



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

**2025**  
**CT-1040NR/PY**



File and pay Form CT-1040NR/PY electronically using myconneCT at [portal.ct.gov/DRS-myconneCT](https://portal.ct.gov/DRS-myconneCT).

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

- - 2 0 2 5  
M M - D D - Y Y Y Y

and ending

- -  
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

- -

☐ Check if deceased

Spouse's Social Security Number

- -

☐ 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

**2024 Resident Status**

Nonresident ☐ Part-Year Resident ☐

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

☐ **Form CT-19IT**, Title 19 Status Release

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

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

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

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

**Whole Dollars Only**

**2**

- Federal adjusted gross income from federal Form 1040, Line 11a or federal Form 1040-SR, Line 11a
- Additions to federal adjusted gross income from *Schedule 1*, Line 40
- Add Line 1 and Line 2.
- Subtractions from federal adjusted gross income from *Schedule 1*, Line 52
- Connecticut adjusted gross income:** Subtract Line 4 from Line 3.
- Income from Connecticut sources from Schedule CT-SI, Line 30
- Enter the greater of Line 5 or Line 6.** If zero or less, go to Line 12 and enter "0."
- Income tax on the amount on Line 7 from tax tables or Tax Calculation Schedule: See instructions.
- Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.
- Multiply Line 9 by Line 8.
- Credit for income taxes paid to qualifying jurisdictions during resident portion of taxable year — **part-year residents only** (from *Schedule 2*, Line 61)
- Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter "0."
- Connecticut alternative minimum tax from Form CT-6251
- Add Line 12 and Line 13.
- Total allowable credits from Schedule CT-IT Credit, Part 1, Line 10
- Connecticut income tax:** Subtract Line 15 from Line 14. If less than zero, enter "0."
- Individual use tax from *Schedule 3*, Line 62: If no tax is due, enter "0."
- Add Line 16 and Line 17.

1.		.00
2.		.00
3.		.00
4.		.00
5.		.00
6.		.00
7.		.00
8.		.00
9.	.	
10.		.00
11.		.00
12.		.00
13.		.00
14.		.00
15.		.00
16.		.00
17.		.00
18.		.00

**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](https://portal.ct.gov/DRS) for more information.



Your Social Security Number •

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19. Enter amount from Line 18.

19. .00

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

**Column A** - Employer's federal ID No. from Box b of W-2, or payer's federal ID No. from Form 1099 or Schedule CT K-1

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

Schedule CT K-1

**Column C** - Connecticut income tax withheld  
Check box at left if from Schedule CT K-1.

**Forms W-2 and 1099 Information**  
Only enter information from your Forms W-2 and 1099, and Schedules CT K-1 if Connecticut income tax was withheld.

20a.	•		•	20a.	.00
20b.	•		•	20b.	.00
20c.	•		•	20c.	.00
20d.	•		•	20d.	.00
20e.	•		•	20e.	.00
20f. Additional CT withholding from Supplemental Schedule CT-1040WH				20f.	.00

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

Add amounts in Column C, Lines 20a, 20b, 20c, 20d, 20e, and 20f, enter here.

20. .00

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

21. .00

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

22. .00

22a. Claim of right credit: From Form CT-1040 CRC, Line 6.

22a. .00

22b. Pass-Through Entity Tax Credit: From Schedule CT-PE, Line 1. Schedule must be attached.

22b. .00

22c. Historic Home Rehabilitation Credit

22c. .00

**4 23. Total payments and refundable credits:** Add Lines 20, 21, 22, 22a, 22b, and 22c.

23. .00

24. Overpayment: If Line 23 is more than Line 19, subtract Line 19 from Line 23.

24. .00

25. Amount of Line 24 overpayment you want applied to your 2026 estimated tax

25. .00

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

26. .00

26a. Total contributions of refund to designated charities from Schedule 4, Line 63

26a. .00

27. **Refund:** Subtract Lines 25, 26, and 26a from Line 24. For direct deposit, complete Lines 27a, 27b, and 27c. Direct deposit is not available to first-time filers.

27. .00

27a. Checking ☐ Savings ☐ 27c. Account number

27b. Routing number 27d. 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 28. Tax due:** If Line 19 is more than Line 23, subtract Line 23 from Line 19.

