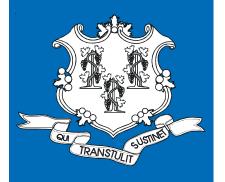
This booklet contains forms and instructions for the following taxes:

- Income
- Corporation
- Withholding
- Business Entity
- Trusts and Estates
- Partnership/ **S** Corporation **Composite**
- Group Income
- Gift
- Sales and Use
- Miscellaneous

2010 Connecticut Package X

2010 Tax Forms and Instructions



Forms may also be downloaded from our website at

www.ct.gov/DRS

Listing of Bookmarks 2010 CT Package X

Individual Income Tax	Estate and Gift Tax	Sales and Use Tax
CT-1040	CT-706/709	OS-114
CT-1040 Instructions	CT-706/709 Instructions	O-88
Schedule CT-IT Credit	CT-706/709 INSTRUCTIONS CT-706/709 EXT	OP-186
CT-6251	Schedule CT-709 Farmland	CERT-100
CT-1040 NR/PY	CT-706 NT	CERT-101
CT-1040 NR/PY Instructions	CT-706 NT Instructions	CERT-102
Schedule CT-SI	C1-706 INT INSTRUCTIONS	CERT-103
Schedule CT-1040AW	Corporation Business Tax	CERT-104
Schedule CT-1040BA	CT-1120	CERT-105
CT-8801	CT-1120 Instructions	CERT-106
Schedule CT-1040WH	CT-1120 ATT	CERT-108
CT-1040 EXT	CT-1120A	CERT-109
Tax Tables	CT-1120K	CERT-110
CT-1040 TCS	CT-1120 EXT	CERT-111
CT-1040X (2010)	CT-1120AB	CERT-112
CT-1040X (2006)	CT-1120 U	CERT-113
CT-1040X (2007)	CT-1120Q	CERT-114
CT-1040X (2008)	CT-1120I	CERT-115
CT-1040X (2009)	CT-1120 ES	CERT-116
CT-1040ES	CT-1120X	CERT-117
CT-2210	CT-1120X Instructions	CERT-119
CT-1127	CT-1120CR	CERT-120
CT-8379	CT-1120CR Instructions	CERT-121
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CT-19IT	CT-1120CC-R	CERT-123
CT-1040CRC	CT-1120 TIC/EZ	CERT-124
Connecticut Income Tax For	CT-1120 RDC	CERT-125
Trusts and Estates	CT-1120RC	CERT-126
CT-1041	CT-1120 EDPC	CERT-127
Schedule CT-1041B	CT-1120GC	CERT-128
Schedule CT-1041C	CT-1120 MEC	CERT-129
Schedule CT-1041FA	CT-1120 HIC	CERT-130
Schedule CT-1041 K-1	CT-1120 FCIC	CERT-131
CT-1041 K-1T	CT-1120 HCIC	CERT-132 CERT-133
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CT-1041 Instructions	CT-CDC	CERT-134 CERT-135
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	CT-1120 HPC	CERT-138
Partnership/S Corporation	CT-1120 EAH	CERT-139
Composite Income Tax	CT-1120 CAF	CERT-140
CT-1065/CT-1120SI	CT-1120 SBA	CERT-141
CT-1065/CT-1120SI Instructions	CT-1120HH	CERT-142
Supplement Attachment	CT-UISR	Regulation 1
Schedule CT K-1	CT-1120SF	Reg 19
Form CT K-1T CT-1065/CT-1120SI EXT	CT-1120FP	AU-524
C1-1005/C1-112031EX1	CT-1120 NJC	AU-526
Business Entity Tax	CT-IRF	AU-764
OP-424	CT-1120HS	AU-764a
	CT-1120HP	AU-766
Withholding Tax	CT-1120 FPI	Missellanseus
CT-941 (DRS)	CT-1120DA	Miscellaneous REG-1
CT-8109 (DRS)	CT-1120 SBJ	REG-1 Instructions
CT-945 (DRS)	CT-1120 VRJ	REG-1 Addendum A
CT-941X	CT-1120A-MFG	REG-1 Addendum B
2011 CT-W3 (DRS)	CT-1120A-LP	REG-1 Addendum C
2010 CT-W3 (DRS)	CT-1120A-A	REG-1 Addendum D
CT-W4	CT-1120A-SBC	REG-1 Addendum E
CT-W4NA 2011 CT-1096 (DRS)	CT-1120A-BPE	LGL-001
2011 CT-1096 (DRS) 2010 CT-1096 (DRS)	CT-1120A-IRIC	LGL-002
CT-4852	CT-1120A-FS	LGL-003
CT-8809	CT-8822C	LGL-006
C. 5555		CT-8822

Form CT-1040 Connecticut Resident Income Tax Return

For DRS Use Only **2010** CT-1040

		Complete return in blue or black ink only. Taxpayers must	sign c	leclar	ation c	on rev	erse s	ide.	
For t	he ye	ear January 1 - December 31, 2010, or other taxable year beginning:, 20	010 and	d endin	g:			,	
1	Fil	Ing Status - Check only one box. Single Filing jointly for federal and Connecticut only Filing separately for federal and Connecticut only Filing separately for federal and Connecticut only	nly		Head of househo	ld		ying wid epender	
		Enter spouse's name here and SSN below.							
→	. [r Social Security Number Check if deceased MI Leat agent (If the last agent is a top of the last age			Check if			0	: / J= /O=
ame, SN bere	YOU	r first name MI Last name (If two last names, insert a	space b	etween	names.)			Sun	ix (Jr./Sr
name,	lf jo	int return, spouse's first name MI Last name (If two last names, insert a	space b	etween	names.)			Suff	ix (Jr./Sr
בע									
your		ling address (number and street, apartment number, suite number, PO Box)		1					
Print	5								
7		71D and 1							
→	5 City	r, town, or post office (If town is two words, leave a space between the words.) State ZIP code	TT -			1			
-						_			
	you i	k here if you do not want forms sent to lext year. This does not relieve you of responsibility to file. Check here if you filed Form CT-2210 and checked any boxes on Part 1. Check here if you filed Form CT		CRC	Check forms a	and atta	ach the	form(s	
2	1.	Federal adjusted gross income from federal Form 1040, Line 37;			Who	le Dol	lars O	nly	
	١.	Form 1040A, Line 21; or Form 1040EZ, Line 4	1.		,		,		. 00
	2.	Additions to federal adjusted gross income from Schedule 1, Line 39	2.],		,		. 00
	3.	Add Line 1 and Line 2.	3.						. 00
4	4.	Subtractions from federal adjusted gross income from Schedule 1, Line 50	4.],		,		. 00
	5.	Connecticut adjusted gross income: Subtract Line 4 from Line 3.	5.						. 00
staple. forms.	6.	Income tax from tax tables or Tax Calculation Schedule: See instructions, Page 15.	6.],		,		. 00
	7.	Credit for income taxes paid to qualifying jurisdictions from Schedule 2, Line 59	7.						. 00
not 1099	8.	Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter "0."	8.		,		,		. 00
2. P	9.	Connecticut alternative minimum tax from Form CT-6251	9.						. 00
here	10.	Add Line 8 and Line 9.	10.						. 00
Clip check here. Do Do not send W-2 or 1	11.	Credit for property taxes paid on your primary residence, motor vehicle, or both: Complete and attach <i>Schedule 3</i> on Page 4 or your credit will be disallowed.	11.						. 00
Clip Do n	12.	Subtract Line 11 from Line 10. If less than zero, enter "0."	12.],],		. 00
	13.	Total allowable credits from Schedule CT-IT Credit, Part I, Line 11	13.						. 00
←	14.	Connecticut income tax: Subtract Line 13 from Line 12. If less than zero, enter "0."	14.],[],[. 00
	15.	Individual use tax from Schedule 4, Line 69: If no tax is due, enter "0."	15.],],[. 00
	16.	Add Line 14 and Line 15.	16.						00

	2010 Form CT-1040 - Page 2 of 4 Your Security N							our Soci / Numb				- [-								
-	17. Entei	· amou	ınt fr	om Lir	ne 16.								17.							1.	00
3	Column A Column B Employer's federal ID No. from Box b of W-2, Connecticut wages, tips, etc. or payer's federal ID No. from Form 1099								Column C Connecticut income tax withheld												
W-2 :	and 1099	18a.	0. p	_						•		. 00	18a.							7	00
Infor	mation enter	18b.	П	_					П	•		. 00	18b.					"		Ť	00
inforr	nation		H	= _					H	•			18c.		=, _			,		Ħ.	00
and 1	your W-2 1099 forms		H	=					Н						=, -			,		┽.	H
	nnecticut ne tax	18d.	Ш	=					Н	•			18d.		,			,		╡.	00
was v	withheld.	18e.	Ш						Ш	•		• 00	18e.		,_			<u>, </u>		₫.	00
		18f.								•		. 00	18f.		ЦL			.Ш		<u>.</u>	00
		18g.								•		. 00	18g.		$\exists \lceil$						00
		18h.	Add	litiona	I CT v	vithho	ldina	from S	elaau	emental Sche	edul	e CT-1040WH	18h.		7		П	Ï		Ī	00
		Conne	cticu	incor	ne tax	withh	eld: A	dd amo	ounts	in Column C a	and e	enter here.					Н	, L		Ŧ.	00
	You n	nust c	omp	lete C	olum	ns A,	B, ar	id C o	r youi	withholding	Will	be disallowed.	18. _					,		٠.	UU
	19. All 20	10 est	imate	ed tax	paym	ents a	and a	ny ove	rpayr	nents applied	d fro	m a prior year	19.].	00
2	20. Paym	ents n	nade	with F	orm	CT-10	40 E>	KT (Re	ques	for extensio	n of	time to file)	20.							٦.	00
2	21. Total	pavm	ents	: Add	Lines	18. 1	9. and	120.					21.				П	Π			00
									oub!	ract Line 17	from	Line 21	22.				Н	, <u> </u>		÷	=
	•	-													,		Н	,		١.	00
2	23. Amount of Line 22 overpayment you want applied to your 2011 estimated tax						23.							╡.	00						
							-			from Schedu	ıle 5	Line 70	24.					, 🔲			00
2	25. Refur For fa									Lines 25a, 2	25b,	and 25c.	25.		7,			,		٦.	00
2	5a. Check		25b.	Rout						25c. A										Ť	T
	Saving			numl							umb	er									
_	5d. Will th																				00
5 2	26. Tax d	ue: If	Line	17 is	more	than L	ine 2	1, subt	tract l	ine 21 from	Line	17.	26.					,		╡•	00
	27. If late			-		-		•	. ,		o oti.	on of a month	27.		, _			,		₫.	00
4		hen by			viuitipi	у шпе	20 D	y numi	bei oi	monus of it	acu	on of a month	28.								00
2	29. Intere	st on i	unde	rpaym	ent o	f estin	nated	tax fro	m Fo	rm CT-2210:			29.								00
	See II 30. Total	nstruct amou				es 26	throu	ah 29					30.							٦.	00
6	Declaration schedules understan \$5,000, or	on: I de and st d the p impriso ver is ba	eclare atemo enalty onme	under ents) a / for wi	penalind, to illfully o	ty of late	w that st of m ing a fa five ye	I have only know alse retears, or	ledge urn or both.	and belief, it is document to [true DRS n of a	uding any accom , complete, and o is a fine of not m a paid preparer ot le. Date	orrect.	Í n n	Daytim	e telepl	hone n	umber			
cords.	Chausele	olanot	/it :-:	t roture	١							Data		•	()	hone	umb = :			
lere your re	Spouse's	signature	e (II JOII	it return)						•	Date		•	Daytim (e telepi	none n	umber			
Sign Here copy for your records	Paid prepa	arer's sig	nature							Date		Telephone number			Prepare	er's SS	N or P	TIN			
a	Firm's nar	ne, addr	ess. ar	d ZIP o	ode					•	•	()			FEIN						
Keep	•															-					
	Third P Designer	e's nan	ne					lowing on F		Telephone nu		ontact another	persor	Pers	onal id	dentific	cation	numb	oer (PIN	l) —_	

2010 Form CT-1040 - Pa	ige 3 of 4			Se	Your ecurity N	Social umber	•		-	7 -		
Schedule 1 - Modifications to Feder	al Adjuste	ed Gro	ss In				er all ite	ems as	positiv	/e numb	ers.	
See instructions, Page 18. 1. Interest on state and local government obligations	other than Co	onnectio	cut		;	31.						00
Mutual fund exempt-interest dividends from non-C government obligations	Connecticut sta	ate or m	ıunicipa	I	•	32.						00
3. Cancellation of debt income: See instructions.						33.]]		,,		Π.	00
Cancellation of debt income. See instructions. Taxable amount of lump-sum distributions from quadjusted gross income	ıalified plans r	not inclu	ided in f	ederal		34.						00
5. Beneficiary's share of Connecticut fiduciary adjust	tment: Enter o	only if gre	eater th	an zero.	;	35.						00
6. Loss on sale of Connecticut state and local gover	nment bonds				l ;	36.						00
7. Domestic production activity deduction from feder	al Form 1040,	, Line 35	5		;	37.						00
88. Other - specify					_ ;	38.					□.	00
9. Total additions: Add Lines 31 through 38. Enter	here and on L	ine 2.			;	39.						00
0. Interest on U.S. government obligations						40.						00
11. Exempt dividends from certain qualifying mutual fund	ds derived from	n U.S. go	overnme	nt obligat	tions 4	41.					П.	00
12. Social Security benefit adjustment: See Social Secu	ırity Benefit Ad _i	justment	t Worksi	heet, Pag	ge 20. 4	12.			MÍ.		Π.	00
13. Refunds of state and local income taxes					4	43.					Π.	00
14. Tier 1 and Tier 2 railroad retirement benefits and s	supplemental a	annuitie	s		4	14.					$\overline{\Box}$	00
45. 50% of military retirement pay						45.					Π	00
16. Beneficiary's share of Connecticut fiduciary adjust	tment: Enter o	only if les	ss than	zero.		46.						00
17. Gain on sale of Connecticut state and local govern		,				 17.					Π	00
8. Connecticut Higher Education Trust (CHET) contr						48.						00
Enter CHET account number: (can be up to 14 digits)] [] [,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		ш.	00
49. Other - specify: Do not include out of state income					_	19.					Η.	00
50. Total subtractions: Add Lines 40 through 49. Er						50.						UU
Schedule 2 - Credit for Income Taxes F You must attach a copy of your return filed with the						be dis	allowe	d.				
51. Modified Connecticut adjusted gross income	. , , ,		,	•		51.						00
See instructions, Page 24.		C	Colum	n A	,	J1	_	Co	olumn	ı B		
 Enter qualifying jurisdiction's name and two-letter code: See instructions, Page 24. 	52.	• N	Name		Cod	e		Nar	ne		Co	ode
53. Non-Connecticut income included on Line 51 and												
reported on a qualifying jurisdiction's income tax return: Complete Schedule 2 Worksheet, Page 24.	53.],			. (00						00
54. Divide Line 53 by Line 51. May not exceed 1.0000	54.	Ĺ										
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						00						00
See instructions, Page 25.	57.				H-1-	00					 - -	00
58. Enter the lesser of Line 56 or Line 57.	58.	J,			<u>ا</u> . ا			井	,L			30
59. Total credit: Add Line 58, all columns. Enter he	ere and on Line	e 7.			59.						00	

	2010 Form CT-	1040 - Page 4 of 4		Your So Security Num			-	
		See instructions, Page		<u> </u>		Aut	o 2	
Qualifying Property		Residence	Auto	1	(joint retu	ırns or qualifyir	ng widow(er) or	ıly)
ame of Connecticut own or District	•	•			•			
escription of Proper primary residence, en								
reet address.								
motor vehicle, enter yo ake, and model.	ear, •				•			
ate(s) Paid	• /	/ 2010 •	/	/ 2010	•		/ 2010	
	•/_	/ 2010	/_	/ 2010	•	/_	/ 2010)
Amount	Paid 60.	. 00 6	1		62.			. 00
3. Total property tax	x paid: Add Lines 60, 6	1, and 62.			63.	,		. 00
. Maximum proper	ty tax credit allowed				64.	•	500	. 00
. Enter the lesser of	Line 63 or Line 64.				65.	•		. 00
		status and Connecticut A e 27. If zero, enter the ar			66.	•		
'. Multiply Line 65 by	/ Line 66				67.	•		00
	rom Line 65. Enter here	and on Line 11.			0			
Attach Schedule 3	to your return or your	credit will be disallowed.			68.			. 00
		- Do you owe use Connecticut individual				return.		
Column A	Column B	Column C	Column D	Column E		lumn F	Column	
Date of purchase g	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column	p n D) ar	x, if any, paid to nother sdiction	Balance (Column E Column F b less than 2	minus out not
Total of individual	purchases under \$300	not listed above						
). Individual use t	tax: Add all amounts f	or Column G. Enter her	e and on Line 1	5.	• 69.			. 00
chedule 5 - Co	ntributions to De	esignated Charitie	S					
a. AIDS Research		70a.			00			
b. Organ Transplan	t	70b.			00	_		
c. Endangered Spe	cies/Wildlife	70c.			00			
d. Breast Cancer Re	esearch	70d.			00			
e. Safety Net Servic	ces	70e.			00			
of. Military Family Re	elief Fund	70f.		,	00			
). Total Contribution	ns: Add Lines 70a throu	gh 70f. Enter amount her	e and on Line 24		70.			. 00
		Jse envelope provided, wit		abel, or mail to:				
	r refunds and all oth epartment of Revenue	er tax forms without p Services	ayment:	For all tax for Department				
	O Box 2976	6		PO Box 29	77			

2010 FORM CT-1040

Connecticut Resident Income Tax

Return and Instructions

Choose direct deposit. It is fast and free!

This booklet contains:

- Form CT-1040
- Tax Tables
- Tax Calculation
 Schedule
- Index
- Use TaxInformation(Pages 4 and 28)



TAXPAYER SERVICE CENTER (TSC) FOR INDIVIDUALS

File Electronically ... it's *FAST* money!



Visit **www.ct.gov/TSC** to learn more about free filing options.

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.

Connecticut Coalition for Organ and Tissue Donation http://www.ctorganandtissuedonation.org/

Organ Donation

http://www.organdonor.gov/

National Marrow Donor Program http://www.marrow.org/

United Network for Organ Sharing http://www.unos.org/

LifeChoice Donor Services http://www.lifechoiceopo.org/

New England Organ Bank http://www.neob.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 *Schedule 5*, Line 70, of **Form CT-1040**, *Connecticut Resident Income Tax Return*. **Your contribution is irrevocable.** To contribute directly, send your contribution to the address shown below.

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Assists research, education, and community service programs related to breast cancer.	Protects the children of families who are no longer eligible for public assistance benefits.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship.
Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

What's New

Due Date: Washington DC will celebrate Emancipation Day on Friday, April 15, 2011. As a result, any federal return otherwise due on April 15 that is filed (mailed or transmitted) on Monday, April 18, 2011, will be considered timely filed. Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15 will be treated as timely filed if they are filed on April 18, 2011.

Form 1099-G: While 1099-G forms were recently mailed to taxpayers who received state tax refunds in 2010, DRS may furnish Form 1099-G electronically next year. Visit **www.ct.gov/DRS** later this year for more information about electronically furnished Form 1099-G statements.

New Income Tax Credits: Effective for income years beginning on or after January 1, 2010, new legislation provides for the following credits that are applicable against the income tax.

For more information about additional requirements and limitations to these credits, see Special Notice 2010(3), 2010 Legislative Changes Affecting the Income Tax, or contact the Department of Economic Development (DECD) or Connecticut Innovations Inc.

Schedule CT-IT Credit: Taxpayers must use **Schedule CT-IT Credit**, *Income Tax Credit Summary*, to claim the tax credits listed below, as well as the credit for a prior year alternative minimum tax from Form CT-8801, on the 2010 income tax return filed.

Qualified Small Business Job Creation Tax Credit: An employer with less than 50 employees in Connecticut may earn a credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the income years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired, and if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Vocational Rehabilitation Job Creation Tax Credit: An employer may earn a credit equal to \$200 per month for hiring a new qualifying employee who is receiving rehabilitation services from the Bureau of Rehabilitation Services within the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must be hired after May 6, 2010, to work at least 20 hours per week for 48 weeks of a calendar year. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired, and if eligible, the two immediately succeeding income years. However, this credit cannot be used

against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Angel Investor Tax Credit: This tax credit is available to angel investors making a cash investment of not less than \$100,000 in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2014. The allowable credit is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. §12-707.

The credit must be claimed in the taxable year in which the investment is made. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied. The credit is not transferable. The tax credit is administered by Connecticut Innovations, Inc.

These three tax credits may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

Amending Connecticut Income Tax Returns: Effective for taxable years commencing on or after January 1, 2010, if a Connecticut taxpayer files an amended federal income tax return with the Internal Revenue Service (IRS) or other competent authority, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination date on the amended return by the IRS or other competent authority.

If a Connecticut taxpayer files an amended return with another state of the United States, a political subdivision of another state, or the District of Columbia which affects the amount used on the Connecticut return to determine the credit for taxes paid to the other jurisdiction, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination date on the amended return by the tax officers or other competent authority of the other jurisdiction.

See Special Notice 2010(3) for more information.

Civil Unions: On October 1, 2010, civil unions that have not been dissolved or annulled, or that are not in the process of being dissolved or annulled, merged into marriages by operation of law. Any civil unions that have not merged on October 1, 2010, because of pending dissolution, annulment, or legal separation are governed by the civil union statutes in effect on September 1, 2010.

Questions and Answers About the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2009(33)**, *Q&A on the Connecticut Individual Use Tax*.

1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to DRS. If Connecticut sales tax is not paid to the retailer, the purchaser must pay the use tax directly to the Department of Revenue Services (DRS).

2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for online access to computer services.

3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax even though you buy them for use in Connecticut. Some examples are items of clothing that cost less than \$50, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.

4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased **and brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does **not** apply to items **shipped or mailed** to you.

Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax.

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. Forms CT-1040 or CT-1040NR/PY must be filed on or before April 15, 2011, or use the Taxpayer Service Center (TSC) to file your 2010 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, Connecticut Individual Use Tax Return. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on **Form OS-114**, *Sales and Use Tax Return*.

8. What are the penalties and interest for not paying the use tax?

The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

Electronic Filing!



Free and secure!

General Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Street, Hartford. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; and
- Your **completed** federal income tax return.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available at most public libraries, town halls, and post offices during the tax filing season.

Important Reminders

- ☐ Most taxpayers qualify to electronically file their Connecticut income tax return. See May I File My Connecticut Income Tax Return Over the Internet on Page 6.
- ☐ You **must** use blue or black ink only to complete your paper return.
- ☐ Remember to send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
 - Make sure you enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return) and attach all required schedules or forms.
- □ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form after filing your Connecticut income tax return, you may be required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*. See *Amended Returns* on Page 29.
- □ Do not send W-2, 1099, or CT K-1 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you fail to complete all columns.
- ☐ Check the correct filing status on your return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.

- ☐ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13.
- ☐ Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut **and** filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut **and** filing separately for Connecticut only.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
- ☐ Remember to check the box on the first page of your return if you are filing **Form CT-1040CRC**, *Claim of Right Credit*.
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- ☐ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your paper return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2010 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;
- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

If none of the above apply, do not file a Connecticut resident income tax return.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on **Form CT-1040**, *Schedule 1*.

Gross income includes income from all sources within Connecticut and outside of Connecticut. Gross income includes but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business:

- · Capital gains;
- Interest and dividends:
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2010 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040 reporting the following on Schedule C:

Gross Income \$100,000
Expenses (\$92,000)
Net Income \$8,000

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you do not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You file as single on a Connecticut income tax return and received \$12,625 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from Form CT-1040, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,625. Therefore, you must file a Connecticut income tax return.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return at **www.ct.gov/TSC**. You may electronically file your Connecticut income tax return if all of the following are true:

You filed a Connecticut income tax return in the last three
years; or you have never filed a Connecticut income tax
return, but you have a valid Connecticut driver's license
or Connecticut nondriver ID:

Your filing status is the same as the last return DRS
has on file. If your filing status changed since your last
filing, you may be able to file electronically through the
TSC. If the filing status you want to use is not displayed
in the drop-down menu, you cannot file electronically
through the TSC this year. Visit the DRS website at
www.ct.gov/DRS and select <i>E-Services</i> for information
on other efiling options;

☐ You are not filing Form	CT-8379, Nonobligated Spouse
<i>Claim</i> , with your return;	

- ☐ You are not filing **Form CT-1040CRC**, *Claim of Right Credit*; **and**
- ☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* on Page 5 are met.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2010; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2010.

