

**Form CT-1040NR/PY**  
**Connecticut Nonresident and Part-Year Resident**  
**Income Tax Return Instructions**

**2025**

For additional information on the Connecticut Income Tax, visit [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information)

Before you begin, gather all your records, including all your federal Forms W-2 and 1099, and your completed federal income tax return. You will need the information on your federal return to complete your Connecticut return.

## **1 Taxpayer Information**

### **Filing Status - Check only one box.**

#### **Filing Status**

Check the appropriate box to indicate your filing status.

Generally, your filing status on your Connecticut return must match your federal income tax filing status. If you are not certain of your filing status for 2025, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

There are certain situations where you and your spouse may be required to file separate Connecticut returns even though you file jointly for federal purposes. See *Special Rules for Married Individuals*, below.

If your filing status is qualifying surviving spouse on federal Form 1040, or federal Form 1040-SR, do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN on Form CT-1040NR/PY.

#### **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**
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

When both spouses are **part-year residents** of Connecticut but do not have the same period of residency, married filing separately is their Connecticut income tax filing status.

When both spouses are **part-year residents** of Connecticut and have the same period of residency, they may choose married filing jointly or married filing separately as their Connecticut income tax filing status.

When both spouses are **nonresidents** of Connecticut but only one has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return. The filing spouse's Connecticut income tax filing status is married filing separately, unless they both elect to file a joint Connecticut income tax return. If an election is made, married filing jointly is their Connecticut income tax filing status.

When one spouse is a nonresident alien and the other is a citizen or resident of the U.S., 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-1040NR/PY, Line 1. It also means 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. The Connecticut income tax calculated using the joint income must be prorated based on the income of the spouse derived from or connected with sources in Connecticut.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040NR/PY, Line 1, your income as recalculated.

#### **Social Security Number, Name, and Address**

You **must** enter your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information in the space provided. Indicate a country code when filing your Connecticut income tax return. If your mailing address is in the United States, enter "USA." The full list of country codes is available at [portal.ct.gov/DRS-countrycodes](https://portal.ct.gov/DRS-countrycodes). If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* at <https://portal.ct.gov/drs/individuals/nonresident-part-year/other-helpful-information#deceasedtaxpayers>.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. The Department of Revenue Services (DRS) will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed. DRS cannot process your return until we receive the ITIN.

## **2 Calculate Your Tax**

### **Line 1: Federal Adjusted Gross Income**

Enter your federal adjusted gross income from your 2025 federal income tax return. This is the amount reported on federal Form 1040, Line 11a, or federal Form 1040-SR, Line 11a.

Nonresident aliens, see *Special Information for Nonresident Aliens* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

### **Line 2: Additions**

Enter the amount from **Form CT-1040NR/PY, Schedule 1, Line 40**. See *Additions to Federal Adjusted Gross Income*, on Page 6.

### **Line 3**

Add Line 1 and Line 2. Enter the total on Line 3.

### **Line 4: Subtractions**

Enter the amount from **Form CT-1040NR/PY, Schedule 1, Line 52**. See *Subtractions From Federal Adjusted Gross Income*, on Page 7.

## Line 5: Connecticut Adjusted Gross Income

Subtract Line 4 from Line 3 and enter the result. This is your Connecticut adjusted gross income.

## Line 6: Income From Connecticut Sources

Complete **Schedule CT-SI**. See *Schedule CT-SI Instructions*, on Page 12. Enter the income from Connecticut sources from Schedule CT-SI, Line 30.

## Line 7

Enter the greater of Line 5 or Line 6 on Line 7. If Line 5 and Line 6 are equal, enter that amount on Line 7. If the amount on Line 7 is zero or less, go to Line 12 and enter "0."

## Line 8: Income Tax

For each filing status, if the amount on Line 7 is: \$12,000 or less for married filing separately; \$15,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married filing jointly or qualifying surviving spouse, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on the DRS website at [portal.ct.gov/DRS/DRS-Forms/Current-Year-Forms/Calculators-and-Tables](https://portal.ct.gov/DRS/DRS-Forms/Current-Year-Forms/Calculators-and-Tables).

If your Connecticut adjusted gross income is more than \$102,000, you may:

1. Calculate your tax liability instantly by visiting **myconneCT** at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT). Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*; **or**
2. Use the *Tax Calculation Schedule* beginning on Page 21.

After you have found the calculated tax, enter that amount on Line 8.

Nonresidents or part-year residents must calculate the tax in the same manner as resident individuals. Then, nonresidents or part-year residents prorate the tax based upon the percentage of their Connecticut adjusted gross income derived from or connected with Connecticut sources.

**Example 1:** Sue, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2025 taxable year. Sue enters \$40,000 on Form CT-1040NR/PY, Line 5, and \$20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sue enters \$40,000 on Form CT-1040NR/PY, Line 7. Sue finds the tax on \$40,000 in the tax tables and enters \$1,441 on Form CT-1040NR/PY, Line 8. Sue then divides Line 6 by Line 5 and enters 50% on Line 9. Sue's Connecticut income tax is \$721 ( $\$1,441 \times .50$ ) and she enters this amount on Form CT-1040NR/PY, Line 10.

**Example 2:** Ben, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2025. Ben enters \$20,000 on Form CT-1040NR/PY, Line 5, and \$40,000 on Line 6. Because the amount on Line 6 is greater than the amount on Line 5, Ben enters \$40,000 on Form CT-1040NR/PY, Line 7. Ben then finds the tax on \$40,000 in the tax tables and enters \$1,441 on Form CT-1040NR/PY, Line 8.

Because the amount on Line 6 is greater than the amount on Line 5, Ben enters 1.0000 on Line 9. Ben's Connecticut income tax is \$1,441 ( $\$1,441 \times 1.0000$ ) and he enters this amount on Form CT-1040NR/PY, Line 10.

## Line 9

If Line 5 is greater than Line 6, divide Line 6 by Line 5 and enter the result. If the result is less than zero, enter "0." If Line 6 is equal to or greater than Line 5, enter 1.0000. **Do not** enter a number that is less than zero or greater than one. Round to four decimal places.

## Line 10

Multiply Line 9 by Line 8 and enter the result on Line 10.

## Line 11: Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

If all or part of the income reported on this return for the period of your Connecticut residency is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040NR/PY, *Schedule 2*, and enter the amount from Line 61 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)*, on Page 9.

The credit for income tax paid to other jurisdictions is limited to part-year residents for the period of their Connecticut residency.

You **must attach a copy** of your return filed with the qualifying jurisdiction(s) or the credit will be disallowed. If filing your return electronically, you must keep a copy of the return filed with the qualifying jurisdiction(s) and provide a copy if requested by DRS.

## Line 12

Subtract Line 11 from Line 10 and enter the result. If Line 11 is greater than Line 10, enter "0."

## Line 13: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2025, you must file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

## Line 14

Add Line 12 and Line 13. Enter the total on Line 14.

## Line 15: Allowable Credits

Enter the amount from Schedule CT-IT Credit, Income Tax Credit Summary, Part 1, Line 10.

Use Schedule CT-IT Credit to claim the Youth Development Organization Contribution Tax Credit, ABLE Account Tax Credit, the Birth of a Stillborn Child Tax Credit, Employer CHET Contributions Tax Credit, Angel Investor Tax Credit, Accredited Theater Production Tax Credit, University of Connecticut Incentive Program Tax Credit, Workforce Housing Opportunity Development Tax Credit, or to claim the credit for a prior year alternative minimum tax from Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates.

**Do not use Schedule CT-IT Credit to report any PE Tax Credit.**

**If you have any PE Tax Credit, use Schedule CT-PE, Pass-Through Entity Tax Credit.**

## Line 16: Connecticut Income Tax

Subtract Line 15 from Line 14 and enter the result. If less than zero, enter "0."

## Line 17: Individual Use Tax

Complete the *Connecticut Individual Use Tax Worksheet* on Page 28, then complete and attach *Schedule 3* on Page 4 of

Form CT-1040NR/PY. Enter on Line 17 the total use tax due as reported on *Schedule 3*, Line 62. You **must** enter “0” if no Connecticut use tax is due; otherwise you have not filed a use tax return. Failure to report use tax due on Line 17 and include that amount in the total amount due on Line 18 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both. See *Schedule 3 - Individual Use Tax Line Instructions*, on Page 18.

### Line 18 and Line 19

Add Line 16 and Line 17. Enter the total on Line 18 and Line 19.

## 3 Payments

### Line 20: Connecticut Tax Withheld

For each federal Form W-2 or 1099 or Schedule CT K-1 where Connecticut income tax was withheld, enter the following on Lines 20a through 20e.

Enter the number from Box b in Column A of Form CT-1040.

2025 22222	a Employee's social security number	OMB No. 1545-0008
b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
D Control number	5 Medicare wages and tips	6 Medicare tax withheld
e Employee's first name and initial	7 Social security tips	8 Allocated tips
Last name	9	10 Dependent care benefits
Suff.	11 Nonqualified plans	12a
Enter the amount from Box 16 in Column B of Form CT-1040.	13 Statutory employee <input type="checkbox"/> Retiree <input type="checkbox"/> Non-employee <input type="checkbox"/>	12b
f Employee's address and ZIP code	14 Other	12c
15 State	16 State wages, tips, etc.	12d
17 State income tax	18 Local wages, tips, etc.	19 Local income tax
20 Locality name		

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

Box 15 must show CT to be claimed as Connecticut withholding.

Enter the amount from Box 17 (in whole dollars) in Column C of Form CT-1040.

**Column A:** Enter the Employer Identification Number or the Payer Identification Number.

**Column B:** Enter the amount of Connecticut wages, tips, etc.

**Column C:** Enter the amount of Connecticut income tax withheld.

You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

**Nonresident partners or shareholders:** Complete this section by entering information from *Schedule CT K-1, Member's Share of Certain Connecticut Items*, Part 3, Line 1. Remember to enter the FEIN and to check the box indicating that the withholding is from Schedule CT K-1.

If you have **more than five** federal Forms W-2 or 1099, and Schedule CT K-1 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding**. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 20f, Column C.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 20.

**Do not send copies of Forms W-2 and 1099, and Schedules CT K-1.**

Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379, Nonobligated Spouse Claim**, attach all Forms W-2 and 1099, and Schedules CT K-1 and CT-1041 K-1.

### Line 21: All 2025 Estimated Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Include any 2025 estimated tax payments made in 2026. **Do not** include any refunds received.

### Line 22: Payments Made With Form CT-1040 EXT

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

### Line 22a: Claim of Right Credit

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2025 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2025 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2025 taxable year. If you are eligible for the Connecticut claim of right credit, complete **Form CT-1040 CRC, Claim of Right Credit**, to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

You are eligible for the Connecticut claim of right credit if you meet all of the following conditions:

- You were a resident, nonresident, or part-year resident individual who included income in Connecticut adjusted gross income for an earlier taxable year(s) (year(s) of receipt). A trust or estate is not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2025 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; **and**
- You determined your federal income tax liability for the year of repayment under IRC § 1341(a)(4) (see Exceptions) or IRC § 1341(a)(5).