28. .00

29. If late: Enter penalty. Multiply Line 28 by 10% (.10).

29. .00

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

30. .00

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

31. .00

32. **Total amount due:** Add Lines 28 through 31.

32. .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 •

## Schedule 1 - Modifications to Federal Adjusted Gross Income

See instructions.

	Enter all items as positive numbers.
33. Interest on state and local government obligations other than Connecticut	33. .00
34. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	34. .00
35. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	35. .00
36. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.	36. .00
37. Loss on sale of Connecticut state and local government bonds	37. .00
38. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	38. .00
38a. 80% of Section 179 federal deduction. See instructions.	38a. .00
39. Other - specify •	39. .00
40. <b>Total additions:</b> Add Lines 33 through 39. Enter here and on Line 2.	40. .00
41. Interest on U.S. government obligations	41. .00
42. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	42. .00
43. Social Security benefit adjustment: See <i>Social Security Benefit Adjustment Worksheet</i> instructions.	43. .00
44. Refunds of state and local income taxes	44. .00
45. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	45. .00
46. Military retirement pay	46. .00
47. 50% of income received from the Connecticut Teachers' Retirement System	47. .00
48. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero.	48. .00
49. Gain on sale of Connecticut state and local government bonds	49. .00
50. Connecticut Higher Education Trust (CHET) contributions made in 2025 or an excess carried forward from a prior year. See instructions.	50. .00
50a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.	50a. .00
50b. Pension or annuity income. See instructions.	50b. .00
50c. Ordinary and necessary business expenses for taxpayers licensed under chapter 420f or 420h that are not claimed for federal income tax purposes	50c. .00
50d. Achieving Better Life Experience (ABLE)	50d. .00
51. Other - specify: Do not include out of state income. •	51. .00
52. <b>Total subtractions:</b> Add Lines 41 through 51. Enter here and on Line 4.	52. .00

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

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

53. Connecticut adjusted gross income during the residency portion of the taxable year. ....	53. .00			
See instructions.				
	<b>Column A</b>		<b>Column B</b>	
	• Name	Code	• Name	Code
54. Enter qualifying jurisdiction's name and two-letter code. ....	54.			
See instructions.				
55. Non-Connecticut income included on Line 53 and reported on a qualifying jurisdiction's income tax return: Complete <i>Schedule 2 Worksheet</i> . ....	55.	.00		.00
56. Divide Line 55 by Line 53. May not exceed 1.0000. ....	56.	.		.
57. Apportioned income tax: See instructions. ....	57.	.00		.00
58. Multiply Line 56 by Line 57. ....	58.	.00		.00
59. Allowable income tax paid to a qualifying jurisdiction. See instructions. ...	59.	.00		.00
60. Enter the lesser of Line 58 or Line 59. ....	60.	.00		.00
61. <b>Total credit:</b> Add Line 60, all columns. Enter here and on Line 11. ....	61.	.00		.00

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



Your Social Security Number •

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**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 3 - 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.

62a. Total use tax due at 1%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section A, Column 7	62a.		.00
62b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section B, Column 7	62b.		.00
62c. Total use tax due at 7.75%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section C, Column 7	62c.		.00
62d. Total use tax due at 2.99%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section D, Column 7	62d.		.00
62. Individual use tax: Add Lines 62a through 62d. If no use tax is due, you must enter "0." Enter here and on Line 17.	62.	•	.00

### Schedule 4 - Contributions to Designated Charities - For more information, see instructions.

63a. AIDS Research	63a.		.00
63b. Organ Transplant	63b.		.00
63c. Endangered Species/Wildlife	63c.		.00
63d. Breast Cancer Research	63d.		.00
63e. Safety Net Services	63e.		.00
63f. Military Relief	63f.		.00
63g. Connecticut Baby Bond Trust	63g.		.00
63h. Mental Health Community Investment Account	63h.		.00
63. Total Contributions: Add Lines 63a through 63h. Enter amount here and on Line 26a.	63.		.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.	
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

Make your check payable to: **Commissioner of Revenue Services**

To ensure proper posting, write your SSN(s) (optional) and "2025 Form CT-1040NR/PY" on your check.