Completing this form authorizes DRS to verify your Title 19 status for 2010 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file jointly for Connecticut if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under Public Act 2009-13 may file jointly for Connecticut as a surviving spouse although this will not be their federal filing status. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2010, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 38, or **Form CT-1040NR/PY**, *Schedule 1*, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN. DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return and 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.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they

do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately except as noted by the following.

A civil union partner or a spouse in a marriage recognized under Public Act 2009-13 who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2010 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2010 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2010 taxable year and spent a total of more than 183 days in Connecticut during the 2010 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2010 taxable year, you must file **Form CT-1040**.

You are a **part-year resident** for the 2010 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2010 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2010 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

You are a **nonresident** for the 2010 taxable year if you are neither a resident nor a part-year resident for the 2010 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2010 taxable year, you must file Form CT-1040NR/PY.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Spouses With Different Residency Status* on Page 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2010 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2010 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2010 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2010 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion

548

x 90 = Maximum days allowed in Connecticut

See **Special Notice 2000(17)**, 2000 Legislation Affecting the Connecticut Income Tax.

Military Personnel Filing Requirements

Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident*, *Part-Year Resident*, *or Nonresident* on Page 7.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

Example: Jill is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Jill had no other income . . .

Since Jill resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Jill had a part-time job in Connecticut . . .

Her Connecticut-sourced income from nonmilitary employment is taxable. Jill must file Form CT-1040NR/PY to report the income.

Spouses of military personnel, see **Informational Publication 2009**(21), *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of

their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See **Informational Publication 2009(21)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040, *Schedule 1*.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2010 are references to your taxable year beginning during 2010.

You must use the same method of accounting for Connecticut income tax purposes you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2011. (However, for the 2010 calendar year, DRS will follow the IRS deadline of April 18, 2011.) If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Your return meets the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*. The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 11 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and pay all the tax you expect to owe on or before the due date. Visit www.ct.gov/TSC to file your extension over the Internet.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties* on Page 11 if you do not pay all the tax due with your extension request.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2010 federal income tax return and you expect to owe no additional Connecticut income tax for the 2010 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- If you pay your expected 2010 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; or
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2010 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the United States and Puerto Rico, or if you are in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a Connecticut income tax return on time, you must file Form CT-1040 EXT. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040 or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you **must** attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write "2010 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

For all tax forms with payment enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2011 taxable year.

Your required annual payment for the 2011 taxable year is the lesser of:

- **90%** of the income tax shown on your 2011 Connecticut income tax return; **or**
- 100% of the income tax shown on your 2010 Connecticut income tax return, if you filed a 2010 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2010 taxable year, and you did not file a 2010 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2010 taxable year, your required annual payment is 90% of the income tax shown on your 2011 Connecticut income tax return.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2010(28)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax using the *TSC*. Visit our website at **www.ct.gov/TSC** for more information. You may also pay your 2011 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2011 using a paper return. If you made estimated tax payments in 2010, you will automatically receive coupons for the 2011 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2010, use Form CT-1040ES to make your first estimated income tax payment. Form CT-1040ES is available on the DRS website. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2011(7)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in IRC \$6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2012, for the 2011 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2011 Connecticut income tax return or 100% of the income tax shown on your 2010 Connecticut income tax return.

A farmer or fisherman who files a 2011 Connecticut income tax return on or before March 1, 2012, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2010(16)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or **Informational Publication 2009(14)**, Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2011, or the date on which the underpayment is paid.

A taxpayer who files a 2010 Connecticut income tax return on or before January 31, 2011, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2011.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2011, if he or she files a 2010 Connecticut income tax return on or before March 1, 2011, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2010 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* on this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

2011 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2011 calendar year taxpayers are:						
April 15, 2011*	25% of your required annual payment					
June 15, 2011	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)					
September 15, 2011	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)					
January 15, 2012	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)					

An estimate is considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

* Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15, 2011, will be treated as timely filed if they are filed on April 18, 2011.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file Form CT-1040X, Amended Connecticut Income Tax Return for *Individuals*, and fail to do so, a penalty may be imposed.

Waiver of Penalty

To make a waiver of penalty request, taxpayers must complete and submit Form DRS-PW, Request for Waiver of Civil Penalty, to the Department of Revenue Services (DRS) Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

> Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information on the penalty waiver process, see Policy Statement 2010(1), Requests for Waiver of Civil Penalties.

Refund Information

The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. While all refunds are issued as quickly as possible, for returns filed on paper, you must allow 10 to 12 weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional review is required.

You can check on the status of your refund on the TSC at www.ct.gov/myrefund or you may call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Be ready to provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $\frac{2}{3}$ % for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe, 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 2011 estimated tax, and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will receive an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2010 and who made Connecticut income tax payments (withholding or estimates) for the 2010 taxable year may be eligible to claim his or her share of any refund if:

- · A joint Connecticut tax return was filed for 2010; and
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing Form CT-8379, Nonobligated Spouse Claim.

When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

Do not use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Payment Options

Pay Electronically

Visit the *TSC* at www.ct.gov/TSC and follow the prompts to make a direct payment or visit https://drsindtax.ct.gov to make a direct payment if you do not want to login to the **TSC**. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2011) to avoid penalty and interest.

Pay by Credit Card or Debit Card









You may elect to pay your 2010 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

- Visit www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment is effective on the date you make the charge.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "2010 Form CT-1040" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Failure to file or **failure to pay** the proper amount of tax when due **will result in penalty and interest charges**. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

DRS does not round when issuing refunds.

Completing Form CT-1040

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status - Check only one box.

Check the appropriate box to indicate your filing status. Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.

Civil union partners or spouses in a marriage recognized under Public Act 2009-13 must use **filing jointly for Connecticut only** or **filing separately for Connecticut only**. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a resident or nonresident of Connecticut and your spouse is a part-year resident of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are both part-year residents of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are both nonresidents of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under Public Act 2009-13 and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a resident or nonresident of Connecticut and your spouse is a part-year resident of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are both part-year residents of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are both nonresidents of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under Public Act 2009-13 and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

Qualifying Widow(er): If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040 for "Qualifying widow(er) with dependent child." **Do not enter** your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return, and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

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-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's spouse in a marriage recognized under Public Act 2009-13 may be taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. 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* on Page 6.

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, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. 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.

2 Calculate Your Tax

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2010 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 7. Civil union partners or spouses in a marriage recognized under Public Act 2009-13, see *Taxpayers Filing Jointly for Connecticut Only* on this page.

Line 2: Additions

Enter the amount from **Form CT-1040**, Schedule 1, Line 39. See Additions to Federal Adjusted Gross Income on Page 18.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 19.

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 Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

Tax Tables: If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 30 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 6.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 41 or visit **www.ct.gov/DRS** to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return 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-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 22.

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

Line 8

Subtract Line 7 from Line 6 and enter the result. If Line 7 is greater than Line 6, enter "0."

Line 9: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2010, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11: Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 25.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return regardless of filing status. See *Property Tax Credit Table* on Page 27. This credit can be used to offset only your 2010 income tax. **You may not carry this credit forward and it is not refundable.**

Line 12

Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

Line 13: Allowable Credits

Enter the amount from **Schedule CT-IT Credit**, *Income Tax Credit Summary*, Part I, Line 11.

Line 14: Connecticut Income Tax

Subtract Line 13 from Line 12 and enter the result. If less than zero, enter "0."

Line 15: Individual Use Tax

Complete and attach *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. See Pages 4 and 28 for more information on the use tax.

Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 Payments

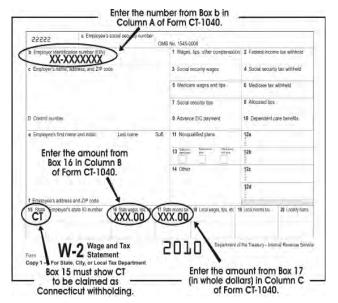
Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18g.

Electronic Filing!



Free and secure!



Column A: Enter the Employer Identification Number or 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.

If you have **more than seven** federal W-2 or 1099 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-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

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 18.

Do not send copies of W-2 and 1099 forms. Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379**, *Nonobligated Spouse Claim*, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 19: All 2010 Estimated Tax 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. Be sure to include any 2010 estimated payments made in 2011. **Do not** include any refunds received.

Line 20: 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 21: Total Payments

Add Lines 18, 19, and 20 and enter the total. This represents the total of all Connecticut tax payments made.

4 Overpayment

Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25. If Line 21 is less than Line 17, go to Line 26.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund 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 23: Amount of Line 22 You Want Applied to Your 2011 Estimated Tax

Enter the amount of your 2010 overpayment you want applied to your 2011 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2011, 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, 2011, will be applied as of the date of receipt. Your request to apply this amount to your 2011 estimated income tax is irrevocable.

Line 24: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach *Schedule 5* on Page 4 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 2.

Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.

Name of Depositor			No. 101
Street Address		Date	
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		

Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. Your bank routing number is 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 digits and must be numeric.

If any of the bank information you supply for direct deposit does not match, your refund will automatically be mailed to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Federal banking rules require DRS to request information about foreign bank accounts (Line 25d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will mail your refund to you.

Your overpayment will be applied in the following order: penalty and interest you owe; 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 2011 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 10.

Line 27: 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* on Page 11.

Late Filing Penalty: In the event that no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 28: Interest for Late Payment or Late Filing

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

Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 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, 2011.

Line 30: Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

See Payment Options on Page 12.

6 Sign Your Return

After you complete Form CT-1040, 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-1040.

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.

Paid Preparer Signature

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2010 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 2011 tax return. This is April 15, 2012, 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*.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2010 Form CT-1040" and your SSN(s) (optional) on the front of your check.

If you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

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

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH and Schedule CT-IT Credit, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

Filing Your Return

Keep a copy of this return and all attachments for your records. Attach to this return any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Recordkeeping

Make a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect to receive your copy in approximately three weeks.

Form CT-1040 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 31: 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 32: 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 33: Cancellation of Debt Income

Enter the amount of cancellation of debt income deferred for federal income tax purposes if an election was made to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011.

Line 34: 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 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

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 Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46.

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 35 or, if less than zero, on Line 46.

Line 36: 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 to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 37: Domestic Production Activity Deduction

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

Line 38: Other

Use Line 38 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or 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 such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such 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.
- 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.

- Line 35: Beneficiary's Share of Connecticut 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. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 40: 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 40 only the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

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 41: 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 that are 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 reported on Line 41 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 42: 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. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

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 in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Announcement 2010(7)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

If you are using a worksheet 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 that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Social Security Benefit Adjustment Worksheet - Line 42						
Enter the amount from Form CT-1040, Line 1						
If your filing status is single or filing separately , is the amount on Line 1 \$50,000 or more?						
☐ Yes: Complete this worksheet.						
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.						
If your filing status is filing jointly, qualifying widow(er), or head of household, is the amount on Lin	ne 1 \$60,000 or more	?				
☐ Yes: Complete this worksheet.						
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.						
A. Enter the amount reported on your 2010 federal Social Security Benefits Worksheet, Line 1.	A.					
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.						
B. Enter the amount reported on your 2010 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2010, 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.						
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 2010 federal Social Security Benefits Worksheet, Line 18.	E.					
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."	F.					

Line 43: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on your federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Form 1040A or 1040EZ, enter "0."

Line 44: 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 2010, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. 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 45: 50% of Military Retirement Pay

Subtract 50% of the 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 50% retirement pay exclusion.

Line 46: 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 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 Line 46. If the amount is greater than zero, enter the amount on Line 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications if less than zero on Line 46.

Line 47: 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 to determine gain (loss) for federal income tax purposes.

Line 48: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). 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, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

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 provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

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

Line 49: Other

Use Line 49 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 such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such 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 exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and 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 CHET fund as a designated beneficiary to the extent includable 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 49.

- 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. 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.
- 8. 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 are properly included in the gross income of the designated beneficiary for federal income tax purposes.

Do **not** use Line 49 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 *Spouses With Different Residency Status* on Page 14.

Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You must first complete Form CT-1040, Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both, before completing Schedule 2. See the instructions for Schedule 3 - Property Tax Credit on Page 25.

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

If you are a **resident** of Connecticut and if any part of your income 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.

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 the qualifying jurisdiction; and
- Subject to tax in the qualifying jurisdiction.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a 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 2009(38), 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 considered 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;
- 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 of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income sourced in the qualifying jurisdiction; **or**

• The amount of your Connecticut income tax entered on Form CT-1040, Line 6.

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the Schedule 2 - Worksheet on Page 24 to determine the amount to enter on *Schedule 2*, Line 53.

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.

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-1040.

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 example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *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 57 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-1040, 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 derived from a qualifying jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions listed below.

- 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.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2010 tax records. Do not attach it to your tax return.

The federal income tax return line references are to the federal Form 1040. If you file a federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.

Column I

Enter on Lines 1 through 15 of the worksheet the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. Subtract Form CT-1040, *Schedule 1*, Line 50, from Line 39 to arrive at this amount.

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19, enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction, you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

Example 1: Amy, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Amy works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Amy also enters \$100,000 on Form CT-1040, *Schedule* 2, Line 53.

Example 2: Luke and Lee file a joint federal Form 1040 and a joint Form CT-1040. Lee's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Lee enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Lee also enter \$20,000 on Form CT-1040, *Schedule* 2, Line 53.

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, 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 Schedule C, \$35,000 is derived from the Massachusetts location.

Schedule 2 - Worksheet							
Complete this worksheet and enter the amount from Line 20, Column II, on l CT-1040, <i>Schedule 2</i> , Line 53. Complete a separate worksheet for each qualifyirisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifying Jurisdiction				
1. Wages, salaries, tips, etc.	1.						
2. Taxable interest	2.						
3. Ordinary dividends	3.						
4. Taxable refunds, credits, or offsets of state and local income taxes	4.						
5. Alimony received	5.						
6. Business income or (loss)	6.						
7. Capital gain or (loss)	7.						
8. Other gains or (losses)	8.						
9. Taxable amount of IRA distributions	9.						
10. Taxable amount of pensions and annuities	10.						
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.						
12. Farm income or (loss)	12.						
13. Unemployment compensation	13.						
14. Taxable amount of social security benefits	14.						
15. Other income (including lump-sum distributions)	15.						
16. Add Lines 1 through 15.	16.						
17. Total federal adjustments to income	17.						
18. Federal adjusted gross income: Subtract Line 17 from Line 16.	18.						
19. Connecticut modifications: See instructions.	19.						
20. Connecticut adjusted gross income: Add Line 18 and Line 19. Enter the amount from Column II on Form CT-1040, <i>Schedule</i> 2, Line 53.	20.						

When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, *Schedule 2*, Line 53.

Schedule 2 - Line Instructions

Line 51: Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5 any **net** loss 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). The modified amount is entered on Line 51.

Example: Fred's Connecticut adjusted gross income of \$60,000 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 the \$80,000 on Line 51.

Line 52: 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 two-letter code of the state.

Standard Two-Letter Codes

AlabamaAL	LouisianaLA	OhioOH
Arizona AZ	MaineME	OklahomaOK
Arkansas AR	MarylandMD	OregonOR
California CA	MassachusettsMA	PennsylvaniaPA
ColoradoCO	MichiganMI	Rhode IslandRI
Delaware DE	MinnesotaMN	South CarolinaS C
District of Columbia DC	MississippiMS	TennesseeTN
GeorgiaGA	MissouriMO	UtahUT
Hawaii HI	MontanaMT	VermontVT
Idaho ID	NebraskaNE	VirginiaVA
Illinois IL	New JerseyN J	West Virginia WV
Indiana IN	New MexicoNM	WisconsinWI
Iowa IA	New YorkNY	
Kansas KS	North CarolinaNC	
KentuckyKY	North DakotaND	

Line 53: Non-Connecticut Income

Complete the Schedule 2 Worksheet on this page to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jen is a Connecticut resident who worked in City Y, a city in State X, during the taxable year. Jen's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jen's Form CT-1040, Line 55, is \$7,800. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000 as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jen uses one column on Form CT-1040, *Schedule 2*. Jen pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jen's Form CT-1040, Line 51, is \$160,000, her *Schedule 2* is completed as follows:

	Column A	Column B		
Line 52	State X, City Y			
Line 53	80,000	00		00
Line 54	.5000			
Line 55	7,800)()		00
Line 56	3,900	00		00
Line 57	6,360	00		00
Line 58	3,900)()		00
Line 59	Total Credit		3,900	00

Line 57: Income Tax Paid to a Qualifying Jurisdiction

Enter the total amount of income tax paid to a qualifying jurisdiction.

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 penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

Line 58

Enter the lesser of the amounts reported on Line 56 or Line 57.

Line 59: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

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

Schedule 3 – Property Tax Credit

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2010 to a Connecticut political subdivision on a primary residence, privately owned or leased motor vehicle, or both. You must attach Schedule 3 to Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2010(23)**, *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify

You may take credit against your 2010 Connecticut income tax liability for property tax payments you made on your primary residence, privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2010 qualify for this credit. This includes any installment payments you made during 2010 that were due in 2010 and any installments you prepaid during 2010 due in 2011. Supplemental property tax bills that were due during 2010 or 2011 also qualify if paid during 2010. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2010 (either by the leasing company or by you). Refer to your January 2011 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2011, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2008, grand list. The bill was payable in two installments, July 1, 2009, and January 1, 2010. If Lisa paid the January 1, 2010, installment on January 1, 2010, she is eligible to claim it on her 2010 income tax return. If she prepaid it during 2009, she is not eligible to take credit for it on her 2010 return, but she may have been eligible to take credit for it on her 2009 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2009, grand list. The bill was payable in two installments, July 1, 2010, and January 1, 2011. Mary is eligible to take credit for both installments on her 2010 income tax return if she paid both installments during 2010. If Mary waited until January 1, 2011, to pay her second installment, she is not eligible to take credit on her 2010 return for this installment, but she may be eligible to take credit for it on her 2011 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence, motor vehicle, or both) is \$500 per return regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040, Line 10, and is phased out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety and attach it to your return.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is single, filing separately, or head of household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 - Line Instructions

Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Date(s) Paid

Enter the date(s) you paid qualifying property tax.

Line 60: Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 61: Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is \$500.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 56,500 or less
Filing jointly or qualifying widow(e	er) \$100,500 or less
Filing separately	\$ 50,250 or less
Head of household	\$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 27 or visit the DRS website at **www.ct.gov/DRS** to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.

Property Tax Credit Table

Enter the amount from **Form CT-1040**, *Schedule 3 - Property Tax Credit*, Line 65, on Line 68 and Line 11, **if your filing status is:**

Otherwise, enter the decimal amount from the Property Tax Credit Table below on Form CT-1040, *Schedule 3*, Line 66.

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040, Line 5.

Single

If you are single and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$56,500	0
\$56,500	\$66,500	.10
\$66,500	\$76,500	.20
\$76,500	\$86,500	.30
\$86,500	\$96,500	.40
\$96,500	\$106,500	.50
\$106,500	\$116,500	.60
\$116,500	\$126,500	.70
\$126,500	\$136,500	.80
\$136,500	\$146,500	.90
\$146,500	and up	1.00

Filing Jointly or Qualifying Widow(er)

If you are filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) and your Connecticut AGI is:

	T T	-
More	Less Than	Decimal
Than	or Equal To	Amount
\$ 0	\$100,500	0
\$100,500	\$110,500	.10
\$110,500	\$120,500	.20
\$120,500	\$130,500	.30
\$130,500	\$140,500	.40
\$140,500	\$150,500	.50
\$150,500	\$160,500	.60
\$160,500	\$170,500	.70
\$170,500	\$180,500	.80
\$180,500	\$190,500	.90
\$190,500	and up	1.00

Filing Separately

If you are filing separately for federal and Connecticut or filing separately for Connecticut only and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

Head of Household

If you are head of household and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00

Schedule 4 – Individual Use Tax

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete **Form CT-1040**, *Schedule 4 - Individual Use Tax*, to calculate your use tax liability.

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. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 4*, Line 69, and Form CT-1040, Line 15.

See **Informational Publication 2009(33)**, *Q&A on the Connecticut Individual Use Tax*.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.

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

You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15, you will not have filed a use tax return.

Line 69

Complete *Schedule 4 - Individual Use Tax* and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.

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. In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

The table below illustrates the use tax due for various levels of purchases subject to use tax.

	Sample Use Tax Table									
Total Purchases Subject to Use Tax	Use Tax Due	Total Purchases Subject to Use Tax	Use Tax Due	Total Purchases Subject to Use Tax	Use Tax Due					
\$ 25.00 50.00 75.00 100.00 150.00 200.00 250.00 300.00 350.00 400.00 450.00	\$ 1.50 3.00 4.50 6.00 9.00 12.00 15.00 18.00 21.00 24.00 27.00	\$ 1.100.00 1.200.00 1,300.00 1,400.00 1,500.00 1,600.00 1,700.00 1,800.00 1,900.00 2,000.00	\$ 66.00 72.00 78.00 84.00 90.00 96.00 102.00 108.00 114.00 120.00	\$ 3,200.00 3,300.00 3,400.00 3,500.00 3,600.00 3,700.00 3,800.00 3,900.00 4,000.00 4,100.00 4,200.00	\$ 192.00 198.00 204.00 210.00 216.00 222.00 228.00 234.00 240.00 246.00 252.00					
500.00 550.00 600.00 650.00 700.00 750.00 800.00 850.00 900.00 1,000.00	30.00 33.00 36.00 39.00 42.00 45.00 48.00 51.00 54.00 60.00	2,200.00 2,300.00 2,400.00 2,500.00 2,600.00 2,700.00 2,800.00 2,900.00 3,000.00 3,100.00	132.00 138.00 144.00 150.00 156.00 162.00 168.00 174.00 180.00	4,300.00 4,400.00 4,500.00 4,600.00 4,700.00 4,800.00 4,900.00 5,000.00	258.00 264.00 270.00 276.00 282.00 288.00 294.00 300.00					

Amended Returns

Purpose: Use a 2010 Form CT-1040X to amend a previously-filed 2010 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC** to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting

any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 11.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in IRC §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