If the claim of right credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

Complete **Form CT-1040 CRC, Claim of Right Credit**, to calculate your claim of right credit. Enter the amount from Form CT-1040 CRC, Line 6.

### Line 22b: Pass-Through Entity Tax Credit

If you are a partner or a member of a PE required to pay the Connecticut PE Tax, or if you are a beneficiary of a trust or estate that is a member of such PE, and you receive a Schedule CT K-1 or a Schedule CT-1041 K-1 reporting an amount of PE Tax Credit, then you must complete **Schedule CT-PE, Pass-Through Entity Tax Credit**. Enter the amount from Schedule CT-PE, Line 1.

**You must attach a copy of Schedule CT-PE or the credit will be disallowed.**

Do not send copies of Schedules CT K-1 and CT-1041 K-1, but keep them for your records. DRS may request them at a later date.



## Line 22c: Historic Homes Rehabilitation Tax Credit

Enter the amount received from your Historic Homes Rehabilitation Tax Credit Voucher and submit a copy of the voucher you received from the Department of Economic and Community Development with your Connecticut income tax return. All tax credit vouchers shall be issued by The Department of Economic and Community Development to those eligible that are (1) owners rehabilitating historic homes; or (2) taxpayers making contributions to qualified rehabilitation expenditures on historic homes.

## Line 23: Total Payments and Refundable Credits

Add Lines 20, 21, 22, 22a, 22b, and 22c and enter the total. This is the total of all Connecticut tax payments and refundable credits.

## 4 Overpayment

### Line 24: Overpayment

If Line 23 is greater than Line 19, subtract Line 19 from Line 23 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 25 through 27. If Line 23 is less than Line 19, you have an amount due. Go to Line 28.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated payments, or both, by any installment due date, or if any PE Tax Credit reported to you on Schedule CT-K-1, Part 4, Line 1, or Schedule CT-1041 K-1, Part 4, Line 1, is not sufficient to cover your tax liability, your overpayment may be reduced by the interest due on the underpayment of estimated tax. See **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**.

### Line 25: Amount of Line 24 You Want Applied to Your 2026 Estimated Tax

Enter the amount of your 2025 overpayment that you want applied to your 2026 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2026, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2026, will be applied as of the date of receipt. **Your request to apply this amount to your 2026 estimated income tax is irrevocable.**

### Line 26: CHET Contribution from Schedule CT-CHET

Complete and attach **Schedule CT-CHET, Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution**, to contribute all or part of your Connecticut individual income tax overpayment (Line 24). Enter the total contributions as reported on Schedule CT-CHET, Line 4. **Your contribution is irrevocable.**

### Line 26a: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund of an overpayment. Your contribution is limited to your refund amount. Complete **Schedule 4** on Form CT-1040NR/PY. Enter the total contributions as reported on **Schedule 4**, Line 63. **Your contribution is irrevocable.**

### Line 27: Refund

Subtract Lines 25, 26, and 26a from Line 24 and enter the result. This is the amount of your refund.

There are two refund options available:

#### Option 1: Direct Deposit

Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account. See **Refund Information** at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

This option is **not** available to first-time filers.

Enter your nine-digit bank routing number and your bank account number on Lines 27b and 27c. Your bank routing number is generally the first nine-digit number printed 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 characters.

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

Federal banking rules require DRS to inquire whether the direct deposit request is to a foreign bank account. If it is, DRS will issue your refund by check.

#### Option 2: Paper Check

If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

Your overpayment will be applied in the following order: penalty and interest you owe DRS; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2026 estimated tax; CHET contributions; and charitable contributions designated by you. Any remaining balance will be refunded to you.

## 5 Amount You Owe

### Line 28: Tax Due

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe.

### Line 29: Penalty for Late Payment or Late Filing

**Late Payment Penalty:** The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See **Penalty for Late Payment or Late Filing** at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

**Late Filing Penalty:** In the event 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.

### Line 30: Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at the rate of 1% per month or fraction of a month from the due date until payment is made.

### Line 31: Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 and Line 22b is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210, leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay your tax or April 15, 2026.

### Line 32: Total Amount Due

Add Lines 28 through 31 and enter the total. This is the total amount you owe. Pay the amount in full with your return. See **Payment Options** at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

## 6 Sign Your Return

After you complete your Connecticut Form CT-1040NR/PY, 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 on Page 2 of Form CT-1040NR/PY.

If you file a joint return, you **must** review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due. In addition, you and your spouse will be jointly entitled to any refund which will be issued to both names listed on the return.

## Paid Preparer Signature

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

## Alternative Signature Methods

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual tax preparer tax identification number (PTIN), and phone number.

Paid preparers can follow the same procedure with respect to paper Connecticut income tax returns prepared on behalf of their clients. This procedure only applies to preparers' signatures. It does not affect other signature requirements for taxpayers, and does not apply to documents other than tax returns.

## Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2025 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information 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 you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS processes the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2026 tax return. This is April 15, 2027, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refunds, 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 **LGL-001, Power of Attorney**.

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## Order of Attachments

If you are submitting any of the following, paper clip them to the **front** of your Connecticut income tax return in the following order:

- Your check for payment of the tax due;
- **Form CT-19IT**, *Title 19 Status Release*;
- **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*;
- **Form CT-8379**, *Nonobligated Spouse Claim*;
- **Form CT-1040 CRC**, *Claim of Right Credit*; **and**
- Federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*.

If you are submitting any of the following, attach them to the **back** of your return:

- **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*;
- **Schedule CT-PE**, *Pass-Through Entity Tax Credit*;
- **Schedule CT-IT Credit**, *Income Tax Credit Summary*;
- **Schedule CT-CHET**, *Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution*; **and**
- **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*

You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

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## Filing Your Return

Keep a copy of this return and all attachments 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.

DRS does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040NR/PY*, at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information) for the correct address to use for returns with payments, refunds, or payments only.

## Form CT-1040NR/PY Schedules

The following modifications to federal adjusted gross income are provided in Conn. Gen. Stat. § 12-701(a)(20). Your federal adjusted gross income may not be further modified in determining your Connecticut adjusted gross income except as expressly provided by Conn. Gen. Stat. § 12-701(a)(20).

### Schedule 1 - Modifications to Federal Adjusted Gross Income

#### Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

##### Line 33: 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 34: 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.

**Example:** A fund invests in obligations of many states including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

##### Line 35: 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, or federal Form 1040-SR, to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 35. Do not enter any part of the distribution reported on federal Form 1040, Line 5a, or federal Form 1040-SR, Line 5a, or federal Form 1040, Schedule D, or federal Form 1040-SR, Schedule D.

Part-year residents should enter this amount on **Schedule CT-1040AW, Part-Year Resident Income Allocation**, Line 14, Column A.

##### Line 36: 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 applies to the income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 36.

If the amount is less than zero, enter the amount on Line 48. If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 36 or, if less than zero, on Line 48.

##### Line 37: 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 38: Section 168(k) Federal Bonus Depreciation Deduction

Enter 100% of the amount of § 168(k) bonus depreciation reported for federal income tax purposes for this taxable year, provided such amount is deducted in determining the federal AGI for the taxable year.

##### Line 38a: Section 179 Federal Deduction

Enter 80% of the § 179 amount deducted in determining the federal AGI for the taxable year.

##### Line 39: Other

Use Line 39 to report any of the following modifications:

1. Add back any treaty income reported on federal Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A, or federal Form 1040-SR, Schedule A.
4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
8. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).



9. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. § 32-9zz:
- 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. § 12-81(72), or for workforce training, development or expansion in Connecticut; **and**
  - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.
- See **Special Notice 2012(6)**, *2012 Legislative Changes Affecting the Income Tax*.
10. Add back, to the extent not properly includible in gross income for federal income tax purposes, any compensation required to be recognized under 26 U.S.C. § 457A that is attributable to services performed within Connecticut.
11. Also use Line 39 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 38.

#### Line 40: Total Additions

Add Lines 33 through 39 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 40.

#### Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

#### Line 41: Interest on U.S. 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 Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you are entitled to include on Line 41 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040-SR, Schedule B.

**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 to you on any federal income tax refund.

#### Line 42: 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 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.

**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.

**Example:** A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 42 is \$55.

See **Policy Statement 2005(2)**, *Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities*.

#### Line 43: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or married filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$75,000**, or married filing jointly, qualifying surviving spouse, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is **less than \$100,000**. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.

Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status.

If you used the worksheets contained in the instructions to federal Forms 1040 and 1040-SR to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet*, on Page 25 and enter the amount from Line F on Line 43.

You may use the **Social Security Benefit Adjustment Calculator** by visiting **myconneCT** at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT). Below the *Individuals* panel on the **myconneCT** homepage, select *View Tax Calculators*, then select *Social Security Benefit Adjustment Calculator*.

If you are using a worksheet that is not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you should verify the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

#### Line 44: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Schedule 1, Line 1, or federal Form 1040-SR, Schedule 1, Line 1. If federal Form 1040, Schedule 1, Line 1, or federal Form 1040-SR, Schedule 1, Line 1 is blank, enter "0."

#### Line 45: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2 (or both) railroad retirement benefits or supplemental annuities during 2025, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted on Line 43. Enter the amount of Tier 1 and Tier 2 railroad retirement benefit reported on federal Form, Line 5b, or federal Form SR, Line 5b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

**Line 46: Military Retirement Pay**

Subtract income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Payments received by a former spouse of a retired military member under a final decree of divorce, dissolution, annulment, or legal separation; or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the military retirement pay exclusion.

**Line 47: 50% of Connecticut Teachers' Retirement Pay**

Subtract 50% of the income received from the Connecticut Teachers' Retirement System, provided you properly included such income in federal adjusted gross income for federal income tax purposes. You must have received a Form 1099-R from the Connecticut Teachers' Retirement Board to be eligible for the subtraction modification. See **Special Notice 2022(4)**, *2022 Legislative Changes Affecting the Income Tax*.

**Line 48: 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 applies to the income will be shown on Form CT-1041, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount less than zero, enter the amount on this line. If the amount is greater than zero, enter the amount on Line 36.

If you are a beneficiary of more than one trust or estate, and the net amount of all the modifications is less than zero, then enter the net amount on this line.

**Line 49: 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.

**Line 50: Connecticut Higher Education Trust (CHET) Contributions**

Enter your CHET contributions, the modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of: (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, married filing separately), or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is married filing jointly or qualifying surviving spouse.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years. The CHET carryforward amount subtracted from federal adjusted gross income in the succeeding taxable years can not exceed the maximum CHET contribution limitations above. CHET contributions made in the current taxable year should be used before using any carryover from prior years.

See **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax*.

**Line 50a: 25% of Section 168(k) Federal Bonus Depreciation Deduction Added Back in Preceding Four Years**

Enter 25% of the § 168(k) federal deduction that you added back on your Connecticut income tax return in the four preceding taxable years.

