CT-1040, *Schedule 1*, Line 38, or Form CT-1040NR/PY, *Schedule 1*, Line 40.

Exclude from Line 2 the amount of federally tax-exempt interest or exempt-interest dividends under I.R.C. §852(b)(5), from **non-Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 11.

Enter the net amount on Line 2.

Line 4

To compute the subtractions from federal alternative minimum taxable income, use the total amount entered on Form CT-1040, *Schedule 1*, Line 50, or Form CT-1040NR/PY, *Schedule 1*, Line 52, **minus**:

- Any modification for refunds of state and local income taxes entered on Form CT-1040, *Schedule 1*, Line 43, or Form CT-1040NR/PY, *Schedule 1*, Line 45;
- Any modification for Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities, as entered on Form CT-1040, *Schedule 1*, Line 44, or Form CT-1040NR/PY, *Schedule 1*, Line 46;
- Any modification for the amount of any distributions you received from the Connecticut Higher Education Trust (CHET) as a designated beneficiary to the extent included in your federal adjusted gross income, and to the extent included on Form CT-1040, *Schedule 1*, Line 49, or Form CT-1040NR/PY, *Schedule 1*, Line 51; **and**
- Any modification for the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in your federal adjusted gross income, and to the extent included on Form CT-1040, *Schedule 1*, Line 49, or Form CT-1040NR/PY, *Schedule 1*, Line 51.

Include on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends under I.R.C. §852(b)(5) from **Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 11.

Enter the net amount on Line 4.

Line 5

If your filing status is married filing separately or civil union filing separately and Line 5 is more than \$200,100, you must include an additional amount on Line 5. If Line 5 is \$325,200 or more, include an additional \$31,275 on Line 5. Otherwise, include 25% (.25) of the excess of the amount on Line 5 over \$200,100.

Example: If the amount on Line 5 is \$220,100, multiply the amount in excess of \$200,100 (\$20,000) by 25% (.25). The result is \$5,000. Add the \$5,000 to \$220,100 and enter \$225,100 on Line 5.

Connecticut Foreign Earned Income Tax Worksheet

1. Enter the amount from Form CT-6251, Line 5.	1. _____
2. Enter the amount from Form CT-6251, Line 10.	2. _____
3. Subtract Line 2 from Line 1. If less than zero, enter as a negative amount.	3. _____
4. Enter the amount from your (and your spouse's if filing jointly) federal Form 2555, Line 45, or federal Form 2555-EZ, Line 18.	4. _____
5. Enter the amount from Line 5 of your federal Foreign Earned Income Tax Worksheet.	5. _____
6. Subtract Line 5 from Line 4. If zero or less, enter "0."	6. _____
7. Combine Line 3 and Line 6. If zero or less, enter "0."	7. _____
8. Tax amount on Line 7.	8. _____
<ul style="list-style-type: none"> • If you completed Part III of federal Form 6251, you must complete Part II of Form CT-6251. Enter the amount from Line 7 of this worksheet on Part II, Line 24, of Form CT-6251. Complete the rest of Part II of CT-6251 and enter the amount from Line 43 here. • All others: If line 7 is \$175,000 or less (\$87,500 or less if married filing separately or civil union filing separately), multiply line 7 by 26% (.26). Otherwise multiply Line 7 by 28% (.28) and subtract \$3,500 (\$1,750, if married filing separately or civil union filing separately) from the result. 	
9. Tax on amount on Line 6. If Line 6 is \$175,000 or less (\$87,500 or less if married filing separately or civil union filing separately), multiply Line 6 by 26% (.26). Otherwise multiply Line 6 by 28% (.28) and subtract \$3,500 (\$1,750, if married filing separately or civil union filing separately) from the result.	9. _____
10. Subtract Line 9 from Line 8. Enter here and on Form CT-6251, Line 12. If zero or less, enter "0."	10. _____

Line 10

If this form is for a child under age 18, follow the instructions to federal Form 6251 to calculate the child's exemption amount.

Line 12

If Line 2 or Line 4 of Form CT-6251 is greater than zero and you claimed a foreign earned income exclusion or a housing exclusion on federal Form 2555 or federal Form 2555-EZ, you must complete the Connecticut Foreign Earned Income Tax Worksheet below.

Line 18

Residents: Must enter 1.0000.

Nonresidents and Part-Year Residents: To arrive at the apportionment factor, divide your total items of income, gain, loss, or deduction from **Connecticut sources** associated with your adjusted federal alternative minimum taxable income by your total adjusted federal alternative minimum taxable income from Form CT-6251, Line 5.

To determine the total items of income, gain, loss, or deduction from Connecticut sources, you must first net out certain modifications that may have been included in the amount shown on Form CT-1040NR/PY, Line 6. Refer to the instructions for Line 2 and Line 4.

You must further adjust the amount from Form CT-1040NR/PY, Line 6, for any items entered on federal Form 6251, Lines 8 through 10 and 12 through 27, connected with or derived from Connecticut sources.

Part II

If you completed Part III of federal Form 6251, complete this part and enter the amount from Form CT-6251, Line 43, on Part I, Line 12. However, if Line 2 and Line 4 are zero, skip Part II of this form and enter the amount from federal Form 6251, Line 31, on Line 12.

Lines 25, 26, 27, and 32

When entering an amount on Lines 25, 26, 27, and 32, you must include the *Schedule 1* modification for the gain or loss on the sale of Connecticut state and local government bonds from Form CT-1040, Line 36 or Line 47, or Form CT-1040NR/PY, Line 38 or Line 49.