2010 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

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More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$0 -	12,000	NO T	AX DU	=		\$15.	000					\$18	.000				
12,000		0	0	0	0		15,050	15	0	27	0		18,050	68	0	108	0
12,050		0	0	1	0	· '	15,100	16	0	28	0	1 -	18,100	69	0	109	0
12,100		0	0	1	0		15,150	16	0	28	0	1 '	18,150	69	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	16	0	29	0	18,150	18,200	70	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12,250	12 300	0	0	2	0	15 250	15,300	17	0	29	0	18 250	18,300	71	0	113	0
12,300		0	0	2	0	· '	15,350	17	0	30	0	1 '	18,350	80	0	114	0
12,350		0	0	3	0		15,400	18	0	30	0	1 -	18,400	81	0	115	0
12,400		0	0	3	0	1 -	15,450	18	0	31	0	1 -	18,450	81	0	116	0
12,450		0	0	4	0	· '	15,500	19	0	31	0	1 -	18,500	82	0	117	0
	·		0	4	0	1	-		0	27	0		-		0		
12,500		0	0	4	0		15,550	19 10	0	37	0	1 -	18,550	83 84	0	127	0
12,550 12,600		0	0	4 5	0		15,600	19 20	0	38 38	0	1 '	18,600 18,650	84	0	128 129	0
12,650		0	0	5	0	1 -	15,650 15,700	20	0	39	0	1 '	18,700	85	0	130	0
12,700	,	0	0	5	0	1 1	15,750	20	0	39	0	1 1	18,750	86	0	131	0
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12,750		0	0	6	0	1 -	15,800	21	0	40	0	1 -	18,800	87	0	132	0
12,800		0	0	6	0	· '	15,850	21	0	40	0	1 -	18,850	96	0	133	0
12,850		0	0	7	0		15,900	22	0	41 41	0	1 '	18,900	97	0	134	0
12,900 12,950		0	0	7	0		15,950	22 22	0	41 42	0	1 -	18,950	98 99	0	135 136	0
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13,100	′ '	1	0	8	0		16,150	23	0	50	0	1 '	19,150	100	0	139	1
13,150		1	0	9	0		16,200	24	0	50	0	1 -	19,200	102	0	140	1
13,200		2	0	9	0		16,250	24	0	51	0	1 -	19,250	103	0	141	2
				10													
13,250		2	0	10	0		16,300	25	0	51	0	1 -	19,300	104	0	142	2
13,300		2	0	10	0		16,350	30	0	52	0	1 -	19,350	114	0	143	2
13,350		3	0	10 11	0		16,400	30 31	0	53 53	0 0	1 '	19,400 19,450	115 116	0	144 145	3
13,400 13,450		4	0	11	0		16,450 16,500	31	0	53 54	0	1 -	19,500	117	0	145	4
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13,500		4	0	11	0	1 -	16,550	32	0	61	0	1 '	19,550	117	0	147	4
13,550		4	0	12	0	· '	16,600	32	0	62	0	· '	19,600	118	0	148	4
13,600		5	0	12	0		16,650	33	0	62	0	1 -	19,650	119	0	149	5
13,650 13,700	′ '	5 5	0	13 13	0		16,700 16,750	33 34	0	63 64	0 0		19,700 19,750	120 121	0	150 151	5 5
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13,750	,	6	0	13	0	1 1	16,800	34	0	64	0	1 '	19,800	122	0	152	6
13,800		6	0	14	0		16,850	40	0	65	0		19,850	133	0	153	6
1	13,900	7	0	14	0	1 1	16,900	41	0	66 44	0	1 '	19,900	134	0	154	7
	13,950 14,000	7 7	0	14 15	0	1 -	16,950 17,000	41 42	0	66 67	0 0	1 1	19,950 20,000	135 136	0	155 156	7 7
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	14,050 14,100	8	0	15 16	0		17,050 17,100	42 43	0	75 76	0 0	1 '	20,050 20,100	137 138	0	169 170	8 8
,	14,150	8	0	16	0	· '	17,100	43	0	76 77	0	1 '	20,100	139	0	170	8
14,150		9	0	16	0		17,130	44	0	78	0	1 '	20,130	140	0	171	9
14,200	,	9	0	17	0	17,100		44	0	78	0		20,250	141	0	173	9
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14,250 14,300		10 10	0	17 17	0	1 -	17,300 17,350	45 52	0	79 80	0 0	1 '	20,300 20,350	142 143	0	174 175	10 10
-	14,400	10	0	18	0		17,350	53	0	81	0		20,350	143	0	175	10
-	14,450	11	0	18	0	· '	17,450	53	0	81	0	1 '	20,450	145	0	170	11
14,450	,	11	0	19	0		17,500	54	0	82	0		20,500	146	0	178	11
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14,500		11	0	19 10	0	17,500		54 55	0	91 02	0		20,550	147	0	192	11 12
14,550	14,600	12 12	0	19 20	0		17,600 17,650	55 56	0	92 93	0 0	1 '	20,600 20,650	148 149	0	193 194	12 12
-	14,700	13	0	20	0		17,700	56	0	93 94	0	1 '	20,650	150	0	194	13
14,700	,	13	0	20	0		17,750	57	0	94	0		20,750	151	0	196	13
	·						·						·				
14,750		13	0	21	0	1 -	17,800	57 45	0	95 04	0		20,800	152	0	197	13
14,800		14	0	21	0	1 -	17,850	65 66	0	96 07	0	1 '	20,850	153	0	199	14 14
14,850		14 14	0	22 22	0	17,850	-	66 66	0	97 98	0		20,900	154 155	0	200 201	14 14
14,900 14,950	14,950	14 15	0	22 22	0	17,900 17,950	17,950	66 67	0	98 99	0 0		20,950 21,000	156	0	201 202	14 15
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If CT AG	l is ***	And you	are				l is ***		CREL are	71.07				And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$21	,000					\$24	,000					\$27	,000				
21,000		156	0	217	15	24,000		299	0	384	45		27,050	511	23	676	144
21,050	-	157	0	218	16	24,050	-	301	1	386	46	27,050	27,100	513	23	678	145
21,100	21,150	158	0	219	16	24,100	24,150	303	1	388	46	27,100	27,150	521	23	681	146
21,150	· ·	159	0	220	16	24,150		305	1	390	47		27,200	524	24	683	147
21,200	21,250	160	0	221	17	24,200	24,250	307	2	392	47	27,200	27,250	526	24	685	148
21,250	21,300	161	0	223	17	24,250		309	2	394	47	27,250	27,300	528	25	687	149
21,300	· ·	162	0	224		24,300	-	311	2	396	48		27,350	530	25	690	150
21,350		163	0	225	18	24,350	-	313	3	398	48		27,400	532	25	692	151
21,400 21,450	′	164 165	0	226 227	18 19	24,400 24,450	-	316 318	3 4	401 403	49 49		27,450 27,500	534 536	26 26	694 696	152 153
-																	
21,500	-	166	0	243	19	24,500	-	320	4	405	58 50		27,550	539	26	699	166
21,550 21,600	-	167 168	0	244 245	19 20	24,550 24,600	-	322 324	4 5	407 409	59 59		27,600 27,650	541 549	27 27	701 703	167 168
21,650	· ·	169	0	247	20	24,650	-	326	5	411	60		27,700	551	28	705	169
21,700	· ·	183	0	248	20	24,700	-	328	5	413	60		27,750	554	28	708	170
21,750		184	0	249	21	24,750		330	6	415	61		27,800	556	28	710	171
21,730		185	0	251	21	24,800	-	333	6	418	61		27,850	558	29	710	171
21,850	′	186	0	252	22	24,850	-	335	7	420	62		27,900	560	29	714	173
21,900		187	0	253	22	24,900		337	7	422	62		27,950	562	29	717	174
21,950		188	0	254	22	24,950		339	7	424	63		28,000	564	30	719	175
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22,000		190	0	256	23	25,000	-	341	8	474	72		28,050	610	30	766	176
22,050 22,100	, ,	191 192	0	258 260	23 23	25,050 25,100	-	343 345	8 8	476 478	73 74		28,100 28,150	612 622	31 31	768 771	177 178
22,150	-	193	0	262	24	25,150	-	347	9	481	74		28,200	624	31	773	179
22,200		208	0	265	24	25,200		350	9	483	75		28,250	626	32	775	180
22,250		209	0	267	25	25,250		352	10	485	75		28,300	628	32	777	181
22,300	-	210	0	269	25	25,300	-	354	10	487	76		28,350	630	32	780	182
22,350	-	211	0	271	25	25,350	-	356	10	489	77		28,400	633	33	782	183
22,400		212	0	273	26	25,400		358	11	491	77		28,450	635	33	784	184
22,450	22,500	213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	-	215	0	279	27	25,550	-	364	12	504	89		28,600	641	34	791	187
22,600		217	0	282	27	25,600	-	367	12	506	89		28,650	651	35	793	188
22,650 22,700	, ,	218 233	0	284 286	28 28	25,650 25,700	-	369 371	13 13	508 510	90 91		28,700 28,750	653 655	35 35	795 798	189 190
						-	-										
22,750	-	235	0	288	28	25,750		373 375	13 14	512 514	91 02		28,800	657	36	800	191
22,800 22,850		236 237	0	290 292	29 29	25,800 25,850	,	375	14	514	92 93	,	28,850 28,900	660 662	36 37	802 804	192 193
22,900		238	0	294		25,900		379	14	519	93		28,950	664	37	807	194
22,950		239	0	296	30	25,950		381	15	521	94		29,000	666	37	809	195
\$23	,000					\$26	,000					\$29	,000				
23,000	23,050	241	0	299	30	26,000	26,050	426	15	573	105	29,000	29,050	713	38	856	195
23,050		243	0	301	31	26,050		428	16	575	106		29,100	715	38	858	196
23,100		245	0	303	31	26,100		430	16	578	107		29,150	726 720	38	861	197
23,150 23,200		247 265	0	305 307	31 32	26,150 26,200		432 435	16 17	580 582	108 108		29,200 29,250	728 730	39 39	863 865	198 199
23,250 23,300		267 269	0 0	309 311	32 32	26,250 26,300	26,300	437 439	17 17	584 586	109 110		29,300 29,350	732 735	40 40	867 870	200 201
23,350		209	0	313	33	26,350		439	17	589	110		29,350	735 737	40	870 872	201
23,400	-	273	0	316	33	26,400	-	443	18	591	111		29,450	739	41	874	203
23,450		275	0	318		26,450		445	19	593	112	,	29,500	741	41	876	204
23,500	23,550	277	0	320	34	26,500	26,550	447	19	602	124	29,500	29,550	744	41	879	205
23,550		279	0	322	34	26,550	-	449	19	604	125		29,600	746	42	881	206
23,600		282	0	324	35	26,600		452	20	606	126		29,650	748	42	883	207
23,650		284	0	326	35	26,650		454	20	609	127		29,700	750	43	885	208
23,700		286	0	328	35	26,700	26,750	456	20	611	127		29,750	753	43	888	209
23,750		288	0	330	36	26,750		458	21	613	128		29,800	755	43	890	210
23,800		290	0	333		26,800	-	460	21	615	129		29,850	757 750	44	892	211
23,850		292 294	0	335 337	37 37	26,850		462 464	22 22	617 620	130 131		29,900	759 762	44	894 807	212
23,900 23,950		294 296	0	33 <i>1</i> 339		26,900 26,950		464 466	22	620 622	131 132		29,950 30,000	762 764	44 45	897 899	213 214
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If CT AG	l is ***	And you	are				il is ***							And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$30	.000					\$33	.000		I			\$36	,000			I	
30,000		811	54	946	215		33,050	1081	162	1216	273	· ·	36,050	1351	234	1441	452
30,050	30,100	813	55	948	216	33,050	33,100	1083	163	1218	274	36,050	36,100	1353	235	1443	454
30,100	30,150	816	55	951	217	33,100	33,150	1086	164	1221	275	36,100	36,150	1356	236	1446	456
30,150		818	56	953	218		33,200	1088	165	1223	276		36,200	1358	237	1448	458
30,200	30,250	820	56	955	219	33,200	33,250	1090	166	1225	277	36,200	36,250	1360	238	1450	460
30,250	30,300	822	56	957	220	33,250	33,300	1092	167	1227	278	36,250	36,300	1362	239	1452	462
30,300	-	825	57	960	221	,	33,350	1095	168	1230	279		36,350	1365	240	1455	464
30,350	· ·	827	57	962	222		33,400	1097	169	1232	280		36,400	1367	241	1457	466
30,400	· ·	829 831	58 58	964 966	223 224	-	33,450	1099 1101	170 171	1234 1236	281 282	1 -	36,450	1369 1371	242 243	1459 1461	469 471
30,450							33,500					1	36,500				
30,500	,	834	69	969	225		33,550	1104	186	1239	283		36,550	1374	244	1464	473
30,550 30,600	-	836 838	69 70	971 973	226 227		33,600	1106 1108	187 188	1241 1243	284 285		36,600 36,650	1376 1378	245	1466 1468	475 477
30,650	,	840	70 70	973 975	227		33,650 33,700	1110	189	1245	286		36,700	1376	246 247	1400	477
30,700	,	843	71	978	229	-	33,750	1113	190	1248	287		36,750	1383	248	1473	481
,	,					_						1	-				
30,750 30,800	′	845 847	71 72	980 982	230 231		33,800 33,850	1115 1117	191 192	1250 1252	288 289		36,800 36,850	1385 1387	249 250	1475 1477	483 486
30,850	,	849	72	984	231		33,900	1117	192	1252	209		36,900	1389	250 251	1477	488
30,900	· ·	852	73	987	233	,	33,950	1122	194	1257	291		36,950	1392	252	1482	490
30,950	,	854	73	989	234		34,000	1124	195	1259	292		37,000	1394	253	1484	492
\$31	,000					\$34	,000					\$37	,000				
31,000	31,050	901	84	1036	234	34,000	34,050	1171	195	1306	316		37,050	1441	254	1486	494
31,050	,	903	85	1038	235		34,100	1173	196	1308	317		37,100	1443	255	1488	496
31,100	· ·	906	86	1041	236	-	34,150	1176	197	1311	318	1 -	37,150	1446	256	1491	498
31,150	· ·	908 910	86 87	1043 1045	237 238	-	34,200	1178 1180	198 199	1313 1315	319 320	1 -	37,200 37,250	1448 1450	257 258	1493 1495	500 503
31,200							34,250				320	1	37,250				503
31,250	,	912	87	1047	239		34,300	1182	200	1317	321		37,300	1452	259	1497	505
31,300	,	915 017	88 oo	1050	240		34,350	1185	201	1320	322		37,350	1455	260	1500	507
31,350 31,400	· ·	917 919	89 89	1052 1054	241 242		34,400 34,450	1187 1189	202 203	1322 1324	323 324		37,400 37,450	1457 1459	261 262	1502 1504	509 511
31,450	· ·	919	90	1054	242	-	34,500	1109	203	1324	325	1 -	37,500	1459	263	1504	513
1 -		924		1059				1194	205	1329						1509	515
31,500 31,550	,	924 926	102 102	1059	244 245	-	34,550 34,600	1194 1196	205 206	1329	349 350		37,550 37,600	1464 1466	264 265	1509 1511	515 517
31,600		928	102	1063	246		34,650	1198	207	1333	352		37,650	1468	266	1513	520
31,650		930	104	1065	247		34,700	1200	208	1335	353		37,700	1470	267	1515	522
31,700	-	933	104	1068	248		34,750	1203	209	1338	354		37,750	1473	268	1518	524
31,750	31,800	935	105	1070	249	34,750	34,800	1205	210	1340	355	37,750	37,800	1475	269	1520	526
31,800	, i	937	106	1072	250		34,850	1207	211	1342	356	37,800	37,850	1477	270	1522	528
31,850	-	939	106	1074	251	34,850	34,900	1209	212	1344	357		37,900	1479	271	1524	530
31,900		942	107	1077	252		34,950	1212	213	1347	358	37,900		1482	272	1527	532
31,950		944	108	1079	253		35,000	1214	214	1349	359	37,950		1484	273	1529	534
-	,000	001	100	1107	054		,000	10/4	045	1007	205	-	,000	1504	070	1504	FZC
32,000	,	991	120	1126	254		35,050	1261	215	1396	385		38,050	1531	273 274	1531	579 501
32,050 32,100	-	993 996	121 122	1128 1131	255 256		35,100 35,150	1263 1266	216 217	1398 1401	387 389		38,100 38,150	1533 1536	274 275	1533 1536	581 583
32,150		998	123	1133	257		35,200	1268	217	1403	391	38,150		1538	276	1538	585
32,200		1000	123	1135	258		35,250	1270	219	1405	393	38,200		1540	277	1540	588
32,250	32.300	1002	124	1137	259	i i	35,300	1272	220	1407	395	38,250		1542	278	1542	590
32,300	,	1005	125	1140	260		35,350	1275	221	1410	397		38,350	1545	279	1545	592
32,350	,	1007	126	1142	261	,	35,400	1277	222	1412	399		38,400	1547	280	1547	594
32,400		1009	126	1144	262		35,450	1279	223	1414	401		38,450	1549	281	1549	596
32,450	32,500	1011	127	1146	263	35,450	35,500	1281	224	1416	403	38,450	38,500	1551	282	1551	598
32,500	32,550	1014	141	1149	264	35,500	35,550	1284	225	1419	430	38,500	38,550	1554	283	1554	600
32,550	,	1016	141	1151	265		35,600	1286	226	1421	432		38,600	1556	284	1556	602
32,600	,	1018	142	1153	266		35,650	1288	227	1423	435		38,650	1558	285	1558	605
32,650		1020	143 144	1155 1158	267 268		35,700 35,750	1290	228	1425	437 430		38,700	1560 1563	286 287	1560 1563	607 609
32,700		1023	144	1158	268		35,750	1293	229	1428	439	38,700		1563	287	1563	609
32,750		1025	145	1160	269		35,800	1295	230	1430	441		38,800	1565	288	1565	611
32,800	,	1027	146 146	1162			35,850	1297	231	1432	443	38,800	-	1567	289	1567	613
32,850 32,900	-	1029 1032	146 147	1164 1167	271 272		35,900 35,950	1299 1302	232 233	1434 1437	445 447		38,900 38,950	1569 1572	290 291	1569 1572	615 617
32,900		1032	147	1167	272		36,000	1302	233	1437	447	38,950		1572	291	1572	619
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More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$39	,000					\$42	,000					\$45	,000				
39,000	39,050	1576	293	1576	664	42,000	42,050	1711	460	1711	919	45,000	45,050	1846	554	1846	1216
39,050	, i	1578	294	1578	666	42,050	· ·	1713	461	1713	921		45,100	1848	556	1848	1218
39,100	-	1581	295	1581	668	42,100		1716	462	1716	923		45,150	1851	558	1851	1220
39,150	-	1583	296	1583	670	42,150		1718	463	1718	925		45,200	1853	560	1853	1222
39,200	39,250	1585	297	1585	673	42,200	42,250	1720	465	1720	928	45,200	45,250	1855	562	1855	1224
39,250	-	1587	298	1587	675	42,250	· ·	1722	466	1722	930		45,300	1857	564	1857	1227
39,300	-	1590	299	1590	677	42,300		1725	467	1725	932		45,350	1860	566	1860	1229
39,350	-	1592	300	1592	679	42,350		1727	469	1727	934		45,400	1862	568	1862	1231
39,400	′	1594	301	1594	681	42,400		1729 1731	470 471	1729 1731	936		45,450	1864	571 573	1864	1233 1235
39,450		1596	302	1596	683	42,450	·				938		45,500	1866		1866	
39,500	· ·	1599	303	1599	685	42,500		1734	472	1734	940		45,550	1869	575	1869	1252
39,550	-	1601	304	1601	687	42,550		1736	474	1736	942		45,600	1871	577	1871	1254
39,600	-	1603	305	1603	690	42,600		1738	475	1738	945		45,650	1873	579 501	1873	1256
39,650 39,700	-	1605 1608	306 307	1605 1608	692 694	42,650 42,700		1740 1743	476 477	1740 1743	947 949		45,700 45,750	1875 1878	581 583	1875 1878	1258 1260
						-							-				
39,750	-	1610	308	1610	696	42,750	,	1745	479	1745	951		45,800	1880	585	1880	1263
39,800	-	1612	309	1612		42,800		1747	480	1747	953		45,850	1882	588	1882	1265
39,850		1614 1617	310	1614 1617	700	42,850		1749 1752	481	1749	955 057		45,900	1884	590	1884	1267
39,900 39,950	-	1617 1619	311 312	1617 1619	702 704	42,900 42,950		1752 1754	483 484	1752 1754	957 959		45,950 46,000	1887 1889	592 594	1887 1889	1269 1272
· · · · · · · · · · · · · · · · · · ·	,000	1017	312	1017	704		· · · · · · · · · · · · · · · · · · ·	1734	707	1734	737		······	1007	374	1007	1212
40,000		1621	337	1621	749	43,000	,000 43.050	1756	485	1756	1004		,000 46,050	1891	596	1891	1333
40,050	, i	1623	338	1623	751	43,050	· ·	1758	486	1758	1004	,	46,100	1893	598	1893	1335
40,100	-	1626	339	1626	753	43,100		1761	488	1761	1008		46,150	1896	600	1896	1338
40,150	-	1628	340	1628	755	43,150		1763	489	1763	1010		46,200	1898	602	1898	1340
40,200	-	1630	341	1630	758	43,200		1765	490	1765	1013		46,250	1900	605	1900	1342
40,250	40 300	1632	342	1632	760	43,250		1767	492	1767	1015	46 250	46,300	1902	607	1902	1344
40,300	, i	1635	343	1635		43,300		1770	493	1770	1013		46,350	1905	609	1905	1347
40,350	-	1637	344	1637	764	43,350		1772	494	1772	1019		46,400	1907	611	1907	1349
40,400	-	1639	345	1639	766	43,400		1774	495	1774	1021		46,450	1909	613	1909	1351
40,450	-	1641	346	1641	768	43,450		1776	497	1776	1023		46,500	1911	615	1911	1353
40,500	40 550	1644	372	1644	770	43,500	43 550	1779	498	1779	1025	46 500	46,550	1914	617	1914	1356
40,550	, i	1646	373	1646	772	43,550		1781	499	1781	1027		46,600	1916	619	1916	1358
40,600	-	1648	374	1648	775	43,600		1783	500	1783	1030		46,650	1918	622	1918	1360
40,650	-	1650	375	1650	777	43,650		1785	502	1785	1032		46,700	1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40,750	40.800	1655	377	1655	781	43,750	43.800	1790	504	1790	1036	46.750	46,800	1925	628	1925	1367
40,800	, ,	1657	379	1657		43,800		1792	506	1792	1038		46,850	1927	630	1927	1369
40,850	40,900	1659	380	1659		43,850		1794	507	1794	1040		46,900	1929	632	1929	1371
40,900	40,950	1662	381	1662	787	43,900	43,950	1797	508	1797	1042	46,900	46,950	1932	634	1932	1374
40,950	41,000	1664	382	1664	789	43,950	44,000	1799	509	1799	1044	46,950	47,000	1934	636	1934	1376
\$41	,000					\$44	,000					\$47	,000				
41,000		1666	409	1666	834	44,000		1801	511	1801	1102		47,050	1936	639	1936	1423
41,050	-	1668	410	1668		44,050		1803	513	1803	1104		47,100	1938	641	1938	1425
41,100	-	1671	411	1671		44,100		1806	515	1806	1106	,	47,150	1941	643	1941	1428
41,150	, ,	1673	412	1673	840	44,150	,	1808	517	1808	1108		47,200	1943	645	1943	1430
41,200		1675	413	1675	843	44,200	·	1810	520	1810	1110	47,200	47,250	1945	647	1945	1432
41,250	-	1677	415	1677	845	44,250		1812	522	1812	1113		47,300	1947	649	1947	1434
41,300		1680	416	1680		44,300		1815	524	1815	1115		47,350	1950	651	1950	1437
41,350	-	1682	417	1682		44,350		1817	526	1817	1117		47,400	1952	653	1952	1439
41,400	-	1684	418	1684	851	44,400		1819	528	1819	1119		47,450	1954	656	1954	1441
41,450		1686	419	1686		44,450		1821	530	1821	1121		47,500	1956	658	1956	1443
41,500		1689	447	1689		44,500		1824	532	1824	1136		47,550	1959	660	1959	1446
41,550		1691	448	1691		44,550		1826	534	1826	1139		47,600	1961	662	1961	1448
41,600	-	1693	449	1693		44,600		1828	537	1828	1141		47,650	1963	664	1963	1450
41,650	-	1695	451 452	1695		44,650		1830	539 E41	1830	1143		47,700	1965	666	1965	1452
41,700		1698	452	1698	864	44,700		1833	541	1833	1145		47,750	1968	668	1968	1455
41,750		1700	453	1700	866	44,750		1835	543	1835	1147		47,800	1970	670	1970	1457
41,800		1702	455	1702		44,800		1837	545	1837	1149		47,850	1972	673	1972	1459
41,850	-	1704	456	1704		44,850		1839	547	1839	1152		47,900	1974	675	1974	1461
41,900	-	1707	457 450	1707		44,900		1842	549	1842	1154		47,950	1977	677	1977	1464
41,950		1709	458	1709		44,950		1844	551	1844	1156		48,000	1979	679	1979	1466
* This co	lumn is als	so used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AGI	is ***	And you	are				il is ***		are					And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$48.						¢ 51	,000					¢5./	,000				
48,000		1981	724	2003	1513		51,050	2116	1013	2281	1783		54,050	2376	1306	2501	2053
48,050	-	1983	724	2005	1515		51,000	2118	1015	2283	1785		54,100	2379	1308	2504	2055
48,100	-	1986	728	2003	1513	51,100		2110	1013	2286	1788		54,150	2381	1311	2504	2058
48,150	-	1988	730	2010	1520	51,150		2123	1020	2288	1790		54,200	2383	1313	2509	2060
48,200		1990	732	2010	1522	51,200		2125	1020	2290	1792	54,200		2386	1315	2511	2062
							· ·										
48,250	-	1992	734	2015	1524		51,300	2127	1024	2293	1794	1 1	54,300	2388	1317	2514	2064
48,300	-	1995	736	2017	1527	51,300		2130	1026	2295	1797		54,350	2390	1320	2516	2067
48,350	-	1997	738	2019	1529		51,400	2132	1029	2298	1799		54,400	2393	1322	2519	2069
48,400		1999	741	2021	1531	51,400		2134	1031	2300	1801		54,450	2395	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2136	1033	2303	1803	54,450	54,500	2398	1326	2524	2073
48,500	48,550	2004	745	2048	1536	51,500	51,550	2139	1047	2329	1806	54,500	54,550	2425	1329	2526	2076
48,550	48,600	2006	747	2050	1538	51,550	51,600	2141	1049	2331	1808	54,550	54,600	2428	1331	2529	2078
48,600	48,650	2008	749	2053	1540	51,600	51,650	2143	1051	2334	1810	54,600	54,650	2430	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650	51,700	2145	1054	2336	1812	54,650	54,700	2432	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2148	1056	2339	1815	54,700	54,750	2435	1338	2536	2085
48,750	48 8nn	2015	755	2060	1547	51 750	51,800	2150	1058	2341	1817	54 750	54,800	2437	1340	2539	2087
48,800	-	2013	753 758	2062	1547	,	51,850	2150	1060	2343	1819		54,850	2440	1340	2539	2087
48,850	-	2017	760	2062	1551		51,900	2152	1062	2345	1821		54,900	2440	1344	2544	2009
48,900		2019	762	2067	1554	,	51,900	2157	1065	2348	1824		54,950	2442	1344	2546	2091
48,950	-	2024	764	2069	1556		52,000	2159	1067	2351	1826		55,000	2447	1349	2549	2096
	.000	2027	, 51	2007	1000		.000	2107	1307	2001	1020	· · · · · · · · · · · · · · · · · · ·	,000	217/	1017	2017	2070
49,000		2026	809	2094	1603	აა∠ 52,000		2185	1126	2377	1873		55,050	2475	1396	2551	2143
49,000	-	2028	811	2094	1605	52,000		2185	1128	2377	1875		55,100	2475 2477	1396	2554	2143
49,100	-	2020	813	2098	1608		52,150	2190	1131	2382	1878		55,150	2480	1401	2556	2148
49,150		2033	815	2101	1610		52,200	2192	1133	2385	1880		55,200	2482	1403	2559	2150
49,200		2035	817	2103	1612		52,250	2194	1135	2387	1882		55,250	2484	1405	2561	2152
_	-																
49,250	,	2037	819	2105	1614	52,250		2197	1137	2390	1884	55,250		2487	1407	2564	2154
49,300	,	2040	821	2108	1617		52,350	2199	1140	2392	1887		55,350	2489	1410	2566	2157
49,350	-	2042	823	2110	1619		52,400	2201	1142	2395	1889		55,400	2492	1412	2569	2159
49,400		2044	826	2112	1621		52,450	2203	1144	2397	1891		55,450	2494	1414	2571	2161
49,450	49,500	2046	828	2115	1623	52,450	52,500	2206	1146	2400	1893	55,450	55,500	2497	1416	2574	2163
49,500	49,550	2049	830	2140	1626	52,500	52,550	2232	1149	2426	1896	55,500	55,550	2525	1419	2576	2166
49,550	49,600	2051	832	2142	1628	52,550	52,600	2234	1151	2429	1898	55,550	55,600	2527	1421	2579	2168
49,600	49,650	2053	834	2144	1630	52,600	52,650	2237	1153	2431	1900	55,600	55,650	2530	1423	2581	2170
49,650		2055	836	2147	1632	,	52,700	2239	1155	2434	1902		55,700	2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	49,800	2060	840	2151	1637	52,750	52,800	2244	1160	2439	1907	55,750	55,800	2537	1430	2589	2177
49,800	,	2062	843	2154	1639		52,850	2246	1162	2441	1909	55,800	55,850	2539	1432	2591	2179
49,850	49,900	2064	845	2156	1641	52,850		2248	1164	2444	1911	55,850		2542	1434	2594	2181
49,900		2067	847	2158		52,900		2251	1167	2446	1914	55,900		2544	1437	2596	2184
49,950	50,000	2069	849	2161	1646	52,950		2253	1169	2449	1916	55,950		2547	1439	2599	2186
\$50.	000						,000						.000				
50,000		2071	904	2186	1693		53,050	2280	1216	2451	1963		56,050	2575	1486	2601	2233
50,050		2073	906	2189	1695		53,100	2282	1218	2454	1965		56,100	2578	1488	2604	2235
50,100	,	2076	908	2191		53,100		2284	1221	2456	1968		56,150	2580	1491	2606	2238
50,150		2078	911	2193	1700	53,150		2287	1223	2459	1970	1 1	56,200	2583	1493	2609	2240
50,200		2080	913	2196	1702	53,200		2289	1225	2461	1972		56,250	2585	1495	2611	2242
50,250	50 300	2082	915	2198	1704		53,300	2291	1227	2464	1974	56 250	56,300	2588	1497	2614	2244
50,250		2082	915	2200	1704		53,350	2291	1230	2466	1974		56,350	2590	1500	2616	2244
50,350		2087	919	2203	1707		53,400	2296	1232	2469	1979	1 1	56,400	2593	1502	2619	2249
50,400	,	2089	921	2205	1707	53,400		2298	1234	2407	1981		56,450	2595	1502	2621	2251
50,450		2009	923	2203	1711		53,500	2301	1234	2471	1983		56,500	2598	1504	2624	2253
							·										
50,500		2094	936	2233	1716		53,550	2328	1239	2476	1986		56,550	2626	1509	2626	2256
50,550		2096	939	2236	1718		53,600	2330	1241	2479	1988		56,600	2629	1511	2629	2258
50,600		2098	941	2238	1720		53,650	2332	1243	2481	1990		56,650	2631	1513	2631	2260
50,650		2100	943	2240	1722	53,650		2335	1245	2484	1992		56,700 56,750	2634	1515	2634	2262
50,700		2103	945	2243	1725	53,700	·	2337	1248	2486	1995		56,750	2636	1518	2636	2265
50,750		2105	947	2245	1727	53,750		2339	1250	2489	1997		56,800	2639	1520	2639	2267
50,800	50,850	2107	949	2248	1729	53,800		2342	1252	2491	1999	56,800	56,850	2641	1522	2641	2269
50,850	50,900	2109	952	2250	1731	53,850	53,900	2344	1254	2494	2001	56,850	56,900	2644	1524	2644	2271
50,900		2112	954	2252	1734		53,950	2346	1257	2496	2004		56,950	2646	1527	2646	2274
50,950	51,000	2114	956	2255	1736	53,950	54,000	2349	1259	2499	2006	56,950	57,000	2649	1529	2649	2276
* This col	lumn is als	so used for	civil unio	n filing join	tly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AC	l is ***	And you	aro			If CT AG	I is ***	And you	aro			If CT AC	il is ***	And you	aro		
More Than	Less Than or	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More	Less Than or	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
	Equal To		00	Сораналогу			<u> </u>			coparatory			Equal To		00	Coparatory	
	,000						,000						,000				
57,000		2651	1576	2651	2278	1 -	60,050	2801	1846	2801	2413	63,000		2951	2116	2951	2548
57,050		2654	1578	2654	2280	60,050		2804	1848	2804	2415		63,100	2954	2118	2954	2550
57,100		2656	1581	2656	2283	60,100	-	2806	1851	2806	2418		63,150	2956	2121	2956	2553
57,150		2659	1583	2659	2285	1 -	60,200	2809	1853	2809	2420	63,150		2959	2123	2959	2555
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
57,250	57,300	2664	1587	2664	2289	60,250	60,300	2814	1857	2814	2424	63,250	63,300	2964	2127	2964	2559
57,300	57,350	2666	1590	2666	2292	60,300	60,350	2816	1860	2816	2427	63,300	63,350	2966	2130	2966	2562
57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819	2429	63,350	63,400	2969	2132	2969	2564
57,400	57,450	2671	1594	2671	2296	60,400	60,450	2821	1864	2821	2431	63,400	63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,500	57.550	2676	1599	2676	2301	60.500	60,550	2826	1869	2826	2436	63.500	63,550	2976	2139	2976	2571
57,550		2679	1601	2679	2303	60,550		2829	1871	2829	2438		63,600	2979	2141	2979	2573
57,600		2681	1603	2681	2305	60,600		2831	1873	2831	2440	63,600		2981	2143	2981	2575
57,650		2684	1605	2684	2307	60,650		2834	1875	2834	2442		63,700	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
	-	2689	1610	2689	2312	-	-	2839	1880	2839			•	2989	2150	2989	2582
57,750 57,800	,	2689 2691	1612	2689 2691	2312	60,750		2839 2841	1880	2839 2841	2447 2449		63,800	2989 2991	2150	2989 2991	2582 2584
57,800 57,850		2691 2694	1614	2691 2694	2314	60,800		2841 2844	1882	2841 2844	2449 2451	63,850	63,850	2991 2994	2152	2991 2994	2584 2586
57,850 57,900		2694 2696	1617	2694 2696	2310	60,850 60,900		2844 2846	1887	2844 2846	2451		63,950	2994 2996	2154	2994 2996	2586 2589
57,950		2696 2699	1617	2699 2699	2319	60,950		2849	1889	2849	2454	63,950		2996 2999	2157	2996 2999	2589 2591
		2077	1017	2077	2321			2047	1007	2047	2430			2777	2137	2777	2371
	,000	2701	1///	2701	2222		,000	2051	1007	2051	2450		,000	2001	2207	2001	2502
58,000		2701	1666	2701	2323	1 -	61,050	2851	1936	2851	2458		64,050	3001	2206	3001	2593
58,050		2704 2706	1668	2704	2325 2328	61,050		2854	1938	2854 2856	2460	64,050		3004	2208	3004	2595 2598
58,100		2700	1671 1673	2706 2709	2320	61,100	-	2856	1941 1943		2463	64,100		3006 3009	2211	3006 3009	2600
58,150 58,200		2709	1675	2709	2332	61,150 61,200		2859 2861	1945	2859 2861	2465 2467	64,200	64,200	3009	2213 2215	3009	2602
36,200	36,230		1075			01,200	61,230	2001			2407	04,200	64,250				2002
58,250	,	2714	1677	2714	2334	61,250		2864	1947	2864	2469		64,300	3014	2217	3014	2604
58,300		2716	1680	2716	2337	61,300		2866	1950	2866	2472	64,300		3016	2220	3016	2607
58,350		2719	1682	2719	2339	61,350	-	2869	1952	2869	2474	64,350		3019	2222	3019	2609
58,400		2721	1684	2721	2341	61,400	-	2871	1954	2871	2476		64,450	3021	2224	3021	2611
58,450	58,500	2724	1686	2724	2343	61,450	61,500	2874	1956	2874	2478	64,450	64,500	3024	2226	3024	2613
58,500	58,550	2726	1689	2726	2346	61,500	61,550	2876	1959	2876	2481	64,500	64,550	3026	2229	3026	2616
58,550	58,600	2729	1691	2729	2348	61,550	61,600	2879	1961	2879	2483	64,550	64,600	3029	2231	3029	2618
58,600	58,650	2731	1693	2731	2350	61,600	61,650	2881	1963	2881	2485	64,600	64,650	3031	2233	3031	2620
58,650	58,700	2734	1695	2734	2352	61,650	61,700	2884	1965	2884	2487	64,650	64,700	3034	2235	3034	2622
58,700	58,750	2736	1698	2736	2355	61,700	61,750	2886	1968	2886	2490	64,700	64,750	3036	2238	3036	2625
58,750	58 800	2739	1700	2739	2357	61,750	61 800	2889	1970	2889	2492	64 750	64,800	3039	2240	3039	2627
58,800	,	2741	1702	2741	2359	61,800		2891	1972	2891	2494	, ,	64,850	3041	2242	3041	2629
58,850	,	2744	1702	2744	2361	61,850		2894	1974	2894	2496		64,900	3044	2244	3044	2631
58,900	,	2746	1707	2746		61,900		2896	1977	2896	2499	64,900	,	3046	2247	3046	2634
58,950		2749	1709	2749	2366	61,950		2899	1979	2899	2501	64,950		3049	2249	3049	2636
		-, ,,	1707	2717	2000			2077	.,,,	2077	2001		,000	0017	2217	0017	
	50.050	2751	1756	2751	2260		,000	2001	2026	2001	2502			2051	2206	2051	2620
59,000 59,050		2751 2754	1756 1758	2751 2754	2368 2370	62,000	62,050	2901 2904	2026 2028	2901 2904	2503 2505	65,050	65,050 65,100	3051 3054	2296 2298	3051 3054	2638 2640
59,000		2754	1761	2754	2373	62,100		2904	2026	2904	2503	65,100	,	3056	2301	3056	2643
59,150	,	2759	1763	2759	2375	62,150		2900	2033	2900	2510	65,150		3059	2303	3059	2645
59,200		2761	1765	2761	2377	62,200		2911	2035	2911	2510	65,200		3061	2305	3061	2647
													·				
59,250	,	2764	1767	2764	2379	62,250		2914	2037	2914	2514	, ,	65,300	3064	2307	3064	2649
59,300		2766	1770	2766	2382		62,350	2916	2040	2916	2517		65,350	3066	2310	3066	2652
59,350		2769	1772	2769	2384	62,350		2919	2042	2919	2519		65,400	3069	2312	3069	2654
59,400		2771	1774	2771	2386		62,450	2921	2044	2921	2521	65,400		3071	2314	3071	2656
59,450	59,500	2774	1776	2774	2388	62,450		2924	2046	2924	2523	65,450	00,000	3074	2316	3074	2658
59,500	59,550	2776	1779	2776	2391	62,500	62,550	2926	2049	2926	2526	65,500	65,550	3076	2319	3076	2661
59,550		2779	1781	2779	2393	62,550		2929	2051	2929	2528	65,550		3079	2321	3079	2663
59,600		2781	1783	2781	2395		62,650	2931	2053	2931	2530	65,600		3081	2323	3081	2665
59,650		2784	1785	2784	2397	62,650		2934	2055	2934	2532	65,650		3084	2325	3084	2667
59,700	59,750	2786	1788	2786	2400	62,700	62,750	2936	2058	2936	2535	65,700	65,750	3086	2328	3086	2670
59,750	59,800	2789	1790	2789	2402	62,750	62,800	2939	2060	2939	2537	65,750	65,800	3089	2330	3089	2672
59,800		2791	1792	2791		62,800		2941	2062	2941	2539	65,800		3091	2332	3091	2674
59,850		2794	1794	2794	2406	1 -	62,900	2944	2064	2944	2541	65,850		3094	2334	3094	2676
59,900		2796	1797	2796	2409		62,950	2946	2067	2946	2544		65,950	3096	2337	3096	2679
59,950		2799	1799	2799	2411	62,950		2949	2069	2949	2546	65,950		3099	2339	3099	2681
* This co	lumn is als	so used for	civil unio	n filina ioin	tly or by a c	ualifying	widow(er).	** This co	lumn is als	so used for	civil union			C	ontinued	on the n	ext page
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If CT AG	is ***	And you	are	-		If CT AC		And you	CREL			If CT AC	l is ***	And you	are		
II CI AG		Alla you a				II CI AG		And you				11 01 40		Allu you		I	
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$66.	,000					\$69	,000					\$72	,000				
66,000	66,050	3101	2386	3101	2683	69,000	69,050	3251	2656	3251	2818	72,000	72,050	3401	2881	3401	2953
66,050		3104	2388	3104	2685	69,050		3254	2658	3254	2820	72,050		3404	2883	3404	2955
66,100		3106	2391	3106	2688	69,100		3256	2661	3256	2823		72,150	3406	2886	3406	2958
66,150		3109 3111	2393 2395	3109	2690	69,150		3259	2663	3259 3261	2825		72,200 72,250	3409	2888	3409	2960
66,200	-			3111	2692	69,200		3261	2665		2827	'	,	3411	2890	3411	2962
66,250		3114	2397	3114	2694	69,250		3264	2667	3264	2829		72,300	3414	2892	3414	2964
66,300		3116	2400	3116	2697	69,300		3266	2670	3266	2832		72,350	3416	2895	3416	2967
66,350 66,400		3119 3121	2402 2404	3119 3121	2699 2701	69,350 69,400		3269 3271	2672 2674	3269 3271	2834 2836		72,400 72,450	3419 3421	2897 2899	3419 3421	2969 2971
66,450		3124	2406	3124	2703	69,450		3274	2676	3274	2838		72,500	3424	2901	3424	2973
	-	3126	2409		2706				2679	3276		'			2904	3426	2976
66,500 66,550		3120	2409	3126 3129	2708	69,500 69,550		3276 3279	2681	3279	2841 2843		72,550 72,600	3426 3429	2904	3429	2978
66,600		3131	2413	3131	2710	69,600		3281	2683	3281	2845		72,650	3431	2908	3431	2980
66,650		3134	2415	3134	2712	69,650		3284	2685	3284	2847		72,700	3434	2910	3434	2982
66,700		3136	2418	3136	2715	69,700		3286	2688	3286	2850		72,750	3436	2913	3436	2985
66,750	66.800	3139	2420	3139	2717	69,750	69.800	3289	2690	3289	2852	72.750	72,800	3439	2915	3439	2987
66,800		3141	2422	3141	2719	69,800		3291	2692	3291	2854		72,850	3441	2917	3441	2989
66,850		3144	2424	3144	2721	69,850		3294	2694	3294	2856		72,900	3444	2919	3444	2991
66,900		3146	2427	3146	2724	69,900		3296	2697	3296	2859	72,900	72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861	72,950	73,000	3449	2924	3449	2996
	,000						,000						,000				
67,000		3151	2476	3151	2728	70,000		3301	2746	3301	2863		73,050	3451	2926	3451	2998
67,050		3154 3156	2478	3154	2730 2733	70,050		3304	2748 2751	3304 3306	2865		73,100	3454	2928 2931	3454 3456	3000 3003
67,100 67,150		3156	2481 2483	3156 3159	2735	70,100 70,150		3306 3309	2753	3306	2868 2870		73,150 73,200	3456 3459	2933	3450 3459	3003
67,200		3161	2485	3161	2737	70,200		3311	2755	3311	2872	73,200		3461	2935	3461	3003
67,250 67,300		3164 3166	2487 2490	3164 3166	2739 2742	70,250	70,300	3314 3316	2757 2760	3314 3316	2874 2877		73,300 73,350	3464 3466	2937 2940	3464 3466	3009 3012
67,350	,	3169	2492	3169	2744	70,350		3319	2762	3319	2879		73,400	3469	2942	3469	3014
67,400		3171	2494	3171	2746	70,400		3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67.550	3176	2499	3176	2751	70,500	70.550	3326	2769	3326	2886	73.500	73,550	3476	2949	3476	3021
67,550		3179	2501	3179	2753	70,550		3329	2771	3329	2888		73,600	3479	2951	3479	3023
67,600	67,650	3181	2503	3181	2755	70,600	70,650	3331	2773	3331	2890	73,600	73,650	3481	2953	3481	3025
67,650		3184	2505	3184	2757	70,650		3334	2775	3334	2892		73,700	3484	2955	3484	3027
67,700	67,750	3186	2508	3186	2760	70,700	70,750	3336	2778	3336	2895	73,700	73,750	3486	2958	3486	3030
67,750	67,800	3189	2510	3189	2762	70,750	70,800	3339	2780	3339	2897	73,750	73,800	3489	2960	3489	3032
67,800		3191	2512	3191	2764	70,800	,	3341	2782	3341	2899		73,850	3491	2962	3491	3034
67,850		3194	2514	3194	2766	70,850		3344	2784	3344		73,850		3494	2964	3494	3036
67,900		3196	2517	3196	2769	70,900		3346	2787	3346	2904		73,950	3496	2967	3496	3039
67,950		3199	2519	3199	2771	70,950		3349	2789	3349	2906		74,000	3499	2969	3499	3041
\$68, 68,000	68.050	3201	2566	3201	2773	\$71 71,000	,000 71.050	3351	2836	3351	2908		,000 74,050	3501	2971	3501	3077
68,050		3201	2568	3201	2775	71,000	,	3354	2838	3351	2908 2910		74,000	3504	2971	3501	3077
68,100		3204	2571	3204	2778	71,100		3356	2841	3356	2913		74,150	3504	2976	3504	3081
68,150	,	3209	2573	3209	2780	71,150		3359	2843	3359	2915		74,200	3509	2978	3509	3084
68,200		3211	2575	3211	2782	71,200		3361	2845	3361	2917	74,200	74,250	3511	2980	3511	3086
68,250	68,300	3214	2577	3214	2784	71,250	71,300	3364	2847	3364	2919	74,250	74,300	3514	2982	3514	3088
68,300	,	3216	2580	3216	2787	71,300	71,350	3366	2850	3366	2922		74,350	3516	2985	3516	3091
68,350		3219	2582	3219	2789	71,350		3369	2852	3369	2924		74,400	3519	2987	3519	3093
68,400		3221	2584	3221	2791	71,400		3371	2854	3371	2926		74,450	3521	2989	3521	3095
68,450		3224	2586	3224	2793	i i	71,500	3374	2856	3374	2928		74,500	3524	2991	3524	3097
68,500		3226	2589	3226	2796	71,500		3376	2859	3376	2931		74,550	3526	2994	3526	3134
68,550		3229	2591	3229	2798	71,550		3379	2861	3379	2933		74,600	3529	2996	3529	3136
68,600 68,650		3231 3234	2593 2595	3231 3234	2800 2802	71,600		3381 3384	2863 2865	3381 3384	2935 2937		74,650 74,700	3531 3534	2998 3000	3531 3534	3138 3141
68,650 68,700		3234 3236	2595 2598	3234 3236	2802 2805	71,650 71,700		3384 3386	2865 2868	3384 3386	2937 2940		74,700 74,750	3534 3536	3000 3003	3534 3536	3141 3143
68,750		3239	2600	3239	2807	71,750		3389	2870	3389	2942		74,800	3539 2541	3005	3539	3145
68,800 68,850		3241 3244	2602 2604	3241 3244	2809 2811	71,800 71,850		3391 3394	2872 2874	3391 3394	2944 2946		74,850 74,900	3541 3544	3007 3009	3541 3544	3148 3150
68,900		3244 3246	2607	3244 3246	2811	71,850		3394 3396	2874 2877	3394 3396	2946 2949		74,900	3544 3546	3009	3544 3546	3150
68,950		3249	2609	3249	2816	71,950		3399	2879	3399	2949		75,000	3549	3012	3549	3154
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11113 60	wiiiii io di	uocu 101	vivii uiii0i		ay or by a C	leam Ania		imat	oranini io di	JJ 4364 101	VIVII UIIIOII	y sep	andiety.	Ψ'	o.imiucu	STERRIGE H	on page