**Line 50b: Pension or Annuity Income**

If your filing status is single, married filing separately, or head of household with federal AGI for the taxable year of less than \$100,000 or married filing jointly with federal AGI of less than \$150,000, and you receive distributions from certain pensions and annuities, such as from a defined benefit plan, 401(k), 403(b) or 457(b) plans, or distributions from an IRA (other than a Roth IRA), you may qualify for this subtraction modification. Use the *Pension and Annuity Worksheet* on Pages 25–26 to determine the amount to enter on this line.

The following amounts are not in Line 4b or 5b of the federal income tax return and should not be added when calculating the pension and annuity amount for Line 50b of Form CT-1040NR/PY:

- Disability pensions received before the recipient met the minimum retirement age set by his or her employer;
- Corrective distributions of excess elective deferrals or other excess contribution to retirement plans; **and**
- Distribution from Roth IRAs.

On federal Form 1040, or federal Form 1040-SR, IRA distributions and pensions and annuities are reported on separate lines.

To determine the amount to enter on this line, begin with the amount reported on federal Form 1040, Line 5b, or federal Form 1040-SR, Line 5b, Taxable amount of pensions and annuities. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay. To the result, add 75% of the amount reported on federal Form 1040, Line 4b or federal Form 1040SR, Line 4b, Taxable amount of the IRA distributions. Enter the amount on this line.

Military retirement pay and Tier 1 and Tier 2 railroad retirement benefits are fully exempt from Connecticut income tax, and should not be included in this calculation. The subtraction modification for these benefits are reported on Lines 46 and 45, respectively, on the Connecticut return.

A survivor or beneficiary of a plan participant may claim the 100% subtraction modification for Connecticut income tax purposes in the same manner as the plan participant would have been allowed to claim the modification, if such survivor or beneficiary is required to report the pension and annuity income on the federal income tax return in the same manner as the plan participant would have reported such income.

Retired teachers may claim either the teachers' pension subtraction modification or the pension and annuity subtraction modification (if their federal adjusted gross income is below the applicable threshold) on the income they receive from the Connecticut Teachers' Retirement System.

Connecticut law does not allow a double benefit for the same income.

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**Example 1:** Anna's filing status on her Connecticut nonresident and part-year resident return is single. She receives \$30,000 from the Teachers' Retirement System and \$38,000 in pension payments from XYZ Corporation for the taxable year. Both amounts are included in Anna's federal gross income, and her federal AGI is less than \$75,000. On the Connecticut nonresident and part-year resident return for the taxable year, Anna may subtract \$68,000 as a pension and annuity income subtraction modification on Line 50b, *Schedule 1*, Form CT-1040NR/PY. She is not entitled to subtract any amount



on Line 47, *Schedule I*, Form CT-1040NR/PY as Connecticut doesn't allow a double benefit for the same income.

**Example 2:** Aubrey's filing status on her Connecticut nonresident and part-year resident return is single. She receives \$40,000 from the Teachers' Retirement System and \$25,000 in pension payments from ABC Company for the taxable year. Both amounts are included in Aubrey's federal gross income, and her federal AGI is more than \$100,000. On the Connecticut nonresident and part-year resident return for the taxable year, Aubrey may subtract \$20,000 (\$40,000 x 50%) on Line 47, *Schedule I*, Form CT-1040NR/PY, and \$0 as a pension and annuity income subtraction modification on Line 50b, *Schedule I*, Form CT-1040NR/PY.

### Line 50c: Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes:

For taxpayers that are licensed under either Chapter 420f or 420h of Connecticut General Statutes, enter the amount of ordinary and necessary business expenses allowed under IRC § 162 in determining the Connecticut income tax liability

### Line 50d: ABLE (Achieving a Better Life Experience) Account

Subtract the amount of your contributions made to an ABLE (Achieving a Better Life Experience) account. The modification cannot exceed the maximum allowable contribution. The maximum ABLE contribution that may be subtracted is the lesser of (1) the amount of contributions to all ABLE accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer, including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying surviving spouse.

### Line 51: Other

Use Line 51 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the tribe, where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
5. Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includible in your federal adjusted gross income. Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET), to the extent the distribution is used to pay for qualified higher education expenses. (Pub. L. No. 107-16, § 402) To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 51.
6. Subtract any amortizable bond premium on bonds that provide interest

income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.

7. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See *Items Subject to Special Accrual* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).
8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond, as described in Section 1531 of the American Recovery and Reinvestment Act of 2009, was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.
9. Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includible in federal adjusted gross income.
10. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains is properly included in the gross income of the designated beneficiary for federal income tax purposes.
11. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. § 32-9zz. See **Special Notice 2012(6), 2012 Legislative Changes Affecting the Income Tax**.
12. Subtract 25% of the § 179 federal deduction that you added back on your Connecticut income tax return in the four preceding taxable years.
13. Subtract the amount, to the extent included in federal adjusted gross income, of any financial assistance received from the Crumbling Foundations Assistance Fund; paid to or on behalf of the taxpayer under the Collapsing Foundations Credit Enhancements Program; or financial assistance received from a municipality by the taxpayer to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.
14. Subtract certain costs incurred by the taxpayer in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine or lung, for the purpose of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses. The subtraction can not exceed \$10,000.
15. Subtract the Bioscience Venture Capital amount as calculated on **Schedule CT-BIO, Bioscience Worksheet**.
16. Subtract the amount of any payments received from the Fallen Hero Fund to the extent included in your federal adjusted gross income. All payments from the Fallen Hero Fund shall be issued by the Comptroller to a surviving family member or beneficiary of a police officer, emergency medical technician (EMT), firefighter or paramedic killed in the line of duty.
17. Subtract the amount, to the extent included in federal adjusted gross income, any common stock received during the taxable year under a share plan, as defined in Conn. Gen. Stat. § 12-217ss.

Do **not** use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* below) or income of a nonresident spouse. See *Special Rules for Married Individuals*, on Page 1.

### Line 52: Total Subtractions

Add Lines 41 through 51. Enter the total on Form CT-1040NR/PY, *Schedule I*, Line 52.

## Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

### Am I Eligible for the Credit for Income Taxes Paid to Qualifying Jurisdictions?

If you are a **part-year resident** of Connecticut and if any part of your income earned during the residency portion of your taxable year was taxed by a **qualifying jurisdiction**, you **may** be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.

**Nonresidents may not claim a credit for income taxes paid to other jurisdictions.**

Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, to calculate their alternative minimum tax credit.

**Qualifying Jurisdiction**

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).

**Qualifying Income Tax Payments**

Qualifying income tax payments are income taxes you actually paid on income:

- Derived from or connected with sources within a qualifying jurisdiction; **and**
- Subject to tax in the qualifying jurisdiction.

Qualifying income tax payments include direct and indirect pro rata share of taxes paid to a qualifying jurisdiction by a pass-through entity if such pass-through entity is subject to a pass-through entity tax substantially similar to the PE Tax imposed in Connecticut.

Certain qualifying jurisdictions impose on electing employers a tax on wages. The tax is calculated based on your (the employee) wages. The qualifying jurisdiction allows you to take a credit for the tax paid by your employer. Although the tax is paid on your behalf, it is not income tax withholding. This type of tax is generally referred to as an employer compensation expense tax.

For Connecticut income tax purposes, qualifying income tax payments include the amount of the employer compensation expense tax credit allowed by the qualifying jurisdiction.

**Income Derived From or Connected With Sources Within a Qualifying Jurisdiction**

- Compensation received for personal services performed in a qualifying jurisdiction;
- Compensation received as an employee for personal services performed from a home office in Connecticut for an employer in a qualifying jurisdiction that applies a convenience of the employer test in determining whether nonresident compensation is derived from or connected with sources within the qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See **Informational Publication 2015(23), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut**; **or**
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

**What Payments Do Not Qualify**

- Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);
- Income tax payments made to a qualifying jurisdiction on income

not included in your Connecticut adjusted gross income or Connecticut-sourced income;

- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; **or**
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

**Limitations to the Credit**

The total credit is limited to whichever amount is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The amount of Connecticut income tax due on the portion of Connecticut adjusted gross income sourced in the qualifying jurisdiction and earned during the residency portion of your taxable year; **or**
- The amount entered on Form CT-1040NR/PY, Line 10.

**How to Calculate the Credit**

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete the *Schedule 2 - Worksheet* to determine the amount to enter on *Schedule 2*, Line 55.

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 income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.**

Part-year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

*Schedule 2* provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to *Schedule 2* and attach it to the back of your Form CT-1040NR/PY.

If you are claiming credit for income taxes paid to another state **and** to one of its political subdivisions, follow these rules to determine your credit:

- A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 12):
  1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2*, to calculate your credit;
  2. Enter the same income taxed by both city and state in that column on *Schedule 2*; **and**
  3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
  1. Use **two** columns on Form CT-1040NR/PY, *Schedule 2*;
  2. Include only the same income taxed by both jurisdictions in the first column; **and**
  3. Include the excess income taxed by only one of the jurisdictions in the next column.

**Schedule 2 - Worksheet Instructions**

Complete the *Schedule 2 - Worksheet* to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column 1 the items of income you earned during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column 2, enter the items of income from Column 1 that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;
- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; **and**
- You have paid income tax on the income to that qualifying jurisdiction.

**Example 1:** Laura, a single taxpayer, was employed in the State of New York during the entire taxable year and moved into Connecticut on July 1. Her Connecticut adjusted gross income is \$105,000. On Form CT-1040NR/PY, Schedule CT-1040AW, Column A, Laura reported the following: \$76,000 in wages, \$4,000 in interest, and \$25,000 from dividends received November 2. Laura enters on *Schedule 2 - Worksheet*, Column 1, the amounts she entered on Form CT-1040NR/PY, Schedule CT-1040AW, Column B: Line 1, \$38,000; Line 2, \$2,000; and Line 3, \$25,000. In Column 2, she enters: Line 1, \$38,000. Credit is allowed for the New York tax paid on her \$38,000 of wage income because it is derived from or connected to New York during the Connecticut residency portion of her taxable year.

**Example 2:** Ann and Joe are part-year residents who file a joint federal Form 1040 and Form CT-1040NR/PY. Joe's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Ann's wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 1, (and on Line 1, Column A, of their Schedule CT-1040AW), Ann and Joe entered \$70,000. Ann and Joe enter on the *Schedule 2 - Worksheet*, \$45,000 in Column 1, Line 1, and \$20,000 in Column 2, Line 1. Ann and Joe also enter \$20,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

**Example 3:** Linda, a part-year resident, is a sole proprietor of a business conducted at two locations, one in Connecticut and one in Massachusetts. All of Linda's income was earned while she was a Connecticut resident. On Linda's federal Form 1040, Schedule 1, Line 3, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on her Schedule C, \$35,000 is derived from the Massachusetts location. When completing *Schedule 2 - Worksheet*, Linda enters \$100,000 in Column 1, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column 2, Line 5. Linda also enters \$55,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

## Schedule 2 - Line Instructions

### Line 53: Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year

The amount from **Schedule CT-1040AW, Part-Year Resident Income Allocation**, Line 30, Column B, is entered on Line 53 with the following exceptions:

1. Add to the amount on Line 30, Column B, any **net** loss during the residency portion of your taxable year derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).
2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain included in Schedule CT-1040AW, Column B, as an item of special accrual.

