



**Form CT-1040**  
**Connecticut Resident Income Tax Return**



**2025**  
**CT-1040**

For January 1 - December 31, 2025, or other tax year beginning

- - 2 0 2 5

and ending

- -

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M M - D D - Y Y Y Y

**1**

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

☐ Single

☐ Head of household

☐ Married filing separately

☐ Married filing jointly

☐ Qualifying surviving spouse

Enter spouse's name here and SSN below.

Your Social Security Number

Spouse's Social Security Number

- -

Check if deceased

- -

Check if deceased

Your first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

If joint return, spouse's first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

Mailing address (number and street)

Mailing address 2 (apartment number, PO Box)

City, town, or post office (If town is two words, leave a space between the words.)

State

ZIP code

Country code

Enter city or town of residence if different from above.

ZIP code

Check the appropriate box to identify if you are attaching a completed:

☐ **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates**, checking any box from Part 1.

☐ **Schedule CT-Dependent** (Complete this schedule if you claimed dependents on your federal Form 1040.)

☐ Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

☐ **Form CT-191T, Title 19 Status Release**

☐ **Form CT-1040 CRC, Claim of Right Credit**

☐ **Form CT-8379, Nonobligated Spouse Claim**

**Do you need health coverage? If you are interested in learning more about the health coverage options available through Access Health CT check the following box:** ☐ **Note: By checking this box, you authorize DRS to notify Access Health CT of your interest in the health coverage options that may be available. Please see the instructions for more information.**

**2**

Clip check here. Do not use staples. Do not send Forms W-2 or 1099, or Schedules CT K-1.

1. Federal adjusted gross income from federal Form 1040, Line 11a, or federal Form 1040-SR, Line 11a
2. Additions to federal adjusted gross income from *Schedule 1*, Line 38
3. Add Line 1 and Line 2.
4. Subtractions from federal adjusted gross income from *Schedule 1*, Line 50
5. **Connecticut adjusted gross income:** Subtract Line 4 from Line 3.
6. Income tax from tax tables or Tax Calculation Schedule: See instructions.
7. Credit for income taxes paid to qualifying jurisdictions from *Schedule 2*, Line 59
8. Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter "0."
9. Connecticut alternative minimum tax from Form CT-6251
10. Add Line 8 and Line 9.
11. Credit for property taxes paid on your primary residence, motor vehicle, or both: Attach completed *Schedule 3* on Page 4, Line 68 or your credit will be disallowed.
12. Subtract Line 11 from Line 10. If less than zero, enter "0."
13. Total allowable credits from Schedule CT-IT Credit, Part 1, Line 10
14. **Connecticut income tax:** Subtract Line 13 from Line 12. If less than zero, enter "0."
15. Individual use tax from *Schedule 4*, Line 69: If no tax is due, enter "0."
16. Add Line 14 and Line 15.

**Whole Dollars Only**

1.		.00
2.		.00
3.		.00
4.		.00
5.		.00
6.		.00
7.		.00
8.		.00
9.		.00
10.		.00
11.		.00
12.		.00
13.		.00
14.		.00
15.		.00
16.		.00

File and pay Form CT-1040 electronically using myconnect at portal.ct.gov/DRS-myconnect.

**Due date: April 15, 2026 - Attach a copy of all applicable schedules and forms to this return. Do not use staples.**

Taxpayers must sign declaration on reverse side. Complete return in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS). Visit us at **portal.ct.gov/DRS** for more information.



Your Social Security Number •

17. Enter amount from Line 16.

17. .00

**3 Withholding Schedule: You must complete Columns A, B, and C or your withholding will be disallowed.**

Forms W-2  
and 1099  
Information

Only enter  
information from  
your Forms  
W-2 and 1099  
if Connecticut  
income tax  
was withheld.

**Column A - Employer's federal ID No. from Box b  
of W-2, or payer's federal ID No. from Form 1099**

**Column B -  
Connecticut wages, tips, etc.**

**Column C -  
Connecticut income tax withheld**

18a.		18a.	.00
18b.		18b.	.00
18c.		18c.	.00
18d.		18d.	.00
18e.		18e.	.00
18f. Additional CT withholding from <i>Supplemental Schedule CT-1040WH</i>		18f.	.00

**18. Total Connecticut income tax withheld:**

Add amounts in Column C, Lines 18a, 18b, 18c, 18d, 18e, and 18f, enter here.