f CT AGI	is ***	And you a	are				l is ***			DITS A				And you	are		
More	Less		* Married	** Married	Head of	More	Less		* Married	** Married	Head of	More	Less	•	* Married	** Married	Head of
	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household
\$75,	000					\$78	,000					\$81	,000				
75,000		3551	3016	3551	3191	78,000		3701	3151	3701	3545		81,050	3851	3286	3851	3731
75,050		3554	3018	3554	3193	78,050		3704	3153	3704	3548		81,100	3854	3288	3854	3734
75,100 75,150		3556 3559	3021 3023	3556 3559	3196 3198	78,100 78,150		3706 3709	3156 3158	3706 3709	3550 3553		81,150 81,200	3856 3859	3291 3293	3856 3859	3736 3739
75,200	-	3561	3025	3561	3200	78,200		3711	3160	3711	3555		81,250	3861	3295	3861	3741
													-				
75,250 T	,	3564 3566	3027 3030	3564 3566	3203 3205	78,250		3714 2716	3162 3165	3714 3716	3558		81,300	3864 3866	3297 3300	3864 3866	3744 3746
75,300 75,350		3569	3030	3569	3203	78,300 78,350		3716 3719	3167	3710	3560 3563		81,350 81,400	3869	3302	3869	3740
75,400	-	3571	3034	3571	3210	78,400		3721	3169	3721	3565		81,450	3871	3304	3871	3751
75,450	,	3574	3036	3574	3212	78,450		3724	3171	3724	3568		81,500	3874	3306	3874	3754
•	-	3576	3039	3576	3249			3726	3174	3726	3606		-	3876	3309	3876	3756
75,500 75,550		3579	3039	3579	3249	78,500 78,550		3729	3174	3729	3609		81,550 81,600	3879	3311	3879	3759
75,600 T		3581	3043	3581	3254	78,600		3731	3178	3731	3611		81,650	3881	3313	3881	3761
75,650		3584	3045	3584	3256	78,650		3734	3180	3734	3614		81,700	3884	3315	3884	3764
75,700 T	-	3586	3048	3586	3258	78,700		3736	3183	3736	3616		81,750	3886	3318	3886	3766
75,750	75.800	3589	3050	3589	3261	78,750		3739	3185	3739	3619	81.750	81,800	3889	3320	3889	3769
75,800 T		3591	3052	3591	3263	78,800		3741	3187	3741	3621		81,850	3891	3322	3891	3771
75,850		3594	3054	3594	3265	78,850		3744	3189	3744	3624		81,900	3894	3324	3894	3774
75,900		3596	3057	3596	3268	78,900		3746	3192	3746	3626		81,950	3896	3327	3896	3776
75,950	76,000	3599	3059	3599	3270	78,950	79,000	3749	3194	3749	3629	81,950	82,000	3899	3329	3899	3779
\$76,	000					\$79	,000					\$82	,000				
76,000		3601	3061	3601	3307	79,000	,	3751	3196	3751	3631	- ,	82,050	3901	3331	3901	3781
76,050	,	3604	3063	3604	3310	79,050	,	3754	3198	3754	3634		82,100	3904	3333	3904	3784
76,100		3606	3066	3606	3312	79,100		3756	3201	3756	3636		82,150	3906	3336	3906	3786
76,150		3609	3068	3609	3314	79,150		3759	3203	3759	3639		82,200	3909	3338	3909	3789
76,200		3611	3070	3611	3317	79,200		3761	3205	3761	3641		82,250	3911	3340	3911	3791
76,250		3614	3072	3614	3319	79,250		3764	3207	3764	3644		82,300	3914	3342	3914	3794
76,300		3616	3075	3616	3321	79,300		3766	3210	3766	3646		82,350	3916	3345	3916	3796
76,350 T		3619	3077 3079	3619	3324 3326	79,350		3769	3212 3214	3769 3771	3649		82,400	3919 3921	3347 3349	3919 3921	3799 3801
76,400 76,450	-	3621 3624	3079	3621 3624	3329	79,400 79,450		3771 3774	3214	3774	3651 3654		82,450 82,500	3921	3351	3921	3804
													·				
76,500		3626	3084	3626	3366	79,500		3776	3219	3776	3656		82,550	3926	3354	3926	3806
76,550 76,600	,	3629 3631	3086 3088	3629 3631	3368 3371	79,550 79,600		3779 3781	3221 3223	3779 3781	3659 3661		82,600 82,650	3929 3931	3356 3358	3929 3931	3809 3811
76,650 T		3634	3090	3634	3373	79,650	,	3784	3225	3784	3664		82,700	3934	3360	3934	3814
76,700		3636	3093	3636	3376	79,700		3786	3228	3786	3666		82,750	3936	3363	3936	3816
		3639	3095	3639	3378			3789	3230	3789	3669		-	3939	3365	3939	3819
76,750 76,800		3641	3093	3641	3380	79,750 79,800		3791	3232	3769 3791	3671		82,800 82,850	3939 3941	3367	3939	3821
76,850	-	3644	3099	3644		79,850		3794	3234	3794	3674	,	82,900	3944	3369	3944	3824
76,900		3646	3102	3646	3385	79,900	79,950	3796	3237	3796	3676	82,900		3946	3372	3946	3826
76,950		3649	3104	3649		79,950		3799	3239	3799	3679		83,000	3949	3374	3949	3829
\$77,0	000					\$80	,000					\$83	,000				
77,000		3651	3106	3651	3425	80,000	80,050	3801	3241	3801	3681	83,000	83,050	3951	3376	3951	3831
77,050	-	3654	3108	3654		80,050		3804	3243	3804	3684		83,100	3954	3378	3954	3834
77,100		3656	3111	3656	3430	80,100		3806	3246	3806	3686	,	83,150	3956	3381	3956	3836
77,150	-	3659	3113	3659	3433	80,150		3809	3248	3809	3689		83,200	3959	3383	3959	3839
77,200		3661	3115	3661	3435	80,200		3811	3250	3811	3691		83,250	3961	3385	3961	3841
77,250		3664	3117	3664		80,250		3814	3252	3814	3694		83,300	3964	3387	3964	3844
77,300		3666	3120	3666		80,300		3816	3255	3816	3696	,	83,350	3966	3390	3966	3846
77,350 77,400 °	-	3669 3671	3122 3124	3669 3671	3442	80,350		3819 3821	3257 3259	3819	3699 3701		83,400 83,450	3969 3071	3392 3304	3969 3071	3849 3851
77,400 77,450		3671 3674	3124 3126	3671 3674	3445 3447	80,400 80,450		3821 3824	3259 3261	3821 3824	3701 3704	,	83,500	3971 3974	3394 3396	3971 3974	3851 3854
77,500 T		3676	3129	3676		80,500		3826	3264	3826	3706		83,550	3976	3399	3976	3856
77,550 77,600 °		3679 3681	3131	3679 3681		80,550		3829 3831	3266 3268	3829 3831	3709 3711	83,550		3979 3091	3401	3979 3981	3859 3861
77,600 77,650		3681 3684	3133 3135	3681 3684	3490 3492	80,600 80,650		3831 3834	3268 3270	3834	3711 3714		83,650 83,700	3981 3984	3403 3405	3981	3861 3864
77,700 T	-	3686	3138	3686		80,700		3836	3273	3836	3714		83,750	3986	3403	3986	3866
77,750 ° 77,800 °		3689 3691	3140 3142	3689 3691		80,750 80,800		3839 3841	3275 3277	3839 3841	3719 3721		83,800 83,850	3989 3991	3410 3412	3989 3991	3869 3871
77,850 77,850		3694	3144	3694		80,850		3844	3277	3844	3721		83,900	3991	3412	3991	3871
77,900 T		3696	3144	3696	3502	80,900		3846	3282	3846	3726		83,950	3994 3996	3417	3994 3996	3876
	78,000	3699	3147	3699	3507	80,950		3849	3284	3849	3729	83,950		3999	3417	3999	3879
77,950						,	- ,			so used for			- ,		ontinued		