**Example:** Sam's Connecticut adjusted gross income for the residency portion of his taxable year is \$60,000 which includes income of \$15,000 from business activities conducted

in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 53.

### Line 54: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and the two-letter code of the state.

#### Standard Two-Letter Codes

Alabama.....AL	Kentucky.....KY	North Carolina.....NC
Arizona.....AZ	Louisiana.....LA	North Dakota.....ND
Arkansas.....AR	Maine.....ME	Ohio.....OH
California.....CA	Maryland.....MD	Oklahoma.....OK
Colorado.....CO	Massachusetts.....MA	Oregon.....OR
Delaware.....DE	Michigan.....MI	Pennsylvania.....PA
District of Columbia .DC	Minnesota.....MN	Rhode Island.....RI
Georgia.....GA	Mississippi.....MS	South Carolina.....SC
Hawaii.....HI	Missouri.....MO	Tennessee.....TN
Idaho.....ID	Montana.....MT	Utah.....UT
Illinois.....IL	Nebraska.....NE	Vermont.....VT
Indiana.....IN	New Jersey.....NJ	Virginia.....VA
Iowa.....IA	New Mexico.....NM	West Virginia.....WV
Kansas.....KS	New York.....NY	Wisconsin.....WI

### Line 55: Non-Connecticut Income

Complete *Schedule 2 - Worksheet* to determine the total of non-Connecticut income included in your Connecticut adjusted gross income for the residency portion of your taxable year and reported on a qualifying jurisdiction's income tax return.

To the amount on *Schedule 2 - Worksheet*, Line 30, Column 2, add back any item of loss or deduction and subtract any item of income or gain included in Column 2 as an item of special accrual. Enter the result on Line 55.

#### Line 56

Divide the amount on Line 55 by the amount on Line 53. The result cannot exceed 1.0000. Round to four decimal places.

### Line 57: Apportioned Income Tax

To determine the portion of your 2025 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

1. Divide the amount on *Schedule 2 - Worksheet*, Line 30, Column I, by the amount on Form CT-1040NR/PY, Line 6. Round to four decimal places. The result may not exceed 1.0000.
2. Multiply the result by the amount on Form CT-1040NR/PY, Line 10, and enter on Line 57.

#### Line 58

Multiply the percentage arrived at on Line 56 by the amount reported on Line 57.

### Line 59: Income Tax Paid to a Qualifying Jurisdiction While a Resident

Enter the total amount of income tax paid to a qualifying jurisdiction on income derived from or connected with sources in that jurisdiction during the residency portion of your taxable year.

If the tax you 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 (from *Schedule 2 - Worksheet*, Line 30, Column 2) bears to the total amount of income you earned in that jurisdiction in the taxable year.

**Example:** George, a part-year resident, worked in Rhode Island all year and paid \$1,200 in Rhode Island tax. His total Rhode Island wages were \$20,000 of which \$15,000 was earned while he was a Connecticut resident. The income tax paid to Rhode Island during the residency portion of his taxable year is:

$$\frac{\$15,000}{\$20,000} \times \$1,200 = \$900$$

He should enter \$900 on Line 59.



**Income tax paid** means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest. *Income tax paid* includes the amount of employer compensation expense tax credit reported, if applicable, on a qualifying jurisdiction's return. Do **not** report the amount of tax withheld for that jurisdiction directly from your Form W-2 or 1099. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

## Line 60

Enter the lesser of the amounts reported on Line 58 or Line 59.

Do not enter negative amounts. If zero or less, enter "0".

## Line 61: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 60A, Line 60B, and Line 60 of any additional worksheets. The amount on Line 61 cannot exceed the amount on Line 58. Enter the total on Line 61.

**Attach a copy of the income tax return filed with each qualifying jurisdiction to your Connecticut income tax return or the credit will be disallowed.**

Part-year residents filing Form CT-1040NR/PY electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

**Example:** Lynne, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Lynne's Connecticut adjusted gross income is \$75,000 (Form CT-1040NR/PY, Line 5). Lynne's income from Connecticut sources (Form CT-1040NR/PY, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (Schedule CT-1040AW, Column B, Line 30) is \$50,000. Lynne completes Schedule CT-1040AW as follows: Line 1: Column A, \$73,000; Column B, \$49,000; Column C, \$24,000; and Column D, \$0. Line 2: Column A, \$2,000; Column B, \$1,000; Column C, \$1,000; and Column D, \$0. Lynne uses the amounts in Column B when completing *Schedule 2 - Worksheet*, Column 1. Lynne's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (Form CT-1040NR/PY, Line 10). Since the amount of income taxed by both State X and City Y is equal, Lynne uses only one column on Form CT-1040NR/PY, *Schedule 2*. Lynne enters \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 55, Column A.

Lynne pays an income tax of \$6,100 to State X; however, only \$4,039 ( $\$49,000/\$74,000 \times \$6,100$ ) of that amount is attributable to her income sourced to State X during her Connecticut residency period. Lynne pays an income tax of \$510 to City Y; however, only \$338 ( $\$49,000/\$74,000 \times \$510$ ) is attributable to her income sourced to City Y during her Connecticut residency period. Therefore, the total tax paid to State X and City Y on the common amount of income is \$4,377 (\$4,039 + \$338). When completing Form CT-1040NR/PY, *Schedule 2*, Lynne enters \$50,000 on Line 53 and completes *Schedule 2* as follows:

Column A			Column B	
Line 54	State X, City Y			
Line 55	49,000	00		00
Line 56		.9800		
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	<b>Total Credit</b>		2,320	00

## Schedule CT-SI Instructions

### General Information

If you are a nonresident or part-year resident, you must use **Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources**, to report items of income, gain, loss, or deduction that make up your federal adjusted gross income derived from or connected with sources within Connecticut.

### Nonresidents

Report in Schedule CT-SI, Part 1, all items of income you received from Connecticut sources with modifications as described below. Report in Schedule CT-SI, Part 2, adjustments directly related to the income items in Part 1.

Certain gains and losses from the sale or disposition of an interest in an **entity** that owns real property in Connecticut must be reported. For purposes of nonresident sourcing of income, "real property in Connecticut" includes real property owned directly or indirectly by an entity. The term **entity** means a partnership, limited liability company, or S corporation. See *Sale or Disposition of an Interest in an Entity that Owns Property in Connecticut* in **Special Notice 2014(5), 2014 Legislative Changes Affecting the Income Tax**.

### Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions, on Page 17. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

Report in Schedule CT-SI, Part 1, the income you received from all sources earned while you were a Connecticut resident and your Connecticut-sourced income for the part of the year you were a nonresident of Connecticut. Report in Schedule CT-SI, Part 2, adjustments that are a result of transactions that occurred while you were a Connecticut resident or are directly related to Connecticut-sourced income for the part of the year you were a nonresident.

### Modifications

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on Form CT-1040NR/PY, *Schedule 1*. See *Line 14: Other Income*, on Page 15.

**Example:** Dave, a part-year Connecticut resident received \$1,000 in taxable interest income reported on federal Form 1040 and \$1,000 in interest from New York bonds while a Connecticut resident. Dave would report \$2,000 on Schedule CT-SI, Part 1, Line 2.

### Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual*.

Part-year residents who file a surety bond or other security in lieu of special accruals do not include accruals in the amounts in Schedule CT-SI, Parts 1 and 2.

### Capital Losses, Passive Activity Losses, and Net Operating Losses

Capital losses, passive activity losses, and net operating losses generated from activities within Connecticut can reduce Connecticut adjusted gross income derived from or connected with Connecticut sources of a nonresident to the extent they are properly computed for federal income tax purposes and are offset against income derived from or connected with Connecticut sources. A nonresident must recompute capital losses, passive activity losses, and net operating losses as if the nonresident's federal adjusted gross income consisted only of items derived from Connecticut sources.

**Example:** Lori Ann, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her federal income tax return. Lori Ann also reported on her federal income tax return a capital loss of \$8,000 from sources exclusively within Connecticut (from the sale of real property not used in Lori Ann's trade or business).

For federal income tax purposes, Lori Ann has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Lori Ann has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 on her Form CT-1040NR/PY (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance of the capital loss to the succeeding taxable year(s) even though, for federal income tax purposes, she will show no capital loss carryforward.

## Election to Forego Carryback

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back the net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the fifteen taxable years following the taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely Form CT-1040NR/PY for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

## Part 1 - Connecticut Income - Line Instructions

The federal income tax return line references are to the federal Form 1040, or federal Form 1040-SR. If no corresponding line is on the federal Form 1040, or federal Form 1040-SR, do not enter an amount on Schedule CT-SI.

### Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 1z, or federal Form 1040-SR, Line 1z)

- **Part-Year Resident**

Enter the total of the amounts from Schedule CT-1040AW, Line 1, Column B and Column D.

- **Nonresident**

Enter all wages, salaries, tips, and other compensation you earned for services performed in Connecticut while you were a nonresident of Connecticut.

This includes compensation from non-qualified deferred compensation plans attributable to services performed within Connecticut, including, but not limited to, compensation required to be included in federal gross income under IRC § 457A.

If your wages, salaries, tips, and other compensation were earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut-sourced income is not known, complete the *Employee Apportionment Worksheet*. See the instructions, on Page 16.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential*, item 2, *Ancillary Activity Test* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

### Line 2: Taxable Interest

(federal Form 1040, Line 2b, or federal Form 1040-SR, Line 2b)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 2, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see *Line 5: Business Income or (Loss)*.

### Line 3: Ordinary Dividends

(federal Form 1040, Line 3b, or federal Form 1040-SR, Line 3b)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 3, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents dividend income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of an interest in a pass-through entity doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see *Line 5: Business Income or (Loss)*, below.

### Line 4: Alimony Received

(federal Form 1040, Schedule 1, Line 2a)

- **Part-Year Resident**

Enter the amount from Schedule CT-1040AW, Line 4, Column B.

- **Nonresident**

This line does not apply to a nonresident.

### Line 5: Business Income or (Loss)

(federal Form 1040, Schedule 1, Line 3)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 5, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents business income (loss) you received from a business, trade, profession, or occupation carried on in Connecticut.

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

**Where a business, trade, profession, or occupation is carried on:** Generally, you are considered to be carrying on a business, trade, profession, or occupation (not including personal services as an employee) at the location:

1. Where you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

**You are considered to be carrying on business outside Connecticut** if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

**Example 1:** A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts area which require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

**Example 2:** Assume the same facts as in Example 1, except that the taxpayer carries on his business from an office in Auburn, Massachusetts and has maintenance contracts with housing authorities in northeast Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted in this state with a fair measure of permanency and continuity).