18. .00

19. All 2025 estimated tax payments and any overpayments applied from a prior year

19. .00

20. Payments made with Form CT-1040 EXT (*request for extension of time to file*)

20. .00

20a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16.

20a. .00

20b. Claim of right credit: From Form CT-1040 CRC, Line 6.

20b. .00

20c. Pass-Through Entity Tax Credit: From Schedule CT-PE, Line 1. Schedule must be attached.

20c. .00

20d. Historic Home Rehabilitation Credit

20d. .00

**4 21. Total payments and refundable credits:** Add Lines 18, 19, 20, 20a, 20b, 20c, and 20d.

21. .00

22. Overpayment: If Line 21 is more than Line 17, subtract Line 17 from Line 21.

22. .00

23. Amount of Line 22 overpayment you want **applied to your 2026 estimated tax**

23. .00

24. Amount of Line 22 overpayment you want applied as a CHET contribution  
from Schedule CT-CHET, Line 4.

24. .00

24a. Total contributions of refund to designated charities from *Schedule 5*, Line 70

24a. .00

25. **Refund:** Subtract Lines 23, 24, and 24a from Line 22. For direct deposit,  
complete Lines 25a, 25b, and 25c. Direct deposit is not available to first-time filers.

25. .00

25a. Checking ☐ Savings ☐ 25c. Account number

25b. Routing number 25d. Will this refund go to a bank account outside the U.S.? ☐ Yes

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

**5 26. Tax due:** If Line 17 is more than Line 21, subtract Line 21 from Line 17.

26. .00

27. If late: Enter penalty. Multiply Line 26 by 10% (.10).

27. .00

28. If late: Enter interest. Multiply Line 26 by number of months or fraction of a month  
late, then by 1% (.01).

28. .00

29. Interest on underpayment of estimated tax from Form CT-2210: See instructions.

29. .00

30. **Total amount due:** Add Lines 26 through 29.

30. .00

**6 Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.**

<b>Sign Here</b>  Keep a copy of this return for your records.	Your signature	Date (MMDDYYYY)	Home/cell telephone number
	Spouse's signature (if joint return)	Date (MMDDYYYY)	Daytime telephone number
	Paid preparer's signature	Date (MMDDYYYY)	Telephone number
	Type or print paid preparer's name	Firm's Federal Employer Identification Number (FEIN)	Check if self-employed <input type="checkbox"/>
	Firm's name, address, and ZIP code	Paid preparer's PTIN	
<b>Third Party Designee</b> - Complete the following to authorize DRS to contact another person about this return.			
Designee's name	Telephone number	Personal identification number (PIN)	



Your Social Security Number •

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## Schedule 1 - Modifications to Federal Adjusted Gross Income

See instructions.

31. Interest on state and local government obligations other than Connecticut
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income
34. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.
35. Loss on sale of Connecticut state and local government bonds
36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.
- 36a. 80% of Section 179 federal deduction. See instructions.
37. Other - specify •
38. **Total additions:** Add Lines 31 through 37. Enter here and on Line 2.
39. Interest on U.S. government obligations
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations
41. Social Security benefit adjustment: See *Social Security Benefit Adjustment Worksheet* instructions.
42. Refunds of state and local income taxes
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities
44. Military retirement pay
45. 50% of income received from the Connecticut Teachers' Retirement System
46. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero.
47. Gain on sale of Connecticut state and local government bonds
48. Connecticut Higher Education Trust (CHET) contributions made in 2025 or an excess carried forward from a prior year. See instructions.
- 48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.
- 48b. Pension or annuity income. See instructions.
- 48c. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purpose
- 48d. Achieving Better Life Experience (ABLE)
49. Other - specify: Do not include out of state income •
50. **Total subtractions:** Add Lines 39 through 49. Enter here and on Line 4.

Enter all items as positive numbers.