If CT AG	lie ***	And you	aro				l is ***						il is ***	And you	aro		
More Than	Less Than or	Single	* Married Filing	** Married Filing	Head of Household	More Than	Less Than or	Single	* Married Filing	** Married Filing	Head of Household	More Than	Less Than or	Single	* Married Filing	** Married Filing	Head of Household
	Equal To		Jointly	Separately			Equal To		Jointly	Separately			Equal To		Jointly	Separately	
\$84	,000					\$87	,000					\$90	,000				
84,000	,	4001	3421	4001	3881	87,000		4151	3556	4151	4031	90,000	,	4301	3691	4301	4181
84,050		4004	3423	4004	3884	87,050		4154	3558	4154	4034		90,100	4304	3693	4304	4184
84,100		4006	3426	4006	3886	87,100		4156	3561	4156	4036	90,100	-	4306	3696	4306	4186
84,150 84,200		4009 4011	3428 3430	4009 4011	3889 3891	87,150 87,200		4159 4161	3563 3565	4159 4161	4039 4041	90,150	90,200	4309 4311	3698 3700	4309 4311	4189 4191
'	,						·										
84,250		4014	3432	4014	3894	87,250	,	4164	3567 3570	4164	4044		90,300	4314	3702 3705	4314	4194
84,300 84,350	,	4016 4019	3435 3437	4016 4019	3896 3899	87,300 87,350		4166 4169	3570	4166 4169	4046 4049	90,300 90,350	-	4316 4319	3703	4316 4319	4196 4199
84,400		4021	3439	4021	3901	87,400		4171	3574	4171	4051		90,450	4321	3709	4321	4201
84,450		4024	3441	4024	3904	87,450		4174	3576	4174	4054	90,450		4324	3711	4324	4204
84,500	84.550	4026	3444	4026	3906	87,500	87.550	4176	3579	4176	4056	90,500	90.550	4326	3714	4326	4206
84,550		4029	3446	4029	3909	87,550		4179	3581	4179	4059	90,550	-	4329	3716	4329	4209
84,600		4031	3448	4031	3911	87,600		4181	3583	4181	4061		90,650	4331	3718	4331	4211
84,650		4034	3450	4034	3914	87,650		4184	3585	4184	4064	90,650	-	4334	3720	4334	4214
84,700	84,750	4036	3453	4036	3916	87,700	87,750	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84,750	84,800	4039	3455	4039	3919	87,750	87,800	4189	3590	4189	4069	90,750	90,800	4339	3725	4339	4219
84,800		4041	3457	4041	3921	87,800		4191	3592	4191	4071	90,800	-	4341	3727	4341	4221
84,850		4044	3459	4044	3924	87,850		4194	3594	4194	4074		90,900	4344	3729	4344	4224
84,900		4046	3462	4046	3926	87,900		4196	3597	4196	4076		90,950	4346	3732	4346	4226
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	 	91,000	4349	3734	4349	4229
\$85 85,000	,000 85.050	4051	3466	4051	3931	\$88 88,000	,000 88 050	4201	3601	4201	4081	\$91 91,000	91.050	4351	3736	4351	4231
85,050		4051	3468	4051	3934	88,050		4201	3603	4201	4081	91,050	-	4351	3738	4354	4231
85,100		4056	3471	4056	3936	88,100		4206	3606	4206	4086	91,100	-	4356	3741	4356	4236
85,150	85,200	4059	3473	4059	3939	88,150	88,200	4209	3608	4209	4089	91,150	91,200	4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,250	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300	85,350	4066	3480	4066	3946	88,300	88,350	4216	3615	4216	4096	91,300	91,350	4366	3750	4366	4246
85,350		4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350	-	4369	3752	4369	4249
85,400		4071	3484	4071	3951	88,400		4221	3619	4221	4101		91,450	4371	3754	4371	4251
85,450		4074	3486	4074	3954	88,450		4224	3621	4224	4104	91,450	-	4374	3756	4374	4254
85,500	,	4076	3489	4076	3956	88,500	,	4226	3624	4226	4106		91,550	4376	3759	4376	4256
85,550 85,600		4079 4081	3491 3493	4079 4081	3959 3961	88,550 88,600		4229 4231	3626 3628	4229 4231	4109 4111	91,550 91,600	-	4379 4381	3761 3763	4379 4381	4259 4261
85,650		4084	3495	4084	3964	88,650		4234	3630	4234	4114	91,650	-	4384	3765	4384	4264
85,700		4086	3498	4086	3966	88,700		4236	3633	4236	4116	91,700		4386	3768	4386	4266
85,750	85 800	4089	3500	4089	3969	88,750		4239	3635	4239	4119		91,800	4389	3770	4389	4269
85,800	,	4091	3502	4091	3971	88,800	,	4241	3637	4241	4121	,	91,850	4391	3772	4391	4271
85,850		4094	3504	4094	3974	88,850		4244	3639	4244	4124	91,850		4394	3774	4394	4274
85,900	85,950	4096	3507	4096	3976	88,900	88,950	4246	3642	4246	4126	91,900	91,950	4396	3777	4396	4276
85,950	<u> </u>	4099	3509	4099	3979	88,950		4249	3644	4249	4129	91,950		4399	3779	4399	4279
T	,000						,000						,000				
86,000		4101	3511	4101	3981	89,000		4251	3646	4251	4131	92,000		4401	3781	4401	4281
86,050	,	4104 4106	3513 3516	4104 4106	3984 3086	89,050		4254 4256	3648 3651	4254	4134 4136	92,050	-	4404	3783 3786	4404 4406	4284 4286
86,100 86,150		4106 4109	3516 3518	4106 4109	3986 3989	89,100 89,150		4256 4259	3651 3653	4256 4259	4136 4139	92,100 92,150		4406 4409	3786 3788	4406 4409	4286 4289
86,200		4111	3520	4111	3991	89,200		4261	3655	4261	4141	92,200		4411	3790	4411	4207
86,250		4114	3522	4114	3994	89,250		4264	3657	4264	4144	92,250	-	4414	3792	4414	4294
86,300		4114	3525	4114	3994 3996	89,300		4266	3660	4266	4144	92,230		4414	3795	4414	4294 4296
86,350		4119	3527	4119	3999	89,350		4269	3662	4269	4149	92,350		4419	3797	4419	4299
86,400	86,450	4121	3529	4121	4001	89,400		4271	3664	4271	4151	92,400	92,450	4421	3799	4421	4301
86,450	86,500	4124	3531	4124	4004	89,450	89,500	4274	3666	4274	4154	92,450	92,500	4424	3801	4424	4304
86,500	86,550	4126	3534	4126	4006	89,500	89,550	4276	3669	4276	4156	92,500	92,550	4426	3804	4426	4306
86,550		4129	3536	4129	4009	89,550	89,600	4279	3671	4279	4159	92,550		4429	3806	4429	4309
86,600		4131	3538	4131	4011	89,600		4281	3673	4281	4161	92,600	-	4431	3808	4431	4311
86,650		4134	3540	4134	4014	89,650		4284	3675 2679	4284	4164 4166	92,650		4434	3810	4434	4314
86,700		4136	3543	4136	4016	89,700		4286	3678	4286	4166	92,700	-	4436	3813	4436	4316
86,750		4139	3545	4139	4019	89,750		4289	3680	4289	4169 4171	92,750		4439	3815	4439	4319
86,800 86,850		4141 4144	3547 3549	4141 4144	4021 4024	89,800 89,850		4291 4294	3682 3684	4291 4294	4171 4174	92,800 92,850		4441 4444	3817 3819	4441 4444	4321 4324
86,900		4144	3549 3552	4144	4024	,	89,950	4294 4296	3687	4294 4296	4174		92,900	4444	3822	4444	4324
86,950		4149	3554	4149	4020	89,950		4299	3689	4299	4179		93,000	4449	3824	4449	4329
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If CT AG	l is ***	And you a	aro					And you	OREL					And you	are		
	Less	And you o	* Married	** Married			Less	And you	* Married	** Married			Less	And you	* Married	** Married	
More Than	Than or	Single	Filing	Filing	Head of Household	More Than	Than or	Single	Filing	Filing	Head of Household	More Than	Than or	Single	Filing	Filing	Head of Household
	Equal To		Jointly	Separately			Equal To		Jointly	Separately			Equal To		Jointly	Separately	
\$93	,000					<u> </u>	,000						,000				
93,000		4451	3826	4451	4331		96,050	4601	4005	4601	4481	99,000	-	4751	4415	4751	4631
93,050	,	4454	3828	4454	4334	,	96,100	4604	4007	4604	4484	99,050	,	4754	4417	4754	4634
93,100 93,150		4456 4459	3831 3833	4456 4459	4336 4339	96,100 96,150	-	4606 4609	4010 4012	4606 4609	4486 4489	99,100 99,150	,	4756 4759	4420 4422	4756 4759	4636 4639
93,200		4461	3835	4461	4341	96,200	-	4611	4012	4611	4491	99,200	-	4761	4424	4761	4641
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93,250 93,300		4464 4466	3837 3840	4464 4466	4344 4346	96,250 96,300	-	4614 4616	4017 4019	4614 4616	4494 4496	99,250 99,300		4764 4766	4427 4429	4764 4766	4644 4646
93,350		4469	3842	4469	4349	96,350	-	4619	4021	4619	4499	99,350	-	4769	4432	4769	4649
93,400		4471	3844	4471	4351	96,400	-	4621	4023	4621	4501	99,400	,	4771	4434	4771	4651
93,450	93,500	4474	3846	4474	4354	96,450	96,500	4624	4026	4624	4504	99,450	99,500	4774	4437	4774	4654
93,500	93.550	4476	3849	4476	4356	96,500	96.550	4626	4072	4626	4506	99,500	99.550	4776	4485	4776	4656
93,550		4479	3851	4479	4359	96,550	-	4629	4074	4629	4509	99,550	,	4779	4487	4779	4659
93,600	93,650	4481	3853	4481	4361	96,600	96,650	4631	4077	4631	4511	99,600	99,650	4781	4490	4781	4661
93,650	93,700	4484	3855	4484	4364	96,650	96,700	4634	4079	4634	4514	99,650	99,700	4784	4492	4784	4664
93,700	93,750	4486	3858	4486	4366	96,700	96,750	4636	4081	4636	4516	99,700	99,750	4786	4495	4786	4666
93,750	93,800	4489	3860	4489	4369	96,750	96,800	4639	4084	4639	4519	99,750	99,800	4789	4497	4789	4669
93,800		4491	3862	4491	4371	96,800	-	4641	4086	4641	4521	99,800	99,850	4791	4499	4791	4671
93,850		4494	3864	4494	4374	96,850	-	4644	4088	4644	4524	99,850	-	4794	4502	4794	4674
93,900	,	4496	3867	4496	4376	96,900	,	4646	4091	4646	4526	99,900	-	4796	4504	4796	4676
93,950		4499	3869	4499	4379	96,950		4649	4093	4649	4529	99,950		4799	4507	4799	4679
	,000	AEO1	2071	AEO1	A201		,000	AZE1	/11 A O	A/E1	AED1		100.050	4001	ACC.	1001	AZ 01
94,000 94,050		4501 4504	3871 3873	4501 4504	4381 4384	97,000 97,050		4651 4654	4140 4142	4651 4654	4531 4534		100,050 100,100	4801 4804	4555 4558	4801 4804	4681 4684
94,100		4504	3876	4506	4386	97,100	-	4656	4144	4656	4536		100,100	4806	4560	4806	4686
94,150		4509	3878	4509	4389	97,150	-	4659	4147	4659	4539		100,200	4809	4563	4809	4689
94,200		4511	3880	4511	4391	97,200	-	4661	4149	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94.300	4514	3882	4514	4394	97,250	97.300	4664	4151	4664	4544	100.250	100,300	4814	4568	4814	4694
94,300	,	4516	3885	4516	4396	97,300	-	4666	4154	4666	4546		100,350	4816	4570	4816	4696
94,350		4519	3887	4519	4399	97,350	-	4669	4156	4669	4549		100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400	97,450	4671	4158	4671	4551		100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4161	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94,550	4526	3894	4526	4406	97,500	97,550	4676	4208	4676	4556	100,500	100,550	4826	4626	4826	4706
94,550		4529	3896	4529	4409	97,550	-	4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600		4531	3898	4531	4411	97,600	-	4681	4212	4681	4561		100,650	4831	4631	4831	4711
94,650	,	4534	3900	4534	4414	97,650	-	4684	4215	4684	4564 4564		100,700	4834	4634	4834	4714
94,700		4536	3903	4536	4416	97,700		4686	4217	4686	4566		100,750	4836	4636	4836	4716
94,750	- ,	4539	3905	4539	4419	97,750	-	4689	4219	4689	4569		100,800	4839	4639	4839	4719
94,800 94,850	- ,	4541 4544	3907 3909	4541 4544	4421 4424	97,800	97,850	4691 4694	4222 4224	4691 4694	4571 4574		100,850 100,900	4841 4844	4641 4644	4841 4844	4721 4724
94,900		4546	3912	4546		97,900		4696	4224	4696	4576	100,830		4846	4646	4846	4724
94,950		4549	3914	4549		97,950		4699	4229	4699	4579		101,000	4849	4649	4849	4729
	,000						,000						,000				
95,000		4551	3916	4551	4431		98,050	4701	4276	4701	4581		101,050	4851	4651	4851	4731
95,050		4554	3918	4554	4434	98,050		4704	4279	4704	4584	101,050	101,100	4854	4654	4854	4734
95,100		4556	3921	4556	4436	,	98,150	4706	4281	4706	4586		101,150	4856	4656	4856	4736
95,150		4559	3923	4559	4439	98,150		4709	4283	4709	4589		101,200	4859	4659	4859	4739
95,200		4561	3925	4561	4441	98,200		4711	4286	4711	4591		101,250	4861	4661	4861	4741
95,250		4564	3927	4564	4444	98,250	-	4714	4288	4714	4594		101,300	4864	4664	4864	4744
95,300		4566	3930	4566	4446	98,300	-	4716	4290	4716	4596		101,350	4866	4666	4866	4746
95,350 95,400		4569 4571	3932 3934	4569 4571	4449 4451	,	98,400 98,450	4719 4721	4293 4295	4719 4721	4599 4601		101,400 101,450	4869 4871	4669 4671	4869 4871	4749 4751
95,400	,	4571 4574	3934 3936	4571 4574	4451	98,450 98,450		4721	4295 4298	4721	4604		101,450	4871 4874	4671 4674	4871 4874	4751
						-	-										
95,500 95,550		4576 4579	3939 3941	4576 4579	4456 4459	98,500 98,550	98,550	4726 4729	4345 4348	4726 4729	4606 4609		101,550 101,600	4876 4879	4676 4679	4876 4879	4756 4759
95,600		4579	3943	4579	4461	98,600		4729	4340	4729	4611		101,650	4881	4679	4881	4759 4761
95,650		4584	3945	4584	4464		98,700	4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700		4586	3948	4586	4466	98,700		4736	4355	4736	4616		101,750	4886	4686	4886	4766
95,750	95,800	4589	3950	4589	4469	98,750	98,800	4739	4357	4739	4619	101,750	101,800	4889	4689	4889	4769
95,800		4591	3952	4591		98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594	4474	98,850	-	4744	4362	4744	4624	101,850	101,900	4894	4694	4894	4774
95,900		4596	3957	4596	4476	98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950		4599	3959	4599	4479	98,950		4749	4367	4749	4629		102,000	4899	4699	4899	4779
* This co	lumn is als	so used for	civil unio	n filing join	lly or by a q	ualifying	widow(er).	** This co	olumn is als	o used for	civil union	filing sepa	arately.	\$102,000	+ Use Tax	Calculation	n Schedule

Table A - Exemptions for 2010 Taxable Year

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

	Single		Filing Join	tly/Qualifying	Widow(er)	Fil	ling Separate	ely	Hea	ad of Househ	old
Connec	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connec	ticut AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or	-		or			or	-		or	-
	Equal To			Equal To			Equal To			Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1, 000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$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	1					
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2010 Taxable Year

Use the filing status shown on the front of your return.

Single or Filing Separately	Examples: Line 3 is \$13,000; Line 4 is \$450.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,0003%	\$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$300 + \$150 = \$450
More than \$10,000, but less than or equal to \$500,000	Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household	Examples: Line 3 is \$20,000; Line 4 is \$680.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,0003%	\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$480 + \$200 = \$680
More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000 More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	Line 3 is \$825,000; Line 4 is \$41,305. \$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er)	Examples: Line 3 is \$22,500; Line 4 is \$725.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,0003%	\$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$600 + \$125 = \$725
More than \$20,000, less than or equal to \$1,000,000 \$600 plus 5% of the excess over \$20,000 More than \$1,000,000 \$49,600 plus 6.5% of the excess over \$1,000,000	Line 3 is \$1,100,000; Line 4 is \$56,100. \$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Form CT-1040TCS (Rev. 12/10)

Table C - Personal Tax Credits for 2010 Taxable Year

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

	Single			ling Jointly lified Widow		Fili	ng Separat	ely	Head	d of House	hold
Connec	ticut AGI		Connect	ticut AGI		Connec	ticut AGI		Connect	icut AGI	
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

1. Enter Connecticut AGI from Form CT-1040 , Line 5.	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6.	7	00

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Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside Greater Hartford calling area only); or 860-297-5962 (anywhere).	
E-Mail	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related quest including bill and refund inquiries, use the Secure Mailb feature by logging into the DRS electronic <i>TSC</i> .	
Walk-In	Free personal taxpayer assistance and forms are availa Street, Hartford CT. Walk-in assistance is available Mo by 4:00 p.m.). Directions to DRS Hartford office are a website. If you require special accommodations, please	anday through Friday, 8:30 a.m. to 4:30 p.m. (arrive vailable using our phone menu or visiting the DRS
	Federal Tax Information	Statewide Services
	For questions about federal taxes , visit www.irs.gov or 1 the Internal Revenue Service (IRS) at 1-800-829-1040.	Visit the <i>ConneCT</i> website at www.ct.gov for information on statewide services and programs.

To order **federal tax forms**, call 1-800-829-3676.

Schedule CT-IT Credit Income Tax Credit Summary

2010

(Rev. 01/11)

Complete this form in blue or black ink only. See instructions before completing.

Taxpayer name (if individual)				Social Security Number									
Spouse's name (if filing a joint return)							Social Security Number						
Taxpayer name (if trust or estate)							Federal Employer	dent	ification Number (FE	<u>-</u> ∃IN) -			
Part I Tax Credits Applied to Income Tax Liability													
	Column A Tax Credit Limitation		Column B Carryforward From Previous Income Years		Column C 2010 Amount Earned		Column D Amount Applied to 2010 Income Tax Liabilit	у	Column E Carryforward Amount to 2011				
1. Income tax liability: Enter amount from Form CT-1040, Line 12; Form CT-1040NR/PY, Line 14; Form CT-1040X, Line 16; or Form CT-1041, Line 7.	0	00											
Qualified small business job creation credit: Enter in Column D the lesser of Line 2, Column C, or Line 1, Column A.						00	>	00					
Balance of Income tax liability: Subtract Line 2, Column D, from Line 1, Column A. If less than zero, enter "0."	0	00											
Vocational rehabilitation job creation credit: Enter in Column D the lesser of Line 4, Column C, or Line 3, Column A.						00	>	00					
5. Balance of Income tax liability: Subtract Line 4, Column D, from Line 3, Column A. If less than zero, enter "0."	0	00		·									
Angel investor tax credit: Do not enter more in Column D than the amount on Line 5, Column A.						00	>	00	>	00			
7. Balance of income tax liability: Subtract Line 6, Column D, from Line 5, Column A. If less than zero, enter "0."	0	00											
8. Insurance reinvestment fund tax credit from Form CT-IRF: Do not enter in Column D more than the amount on Line 7, Column A.							>	00	>	00			
9. Balance of income tax liability: Subtract Line 8, Column D, from Line 7, Column A. If less than zero, enter "0."	0	00											
10. Prior year Connecticut minimum tax credit from your 2009 Form CT-8801, Part II, Line 31 (See instructions.): Do not enter in Column D more than the amount on Line 9, Column A.			C	00		00	>	00	>	00			
11. Total allowable credits: Add Column D on Lines 2, 4, 6, 8, and 10. Enter the total here and on Form CT-1040, Line 13; Form CT-1040NR/PY, Line 15; Form CT-1040X, Line 17; or Form CT-1041, Line 8.								00					

Part II Tax Credits Reported by Pass-Through Entity on Schedule CT K-1 or by a Trust or Estate on Schedule CT-1041 K-1

Column A Type of Tax Credit	Column B Name of Pass-Through Entity or Trust	Column C FEIN	Column D Amount of Credit	
1.		>	>	00
2.		>	>	00
3.		>	>	00
4.		>	>	00
5.		>	>	00
6.		>	>	00
7.		>	>	00
8. Total credits reported by a pass-through entity	>	00		

Schedule CT-IT Credit Instructions

Individuals, Trusts, or Estates

Attach Schedule CT-IT Credit, Income Tax Credit Summary, to Form CT-1040, Connecticut Resident Income Tax Return, Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, Form CT-1040X, Amended Connecticut Income Tax Return for Individuals, or Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, whenever tax credits from the current income year are being claimed or carryforward tax credit balances exist from a prior year. Keep a copy of the document(s) reporting the amount of your available credit for your records. The amount of the credit is limited to the taxpayer's income tax liability.