**If income is determined from separate books and records of the business (allocation of income):** If you are carrying on a business, trade, profession, or occupation both in and outside of Connecticut and you maintain books and records that satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, enter the net profit (loss) from business carried on in Connecticut on Line 5. Complete **Schedule CT-1040BA, Nonresident Business Apportionment**, Schedule A. If you report income using this method, your income reported to other states in which you carry on your business, where the states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. Where another state does not permit allocation on the basis of separate books and records, a consistent allocation of income may not be possible.

**Example 3:** In Example 1, assume the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: The income from his plumbing business is \$134,000, with \$91,500 from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

**Apportionment Fraction:** If your books and records do not satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned by using a prescribed apportionment fraction or an approved alternative method. **Schedule CT-1040BA**, containing the apportionment fraction and other instructions pertaining to the apportionment of business income, must be completed for this purpose and attached to Schedule CT-SI. If you submit an alternative method of apportionment, you must also complete **Schedule CT-1040BA** and submit all information about your alternative method of apportionment.

## Line 6: Capital Gain or (Loss)

(federal Form 1040, Line 7a, or federal Form 1040-SR, Line 7a)

### • Part-Year Resident

Enter the total of **Schedule CT-1040AW**, Line 6, Column B and Column D.

### • Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, or federal Form 1040-SR, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2025. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married filing separately) on the Connecticut return. Any balance of a 2025 net capital loss (in excess of the amount claimed on the 2025 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

**Capital Transactions From Connecticut Sources:** Include transactions resulting in capital gains (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains (losses) from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut. Include your share of any capital gain (loss) derived from Connecticut sources of a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (**Schedule CT-1040BA**) in determining the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property in computing capital gains (losses).

## Line 7: Other Gains or (Losses)

(federal Form 1040, Schedule 1, Line 4)

### • Part-Year Resident

Enter the total of **Schedule CT-1040AW**, Line 7, Column B and Column D.

### • Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents the gain (loss) from the sale or exchange of non-capital assets from Connecticut sources. Apply the federal provisions for determining gains (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

**Non-capital Transactions From Connecticut Sources:** Include non-capital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any non-capital gain (loss) from a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (**Schedule CT-1040BA**) to determine the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property to compute capital gains (losses).



**Line 8: Taxable Amount of IRA Distributions**

(federal Form 1040, Line 4b, or federal Form 1040-SR, Line 4b)

**• Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 8, Column B.

**• Nonresident**

This line does not apply to a nonresident.

**Line 9: Taxable Amounts of Pensions and Annuities**

(federal Form 1040, Line 5b, or federal Form 1040-SR, Line 5b)

**• Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 9, Column B.

**• Nonresident**

This line does not apply to a nonresident.

**Line 10: Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.**

(federal Form 1040, Schedule 1, Line 5)

**• Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 10, Column B and Column D.

**• Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents income or losses from rents, royalties, partnerships, S corporations, trusts, and estates derived from or connected with Connecticut sources.

**Rental and royalty income:** As a nonresident, enter rents and royalties from:

1. Real property located in Connecticut, whether or not used in connection with a business;
2. Tangible personal property not used in a business if the property is located in Connecticut; **and**
3. Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.

If the income is earned by a business carried on both in and outside of Connecticut, apply the business apportionment fraction (**Schedule CT-1040BA**) or alternative method **only** to items of tangible and intangible personal property used in or connected with the business to determine the income from Connecticut sources. Do **not** apportion income from real property located in Connecticut (whether or not used in a business). That income must be entirely included in Connecticut-sourced income if the real property is located in Connecticut and entirely excluded from Connecticut-sourced income if the real property is located outside Connecticut. Do **not** apportion income from tangible personal property not used in a business. Report on this line your share of any rental or royalty income from a partnership, trust, estate, or S corporation.

**Partnerships:** As a nonresident, enter your distributive share of partnership income, gain, loss, and deduction derived from or connected with Connecticut sources. The partnership should furnish this information to you on **Schedule CT K-1, Member's Share of Certain Connecticut Items**. If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be entered on the appropriate lines of **Schedule CT-SI**.

**Example:** Your share of a partnership's capital gain that is Connecticut sourced would be included in determining the amount on Line 6.

**S corporations:** As a nonresident, enter your pro rata share of the S corporation's nonseparately stated items of income or loss (to

the extent includible in your Connecticut adjusted gross income) derived from or connected with Connecticut sources. Also, enter your pro rata share of the S corporation's separately stated items of income or loss (such as interest and dividends) derived from or connected with Connecticut sources on the appropriate lines of **Schedule CT-SI**. The S corporation should furnish this information to you on **Schedule CT K-1**.

**Trusts and estates:** As a nonresident beneficiary, enter your share of trust or estate income derived from or connected with Connecticut sources. This information should be provided to you by the fiduciary. If your share includes any items of taxable trust or estate income from Connecticut sources not reported on Line 10, those items should be included on the appropriate lines of **Schedule CT-SI**.

**Passive activity loss limitations:** Any deduction for passive activity losses for a nonresident must be recomputed to determine the amounts which would be allowed if the federal adjusted gross income took into account only items of income, gain, loss, or deduction derived from or connected with Connecticut sources.

If you were a **part-year resident**, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

**Line 11: Farm Income or (Loss)**

(federal Form 1040, Schedule 1, Line 6)

**• Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 2, Column B and Column D.

**• Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents income (loss) from farming carried on in Connecticut as a nonresident.

See the instructions for reporting business income (Line 5), including the instructions for reporting income from a business carried on both in and outside of Connecticut.

**Line 12: Unemployment Compensation**

(federal Form 1040, Schedule 1, Line 7)

**• Part-Year Resident**

Enter the total of **Schedule CT-1040AW**, Line 12, Column B and Column D.

**• Nonresident**

Enter that part of federal adjusted gross income that represents unemployment compensation received as a nonresident and derived from or resulting from former employment in Connecticut.

If the unemployment compensation received from Connecticut sources is based on wage or salary income earned partly in and partly outside of Connecticut, figure the amount allocable to Connecticut in the same manner as the wage and salary income on which it is based.

**Line 13: Taxable Amount of Social Security Benefits**

(federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b)

**• Part-Year Resident**

Enter the amount from **Schedule CT-1040AW**, Line 13, Column B.

**• Nonresident**

This line does not apply to a nonresident.

**Line 14: Other Income**

(federal Form 1040, Schedule 1, Line 8)

- **Part-Year Resident**

Enter the total of Schedule CT-1040AW, Line 14, Column B and Column D.

When completing Schedule CT-1040AW, include in Column A the total taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income. This amount should have been entered on Form CT-1040NR/PY, Line 35. In Column B, enter the amount from Column A you received during the period you were a Connecticut resident.

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13.

- **Nonresident**

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut-Sourced Income of a Nonresident*. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

### **Line 15: Gross Income From Connecticut Sources**

Add Lines 1 through 14 and enter the total.

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## **Part 2 - Adjustments to Connecticut Income - Line Instructions**

### **Lines 16 through 28**

(federal Form 1040, Schedule 1, Lines 11 - 25)

- **Part-Year Resident**

Enter the totals from Schedule CT-1040AW, Lines 16 through 28, Column B and Column D.

- **Nonresident**

Enter that part of the federal amount that represents adjustments connected with income from Connecticut sources while you were a nonresident.

Any other adjustments to income that relate to wage or salary income earned partly in Connecticut or to income from a business carried on both in and out of Connecticut must be allocated to Connecticut on the same basis as the income to which it relates. Some of these adjustments include: IRA deduction, deductible part of self-employment tax, and self-employment SEP, SIMPLE, and qualified plans.

### **Line 29: Total Adjustments**

Add Lines 16 through 28 and enter the total.

### **Line 30: Income From Connecticut Sources**

Subtract Line 29 from Line 15. Enter the total on Schedule CT-SI, Line 30, and on Form CT-1040NR/PY, Line 6.

## **Employee Apportionment Worksheet Instructions**

Sometimes your employment requires you to work both inside and outside Connecticut, but you do not know the actual amount of income you earned from working in Connecticut. In this case, you must apportion your income. Nonresidents and part-year residents who were employed in Connecticut during the nonresidency period must use the Employee Apportionment Worksheet for this purpose. Part-year residents **may not apportion** income earned while they were residents of Connecticut.

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut-sourced income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

## **Who May Not Apportion Income**

If you know the actual amount of your Connecticut-sourced income, you may not apportion. Simply report your income taxable in Connecticut on your Connecticut return. Examples of individuals who are not permitted to apportion include:

1. An employee whose actual Connecticut income is shown on federal Form W-2; **and**
2. An employee whose W-2 does not indicate initially his or her actual Connecticut income but whose employer issued a corrected W-2 or other statement which breaks down this amount. Since your employer is required by law to withhold Connecticut income tax on your Connecticut wages, this breakdown should be easy to obtain.

Nonresident employees who work inside and outside Connecticut should complete **Form CT-W4NA, Employee's Withholding Certificate - Nonresident Apportionment**. The employer will use the information on Form CT-W4NA along with Form CT-W4 to withhold the correct amount of Connecticut income tax for services performed in this state.

## **Who Must Use the Employee Apportionment Worksheet**

If your employment required you to perform services both inside and outside Connecticut and **you do not know the actual amount of income you earned in Connecticut**, you must use the Employee Apportionment Worksheet if you fit into any of the categories listed below:

1. An employee who is compensated on an hourly, daily, weekly, or monthly basis;
2. An employee whose compensation depends upon sales, at least some of which take place outside of Connecticut; **or**
3. An employee whose compensation is based on miles.

## **How Do I Complete the Employee Apportionment Worksheet**

If you qualify to use the *Employee Apportionment Worksheet*, select the appropriate basis and follow the instructions. If you have more than one job requiring the use of the worksheet, complete a worksheet for each job.

### **Working Day Basis**

Employees who qualify to use the *Employee Apportionment Worksheet* and who are compensated on an hourly, daily, weekly, or monthly basis should use the working day basis to apportion their income. The income of these taxpayers is apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

### **Line A: Working Days Outside Connecticut**

Enter the number of days you worked outside of Connecticut.

### **Line B: Working Days Inside Connecticut**

Enter the number of days you worked inside of Connecticut.

Working days do not include days on which you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly inside and partly outside of Connecticut, treat the day as having been spent one half inside Connecticut.

### **Line C: Total Working Days**

Add Line A and Line B and enter the total on Line C.

## Line D: Nonworking Days

Enter your nonworking days. Your nonworking days are those days during the year (or during the period you worked if your job lasted less than a year) that you are not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay.

## Line E: Connecticut Ratio

Divide Line B by Line C and enter the result on Line E.

## Line F: Total Income Being Apportioned

Enter your total income from employment earned both inside and outside of Connecticut.

## Line G: Connecticut Income

Multiply Line E by Line F.

- Part-Year Resident

Enter the result here and on Schedule CT-1040AW, Line 1, Column D.

- Nonresident

Enter the result here and on Schedule CT-SI, Line 1.