Schedule A

Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions Connecticut Residents and Part-Year Residents Only

Residents

Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid during the taxable year to a qualifying jurisdiction. Credit may be claimed only if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

Part-Year Residents

Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction attributable to that jurisdiction during the period of Connecticut residency.

A **qualifying jurisdiction** includes another state of the United States, a local government within another state, or the District of Columbia. A qualifying jurisdiction does not include the State of Connecticut, the United States, or a foreign country or its provinces (for example, Canada and Canadian provinces).

No credit is allowed for **any** of the following:

- Alternative minimum tax paid to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction;
- Alternative minimum tax paid to a jurisdiction that is not a qualifying jurisdiction;
- Alternative minimum tax paid to a qualifying jurisdiction, if you claimed credit for alternative minimum tax paid to Connecticut on that qualifying jurisdiction's alternative minimum tax return or income tax return; **or**
- Payments of alternative minimum tax made to a qualifying jurisdiction on income not subject to the Connecticut alternative minimum tax.

No credit is allowed for tax paid on dividends or interest income unless derived from property employed in a business or trade carried on in that jurisdiction. However, credit is allowed for tax paid on wages earned for services performed in a qualifying jurisdiction.

The allowed credit must be separately computed for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. Attach a copy of all alternative minimum tax returns filed with qualifying jurisdictions directly following Form CT-6251.

Schedule A provides two columns, A and B, to compute the credit for two qualifying jurisdictions. If you need more than two columns, create a worksheet identical to *Schedule A* and attach it to the back of your Form CT-6251.

If you are claiming credit for alternative minimum tax paid to a qualifying jurisdiction **and** to one of its political subdivisions, follow these rules to determine your credit:

- A. If the **same amount** of adjusted alternative minimum taxable income is taxed by both the city and the state:
 1. Use only **one** column of *Schedule A* to calculate your credit;
 2. Enter the same amount of adjusted alternative minimum taxable income taxed by both city and state in that column on Form CT-6251, *Schedule A*; **and**
 3. Combine the amounts of alternative minimum tax paid to the city and the state and enter the total on Line 51 of that column.
- B. If the **amounts** of adjusted alternative minimum taxable income taxed by both the city and state **are not the same**:
 1. Use **two** columns on Form CT-6251, *Schedule A*;
 2. Include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column; **and**
 3. Include the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

Attach a copy of the alternative minimum tax return filed with each qualifying jurisdiction to the back of your Form CT-6251.

Form CT-6251 Schedule A

Schedule A - Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions

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

44. Modified adjusted federal alternative minimum taxable income: See instructions. 44.

For each column, enter the following:

- 45. Enter qualifying jurisdiction's name and two-letter code. See chart below.
- 46. Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 44 which is subject to a qualifying jurisdiction's alternative minimum tax.
- 47. Divide Line 46 by Line 44. Round to four decimal places.
- 48. Enter the net Connecticut minimum tax (from Form CT-6251, Line 21). Part-Year Residents, see instructions below.
- 49. Multiply Line 47 by Line 48.
- 50. Alternative minimum tax paid to a qualifying jurisdiction: See instructions.
- 51. Enter the lesser of Line 49 or Line 50.
- 52. **Total Credit:** Add Line 51, all columns. Enter amount here and on Line 22 on the front of this form.

	Column A		Column B	
	Name	Code	Name	Code
45.				
46.		00		00
47.		.		.
48.		00		00
49.		00		00
50.		00		00
51.		00		00
52.				00

If you claim credit for alternative minimum tax paid to another state of the United States, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code.

Standard Two-Letter Codes

California	CA	Iowa	IA	Minnesota	MN	New York	NY	Wisconsin	WI
Colorado	CO	Maine	ME	Nebraska	NE	West Virginia	WV	All others	OO

Line Instructions

Line 44

Residents: Enter the amount of adjusted federal alternative minimum taxable income from Form CT-6251, Line 5. However, if a taxpayer's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 and enter the result.

Part-Year Residents: Enter the portion of adjusted federal alternative minimum taxable income from Form CT-6251, Line 5, attributable to the residency portion of the taxable year. However, if a part-year resident's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 attributable to the residency portion of the taxable year.

Line 45

Enter the name and the two-letter code of each qualifying jurisdiction to which you paid alternative minimum tax for which you are claiming credit. These codes are found below *Schedule A*.

Line 46

Enter the amount of the adjusted federal alternative minimum taxable income included on Line 44 subject to a qualifying jurisdiction's alternative minimum tax.

Line 47

Divide the amount on Line 46 by the amount on Line 44. The result may not exceed 1.0000. Round to four decimal places.

Line 48

Residents: Enter the amount from Form CT-6251, Line 21.

Part-Year Residents: Enter the portion of the 2006 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

Line 49

Multiply the percentage arrived at on Line 47 by the amount reported on Line 48.

Line 50

Residents: Enter the total amount of alternative minimum tax paid to a qualifying jurisdiction.

Part-Year Residents: Enter the amount of alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction derived from or connected with sources in that jurisdiction during the residency portion of the taxable year.

If the alternative minimum tax paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, you must prorate the amount of tax for which you are claiming credit. The proration is based upon the relationship that the income earned in that jurisdiction during your Connecticut residency bears to the total amount of income that you earned in that jurisdiction in the taxable year.

Alternative minimum tax paid means the lesser of your tax liability to the qualifying jurisdiction or the tax you paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest.

Line 51

Enter the lesser of the amounts reported on Line 49 or Line 50.

Line 52

Add the amounts from Lines 51A, 51B, and 51 of any additional worksheets. The amount on Line 52 cannot exceed Line 49. Enter the total on Line 52 and on Line 22.