Trusts or estates may allocate all or a portion of the credit(s) to the beneficiary(ies). If all or a portion of the credit(s) is allocated to the beneficiary(ies), the trust or estate must complete the Worksheet for Schedule CT-IT Credit found in the Form CT-1041 instruction booklet. The amount of the credit allocable to the trust or estate on the Worksheet for Schedule CT-IT Credit, Line 6, Column D, is the amount earned for purposes of Column C of this schedule.

Additional information about Connecticut income tax credits is available in **Special Notice 2010(3)**, 2010 Legislation Affecting the Income Tax.

Tax Credits Applied to the Income Tax Liability Tax Credits Without Carryforward Provisions

The qualified small business job creation credit and the vocational rehabilitation job creation credit, which have no carryforward provision, are applied first.

Tax Credits With Limited Carryforward Provisions

If an income tax liability remains after the application of the credits without a carryforward provision, the angel investor credit and the insurance reinvestment fund credit are applied. Any angel investor or insurance reinvestment fund tax credit balance that remains after applying the tax credits to the current year income tax liability may be carried forward if the period for claiming the tax credit has not expired.

Since the carryforward period for each credit varies, the taxpayer must decide how to apply the credits with a carryforward provision based on the remaining carryforward period. For example, if the insurance reinvestment fund credit has only a two-year carryforward period remaining and the angel investor credit has a five-year carryforward period remaining, the taxpayer may choose to apply the insurance reinvestment fund credit first.

Attach **Form CT-IRF**, *Insurance Reinvestment Fund Tax Credit*, to Form CT-1040, Form CT-1040NR/PY, Form CT-1040X, or Form CT-1041 if a paper return is filed.

Credit for Prior Year Connecticut Minimum Tax

A credit for a prior year alternative minimum tax may be allowed if you do not have a current year alternative minimum tax liability. Attach Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, or Estates, to Form CT-1040, Form CT-1040NR/PY, Form CT-1040X, Amended Connecticut Income Tax Return for Individuals, or Form CT-1041 if a paper return is filed.

Part I Line Instructions

Before completing this schedule, you must complete Form CT-1120 SBJ, Small Business Job Creation Tax Credit, or Form CT-1120 VRJ, Vocational Rehabilitation Job Creation Tax Credit, or both, to determine the amount of allowable credit if you:

- Are a qualified small business or an employer who is a single member limited liability company that is disregarded as an entity separate from its owner; and
- Have received a certification letter from the Department of Economic and Community Development (DECD) indicating that you have the

qualified small business job creation tax credit or the vocational rehabilitation job creation tax credit available to be claimed.

Keep a copy of Form CT-1120 SBJ or Form CT-1120 VRJ, or both, for your records. You may be asked to provide a copy to DRS at a later date.

These forms can be downloaded from the DRS website at www.ct.gov/DRS.

Line 1, Column A: Enter the 2010 income tax liability from Form CT-1040, Line 12; Form CT-1040NR/PY, Line 14; Form CT-1040X, Line 16; or Form CT-1041, Line 7.

Line 2 - Qualified small business job creation credit Column C: Enter the amount earned during 2010. This is the amount calculated on Form CT-1120 SBJ, Schedule CT K-1, Schedule CT-1041 K-1, or the Worksheet for Schedule CT-IT Credit.

Column D: Enter the amount applied to your 2010 income tax liability. Enter the lesser of Line 2, Column C, or Line 1, Column A.

Line 4 - Vocational rehabilitation job creation credit Column C: Enter the amount earned during 2010. This is the amount calculated on Form CT-1120 VRJ, Schedule CT K-1, Schedule CT-1041 K-1, or the Worksheet for Schedule CT-IT Credit.

Column D: Enter the amount applied to your 2010 income tax liability. Enter the lesser of Line 4, Column C, or Line 3, Column A.

Line 6 - Angel investor credit

Column C: Enter the amount earned during 2010. This is the amount on the credit certification from Connecticut Innovations Inc., Schedule CT K-1, Schedule CT-1041 K-1, or the Worksheet for Schedule CT-IT Credit.

Column D: Enter the amount applied to your 2010 income tax liability. Do not enter more than the amount on Line 5, Column A.

Column E: Subtract Column D from Column C.

Column D: Enter the amount applied to your 2010 income tax liability. Do not enter more than the amount on Line 7, Column A.

Column E: Enter the amount from your 2010 Form CT-IRF, Part II, Line 8. Attach Form CT-IRF to your return if a paper return is filed.

Line 10 - Credit for prior year alternative minimum tax

Column B: Enter the amount from your 2009 Form CT-8801, Part II, Line 31.

Column C: Enter the amount from your 2010 Form CT-8801. Part II. Line 24.

Column D: Enter the amount from your 2010 Form CT-8801, Part II, Line 30, or the amount from Line 9, Column A, of Schedule CT-IT Credit, whichever is less.

Attach Form CT-8801 to your return if a paper return is filed.

Do not enter any amount if you have an alternative minimum tax liability on Form CT-1040, Line 9; Form CT-1040NR/PY, Line 13; Form CT-1040X, Line 13; or Form CT-1041, Line 6. You are not allowed a credit for a prior year alternative minimum tax if you have an alternative minimum tax liability in the 2010 taxable year.

Column E: Subtract Column D from the total of Column B and Column C.

Part II Tax Credit Reported by Pass-Through Entity on Schedule CT K-1 or by a Trust or Estate on Schedule CT-1041 K-1

Individual, trust, or estate: An individual, trust, or estate who is a member of a pass-through entity or a beneficiary of a trust or estate must complete Part II of this schedule.

For each credit reported to the individual, trust, or estate on Schedule CT K-1 or Schedule CT-1041 K-1, enter in Column A the type of credit reported. Enter in Columns B and C respectively the name and federal employer identification number (FEIN) of the pass-through entity as it appears on Schedule CT K-1 or the name and FEIN of the trust or estate as it appears on Schedule CT-1041 K-1. Enter the amount of each credit in Column D. Attach additional schedules as needed.

Page 3 of 3

Your first name and middle initial

Your Social Security Number

(Rev. 12/10)

Form CT-6251 Connecticut Alternative Minimum Tax Return - Individuals

Last name

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

		<u>:</u> .	:
If a joint return, spouse's first name and middle initial Last name	Spouse's Socia	Securi	ity Number
Part I – Read the instructions before you complete this form.		<u>· </u>	•
Federal alternative minimum taxable income: See instructions.	•	1.	00
Additions to federal alternative minimum taxable income: See instructions.	•	2.	00
3. Add Line 1 and Line 2.		3.	00
Subtractions from federal alternative minimum taxable income: See instructions.	•	4.	00
5. Adjusted federal alternative minimum taxable income: Subtract Line 4 from Line 3. If filing separately and Line 5 is more than \$219,900, see instructions.	>	5.	00
6. Enter \$72,450 if filing jointly or qualifying widow(er); \$47,450 if single or head of household; or \$36,225 if filing separately.		6.	00
7. Enter \$150,000 if filing jointly or qualifying widow(er); \$112,500 if single or head of household or \$75,000 if filing separately.	d;	7.	00
8. Subtract Line 7 from Line 5. If zero or less, enter "0" here and on Line 9.		8.	00
9. Multiply Line 8 by 25% (.25).		9.	00
10. Exemption: Subtract Line 9 from Line 6. If zero or less, enter "0." If you were under age 24 at the end of 2010, see instructions.	•	10.	00
11. Subtract Line 10 from Line 5. If more than zero, go to Line 12. If zero or less, enter "0" here and on Line 23 and skip Lines 12 through 22.		11.	00
12. If Lines 2 and 4 above are zero, enter the amount from federal Form 6251, Line 31, here.			
 If you entered an amount on Lines 2 or 4 above and: You filed federal Form 2555 or Form 2555-EZ, see the Line 12 instructions for the amount to You completed Part III of federal Form 6251, complete Part II of this form and enter the an from Line 42 here. 			
All others: If Line 11 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 11 by 26% (.26). Otherwise, multiply Line 11 by 28% (.28) and subtract \$3,500 (\$1,750 if filing separately) from the result.	>	12.	00
13. Alternative minimum tax foreign tax credit from federal Form 6251, Line 32	•	13.	00
14. Adjusted federal tentative minimum tax: Subtract Line 13 from Line 12.		14.	00
15. Multiply Line 14 by 19% (.19).		15.	00
16. Multiply Line 5 by 5.5% (.055).		16.	00
17. Connecticut minimum tax: Enter the lesser of Line 15 or Line 16.		17.	00
18. Apportionment factor: Residents , enter 1.0000; nonresidents and part-year residents, see instructions.	>	18.	
19. Apportioned Connecticut minimum tax: Multiply Line 17 by Line 18.		19.	00
20. Connecticut income tax from Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 10	•	20.	00
21. Net Connecticut minimum tax: Subtract Line 20 from Line 19. If zero or less, enter "0."		21.	00
22. Credit for alternative minimum tax paid to qualifying jurisdictions: Residents and part-year residents only from Schedule A, Line 51	>	22.	00
23. Subtract Line 22 from Line 21. Enter the amount here and on Form CT-1040, Line 9, or Form CT-1040NR/PY, Line 13.	>	23.	00

Part II

 Enter the amount from Line 11. If you are filing federal Form 2555 or Form 2555-EZ, enfrom Line 3 of the Connecticut Foreign Earned Income Tax Worksheet on Page 4. 	Enter the amount from Line 11. If you are filing federal Form 2555 or Form 2555-EZ, enter the amount from Line 3 of the Connecticut Foreign Earned Income Tax Worksheet on Page 4.										
25. Enter the amount from federal Form 6251, Line 37. See instructions.	25.		00								
26. Enter the amount from federal Form 6251, Line 38. See instructions.	26.		00								
27. Enter the amount from federal Form 6251, Line 39. See instructions.	27.		00								
28. Enter the smaller of Line 24 or Line 27.				28.		00					
29. Subtract Line 28 from Line 24.		29.		00							
30. If Line 29 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 29 by 20 Otherwise, multiply Line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if filing separately		30.		00							
 31. Enter: \$68,000, if filing jointly or qualifying widow(er); \$34,000, if single or filing separately; or \$45,550, if head of household. 	31.		00								
32. Enter the amount from federal Form 6251, Line 44. See instructions.	-										
33. Subtract Line 32 from Line 31. If zero or less, enter "0."	33.		00								
34. Enter the smaller of Line 24 or Line 25.	34.		00								
35. Enter the smaller of Line 33 or Line 34.	35.		00								
36. Subtract Line 35 from Line 34.	36.		00								
37. Multiply Line 36 by 15% (.15). If Line 26 is zero or blank, skip Lines 38 and 39 and go to Line 40. Otherwise, go to Lin	ne 38.			37.		00					
38. Subtract Line 34 from Line 28.	38.		00								
39. Multiply Line 38 by 25% (.25).				39.		00					
40. Add Lines 30, 37 and 39.				40.		00					
41. If Line 24 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 24 by 28 Otherwise, multiply Line 24 by 28% (.28) and subtract \$3,500 (\$1,750 if filing separately				41.		00					
42. Enter the smaller of Line 40 or Line 41 here and on Line 12. If you are filing federal Fordonot enter this amount on Line 12. Enter it on Line 4 of the Connecticut Foreign Earne on Page 4 of the instructions.				42.		00					

General Instructions

Purpose

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

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

Who Must File This Form

You are required to file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*, if either of the following conditions is true for the 2010 taxable year:

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

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

What Is the Connecticut Alternative Minimum Tax

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

What Is the Adjusted Federal Tentative Minimum Tax

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

Part-Year Residents and Nonresidents

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

Credits

Connecticut residents and part-year residents are allowed a credit for minimum taxes paid to a qualifying jurisdiction on the income taxed by both Connecticut and that jurisdiction. The credit may not exceed the amount of tax otherwise due. You may be able to claim a credit against your Connecticut income tax for Connecticut alternative minimum tax paid in a prior year. See the instructions to **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates.*

Filing Status

Your filing status on Form CT-6251 must match the Connecticut income tax filing status as reported on the front of Form CT-1040, Connecticut Resident Income Tax Return, or Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return. Any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner or a spouse in a marriage recognized under Public Act 2009-13, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

For more information, see *Spouses With Different Residency Status* in the instructions to Form CT-1040 or Form CT-1040NR/PY.

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

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

Line Instructions

Name and Social Security Number

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

Part I

Line 1

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

If your filing status is filing separately for Connecticut only, recalculate your federal 6251 using only your share of Lines 1 through 27 from federal Form 6251 and enter the result here. This amount may differ from the amount entered on federal Form 6251, Line 28.

Line 2

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

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

Exclude from Line 2 the amount of federally tax-exempt interest or exempt-interest dividends under Internal Revenue Code (IRC) §852(b)(5) from **non-Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 12. Enter the net amount on Line 2.

Line 4

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

- Any modification for refunds of state and local income taxes entered on Form CT-1040, Schedule 1, Line 43, or Form CT-1040NR/PY, Schedule 1, Line 45;
- Any modification for Tier 1 Railroad Retirement Benefits and Supplemental Annuities, as entered on Form CT-1040, Schedule 1, Line 44, or Form CT-1040NR/PY, Schedule 1, Line 46:
- Any modification for the amount of any distributions you received from the Connecticut Higher Education Trust (CHET) as a designated beneficiary to the extent included in your federal adjusted gross income, and to the extent included on Form CT-1040, Schedule 1, Line 49, or Form CT-1040NR/PY, Schedule 1, Line 51;
- Any modification for the amount of interest earned on contributions established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest is includable in the federal adjusted gross income of the designated beneficiary and to the extent included on Form CT-1040 Schedule 1, Line 49, or Form CT-1040NR/PY, Schedule 1, Line 51; and
- Any modification for the amount of income received from the U.S. government as retirement pay for a retired member of the Armed Forces of the United States or the National Guard to the extent included on Form CT-1040, Schedule 1, Line 45, or Form CT-1040NR/PY, Schedule 1, Line 47.

Include on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends under IRC §852(b)(5) from **Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 12. Enter the net amount on Line 4.

Line 5

If your filing status is filing separately and Line 5 is more than \$219,900, you must include an additional amount on Line 5 calculated as follows. If Line 5 is \$364,800 or more, include an additional \$36,225 on Line 5. Otherwise, include 25% of the excess of the amount on Line 5 over \$219,900.

Example: If the amount on Line 5 is \$239,900, multiply the amount in excess of \$219,900 (\$20,000) by 25% (.25). The result is \$5,000. Add the \$5,000 to \$239,900 and enter \$244,900 on Line 5.

Line 10

If you were under age 24 at the end of 2010, follow the instructions to federal Form 6251, Line 29, to calculate the exemption amount.

Line 12

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

Line 18

Residents: Must enter 1.0000.

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

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

You must further adjust the amount from Form CT-1040NR/PY, Line 6, for any items entered on federal Form 6251, Lines 8 through 11 and 13 through 27, connected with or derived from Connecticut sources.

Part II

If you completed Part III of federal Form 6251, complete Part II and enter the amount from Form CT-6251, Line 42, on Part I, Line 12. However, if Line 2 and Line 4 are zero, skip Part II of this form and enter the amount from federal Form 6251, Line 31, on Line 12.

Lines 25, 26, 27, and 32

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

Coi	nnecticut Foreign Earned Income Tax Worksheet		
1.	Enter the amount from Form CT-6251, Line 111.		
2.	Enter the amount from your (and your spouse's if filing jointly) federal Form 2555, Lines 45 and 50, or federal Form 2555-EZ, Line 18.		
3.	Add Line 1 and Line 2		
4.	 Tax amount on Line 3. If you completed Part III of federal Form 6251, you must complete Part II of Form CT-6251. Enter the amount from Line 3 of this worksheet on Part II, Line 24, of Form CT-6251. Complete the rest of Part II of Form CT-6251 and enter the amount from Line 42 here. All others: If line 3 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 3 by 26% (.26). Otherwise, multiply Line 3 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result. 	4	
5.	Tax on amount on Line 2. If Line 2 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 2 by 26% (.26). Otherwise, multiply Line 2 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result.	5	
6.	Subtract Line 5 from Line 4. Enter here and on Form CT-6251, Line 12. If zero or less, enter "0."	6	

Schedule A

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

Residents

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

Part-Year Residents

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

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

No credit is allowed for any of the following:

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

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

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

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

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

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

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

Form CT-6251 Schedule A

Schedule A - Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.

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

For each column, enter the following:

- 44. Enter qualifying jurisdiction's name and two-letter code.
- 45. Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 43 which is subject to a qualifying jurisdiction's alternative minimum tax.
- 46. Divide Line 45 by Line 43. Round to four decimal places.
- 47. Enter the net Connecticut minimum tax (from Form CT-6251, Line 21). Part-Year Residents, see instructions below.
- 48. Multiply Line 46 by Line 47.
- 49. Alternative minimum tax paid to a qualifying jurisdiction: See instructions.
- 50. Enter the lesser of Line 48 or Line 49.
- 51. Total credit: Add Line 50, all columns. Enter amount here and on Line 22 on the front

	Columnia			Ooldiliii						
	Name	Name Code Name								
44.										
44.										
45.			00			00				
46.	•			•						
47.			00			00				
48.			00			00				
49.			00			00				
50.			00			00				
ine 2	2 on the front of this forn	n.	51.			00				

If you claim credit for alternative minimum tax paid to another state of the United States, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code. See the instruction booklet for Form CT-1040 or Form CT-1040NR/PY for a list of the standard two-letter code for each state.

Line Instructions

Line 43

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

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

Line 44

Enter the name and the two-letter code of each qualifying jurisdiction to which you paid alternative minimum tax for which you are claiming credit.

Line 45

Enter the amount of the adjusted federal alternative minimum taxable income included on Line 43 subject to a qualifying jurisdiction's alternative minimum tax.

Line 46

Divide the amount on Line 45 by the amount on Line 43. The result may not exceed 1.0000. Round to four decimal places.

Line 47

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

Part-Year Residents: Enter the portion of the 2010 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

Line 48

Multiply the percentage arrived at on Line 46 by the amount reported on Line 47.

Line 49

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

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

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

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

Line 50

Enter the lesser of the amounts reported on Line 48 or Line 49.

Line 51

Add the amounts from Lines 50A, 50B, and 50 of any additional worksheets. The amount on Line 51 cannot exceed the total of Line 48. Enter the total on Line 51 and on Line 22.

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

For DRS Use Only - - 2 0 CT-1040NR/PY

		Complete return in blue or black ink only. Taxpayers	nust sign	decla	aration o	n revers	e side.	
For t	he	year January 1 - December 31, 2010, or other taxable year beginning:	_ , 2010 and	d endin	ıg:			
1	I	Single Filing jointly Filing jointly for federal and Connecticut Connecticut	parately for cut only		Head of household		ifying wid depender	. ,
		Connecticut only Enter spouse's name here and SSN be	low.					
→)	Your Social Security Number Spouse Social Security Number			01 1 '			
	ا	Check if deceased			Check if deceased			
, 2 2	<u>ש</u>	/our first name MI Last name (If two last names, ins	ert a space b	etween	names.)		Suff	fix (Jr./Sr.
Print your name,	ב סו	f joint return, spouse's first name MI Last name (If two last names, ins	ert a space b	etween	names.)		Suff	fix (Jr./Sr.
ב ב								
T your		Mailing address (number and street, apartment number, suite number, PO Box)		1		2010 re	esident sta	atus
Print	č U					No	onresident	t
_ <u></u>	מכן	City, town, or post office (If town is two words, leave a space between the words.) State ZIP code				Pa	art-year re	sident
>								
	you	u next year. This does not relieve you of Form CT-2210 and checked 	n CT-8379			ere if you a		
_	you	ur responsibility to file. any boxes on Part 1. Forr	n CT-10400			of the return Dollars		
2	1.	Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	1.		VIIOIE I	Donars		00
	2.	Additions to federal adjusted gross income from <i>Schedule 1</i> , Line 41	2.					00
	3.	Add Line 1 and Line 2.	3.					00
	4.	Subtractions from federal adjusted gross income from <i>Schedule 1</i> , Line 52	4.					00
	5.	Connecticut adjusted gross income: Subtract Line 4 from Line 3.	5.		7,			00
	6.	Income from Connecticut sources from Schedule CT-SI, Line 30	6.					00
ms.	7.	Enter the greater of Line 5 or Line 6. If zero or less, go to Line 12 and enter	· "0." 7.					00
uss torms	8.	Income tax on the amount on Line 7 from tax tables or Tax Calculation Sched See instructions, Page 15.	ule: 8.					00
_	9.	Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.00	_					
. 2 or	10	. Multiply Line 9 by Line 8.	10.					. 00
Jo not send W-Z	11	. Credit for income taxes paid to qualifying jurisdictions during resident portio of taxable year — part-year residents only (from Schedule 2, Line 61)	n 11.		1.			. 00
) (10	12	Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter "0."	12.					00
2		. Connecticut alternative minimum tax from Form CT-6251	13.					00
_		. Add Line 12 and Line 13.	14.					00
		. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11	15.					. 00
	16	. Connecticut income tax: Subtract Line 15 from Line 14. If less than zero, enter	"0." 16.					. 00
	17	. Individual use tax from Schedule 3, Line 62: If no tax is due, enter "0."	17.					. 00
	18	. Add Line 16 and Line 17.	18.					00

		2	2010) Fo	rm (CT-10)40N	R/PY	- Page	2 of 4			Ye Securit	our Soo				- [I
19. E	nter ar	nount fr	om	Line	18.									19.					,			00
3		nployer's		ral ID		from				Connecticu	umn B ut wage: etc.	s, tips,	Schedu CT K-1		Co Chec	nnect box a	icut in	umn come from S	tax wi	thheld e CT K-1.		
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21. A	All 2010	estima	ited	tax	payr	nent	s and	l any o	verpa	yments app	lied fro	m a pri	or year	21.],[],].	00
22. P	aymen	s made	e wit	th F o	orm	CT-	040	EXT (Reque	st for exten	sion of	time to	file)	22.							1	00
23. T	otal pa	yments	s: Ad	dd L	ines	20,	21, a	nd 22.						23.		Ti			ĺ		Ī	0(
1 24. O)vernav	ment: I	f L in	e 23	3 is r	nore	than	Line	19. sul	otract Line 1	9 from	Line 2	3.	_ 24.		- "] 		1	0(
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30. If	late: E	nter inte	eres	t. M		-		•	•	of months o	r fraction	on of a r	month			',' '[_;]		1	0(
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2010 Form C1-1040	DNR/PY - Page	3 01 4	Your So Security Nun	_	-	-		
Schedule 1 - Modifications to Fe	deral Adjus	ted Gross Income			Il items as p	ositive nu	mbers.	
See Instructions, Page 19. 33. Interest on state and local government of	•		33.					00
-	_		_ 33					
 Mutual fund exempt-interest dividends frogovernment obligations 	om non-Connec	licut state or municipal	34.					00
35. Cancellation of debt income: See instruct	5. Cancellation of debt income: See instructions.							00
36. Taxable amount of lump-sum distributions adjusted gross income	s from qualified	plans not included in fed	deral 36.					00
37. Beneficiary's share of Connecticut fiducia	ry adjustment:	Enter only if greater thar	n zero. 37					00
38. Loss on sale of Connecticut state and loc	al government	bonds	38.	. _ _				00
39. Domestic production activity deduction from	om federal form	1040, Line 35	39],			00
40. Other - specify •			40.					00
41. Total additions: Add Lines 33 through 4	0. Enter here a	nd on Line 2.	41.					00
42. Interest on U.S. government obligations			42.],			. 00
43. Exempt dividends from certain qualifying m	utual funds deri	ed from U.S. governmen	t obligations 43.					. 00
44. Social Security benefit adjustment: See So	cial Security Be	nefit Adjustment Workshe	eet, Page 21. 44.					. 00
45. Refunds of state and local income taxes			45.				_ .	. 00
46. Tier 1 and Tier 2 railroad retirement bene	fits and supple	nental annuities	46.					. 00
47. 50% of military retirement pay			47.				<u> </u>	. 00
48. Beneficiary's share of Connecticut fiducia	ry adjustment:	Enter only if less than ze	ero. 48					. 00
49. Gain on sale of Connecticut state and loc	al government	bonds	49],			. 00
50. Connecticut Higher Education Trust (CHE Enter CHET account number: (can be up to 14 digits)	ET) contribution	s	50.][].	. 00
51. Other - specify: Do not include out of state	e income. •		51.					. 00
52. Total subtractions: Add Lines 42 throug	h 51. Enter her	e and on Line 4.	52.					. 00
Schedule 2 - Credit for Income To You must attach a copy of your return filed						ents On	ıly	
53. Connecticut adjusted gross income durin	g residency po	tion of taxable year.	53					00
See instructions, Page 24.		Column Name	A Code		Colu	umn B	C	ode
54. Enter qualifying jurisdiction's name and t code. See instructions, Page 25.	wo-letter 54.	Name	Code		• Nam	<u> </u>		
55. Non-Connecticut income included on Lin	e 53 and							
reported on a qualifying jurisdiction's incorreturn: Complete Schedule 2 Worksheet, F			00					00
56. Divide Line 55 by Line 53. May not exceed	1.0000. 56.							
57. Apportioned income tax: See instructions, I	Page 26. 57.		. 00					00
58. Multiply Line 56 by Line 57.	58.		. 00					. 00
59. Income tax paid to a qualifying jurisdictio			00					00
See instructions, Page 26.	59.		00					•
60. Enter the lesser of Line 58 or Line 59.	60.	_ ,,,,					_ .] [20]	. 00
61. Total credit: Add Line 60, all columns.	Enter here and	on Line 11.	61.				. 00	

Complete applicable schedules on Pages 3 and 4 and attach the schedules to your return.