**Example:** An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2025, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

## Basis If Other Than Working Days

If you are using the sales or mileage basis, substitute sales or mileage for working days and complete all items in the worksheet except Line D. Indicate what basis you are using in the space provided and enter your Connecticut income from Line G on the appropriate line(s) of Schedule CT-SI.

### Sales Basis

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction. The numerator is the amount of sales made within Connecticut and the denominator is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring the individual's commissions.

The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

### Mileage Basis

Where an employee's wages are based on mileage, Connecticut adjusted gross income derived from or connected with sources within this state is determined by multiplying the employee's gross wages, determined as if the nonresident were a resident, wherever earned, from the employment which includes employment carried on in Connecticut, by a fraction. The numerator is the employee's total mileage traveled in Connecticut and the denominator is the employee's total mileage upon which the employer computes total wages.

## Schedule CT-1040AW Instructions

### General Information

Part-year resident individuals **must** complete **Schedule CT-1040AW, Part-Year Resident Income Allocation**, to calculate Connecticut-sourced income for the entire taxable year. After completing Schedule CT-1040AW, add the amount in Column B to the amount in Column D and transfer each total to the corresponding line of Schedule CT-SI.

### Special Accrual

Report in Column B if you moved out of Connecticut, or Column C if you moved into Connecticut, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. Combine these accrual amounts with the corresponding amounts on Lines 1 through 30.

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

### Wage Apportionment

If your salary or wages while you were a nonresident were earned partially in Connecticut, you have to determine how much should be apportioned to Connecticut and enter that amount in Column D. If you do not know the actual amount of income you earned from working in Connecticut, complete the *Employee Apportionment Worksheet* on Schedule CT-SI.

### Partners and S Corporation Shareholders

Part-year residents must:

- Include in Column B their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.
- Include in Column D, their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut nonresident period based on the number of days they resided outside of Connecticut, but only to the extent the prorated amount of income, gain, loss, and deduction is derived from or connected with Connecticut sources.

## Part 1 – Adjusted Gross Income

### Column A: Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information) and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 6.

### Column B: Connecticut Resident Period

Enter that part of the amount from Column A you earned during the period you were a Connecticut resident.



### Column C: Connecticut Nonresident Period

Enter that part of the amount from Column A you earned during the period you were a nonresident of Connecticut.

### Column D: Nonresident Period Connecticut-Sourced Income

Enter that part for the amount from Column C you earned while a nonresident that was derived from or connected with Connecticut sources including, but not limited to:

1. Services you performed in Connecticut;
2. Real or tangible personal property located in Connecticut; **and**
3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut-Sourced Income of a Nonresident* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

Refer to each specific line instruction for Schedule CT-SI, Part 1, to determine the income from Connecticut sources earned during your nonresident period.

## Part 2 – Adjustments to Income

### Column A: Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* at [portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information](http://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information).

Line 30, Column A, must equal the amount on Form CT 1040NR/PY, Line 5.

### Column B: Connecticut Resident Period

Enter that part of the adjustments from Column A you earned during the period you were a Connecticut resident.

### Column C: Connecticut Nonresident Period

Enter that part of the adjustments from Column A you earned during the period you were a nonresident of Connecticut.

### Column D: Nonresident Period Connecticut-Sourced Income

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 16. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

**Example:** Alex moved from California to Connecticut on September 15. On Alex's federal return, he reported \$50,000 in total wages. \$10,000 was earned while Alex was a Connecticut resident. On Line 1, Alex enters \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C, and \$0 in Column D. No income was earned in Connecticut prior to the move.

Alex also claimed moving expenses for members of the armed forces of \$3,000 on federal Form 1040, Schedule 1, Line 14. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had an IRA deduction of \$2,000 on federal Form 1040. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out

of California. For the IRA deduction, he would enter \$2,000 in Column A, \$400 in Column B ( $\$10,000/\$50,000 \times \$2,000$ ), \$1,600 in Column C ( $\$40,000/\$50,000 \times \$2,000$ ), and \$0 in Column D.

## Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety. Attach Schedule CT-1040AW to Form CT-1040NR/PY.

### Schedule CT-1040BA

**Schedule CT-1040BA, *Nonresident Business Apportionment***, must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are carrying on business both in and outside Connecticut and are required to allocate or apportion business income.

## Schedule 3 - Individual Use Tax Line Instructions

In general, goods or services purchased out-of-state that would be subject to the Connecticut sales tax if those goods or services were purchased from a Connecticut seller are subject to the Connecticut use tax if the out-of-state seller did not charge and collect sales tax on the sale. Generally, this includes purchases of goods made by mail order, telephone, or online when the goods are shipped or delivered to Connecticut and when the purchaser brings goods back into Connecticut.

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. The general use tax rate is 6.35%. However, the following items are subject to a 7.75% use tax rate:

- Most motor vehicles exceeding \$50,000;
- Each piece of jewelry exceeding \$5,000;
- Each piece of clothing or pair of footwear exceeding \$1,000; **and**
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

Computer and data processing services are subject to a 1% use tax rate.

Vessels, motors for vessels, and trailers to transport vessels are subject to a 2.99% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 28, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2020(10), Q & A on the Connecticut Individual Use Tax**.

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

The table on Page 28 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7.75% use tax.

### Line 62

Complete the *Connecticut Individual Use Tax Worksheet*, on Page 28. Enter the totals from Column 7 of each section on Lines 62a, 62b, 62c and 62d. Add the amounts on Lines 62a, 62b, 62c and 62d and enter the total on Line 62. Also enter on Form CT-1040NR/PY, Line 17.

If no Connecticut use tax is due, you must enter "0" on Form CT-1040NR/PY, Line 17. If you do not make an entry on Line 17, you will not have filed a use tax return.

**Failure to file a use tax return and to remit use tax due will subject you to a 10% penalty of the total use tax due plus a 1% interest per month or a fraction of a month.**

**You also may be subject to a penalty of up to \$5,000, imprisonment for up to 5 years, or both, for willfully submitting a false return.**

## Connecticut Individual Use Tax Worksheet

### Section Instructions

Complete the following sections for purchases subject to each tax rate:

- **Section A** for purchases of computer and data processing services subject to the 1% use tax rate.
- **Section B** for purchases subject to the 6.35% use tax rate.
- **Section C** for purchases subject to the 7.75% use tax rate.
- **Section D** for purchases subject to the 2.99% use tax rate.

### Column Instructions

#### Column 1

Enter the month and day of the purchase.

#### Column 2

Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

#### Column 3

Enter the name of the retailer the item or service was purchased from.

#### Column 4

Enter the purchase price. List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price of these items should be reported.

#### Column 5

Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

#### Column 6

If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

#### Column 7

Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7.

Add Column 7 amounts and enter total. Do not enter negative amounts. If zero or less, enter "0."

Enter the total tax for each Section on *Schedule 3*, Lines 62a through 62d.

# Connecticut Organ Donor (❤️)

Give the gift of hope by registering to become an organ and tissue donor. Information about organ donation and various organ donor programs is available from the following websites.



**Donate Life Connecticut**  
[www.ctorganandtissuedonation.org/](http://www.ctorganandtissuedonation.org/)



**United Network for Organ Sharing (UNOS)**  
[www.unos.org/](http://www.unos.org/)



**Organ Donation**  
[www.organdonor.gov/](http://www.organdonor.gov/)



**New England Donor Services**  
[www.NEDS.org/](http://www.NEDS.org/)



**National Marrow Donor Program**  
**Be The Match Registry**  
[www.bethematch.org/](http://www.bethematch.org/)

## Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on **Form CT-1040, Connecticut Resident Income Tax Return, Schedule 5, Line 70. Your contribution is irrevocable.**

To contribute directly, send your contribution to the address shown below.

<b>Designated Charity:</b>		<b>Mailing Address:</b>	<b>Make checks payable to:</b>
<b>Aids Research Education Fund</b>	Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Department of Public Health - HIV Prevention Program MS #11APV PO Box 340308 Hartford CT 06134-0308	<b>Treasurer, State of Connecticut/AIDS Fund</b>
<b>Breast Cancer Research and Education Fund</b>	Assists research, education, and community service programs related to breast cancer.	Department of Public Health - Community Health and Prevention Section MS #11 CCS PO Box 340308 Hartford CT 06134-0308	<b>Treasurer, State of Connecticut/Breast Cancer Fund</b>
<b>Connecticut Baby Bond Trust</b>	Invests up to \$3,200 on behalf of every child born into poverty in CT on or after July 1, 2023 to put toward wealth-building purposes between the ages of 18 to 30.	Office of the State Treasurer CT Baby Bond Trust, 2nd Floor 165 Capitol Avenue Hartford, CT 06106	<b>Treasurer, State of Connecticut/CT Baby Bond Trust</b>
<b>Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund</b>	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Department of Energy & Environmental Protection Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	<b>DEEP-Endangered Species/ Wildlife Fund</b>
<b>Military Relief Fund</b>	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship.	Military Department, Military Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795	<b>Treasurer, State of Connecticut/Military Relief Fund</b>
<b>Organ Transplant Fund</b>	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	<b>Commissioner of Social Services/Organ Transplant Fund</b>
<b>Safety Net Services Fund</b>	Protects the children of families who are no longer eligible for public assistance benefits.	Department of Social Services Accounts Receivable 55 Farmington Ave Hartford CT 06105	<b>Commissioner of Social Services/Safety Net Fund</b>
<b>Mental Health Community Investment Account</b>	Funds mental health prevention, treatment and recovery services delivered by private not for profit agencies in local communities.	Department of Mental Health and Addiction Services, Fiscal Division MS#14FIS PO Box 341431 Hartford, CT 06134	<b>Treasurer, State of Connecticut/Mental Health Community Investment Account</b>



# Tax Calculation Schedule



Calculate your tax liability instantly by visiting **myconnectCT** at [portal.ct.gov/DRS-myconnectCT](http://portal.ct.gov/DRS-myconnectCT). Below the *Individuals* panel on the **myconnectCT** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

1. Enter Connecticut Adjusted Gross Income (AGI) from Form CT-1040NR/PY, Line 7. *	1.		00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.		00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.		00
4. Enter amount from <i>Table B, Initial Tax Calculation</i> .	4.		00
5. Enter amount from <i>Table C, 2% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.		00
6. Enter amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.		00
7. Add Lines 4, 5, and 6.	7.		00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.	
9. Multiply amount on Line 7 by the decimal amount on Line 8.	9.		00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on Form CT-1040NR/PY, Line 8.	10.		00

\* **Form CT-1040NR/PY** filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income.

## Table A - Personal Exemptions

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

Single			Married Filing Jointly or Qualifying Surviving Spouse			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	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000 and up	\$ 0		\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$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 - Initial Tax Calculation

Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete all lines of the Tax Calculation Schedule on Page 21 to correctly calculate your 2025 Connecticut income tax. Use the filing status shown on the front of your return.

