



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

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

File and pay your taxes online!  
**myconneCT**  
Revenue Services  
portal.ct.gov/DRS

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

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

**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

Your first name **MI**

Check if deceased

Spouse's Social Security Number

Check if deceased

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

Resident Status

Nonresident

Part-Year  
Resident

Print your SSN, name, mailing address, and city or town here.

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

- Form CT-19IT, Title 19 Status Release  Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates, checking any box from Part 1.
- Form CT-1040 CRC, Claim of Right Credit  Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Form CT-8379, Nonobligated Spouse Claim

**2**

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

**Whole Dollars Only**

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

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

**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).



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**

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.

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

20b.

20c.

20d.

20e.

20f. Additional CT withholding from *Supplemental Schedule CT-1040WH*

20f.

20g.

20h.

20i.

20j.

20k.

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## 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 • <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px; vertical-align: middle;"></span>                                      | 39.  | .00 |
| <b>40. 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. • <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px; vertical-align: middle;"></span> | 51.  | .00 |
| <b>52. 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.

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

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



**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.**

<b>Use the correct mailing address for returns with a payment or requesting a refund.</b>	
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.