2010 Form	CT-1040NR/PY	- Page 4 of 4
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Your Social					
Security Number					

Schedule 3 - Individual Use Tax - Do you owe use tax? See instructions, Page 36. Complete this schedule to calculate your Connecticut individual use tax liability and attach it to your return.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)
•						
•						
•						
•						
•						
Total of individ	dual purchases under \$300) not listed above				
62. Individual (use tax: Add all amounts	for Column G. Enter her	e and on Line 17		62	_ 00

Schedule 4 - Contributions to Designated Charities

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 Family Relief Fund	63f,,	. 00
63. Total contributions: Add Lines 63a through 63f, en	ter amount here and on Line 26.	63

Use envelope provided, with correct mailing label, or mail to:				
For refunds and all other tax forms without payment: Department of Revenue Services PO Box 2968 Hartford CT 06104-2968	For all tax forms with payment: Department of Revenue Services PO Box 2969 Hartford CT 06104-2969			

Make your check payable to Commissioner of Revenue Services

To ensure proper posting, write your SSN(s) (optional) and "2010 Form CT-1040NR/PY" on your check.

Complete all applicable schedules on Pages 3 and 4 and attach the schedules to your return.

2010 FORM CT-1040 NR/PY

This booklet contains:

- Form CT-1040NR/PY
- Supplemental Schedule CT-1040WH
- Schedule CT-SI
- Schedule CT-1040AW
- Tax Tables
- Tax Calculation
 Schedule
- Index
- Use Tax Information (Page 36)

Tax information is available on the DRS website at www.ct.gov/DRS

Connecticut Nonresident and Part-Year Resident Income Tax

Return and Instructions

Choose direct deposit.

It is fast and free!



TAXPAYER SERVICE CENTER (TSC) FOR INDIVIDUALS

File Electronically ... it's *FAST* money!



Visit www.ct.gov/TSC to learn more about free filing options.

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.

Connecticut Coalition for Organ and Tissue Donation http://www.ctorganandtissuedonation.org/

Organ Donation
http://www.organdonor.gov/

National Marrow Donor Program http://www.marrow.org/

United Network for Organ Sharing http://www.unos.org/

LifeChoice Donor Services http://www.lifechoiceopo.org/

New England Organ Bank http://www.neob.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 *Schedule 4*, Line 63, of **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*. **Your contribution is irrevocable.** To contribute directly, send your contribution to the address shown below.

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Assists research, education, and community service programs related to breast cancer.	Protects the children of families who are no longer eligible for public assistance benefits.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship.
Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

What's New

Due Date: Washington DC will celebrate Emancipation Day on Friday, April 15, 2011. As a result, any federal return otherwise due on April 15 that is filed (mailed or transmitted) on Monday, April 18, 2011, will be considered timely filed. Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15 will be treated as timely filed if they are filed on April 18, 2011.

Form 1099-G: While 1099-G forms were recently mailed to taxpayers who received state tax refunds in 2010, DRS may furnish Form 1099-G electronically next year. Visit **www.ct.gov/DRS** later this year for more information about electronically furnished Form 1099-G statements.

New Income Tax Credits: Effective for income years beginning on or after January 1, 2010, new legislation provides for the following credits that are applicable against the income tax.

For more information about additional requirements and limitations to these credits, see Special Notice 2010(3), 2010 Legislative Changes Affecting the Income Tax, or contact the Department of Economic Development (DECD) or Connecticut Innovations Inc.

Schedule CT-IT Credit: Taxpayers must use **Schedule CT-IT Credit**, *Income Tax Credit Summary*, to claim the tax credits listed below, as well as the credit for a prior year alternative minimum tax from Form CT-8801, on the 2010 income tax return filed.

Qualified Small Business Job Creation Tax Credit: An employer with less than 50 employees in Connecticut may earn a credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the income years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired, and if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Vocational Rehabilitation Job Creation Tax Credit: An employer may earn a credit equal to \$200 per month for hiring a new qualifying employee who is receiving rehabilitation services from the Bureau of Rehabilitation Services within the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must be hired after May 6, 2010, to work at least 20 hours per week for 48 weeks of a calendar year. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired, and if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and, if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new

employee was not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Angel Investor Tax Credit: This tax credit is available to angel investors making a cash investment of not less than \$100,000 in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2014. The allowable credit is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. §12-707.

The credit must be claimed in the taxable year in which the investment is made. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied. The credit is not transferable. The tax credit is administered by Connecticut Innovations, Inc.

These three tax credits may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

Amending Connecticut Income Tax Returns: Effective for taxable years commencing on or after January 1, 2010, if a Connecticut taxpayer files an amended federal income tax return with the Internal Revenue Service (IRS) or other competent authority, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination date on the amended return by the IRS or other competent authority.

If a Connecticut taxpayer files an amended return with another state of the United States, a political subdivision of another state, or the District of Columbia which affects the amount used on the Connecticut return to determine the credit for taxes paid to the other jurisdiction, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination date on the amended return by the tax officers or other competent authority of the other jurisdiction.

See Special Notice 2010(3) for more information.

Economic Nexus: 2009 legislation establishes *economic nexus* as the basis for determining whether nonresident partners or members of a partnership or S corporation are subject to Connecticut income tax on income derived from or connected with sources within the state. A partnership or S corporation has "substantial economic presence" in Connecticut if it purposefully directs business towards the state. Its purpose can be determined by such measures as the frequency, quantity, and systematic nature of its economic contact with the state. See **Special Notice 2010(29)**, *Q&A on Economic Nexus*.

Civil Unions: On October 1, 2010, civil unions that have not been dissolved or annulled, or that are not in the process of being dissolved or annulled, merged into marriages by operation of law. Any civil unions that have not merged on October 1, 2010, because of pending dissolution, annulment, or legal separation are governed by the civil union statutes in effect on September 1, 2010.

General Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Street, Hartford. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card and photo identification; and
- Your **completed** federal income tax return.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available at most public libraries, town halls, and post offices during the tax filing season.

Important Reminders

Follow these tips to help us process your refund faster:

- ☐ Most taxpayers qualify to electronically file their Connecticut income tax return. See *May I File My Connecticut Income Tax Return Over the Internet* on Page 11.
- ☐ You **must** use blue or black ink only to complete your paper return.
- ☐ Remember to send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
 - Make sure you enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return) and attach all required schedules or forms.
- ☐ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2 or 1099 after filing your Connecticut income tax return, you may be required to file Form CT-1040X, Amended Connecticut Income Tax Return for Individuals. See Amended Returns on Page 37.
- □ **Do not send** W-2 or 1099 or CT K-1 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you do not complete all the columns.
- ☐ Check the correct filing status on your return.
- ☐ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 15.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.

- ☐ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13.
- ☐ Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut **and** filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut **and** filing separately for Connecticut only.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, check the box next to the deceased taxpayer's SSN.
- ☐ Check the box on the front of your Connecticut return if you are filing **Form CT-1040CRC**, *Claim of Right Credit*.
- ☐ Check the box on the front of your Connecticut return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- ☐ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your paper return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY** if you were a nonresident or part-year resident of Connecticut in 2010 **and** any of the following is true for the 2010 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT;
- You were a part-year resident who meets the Gross Income Test (see below) or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut-sourced income who meets the Gross Income Test (see below) or had a federal alternative minimum tax liability. See *Connecticut-Sourced Income of a Nonresident* on Page 8.

If none of the above apply, do not file Form CT-1040NR/PY.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on Form CT-1040NR/PY, *Schedule 1*.

Gross income includes income from sources within Connecticut and outside of Connecticut. Gross income includes, but is not limited to:

• Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;

- Gross income from a business;
- · Capital gains;
- Interest and dividends;
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2010 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

The following examples explain the gross income test:

Example 1: A nonresident whose only income is from a sole proprietorship located in Connecticut files a federal Form 1040 and reports the following on Schedule C:

Gross Income \$100,000
Expenses (92,000)
Net Income \$8,000

Because the **gross income** of \$100,000 exceeds the minimum requirement **and** the income is from a Connecticut source, this nonresident must file Form CT-1040NR/PY.

Example 2: A Connecticut part-year resident who files as single on Form CT-1040NR/PY received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, the Connecticut part-year resident is not required to file a return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: A nonresident whose filing status is single for federal income tax purposes received \$12,750 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from Form CT-1040NR/PY, *Schedule 1* (interest on state or local obligations other than Connecticut), is \$13,750. Therefore, the nonresident must file Form CT-1040NR/PY.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File Form CT-1040NR/PY* are met.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2010; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2010.

Completing this form authorizes DRS to verify your Title 19 status for 2010 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file jointly for Connecticut if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under Public Act 2009-13 may file jointly for Connecticut as a surviving spouse although this will not be their federal filing status. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2010, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 38, or **Form CT-1040NR/PY**, *Schedule 1*, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN.

DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued your ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return and 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.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as a married individual filing separately except as noted below.

A civil union partner or a spouse in a marriage recognized under Public Act 2009-13 who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited

time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2010 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2010 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2010 taxable year **and** spent a total of more than 183 days in Connecticut during the 2010 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident, you must file Form CT-1040 if any of the following is true for the taxable year:

- · You had Connecticut income taxes withheld;
- You made estimated tax payments or a payment with Form CT-1040 EXT to Connecticut;
- You meet the gross income test; or
- You had a federal alternative minimum tax liability.

You are a **part-year resident** for the 2010 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2010 taxable year. Part-year residents may not elect to be treated as resident individuals.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2010 taxable year, you must file Form CT-1040NR/PY.

You are a **nonresident** for the 2010 taxable year if you are neither a resident nor a part-year resident for the 2010 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2010 taxable year, you must file Form CT-1040NR/PY.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Spouses With Different Residency Status* on Page 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2010 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2010 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2010 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2010 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. See the calculation below.

See Special Notice 2000(17), 2000 Legislation Affecting the Connecticut Income Tax.

Military Personnel Filing Requirements

Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident*, *Part-Year Resident*, *or Nonresident* on Page 6. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 22.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident may be subject to Connecticut income tax.

Example: Jill is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Jill had no other income . . .

Since Jill resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Jill had a part-time job in Connecticut . . .

Her Connecticut-sourced income from nonmilitary employment is taxable. Jill must file Form CT-1040NR/PY to report this income.

Spouses of military personnel, see **Informational Publication 2009(21)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in the military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut return. This is the same combat zone or operation name that is provided on their federal income tax return. See **Informational Publication 2009(21)**, Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

How Nonresidents and Part-Year Residents Are Taxed

If you are a nonresident or a part-year resident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources.

You must calculate the tax in the same manner as a resident individual. Then, prorate the tax based upon the percentage of your Connecticut adjusted gross income derived from or connected with Connecticut sources.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21, or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040NR/PY, *Schedule 1*.

Connecticut-Sourced Income of a Nonresident

Connecticut-sourced income of a nonresident is income derived from or connected with sources within Connecticut when the income is:

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut; or
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See Informational Publication 2009(38), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.

In general, Connecticut-sourced income of a nonresident **does not include** the following income even if it was included in your federal adjusted gross income:

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See Informational Publication 2009(36), Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings;
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); or

 Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered Casual, Isolated, or Inconsequential

In general, activities that meet one of the following tests are considered casual, isolated, or inconsequential:

1. **\$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year. However, this test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut-sourced income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut-sourced income from the pass-through entity or entities is less than \$1,000.

An employee's wages for services performed in Connecticut are taxable, regardless of the amount, unless the employee's services meet the Ancillary Activity Test. Also, reportable Connecticut Lottery winnings are taxable regardless of the amount.

2. Ancillary Activity Test - The nonresident's presence in Connecticut is ancillary to his or her primary business or employment duties performed at a base of operations outside of Connecticut. Ancillary activities are those activities that are secondary to the individual's primary out-of-state duties, and include such things as presence in the state for planning, training, attendance at conferences or symposia, etc.

Connecticut-Sourced Income of a Part-Year Resident Connecticut-sourced income of a part-year resident is the sum of:

- 1. Connecticut adjusted gross income for the part of the year you were a resident;
- 2. Income derived from or connected with Connecticut sources for the part of the year you were a nonresident; **and**
- 3. Special accruals.

Items Subject to Special Accrual

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.

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions* on Page 32.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2010, sold property on the installment basis in April 2010. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2010 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2010, and moved to Florida. His employer notified him on August 15, 2010, that he would receive a \$1,000 bonus on September 15, 2010. He must accrue the \$1,000 bonus to the portion of 2010 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Cindy, a Connecticut resident, won the Connecticut Lottery in 2010. The proceeds from her wager were reported on federal Form W-2G. Cindy will receive her winnings on the installment basis for 20 years. During the 2010 taxable year, Cindy moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Cindy's Connecticut Lottery winnings would be subject to special accrual; however, Cindy may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Cindy will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Cindy won another state's lottery during 2010, she would be subject to Connecticut income tax while a Connecticut resident. If Cindy moves out of Connecticut, and is a part-year resident because she changes her permanent legal residence, her lottery winnings would be subject to special accrual.

Payment of Tax

If you moved out of Connecticut during the taxable year and you have items of income or gain subject to special accrual, you must either:

- Include the items of accrual in the calculation of tax in the year you changed your residence; or
- File a surety bond or other security and pay the tax as a nonresident in the year(s) the income is actually received.

Surety Bond

You may elect to defer the payment of Connecticut income tax on items of special accrual by filing a surety bond with DRS in an amount not less than the amount of the additional Connecticut income tax that would be payable if no surety bond or other security were filed. If you choose this option, you must file Form CT-1040NR/PY for the taxable year when you change your residence. Include a separate statement showing the nature and amount of each item of special accrual as of the date of change of residence together with a computation of the additional Connecticut income tax which would be due if the election to file a surety bond had not been made.

For more information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1, Form CT-12-717A, Change of Resident Status - Special Accruals, Connecticut Surety Bond Form, and Form CT-12-717B, Change of Resident Status - Special Accruals, Other Acceptable Security Form.

Change From Nonresident to Resident

If you moved into Connecticut during the taxable year, items of income, gain, loss, or deduction that accrue to the period of the year prior to your Connecticut residency are not included in your Connecticut-sourced income. However, items of income derived from or connected with Connecticut sources may **not** be accrued to the nonresident period and must be included in calculating your Connecticut-sourced income for that year.

Example: Jan was a California resident from January 1, 2010, until July 31, 2010. She became a Connecticut resident on August 1. While a resident of California, Jan earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2010.

Jan also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2010. She received payment of the rent for the first four months of the year while she was living in California and she received the remaining payments after she became a Connecticut resident.

Jan will file a Connecticut part-year resident return for 2010. The \$10,000 of California source income earned before Jan changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut-sourced income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them. A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA**, *Nonresident Business Apportionment*. See Page 33 for instructions.

Form	Who Should Complete
Schedule CT-SI Parts 1 and 2	All nonresidents and part-year residents
Employee Apportionment Worksheet	A nonresident employee or part-year employee (for his or her nonresidency period) who worked in and outside of Connecticut and does not know the actual amount of Connecticut-sourced income.
Schedule CT-1040AW	All part-year residents

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2010 are references to your taxable year beginning during 2010.

You must use the same method of accounting for Connecticut income tax purposes you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2011. (However, for the 2010 calendar year, DRS will follow the IRS deadline of April 18, 2011.) If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International PriorityFedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service.*

If Form CT-1040NR/PY is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 12 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay all the tax you expect to owe on or before the due date.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties* on Page 12 if you do not pay all the tax due with your extension request.

Visit www.ct.gov/TSC to file your extension over the Internet.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2010 federal income tax return and you expect to owe no additional Connecticut income tax for the 2010 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- If you pay your expected 2010 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; or
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2010 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the United States and Puerto Rico, or if you are in the armed forces of the United States serving outside the United States and Puerto Rico, and are unable to file a Connecticut income tax return on time, you must file Form CT-1040 EXT. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date will be extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040NR/PY or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you must attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088 If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe.

To ensure proper posting of your payment, write your SSN(s) (optional) and "2010 Form CT-1040NR/PY" on the front of your check.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return at **www.ct.gov/TSC**. You may electronically file your Connecticut income tax return if all of the following are true:

☐ You filed a Connecticut income tax return in the last three years; **or**

You have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;

☐ Your filing status is the same as the last return DRS has on file. If your filing status changed from your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu choice, you cannot file electronically through the *TSC* this year. Visit the DRS website at www.ct.gov/DRS and select *E-Services* for information on other efiling options.

☐ You are not filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;

☐ You are not filing **Form CT-1040CRC**, *Claim of Right Credit*; **and**

☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 2968 Hartford CT 06104-2968

For **all tax forms with payment** enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2969 Hartford CT 06104-2969

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2011 taxable year.

Your required annual payment for the 2011 taxable year is the lesser of:

- 90% of the income tax shown on your 2011 Connecticut income tax return; or
- 100% of the income tax shown on your 2010 Connecticut income tax return if you filed a 2010 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticutsourced income during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2010 taxable year, you **must** use 90% of the income tax shown on your 2011 Connecticut income tax return as your required annual payment.

Due dates of insta	2011 Estimated Tax Due Dates Ilments and the amount of required payments for 2011 calendar year taxpayers are:										
April 15, 2011* 25% of your required annual payment											
June 15, 2011	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)										
September 15, 2011	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)										
January 15, 2012	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)										

An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

* Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15, 2011, will be treated as timely filed if they are filed on April 18, 2011.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2010(28)**, A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax electronically using the *TSC*. Visit our website at **www.ct.gov/TSC** for more information. You may pay your 2011 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2011 using a paper return. If you made estimated tax payments in 2010, you will automatically receive coupons for the 2011 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2010, use Form CT-1040ES to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you. Form CT-1040ES is available on the DRS website at **www.ct.gov/DRS**.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2011(7)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. \$6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2012, for the 2011 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2011 Connecticut income tax return or 100% of the income tax shown on your 2010 Connecticut income tax return.

A farmer or fisherman who files a 2011 Connecticut income tax return on or before March 1, 2012, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040NR/PY. See **Informational Publication 2010(16)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or **Informational Publication 2009(14)**, Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2011, or the date on which the underpayment is paid.

A taxpayer who files a 2010 Connecticut income tax return on or before January 31, 2011, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2011.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2011, if he or she files a 2010 Connecticut income tax return on or before March 1, 2011, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2010 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* on this page.

Interest on underpayment or late payment of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; **and**
- Pay the balance due with the return on or before the extended due date. If you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

If 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.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*, and fail to do so, a penalty may be imposed.

Waiver of Penalty

To make a waiver of penalty request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the Department of Revenue Services (DRS) Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information on the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

Refund Information

The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. While all refunds are issued as quickly as possible, for returns filed on paper, you must allow eight to ten weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional review is required.

You can check on the status of your refund on the *TSC* at **www.ct.gov/myrefund** or you may call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

Be ready to provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $^2/_3\%$ for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe; 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 2011 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will receive an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2010 and who made Connecticut income tax payments (withholding or estimates) for the 2010 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2010; and
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing **Form CT-8379**, *Nonobligated Spouse Claim*. When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

Do **not** use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

Electronic Filing!



Free and secure!

Completing Form CT-1040NR/PY

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status - Check only one box.

Check the appropriate box to indicate your filing status. Except as otherwise noted, any reference in these instructions to a spouse also refer to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.

Civil union partners or spouses in a marriage recognized under Public Act 2009-13 must use filing jointly for Connecticut only or filing separately for Connecticut only. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a resident or nonresident of Connecticut and your spouse is a part-year resident of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage

recognized under Public Act 2009-13 and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under Public Act 2009-13 and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

Qualifying Widow(er): If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040NR/PY for "Qualifying widow(er) with dependent child." Do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

 An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13; and • The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040NR/PY, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you has 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. This provision does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's civil union partner or for a spouse in a marriage recognized under Public Act 2009-13 is taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** enter your Social Security Number (SSN), name, and address in the space provided. 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* on Page 5.

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, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

DRS does not round when issuing refunds.

2 Calculate Your Tax

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2010 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 6. Civil union partners or spouses in a marriage recognized under Public Act 2009-13, see *Taxpayers Filing Jointly for Connecticut Only* on this page.

Line 2: Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 41. See *Additions to Federal Adjusted Gross Income* on Page 19.

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 20.

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 27. 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 filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly or qualifying widow(er) with dependent child, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

• Tax Tables: If Line 7 is less than or equal to \$102,000, you may use the tax tables on Page 38 to find your tax. Be sure to use the correct column in the tax tables. After you have found the correct tax, enter that amount on Line 8.

• Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you must use the *Tax Calculation Schedule* on Page 48 or visit www.ct.gov/DRS to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

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 2010 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 \$1,619 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 \$810 (\$1,619 x .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, 2010. 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 \$1,619 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 \$1,619 (\$1,619 x 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 23.

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.

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 2010, 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 I, Line 11.

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 and attach *Schedule 3* on Page 4 of Form CT-1040NR/PY. Enter 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 will not have filed a use tax return. See Page 36 for more information on the use tax.

Line 18 and Line 19

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

3 Payments

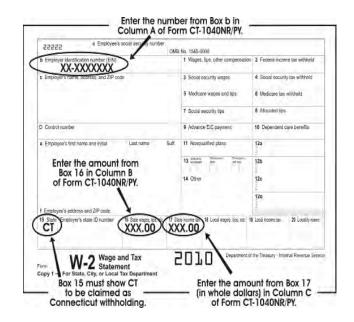
Line 20: Connecticut Tax Withheld

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

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 Columns A and C by entering information from **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, Part III, 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 seven** federal W-2 or 1099 forms 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 the last line of Column C, Line 20h.

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 W-2, 1099, and Schedule CT K-1 forms. Keep these for your records. DRS may request them at a later date. When filing **Form CT-8379**, *Nonobligated Spouse Claim*, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 21: All 2010 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. Be sure to include any 2010 estimated tax payments made in 2011. **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 23: Total Payments

Add Lines 20, 21, and 22 and enter the total. This is the total of all Connecticut tax payments made.