Single or Married Filing Separately											
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:											
Less than or equal to:		\$ 10,000				2.00%					
More than \$10,000, but less than or equal to		\$ 50,000				\$200 plus 4.5% of the excess over \$10,000					
More than \$50,000, but less than or equal to		\$100,000				\$2,000 plus 5.5% of the excess over \$50,000					
More than \$100,000, but less than or equal to		\$200,000				\$4,750 plus 6.0% of the excess over \$100,000					
More than \$200,000, but less than or equal to		\$250,000				\$10,750 plus 6.5% of the excess over \$200,000					
More than \$250,000, but less than or equal to		\$500,000				\$14,000 plus 6.9% of the excess over \$250,000					
More than \$500,000						\$31,250 plus 6.99% of the excess over \$500,000					
Single or Married Filing Separately Examples:	Line 3 is \$13,000, Line 4 is \$335				Line 3 is \$525,000, Line 4 is \$32,998						
	\$13,000 - \$10,000	=	\$3,000	\$525,000 - \$500,000		=	\$25,000				
	\$3,000 X .045	=	\$135	\$25,000 x .0699		=	\$1,748				
	\$200 + \$135	=	\$335	\$31,250 + \$1,748		=	\$32,998				
Married Filing Jointly/Qualifying Surviving Spouse											
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:											
Less than or equal to:		\$ 20,000				2.00%					
More than \$20,000, but less than or equal to		\$100,000				\$400 plus 4.5% of the excess over \$20,000					
More than \$100,000, but less than or equal to		\$200,000				\$4,000 plus 5.5% of the excess over \$100,000					
More than \$200,000, but less than or equal to		\$400,000				\$9,500 plus 6.0% of the excess over \$200,000					
More than \$400,000, but less than or equal to		\$500,000				\$21,500 plus 6.5% of the excess over \$400,000					
More than \$500,000, but less than or equal to		\$1,000,000				\$28,000 plus 6.9% of the excess over \$500,000					
More than \$1,000,000						\$62,500 plus 6.99% of the excess over \$1,000,000					
Married Filing Jointly/Qualifying Surviving Spouse Examples:	Line 3 is \$22,500, Line 4 is \$513				Line 3 is \$1,100,000, Line 4 is \$69,490						
	\$22,500 - \$20,000	=	\$2,500	\$1,100,000 - \$1,000,000		=	\$100,000				
	\$2,500 x .045	=	\$113	\$100,000 x .0699		=	\$6,990				
	\$400 + \$113	=	\$513	\$62,500 + \$6,990		=	\$69,490				
Head of Household											
If the amount on Line 3 of the <i>Tax Calculation Schedule</i> is:											
Less than or equal to:		\$ 16,000				2.00%					
More than \$16,000, but less than or equal to		\$ 80,000				\$320 plus 4.5% of the excess over \$16,000					
More than \$80,000, but less than or equal to		\$160,000				\$3,200 plus 5.5% of the excess over \$80,000					
More than \$160,000, but less than or equal to		\$320,000				\$7,600 plus 6.0% of the excess over \$160,000					
More than \$320,000, but less than or equal to		\$400,000				\$17,200 plus 6.5% of the excess over \$320,000					
More than \$400,000, but less than or equal to		\$800,000				\$22,400 plus 6.9% of the excess over \$400,000					
More than \$800,000						\$50,000 plus 6.99% of the excess over \$800,000					
Head of Household Examples:	Line 3 is \$20,000, Line 4 is \$500				Line 3 is \$825,000, Line 4 is \$51,748						
	\$20,000 - \$16,000	=	\$4,000	\$825,000 - \$800,000		=	\$25,000				
	\$4,000 x .045	=	\$180	\$25,000 x .0699		=	\$1,748				
	\$320 + \$180	=	\$500	\$50,000 + \$1,748		=	\$51,748				

## Table C - 2% Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (Tax Calculation Schedule, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualifying Surviving Spouse			Married Filing Separately			Head of Household		
Connecticut AGI *		2%	Connecticut AGI *		2%	Connecticut AGI *		2%	Connecticut AGI *		2%
More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back	More Than	Less Than or Equal To	Phase-Out Add-Back
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 25	\$100,500	\$105,500	\$ 50	\$50,250	\$52,750	\$ 25	\$ 78,500	\$ 82,500	\$ 40
\$ 61,500	\$ 66,500	\$ 50	\$105,500	\$110,500	\$100	\$52,750	\$55,250	\$ 50	\$ 82,500	\$ 86,500	\$ 80
\$ 66,500	\$ 71,500	\$ 75	\$110,500	\$115,500	\$150	\$55,250	\$57,750	\$ 75	\$ 86,500	\$ 90,500	\$120
\$ 71,500	\$ 76,500	\$100	\$115,500	\$120,500	\$200	\$57,750	\$60,250	\$100	\$ 90,500	\$ 94,500	\$160
\$ 76,500	\$ 81,500	\$125	\$120,500	\$125,500	\$250	\$60,250	\$62,750	\$125	\$ 94,500	\$ 98,500	\$200
\$ 81,500	\$ 86,500	\$150	\$125,500	\$130,500	\$300	\$62,750	\$65,250	\$150	\$ 98,500	\$102,500	\$240
\$ 86,500	\$ 91,500	\$175	\$130,500	\$135,500	\$350	\$65,250	\$67,750	\$175	\$102,500	\$106,500	\$280
\$ 91,500	\$ 96,500	\$200	\$135,500	\$140,500	\$400	\$67,750	\$70,250	\$200	\$106,500	\$110,500	\$320
\$ 96,500	\$101,500	\$225	\$140,500	\$145,500	\$450	\$70,250	\$72,750	\$225	\$110,500	\$114,500	\$360
\$101,500	and up	\$250	\$145,500	and up	\$500	\$72,750	and up	\$250	\$114,500	and up	\$400

## Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Married Filing Separately			Married Filing Jointly or Qualifying Surviving Spouse			Head of Household		
Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount	Connecticut AGI *		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$105,000	\$ 0	\$ 0	\$210,000	\$ 0	\$ 0	\$168,000	\$ 0
\$105,000	\$110,000	\$ 25	\$210,000	\$220,000	\$ 50	\$168,000	\$176,000	\$ 40
\$110,000	\$115,000	\$ 50	\$220,000	\$230,000	\$ 100	\$176,000	\$184,000	\$ 80
\$115,000	\$120,000	\$ 75	\$230,000	\$240,000	\$ 150	\$184,000	\$192,000	\$ 120
\$120,000	\$125,000	\$ 100	\$240,000	\$250,000	\$ 200	\$192,000	\$200,000	\$ 160
\$125,000	\$130,000	\$ 125	\$250,000	\$260,000	\$ 250	\$200,000	\$208,000	\$ 200
\$130,000	\$135,000	\$ 150	\$260,000	\$270,000	\$ 300	\$208,000	\$216,000	\$ 240
\$135,000	\$140,000	\$ 175	\$270,000	\$280,000	\$ 350	\$216,000	\$224,000	\$ 280
\$140,000	\$145,000	\$ 200	\$280,000	\$290,000	\$ 400	\$224,000	\$232,000	\$ 320
\$145,000	\$150,000	\$ 225	\$290,000	\$300,000	\$ 450	\$232,000	\$240,000	\$ 360
\$150,000	\$200,000	\$ 250	\$300,000	\$400,000	\$ 500	\$240,000	\$320,000	\$ 400
\$200,000	\$205,000	\$ 340	\$400,000	\$410,000	\$ 680	\$320,000	\$328,000	\$ 540
\$205,000	\$210,000	\$ 430	\$410,000	\$420,000	\$ 860	\$328,000	\$336,000	\$ 680
\$210,000	\$215,000	\$ 520	\$420,000	\$430,000	\$1,040	\$336,000	\$344,000	\$ 820
\$215,000	\$220,000	\$ 610	\$430,000	\$440,000	\$1,220	\$344,000	\$352,000	\$ 960
\$220,000	\$225,000	\$ 700	\$440,000	\$450,000	\$1,400	\$352,000	\$360,000	\$1,100
\$225,000	\$230,000	\$ 790	\$450,000	\$460,000	\$1,580	\$360,000	\$368,000	\$1,240
\$230,000	\$235,000	\$ 880	\$460,000	\$470,000	\$1,760	\$368,000	\$376,000	\$1,380
\$235,000	\$240,000	\$ 970	\$470,000	\$480,000	\$1,940	\$376,000	\$384,000	\$1,520
\$240,000	\$245,000	\$1,060	\$480,000	\$490,000	\$2,120	\$384,000	\$392,000	\$1,660
\$245,000	\$250,000	\$1,150	\$490,000	\$500,000	\$2,300	\$392,000	\$400,000	\$1,800
\$250,000	\$255,000	\$1,240	\$500,000	\$510,000	\$2,480	\$400,000	\$408,000	\$1,940
\$255,000	\$260,000	\$1,330	\$510,000	\$520,000	\$2,660	\$408,000	\$416,000	\$2,080
\$260,000	\$265,000	\$1,420	\$520,000	\$530,000	\$2,840	\$416,000	\$424,000	\$2,220
\$265,000	\$270,000	\$1,510	\$530,000	\$540,000	\$3,020	\$424,000	\$432,000	\$2,360
\$270,000	\$275,000	\$1,600	\$540,000	\$550,000	\$3,200	\$432,000	\$440,000	\$2,500
\$275,000	\$280,000	\$1,690	\$550,000	\$560,000	\$3,380	\$440,000	\$448,000	\$2,640
\$280,000	\$285,000	\$1,780	\$560,000	\$570,000	\$3,560	\$448,000	\$456,000	\$2,780
\$285,000	\$290,000	\$1,870	\$570,000	\$580,000	\$3,740	\$456,000	\$464,000	\$2,920
\$290,000	\$295,000	\$1,960	\$580,000	\$590,000	\$3,920	\$464,000	\$472,000	\$3,060
\$295,000	\$300,000	\$2,050	\$590,000	\$600,000	\$4,100	\$472,000	\$480,000	\$3,200
\$300,000	\$305,000	\$2,140	\$600,000	\$610,000	\$4,280	\$480,000	\$488,000	\$3,340
\$305,000	\$310,000	\$2,230	\$610,000	\$620,000	\$4,460	\$488,000	\$496,000	\$3,480
\$310,000	\$315,000	\$2,320	\$620,000	\$630,000	\$4,640	\$496,000	\$504,000	\$3,620
\$315,000	\$320,000	\$2,410	\$630,000	\$640,000	\$4,820	\$504,000	\$512,000	\$3,760
\$320,000	\$325,000	\$2,500	\$640,000	\$650,000	\$5,000	\$512,000	\$520,000	\$3,900
\$325,000	\$330,000	\$2,590	\$650,000	\$660,000	\$5,180	\$520,000	\$528,000	\$4,040
\$330,000	\$335,000	\$2,680	\$660,000	\$670,000	\$5,360	\$528,000	\$536,000	\$4,180
\$335,000	\$340,000	\$2,770	\$670,000	\$680,000	\$5,540	\$536,000	\$544,000	\$4,320
\$340,000	\$345,000	\$2,860	\$680,000	\$690,000	\$5,720	\$544,000	\$552,000	\$4,460
\$345,000	\$500,000	\$2,950	\$690,000	\$1,000,000	\$5,900	\$552,000	\$800,000	\$4,600
\$500,000	\$505,000	\$3,000	\$1,000,000	\$1,010,000	\$6,000	\$800,000	\$808,000	\$4,680
\$505,000	\$510,000	\$3,050	\$1,010,000	\$1,020,000	\$6,100	\$808,000	\$816,000	\$4,760
\$510,000	\$515,000	\$3,100	\$1,020,000	\$1,030,000	\$6,200	\$816,000	\$824,000	\$4,840
\$515,000	\$520,000	\$3,150	\$1,030,000	\$1,040,000	\$6,300	\$824,000	\$832,000	\$4,920
\$520,000	\$525,000	\$3,200	\$1,040,000	\$1,050,000	\$6,400	\$832,000	\$840,000	\$5,000
\$525,000	\$530,000	\$3,250	\$1,050,000	\$1,060,000	\$6,500	\$840,000	\$848,000	\$5,080
\$530,000	\$535,000	\$3,300	\$1,060,000	\$1,070,000	\$6,600	\$848,000	\$856,000	\$5,160
\$535,000	\$540,000	\$3,350	\$1,070,000	\$1,080,000	\$6,700	\$856,000	\$864,000	\$5,240
\$540,000	and up	\$3,400	\$1,080,000	and up	\$6,800	\$864,000	and up	\$5,320