31.		.00
32.		.00
33.		.00
34.		.00
35.		.00
36.		.00
36a.		.00
37.		.00
38.		.00
39.		.00
40.		.00
41.		.00
42.		.00
43.		.00
44.		.00
45.		.00
46.		.00
47.		.00
48.		.00
48a.		.00
48b.		.00
48c.		.00
48d.		.00
49.		.00
50.		.00

## Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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

51. Modified Connecticut adjusted gross income. .... 51. .00

	Column A		Column B	
	Name	Code	Name	Code
52. Enter qualifying jurisdiction's name and two-letter code. .... 52.				
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return from <i>Schedule 2 Worksheet</i> . .... 53.		.00		.00
54. Divide Line 53 by Line 51. May not exceed 1.0000. .... 54.				
55. Income tax liability. Subtract Line 11 from Line 6. .... 55.		.00		.00
56. Multiply Line 54 by Line 55. .... 56.		.00		.00
57. Income tax paid to a qualifying jurisdiction. .... 57.		.00		.00
58. Enter the lesser of Line 56 or Line 57. .... 58.		.00		.00
59. <b>Total credit:</b> Add Line 58, all columns. Enter here and on Line 7. .... 59.				.00

Complete applicable schedules on Page 4 and send all four pages of the return to DRS.

Visit us at [portal.ct.gov/DRS](https://portal.ct.gov/DRS) for more information.



Your Social Security Number •

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### Schedule 3 - Property Tax Credit - See instructions.

Qualifying Property	Name of Connecticut Tax Town or District	Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.	Date(s) Paid (MMDDYYYY)	Amount Paid
60. Primary Residence •	•	•	- - - -	60. .00
61. Auto 1 •	•	•	- - - -	61. .00
62. Auto 2 - Married filing jointly or qualifying surviving spouse only. •	•	•	- - - -	62. .00
63. Total property tax paid: Add Lines 60, 61, and 62.				63. .00
64. Maximum property tax credit allowed.				64. 3 0 0 .00
65. Enter the lesser of Line 63 or Line 64.				65. .00
66. Enter the decimal amount for your filing status and Connecticut AGI from the Property Tax Credit Table. If zero, enter the amount from Line 65 on Line 68.				66. .
67. Multiply Line 65 by Line 66.				67. .00
68. Subtract Line 67 from Line 65. Enter here and on Line 11. Attach Schedule 3 to your return or your credit will be disallowed.				68. .00

Failure to report and pay use tax is subject to as much as a \$5,000 fine, imprisonment for as much as 5 years, or both.

### Schedule 4 - Individual Use Tax

Do you owe use tax for online or other purchases where you paid no sales tax? See instructions.

Complete the *Connecticut Individual Use Tax Worksheet* to calculate your use tax liability. See instructions.

69a. Total use tax due at 1%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section A, Column 7	69a.	.00
69b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section B, Column 7	69b.	.00
69c. Total use tax due at 7.75%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section C, Column 7	69c.	.00
69d. Total use tax due at 2.99%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section D, Column 7	69d.	.00
69. Individual use tax: Add Lines 69a through 69d. If no use tax is due, you <b>must</b> enter "0." Enter here and on Line 15.	69. •	.00

### Schedule 5 - Contributions to Designated Charities - See instructions.

70a. AIDS Research	70a.	.00
70b. Organ Transplant	70b.	.00
70c. Endangered Species/Wildlife	70c.	.00
70d. Breast Cancer Research	70d.	.00
70e. Safety Net Services	70e.	.00
70f. Military Relief	70f.	.00
70g. Connecticut Baby Bond Trust	70g.	.00
70h. Mental Health Community Investment Account	70h.	.00
70. Total Contributions: Add Lines 70a through 70h. Enter amount here and on Line 24a.	70.	.00

Complete and send all four pages of the return to DRS.

Use the correct mailing address for returns with a payment or requesting a refund.		Make your check payable to: <b>Commissioner of Revenue Services</b> To ensure proper posting, write your SSN(s) (optional) and "2025 Form CT-1040" on your check.
For all tax forms with payment: Department of Revenue Services PO Box 2977 Hartford CT 06104-2977	For refunds and all other tax forms without payment: Department of Revenue Services PO Box 2976 Hartford CT 06104-2976	