Calculate your tax liability instantly by visiting **myconnect** at [portal.ct.gov/DRS-myconnect](http://portal.ct.gov/DRS-myconnect). Below the *Individuals* panel on the **myconnect** homepage, select *View Tax Calculators*, then select *Income Tax Calculator*.

## Table E - Personal Tax Credits

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

Single			Married Filing Jointly or Qualifying Surviving Spouse			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	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

## Social Security Benefit Adjustment Worksheet - Line 43

Enter the amount from <b>Form CT-1040NR/PY</b> , Line 1.....	
If your filing status is <b>single</b> or <b>married filing separately</b> , is the amount on Line 1 \$75,000 or more?	
<input type="checkbox"/> Yes: <b>Complete</b> this worksheet. <input type="checkbox"/> No: <b>Do not complete</b> this worksheet. Enter on Form CT-1040NR/PY, Line 43, the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.	
If your filing status is <b>married filing jointly, qualifying surviving spouse, or head of household</b> , is the amount on Line 1 \$100,000 or more?	
<input type="checkbox"/> Yes: <b>Complete</b> this worksheet. <input type="checkbox"/> No: <b>Do not complete</b> this worksheet. Enter on Form CT-1040NR/PY, Line 43, the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 6b, or federal Form 1040-SR, Line 6b.	
A. Enter the amount reported on your 2025 federal Social Security Benefits Worksheet, Line 1. <b>If Line A is zero or less, stop here and enter "0" on Line 43. Otherwise, go to Line B.</b>	A.
B. Enter the amount reported on your 2025 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2025, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. <b>If Line B is zero or less, stop here. Otherwise, go to Line C.</b>	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 2025 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 Form CT-1040NR/PY, <i>Schedule 1</i> , Line 43. If Line D is greater than or equal to Line E, enter "0."	F.

## Pension and Annuity Worksheet

**Line 1:** Enter your federal adjusted gross income the amount reported on Line 1 of Form CT-1040NR/PY. .... Line 1. ....00

If your filing status is single, married filing separately or head of household, is the amount on Line 1 \$75,000 or more?

☐ Yes: Complete this worksheet.  
☐ No: Do not complete this worksheet. \*

If your filing status is married filing jointly, is the amount on Line 1 \$100,000 or more?

☐ Yes: Complete this worksheet.  
☐ No: Do not complete this worksheet. \*

\* If you answered No to either question and you are an IRA recipient (other than a Roth IRA), enter as a subtraction modification 75% of the amount of such distribution, reported on federal Form 1040, or federal Form 1040 SR, Line 4b.  
 \* If you answered No to either question and you are a pension or annuity recipient (other than an IRA recipient), enter as a subtraction modification the amount of pension and annuity reported on federal Form 1040 or federal Form 1040 SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay.

**Line 2:** Enter 75% of the amount of IRA (other than a Roth IRA), reported on federal Form 1040 or federal Form 1040 SR, Line 4b. Enter 100% of the amount of pensions and annuities reported on federal Form 1040 or federal Form 1040-SR, Line 5b. From the amount on Line 5b, subtract military retirement pay, Tier 1 and Tier 2 railroad retirement benefits, and Connecticut teachers' retirement pay, as applicable. .... Line 2. ....00

**Line 3:** Enter the decimal amount from the *Pension and Annuity Phase-Out Table* below. .... Line 3. .

**Line 4:** Multiply Line 2 by Line 3. Enter the amount here and as a subtraction on Form CT-1040NR/PY, Schedule 1, Line 50b..... Line 4. ....00

## Pension and Annuity Phase-Out Table

Single, Married Filing Separately or Head of Household			Married Filing Jointly		
Federal AGI		Phase- Out	Federal AGI		Phase- Out
Greater Than or Equal To	Less Than or Equal To		Greater Than or Equal To	Less Than or Equal To	
\$0	\$74,999	1	\$0	\$99,999	1
\$75,000	\$77,499	.85	\$100,000	\$104,999	.85
\$77,500	\$79,999	.70	\$105,000	\$109,999	.70
\$80,000	\$82,499	.55	\$110,000	\$114,999	.55
\$82,500	\$84,999	.40	\$115,000	\$119,999	.40
\$85,000	\$87,499	.25	\$120,000	\$124,999	.25
\$87,500	\$89,999	.10	\$125,000	\$129,999	.10
\$90,000	\$94,999	.05	\$130,000	\$139,999	.05
\$95,000	\$99,999	.025	\$140,000	\$149,999	.025
\$100,000	and up	0	\$150,000	and up	0



## Schedule 2 Worksheet (Part-Year Residents Only)

<b>Column 1</b> Enter on Lines 1 through 30, Column 1, the amounts entered on Lines 1 through 30, Column B, respectively, of Schedule CT-1040AW. See instructions, on Page 17.	Complete this worksheet to determine the amount of income earned during the residency portion of your taxable year <b>and</b> taxed by a qualifying jurisdiction. <b>Complete a separate worksheet for each qualifying jurisdiction</b> if you paid income tax to more than one qualifying jurisdiction.	<b>Column 1</b> (from Column B, Schedule CT-1040AW)	<b>Column 2</b> Amount Taxable in Qualifying Jurisdiction
<b>Column 2</b> For each line, enter that portion of the amount entered on the same line of Column 1 you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications, if any, <b>directly related</b> to income sourced in the qualifying jurisdiction.  Enter the amount from Line 30, Column 2, on Form CT-1040NR/PY, Schedule 2, Line 55.  To this amount, add back any item of loss or deduction and subtract any item of income or gain included in Column 2 as an item of special accrual. Enter the result on Line 55.  <b>Keep this worksheet with your 2025 tax records. Do not attach to your tax return.</b>	1. Wages, salaries, tips, etc.	1.	
	2. Taxable interest	2.	
	3. Ordinary dividends	3.	
	4. Alimony received	4.	
	5. Business income or (loss)	5.	
	6. Capital gain or (loss)	6.	
	7. Other gains or (losses)	7.	
	8. Taxable amount of IRA distributions	8.	
	9. Taxable amounts of pensions and annuities	9.	
	10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10.	
	11. Farm income or (loss)	11.	
	12. Unemployment compensation	12.	
	13. Taxable amount of social security benefits	13.	
	14. Other income: See instructions.	14.	
	15. <b>Add Lines 1 through 14.</b>	15.	
	16. Educator Expenses	16.	
	17. Certain business expenses of reservists, performing artists, and fee-based government officials	17.	
	18. Health savings account deduction	18.	
	19. Moving expenses for members of the armed forces	19.	
	20. Deductible part of self-employment tax	20.	
	21. Self-employed SEP, SIMPLE, and qualified plans	21.	
	22. Self-employed health insurance deduction	22.	
	23. Penalty on early withdrawal of savings	23.	
	24. Alimony paid	24.	
	25. IRA deduction	25.	
	26. Student loan interest deduction	26.	
	27. Archer MSA deduction	27.	
	28. Other adjustments	28.	
	29. Total adjustments - Add Lines 16 through 28.	29.	
	30. Subtract Line 29 from Line 15.	30.	

# Connecticut Individual Use Tax Worksheet

## Section A - 1% Tax Rate: Computer and Data Processing Services

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .01)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, <i>Schedule 3</i> , Line 62a.						

## Section B - 6.35% General Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, <i>Schedule 3</i> , Line 62b.						

## Section C - 7.75% Luxury Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods	Retailer	Purchase Price	CT Tax Due (Col. 4 X .0775)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, <i>Schedule 3</i> , Line 62c.						

## Section D - 2.99% Tax Rate

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods	Retailer	Purchase Price	CT Tax Due (Col. 4 X .0299)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040NR/PY, <i>Schedule 3</i> , Line 62d.						

## Sample Use Tax Table

Total Purchases Subject to Use Tax	Use Tax Due at:		Total Purchases Subject to Use Tax	Use Tax Due at:		Total Purchases Subject to Use Tax	Use Tax Due at:	
	6.35%	7.75%		6.35%	7.75%		6.35%	7.75%
\$25	1.59	—	\$1,000	63.50	—	\$3,000	190.50	232.50
50	3.18	—	1,100	69.85	85.25	3,100	196.85	240.25
75	4.76	—	1,200	76.20	93.00	3,200	203.20	248.00
100	6.35	—	1,300	82.55	100.75	3,300	209.55	255.75
150	9.53	—	1,400	88.90	108.50	3,400	215.90	263.50
200	12.70	—	1,500	95.25	116.25	3,500	222.25	271.25
250	15.88	—	1,600	101.60	124.00	3,600	228.60	279.00
300	19.05	—	1,700	107.95	131.75	3,700	234.95	286.75
350	22.23	—	1,800	114.30	139.50	3,800	241.30	294.50
400	25.40	—	1,900	120.65	147.25	3,900	247.65	302.25
450	28.58	—	2,000	127.00	155.00	4,000	254.00	310.00
500	31.75	—	2,100	133.35	162.75	4,100	260.35	317.75
550	34.93	—	2,200	139.70	170.50	4,200	266.70	325.50
600	38.10	—	2,300	146.05	178.25	4,300	273.05	333.25
650	41.28	—	2,400	152.40	186.00	4,400	279.40	341.00
700	44.45	—	2,500	158.75	193.75	4,500	285.75	348.75
750	47.63	—	2,600	165.10	201.50	4,600	292.10	356.50
800	50.80	—	2,700	171.45	209.25	4,700	298.45	364.25
850	53.98	—	2,800	177.80	217.00	4,800	304.80	372.00
900	57.15	—	2,900	184.15	224.75	4,900	311.15	379.75
						5,000	317.50	387.50