4 Overpayment

Line 24: Amount Overpaid

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, 26, and 27. If Line 23 is less than Line 19, go to Line 28.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund 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 2011 Estimated Tax

Enter the amount of your 2010 overpayment that you want applied to your 2011 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2011, 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, 2011, will be applied as of the date of receipt. Your request to apply this amount to your 2011 estimated income tax is irrevocable.

Line 26: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. 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**.

You may also make direct contributions by following the instructions on Page 2.

Line 27: Amount of Line 24 to Be Refunded to You

Subtract the total of Line 25 and Line 26 from Line 24 and enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 27a, 27b, and 27c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 27b and 27c. Your bank routing number is 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 digits and must be numeric.

Name of Depositor			No. 101
Street Address		Date	
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		

If any of the bank information you supply for direct deposit does not match, your refund will automatically be mailed to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Federal banking rules require DRS to request information about foreign bank accounts (Line 27d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will mail your refund to you.

Your overpayment will be applied in the following order: penalty and interest you owe; 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 2011 estimated tax; 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. See *Estimated Tax Payments* on Page 11.

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* on Page 12.

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 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, 2011.

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.

Payment Options

Pay Electronically

Visit the DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov**/**TSC** and follow the prompts to make a direct payment or visit **https://drsindtax.ct.gov** to make a direct payment without having to login into the *TSC*. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date of April 15, 2011, to avoid penalty and interest.

Pay by Credit Card or Debit Card



You may elect to pay your 2010 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

- Visit: www.officialpayments.com and select State Payments;
 or
- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail

Make your check payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "2010 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Failure to file or **failure to pay** the proper amount of tax when due **will result in penalty and interest charges**. It is to your advantage to file when your return is due whether or not you are able to make full payment.

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.

Paid Preparer Signature

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2010 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 2011 tax return. This is April 15, 2012, 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*.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2010 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

In addition, if you must file any of the following forms, attach the form(s) to the **front** of your income tax return in this order:

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

Attach other required forms and schedules, including **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, or **Schedule CT-IT Credit**, *Income Tax Credit Summary*, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

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.

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Recordkeeping

Keep a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can expect to receive your copy in approximately three weeks.

CT-1040 NR/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: Cancellation of Debt Income

Enter the amount of cancellation of debt income deferred for federal income tax purposes if an election was made to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011.

Line 36: 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 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 36. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

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

Line 37: 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. If your share of these modifications is an amount greater than zero, enter the amount on Line 37. 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 37 or, if less than zero, on Line 48.

Line 38: 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 39: Domestic Production Activity Deduction

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

Line 40: Other

Use Line 40 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or 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.
- 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.

- 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 U.S. 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* on Page 8.
- 9. Also use Line 40 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 39.

Line 41: Total Additions

Add Lines 33 through 40 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 41.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 42: 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 42 **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 1040A, Schedule 1.

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.

Social Security Benefit Adjustment Worksheet - Line 44 Enter the amount from Form CT-1040NR/PY, Line 1..... If your filing status is **single** or **filing separately**, is the amount on Line 1 \$50,000 or more? Yes: **Complete** this worksheet. No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44. If your filing status is **filing jointly, qualifying widow(er)**, or **head of household**, is the amount on Line 1 \$60,000 or more? ☐ Yes: **Complete** this worksheet. No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44. A. Enter the amount reported on your 2010 federal Social Security Benefits Worksheet, Line 1. A. If Line A is zero or less, stop here and enter "0" on Line 44. Otherwise, go to Line B. B. Enter the amount reported on your 2010 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2010, enter В. the amount reported on Line 7 of your federal Social Security Benefits Worksheet. If Line B is zero or less, stop here. Otherwise, go to Line C. C. Enter the lesser of Line A or Line B. C. D. D. Multiply Line C by 25% (.25). E. Taxable amount of Social Security benefits reported on your 2010 federal Social Security Benefits Worksheet, Line 18. E.

Line 43: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

F. **Social Security Benefit Adjustment** - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, *Schedule 1*, Line 44. If Line D is greater than or equal to Line E, enter "0."

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 43 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 44: 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. Parties to a civil union recognized under Connecticut law or spouses in a marriage

recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately. Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is less than \$50,000, or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is less than \$60,000. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. 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 Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the Social Security Benefit Adjustment Worksheet above and enter the amount from Line F on Line 44. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see Announcement 2010(7), Taxability of Social Security Benefits for Connecticut Income Tax Purposes.

F.

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 45: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on federal Form 1040, Line 10. If Line 10 is blank or you filed federal Forms 1040A or 1040EZ, enter "0."

Line 46: 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 2010, you may deduct the amount included in your federal adjusted gross income, but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 44 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 44 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. 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 47: 50% of Military Retirement Pay

Subtract 50% of the 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 50% retirement pay exclusion.

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 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 Line 48. If the amount is greater than zero, enter the amount on Line 37.

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

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 contributions to a CHET account(s). 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, filing separately), or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

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 provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

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

Line 51: Other

Use Line 51 to report any of the following modifications:

- 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.
- Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable 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* on Page 8.
- 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.
- 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 includable 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.

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 *Spouses With Different Residency Status* on Page 14.

Line 52: Total Subtractions

Add Lines 42 through 51. Enter the total on Form CT-1040NR/PY, *Schedule 1*, 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.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a 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 2009(38), 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 on Page 25 to determine the amount to enter on *Schedule 2*, Line 55.

The allowable 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.

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 26):
 - 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 on Page 25 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 I 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 II, enter the items of income from Column I 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 I, 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 II, 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 7, (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 I, Line 1, and \$20,000 in Column II, 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, Line 12, 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 II, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column II, 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.

Column I	Complete this worksheet to determine the amount of inco- earned during the residency portion of your taxable year		Column I	Column II
Enter on Lines 1 through 30,	taxed by a qualifying jurisdiction. Complete a sepa		(from Column B,	Amount Taxable
Column I, the amounts	worksheet for each qualifying jurisdiction if you		Schedule	in Qualifying
entered on Lines 1 through 30,	income tax to more than one qualifying jurisdiction.		CT-1040AW)	Jurisdiction
Column B, respectively, of Schedule CT-1040AW.	1. Wages, salaries, tips, etc.	1		
See instructions on Page 32.	2. Taxable interest	2		
	3. Ordinary dividends	3		
Column II	4. Alimony received	4		
For each line, enter that	5. Business income or (loss)	5		
portion of the amount entered	6. Capital gain or (loss)	6		
on the same line of Column I that you reported on an income	7. Other gains or (losses)	7		
tax return filed with (and on	8. Taxable amount of IRA distributions	8		
which income tax was paid	9. Taxable amount of pensions and annuities	9		
to) the qualifying jurisdiction.	10. Rental real estate, royalties, partnerships,			
Enter only the portion of	S corporations, trusts, etc.	10		
Connecticut modifications, if any, directly related	11. Farm income or (loss)	11		
to income sourced in the	12. Unemployment compensation	12		
qualifying jurisdiction.	13. Taxable amount of social security benefits	13		
Enter the amount from	14. Other income: See instructions.	14		
Line 30, Column II, on Form	15. Add lines 1 through 14.	15		
CT-1040NR/PY, Schedule 2,	16. Educator expenses	16		
Line 55.	17. Certain business expenses of reservists,			
To this amount, add back any	artists, and fee-based government officials	17		
item of loss or deduction and	18. Health savings account deduction	18		
subtract any item of income or gain included in Column II	19. Moving expenses	19		
as an item of special accrual.	20. One-half of self-employment tax	20		
Enter the result on Line 55.	21. Self-employed SEP, SIMPLE, and qualified plans	21		
Keep this worksheet with	22. Self-employed health insurance deduction	22		
your 2010 tax records.	23. Penalty on early withdrawal of savings	23		
Do not attach to your tax	24. Alimony paid	24		
return.	25. IRA deduction	25		
	26. Student loan interest deduction	26		
	27. Tuition and fees	27		
	28. Reserved for future use	28		
	29. Total adjustments - Add Lines 16 through 28.	29		
	30. Subtract Line 29 from Line 15.	30		

Schedule 2 Worksheet (Part-Year Residents Only)

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. The codes are listed in the table on this page.

Standard Two-letter Codes

Alabama AL	KentuckyKY	North Carolina NC
	•	
Arizona AZ	LouisianaLA	North DakotaND
Arkansas AR	MaineME	OhioOH
CaliforniaCA	MarylandMD	OklahomaOK
ColoradoCO	MassachusettsMA	OregonOR
Delaware DE	MichiganMI	PennsylvaniaPA
District of Columbia DC	MinnesotaMN	Rhode IslandRI
GeorgiaGA	MississippiMS	South CarolinaSC
HawaiiHI	MissouriMO	TennesseeTN
Idaho ID	MontanaMT	UtahUT
Illinois IL	NebraskaNE	VermontVT
Indiana IN	New JerseyNJ	VirginiaVA
Iowa IA	New MexicoNM	West VirginiaWV
KansasKS	New YorkNY	WisconsinWI

Line 55: Non-Connecticut Income

Complete Schedule 2 Worksheet on Page 25 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 II, add back any item of loss or deduction and subtract any item of income or gain included in Column II 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 2010 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

- 1. Divide the amount on the 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 II) 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:

$$\frac{\$15,000}{\$20,000}$$
 X $\$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. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. 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.

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.

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. Louise'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 I. 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) x \$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) x \$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, Cit	y Y		
Line 55	49,000	00		00
Line 56	.9	800	·	
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	Total Credit		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.

Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions on Page 32. 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*. Also see the Line 14 instructions on Page 31.

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* on Page 8.

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: Brenda, 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. Brenda 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 Brenda's trade or business). For federal income tax purposes, Brenda has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Brenda 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. If you file federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.

Line 1: Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

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.

If your wages, salaries, tips, and other compensation was 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 31.

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 *Ancillary Activity Test* on Page 8.

Line 2: Taxable Interest

(federal Form 1040, Line 8a)

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 the instructions for Line 5.

Line 3: Ordinary Dividends

(federal Form 1040, Line 9a)

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 the instructions for Line 5.

Line 4: Alimony Received

(federal Form 1040, Line 11)

• 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, Line 12)

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* on Page 8.

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* on Page 8.

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 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. You can get Schedule CT-1040BA on the DRS website at www.ct.gov/DRS. 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 being 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 Formula: 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 formula or an approved alternative method. Schedule CT-1040BA, containing the formula 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 13)

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, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2010. 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 and filing separately) on the Connecticut return. Any balance of a 2010 net capital loss (in excess of the amount claimed on the 2010 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, Line 14)

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.

Noncapital Transactions From Connecticut Sources:

Include noncapital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any noncapital 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 15b)

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 Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

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, Line 17)

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 percentage (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 source 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 includable 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, Line 18)

• Part-Year Resident

Enter the total of Schedule CT-1040AW, Line 11, 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, Line 19)

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 20b)

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, Line 21)

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 36. In Column B, enter the amount from Column A you received during the period you were a Connecticut resident.

Include on Line 14 any cancellation of debt income. For taxable years ending after December 31, 2008, in computing Connecticut adjusted gross income, a taxpayer making the federal deferral election must add back to his or her federal adjusted gross income the amount of cancellation of debt income deferred for federal income tax purposes.

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13. However, do not include on Line 14 an adjustment for the domestic production activity deduction. There is no need to further modify federal adjusted gross income because this adjustment is not included in Part II.

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* on Page 8. 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.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 - 27

(federal Form 1040, Lines 23 - 34)

• Part-Year Resident

Enter the totals from Schedule CT-1040AW, Lines 16 through 27, 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, one half 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* on Page 8.

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 **CT-W4NA**, *Employee's Withholding or Exemption 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 on Page 32 and then 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 2010, 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: $\frac{80}{33,000} = 11,000$

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* on Page 8.

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* on Page 8 and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 19.

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* on Page 8.

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 27 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* on Page 8.

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 31. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

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

Mark also claimed moving expenses of \$3,000 on federal Form 1040, Line 26. 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 or federal Form 1040A. 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 X \$2,000), \$1,600 in Column C (40,000/50,000 X \$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 Instructions

General Instructions

Schedule CT-1040BA, *Nonresident Business Apportionment*, (available on the DRS website at **www.ct.gov/DRS**) 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 required to allocate or apportion business income.

Who Must Allocate or Apportion Business Income

An allocation or apportionment of business income must be made if you are a nonresident and you are carrying on business both in and outside of Connecticut.

Generally, you are considered to be carrying on business 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 in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 8.

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 that 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 that require him to regularly perform his services at various locations in and around 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 here with a fair measure of permanency and continuity).

Who Must Complete Schedule A

Any nonresidents who are required to allocate or apportion income because they carry on business both in and outside of Connecticut must complete *Schedule A*.

If income is determined from books and records of the business (allocation of income): If you carry on business both in and outside of Connecticut and maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut, check the box in the space immediately below *Schedule A*. **Do not** complete *Schedule B*.

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, such a consistent allocation of income may not be possible.

Example 3: Assume the same facts as in Example 1 except that the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return. The income from his plumbing business is \$134,000, with \$91,500 being 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.

Who Must Complete Schedule B

If your books and records do not satisfactorily disclose the portion of business 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 the **business apportionment percentage** (arrived at by completing *Schedule B*) or by using an approved alternative method. *Schedule B* of Schedule CT-1040BA must be completed for this purpose and attached to Form CT-1040NR/PY. If you submit an alternative method of apportionment, you must also complete Schedule CT-1040BA and include with it information explaining the alternative method of apportionment.

The business apportionment percentage or alternative method is **not** applied to income from the rental of real property or gains (losses) from the sale of real property. The entire rental income from **Connecticut** real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or gain from the sale of this property is allocated outside Connecticut. Any loss connected with the property is allocated outside Connecticut.

The business apportionment percentage is applied to business income (loss), farm income (loss), or to the income from intangible personal property (such as annuities, dividends, interest, and gains from the disposition of intangible personal property) if the property is used in or connected with a business carried on both in and outside of Connecticut.

If you carried on more than one business for which an apportionment of business income is required on Schedule CT-1040BA, prepare a separate Schedule CT-1040BA for each business and attach all schedules to Form CT-1040NR/PY.

Specific Instructions Schedule A

In Column 1 and Column 2, list the exact locations both in and outside of Connecticut where you carry on business. In Column 3, describe the places listed in Column 1 and Column 2 (for example, branch office, agency, factory, warehouse, etc.) and state whether you rent or own these places.

Schedule B

Complete this schedule if business is carried on both in and outside of Connecticut and you do not maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut.

Line 1: Real Property Owned

Enter in Column A the average value of all real property owned, wherever located, by the business. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Enter in Column B the average value of real property owned by the business and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Real property includes assets of a fixed nature, such as buildings and land.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year and dividing the result by two.

Line 2: Real Property Rented From Others

Enter the value of all real property rented from others in Column A and the value of Connecticut real property rented from others in Column B.

The value of real property rented by the business and included in Line 2 generally is eight times the gross rent payable during the taxable year for which the return is filed. Gross rent includes:

- 1. Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
- Any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; and
- 3. A proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Line 3: Tangible Personal Property Owned or Rented From Others

Enter in Column A the average value of all tangible personal property owned by the business and the value of all tangible personal property rented from others by the business. Enter in Column B the average value of tangible personal property located in Connecticut that is owned by the business and the value of tangible personal property located in Connecticut that is rented from others by the business. If tangible personal property is rented from others by the business, its value is determined by multiplying the gross rents payable during the taxable year by eight. If tangible personal property is owned by the business, its average value is determined by adding its book value at the beginning and at the end of the taxable year and dividing the result by two.

Line 4: Property Percentage

Add Lines 1, 2, and 3 in Column A and Column B and enter the result.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 5: Payroll Percentage

Enter wages, salaries, and other personal service compensation paid only to employees of the business. Do not include payments to independent contractors, independent sales agents, etc. Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on both in and outside of Connecticut. Enter in Column B the amount paid in connection with business operations carried on in Connecticut. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 6: Gross Income Percentage

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies, or independent contractors of the business in and outside of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or charges for services performed, by the proprietor or by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business or its agencies located in Connecticut.

Example: If a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by him are to be allocated to Connecticut and included on Line 6, Column B.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 7: Total of Percentages

Add Lines 4, 5, and 6 in Column C and enter the total.

Line 8: Business Apportionment Percentage

Divide Line 7 by three or by the actual number of percentages if less than three. Do not divide by three if you have entered zero in Column A for Lines 4, 5, or 6. Divide by the actual number of lines where you have entered an amount other than zero in Column A. Carry the result to four decimal places and enter the result as a percentage.

Each item of business income (loss) reported on federal Form 1040, which is required by these instructions to be apportioned, is multiplied by the percentage on Line 8. Nonresidents enter the apportioned amounts on the proper lines of Schedule CT-SI. Part-year residents enter the apportioned amounts on the proper lines of Schedule CT-1040AW, Column D.

Do not apply the business apportionment percentage to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside Connecticut or any gain or loss from the sale of this property is allocated out of state.**

Schedule 3 - Individual Use Tax Line Instructions

Do You Owe Use Tax?

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete Form CT-1040NR/PY, *Schedule 3 - Individual Use Tax*, to calculate your use tax liability.

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, such items are subject to tax and the total of the purchase price of these items should be reported. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 3*, Line 62 and Form CT-1040NR/PY, Line 17.

See Informational Publication 2009(33), *Q&A* on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040NR/PY.

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

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

Line 62

Complete *Schedule 3 - Individual Use Tax* and enter the total use tax due on Line 62 and on Form CT-1040NR/PY, Line 17.

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. In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

The table below illustrates the use tax due for various levels of purchases subject to use tax.

		Sample Use	Tax Table		
Total Purchases		Total Purchases		Total Purchases	
Subject to	Use Tax	Subject to	Use Tax	Subject to	Use Tax
Use Tax	Due	Use Tax	Due	Use Tax	Due
\$ 25.00	\$ 1.50	\$ 1.100.00	\$ 66.00	\$ 3,200.00	\$ 192.00
50.00	3.00	1.200.00	72.00	3,300.00	198.00
75.00	4.50	1,300.00	78.00	3,400.00	204.00
100.00	6.00	1,400.00	84.00	3,500.00	210.00
150.00	9.00	1,500.00	90.00	3,600.00	216.00
200.00	12.00	1,600.00	96.00	3,700.00	222.00
250.00	15.00	1,700.00	102.00	3,800.00	228.00
300.00	18.00	1,800.00	108.00	3,900.00	234.00
350.00	21.00	1,900.00	114.00	4,000.00	240.00
400.00	24.00	2,000.00	120.00	4,100.00	246.00
450.00	27.00	2,100.00	126.00	4,200.00	252.00
500.00	30.00	2,200.00	132.00	4,300.00	258.00
550.00	33.00	2,300.00	138.00	4,400.00	264.00
600.00	36.00	2,400.00	144.00	4,500.00	270.00
650.00	39.00	2,500.00	150.00	4,600.00	276.00
700.00	42.00	2,600.00	156.00	4,700.00	282.00
750.00	45.00	2,700.00	162.00	4,800.00	288.00
800.00	48.00	2,800.00	168.00	4,900.00	294.00
850.00	51.00	2,900.00	174.00	5,000.00	300.00
900.00	54.00	3,000.00	180.00		
1,000.00	60.00	3,100.00	186.00		

Amended Returns

Purpose: Use a 2010 Form CT-1040X to amend a previously-filed 2010 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC** to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting

any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 12.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

If CT AG	l is ***	And you	are	/\		If CT AG		And you	are	71107			il is ***	And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$0 -	12,000	NO T	AX DU	=		\$15.	.000					\$18	,000				
12,000		0	0	0	0		15,050	15	0	27	0		18,050	68	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	16	0	28	0	18,050	18,100	69	0	109	0
12,100	-	0	0	1	0	-	15,150	16	0	28	0		18,150	69	0	110	0
12,150		0	0	1	0	-	15,200	16	0	29	0		18,200	70	0	111	0
12,200		0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12,250	,	0	0	2	0	-	15,300	17	0	29	0		18,300	71	0	113	0
12,300	,	0	0	2	0	-	15,350	17	0	30 30	0		18,350	80 81	0	114	0
12,350 12,400	,	0	0	3	0	-	15,400 15,450	18 18	0	31	0	1 1	18,400 18,450	81	0	115 116	0
12,450	-	0	0	4	0	-	15,500	19	0	31	0		18,500	82	0	117	0
12,500		0	0	4	0		15,550	19	0	37	0	1	18,550	83	0	127	0
12,550		0	0	4	0	-	15,600	19	0	38	0		18,600	84	0	128	0
12,600		0	0	5	0	-	15,650	20	0	38	0		18,650	84	0	129	0
12,650	-	0	0	5	0	-	15,700	20	0	39	0		18,700	85	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	20	0	39	0	18,700	18,750	86	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
12,800	-	0	0	6	0	,	15,850	21	0	40	0		18,850	96	0	133	0
12,850		0	0	7	0	-	15,900	22	0	41	0		18,900	97	0	134	0
12,900	,	0	0	7 7	0	-	15,950 16,000	22 22	0	41 42	0		18,950	98 99	0	135 136	0
12,950 \$13	,000	U	U	,	U		.000	LL.	U	42	U		19,000	77	U	130	U
13,000		0	0	8	0		16,050	23	0	48	0		19,050	99	0	137	0
13,050		1	0	8	0	-	16,100	23	0	49	0		19,100	100	0	138	1
13,100	,	1	0	8	0	-	16,150	23	0	50	0		19,150	101	0	139	1
13,150	13,200	1	0	9	0	16,150	16,200	24	0	50	0		19,200	102	0	140	1
13,200	13,250	2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
13,250		2	0	10	0	-	16,300	25	0	51	0		19,300	104	0	142	2
13,300	-	2	0	10	0	-	16,350	30	0	52	0		19,350	114	0	143	2
13,350	-	3	0	10	0	-	16,400	30	0	53	0		19,400	115	0	144	3
13,400 13,450	-	3 4	0	11 11	0	-	16,450 16,500	31 31	0	53 54	0		19,450 19,500	116 117	0	145 146	3 4
													-				
13,500 13,550		4 4	0	11 12	0	-	16,550	32 32	0	61 62	0		19,550	117 118	0	147 148	4 4
13,600		5	0	12	0	-	16,600 16,650	33	0	62	0		19,600 19,650	119	0	149	5
13,650	-	5	0	13	0	,	16,700	33	0	63	0		19,700	120	0	150	5
13,700	13,750	5	0	13	0	16,700	16,750	34	0	64	0	19,700	19,750	121	0	151	5
13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800		6	0	14	0	-	16,850	40	0	65	0		19,850	133	0	153	6
13,850	- ,	7	0	14	0	-	16,900	41	0	66	0		19,900	134	0	154	7
13,900		7	0	14 15	0	-	16,950	41	0	66 47	0	1 1	19,950	135	0	155	7
13,950		7	0	15	0		17,000	42	0	67	0		20,000	136	0	156	7
\$14 14,000	,000 14 050	8	0	15	0		,000 17,050	42	0	75	0		,000 20,050	137	0	169	8
14,000		8	0	16	0	-	17,050	42	0	76	0		20,050	137	0	170	8
14,100	14,150	8	0	16		-	17,150	43	0	77	0		20,150	139	0	171	8
14,150		9	0	16	0	17,150	17,200	44	0	78	0		20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14,250		10	0	17	0	-	17,300	45	0	79	0		20,300	142	0	174	10
14,300		10	0	17	0	-	17,350	52	0	80	0		20,350	143	0	175	10
14,350		10 11	0	18 18	0	-	17,400 17,450	53 53	0	81 81	0		20,400 20,450	144 145	0	176 177	10 11
14,400 14,450		11	0 0	18 19			17,450 17,500	53 54	0	81 82	0		20,450	145 146	0	177	11 11
															0		
14,500 14,550		11 12	0 0	19 19	0	-	17,550 17,600	54 55	0	91 92	0		20,550 20,600	147 148	0	192 193	11 12
14,600		12	0	20	0	-	17,650	56	0	93	0		20,650	149	0	194	12
14,650		13	0	20			17,700	56	0	94	0		20,700	150	0	195	13
14,700		13	0	20			17,750	57	0	94	0		20,750	151	0	196	13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0	20,750	20,800	152	0	197	13
14,800	14,850	14	0	21	0	-	17,850	65	0	96	0	20,800	20,850	153	0	199	14
14,850		14	0	22	0	-	17,900	66	0	97	0		20,900	154	0	200	14
14,900		14 15	0	22			17,950	66	0	98	0		20,950	155	0	201	14 15
14,950		15	0	22	0		18,000	67	0	99	0		21,000	156	0	202	15
- Inis co	iumn is als	o used for	civil unior	n filing joint	ıy or by a q	ualitying	widow(er).	^^ Ihis c	oiumn is al	so used for	r civil union	Tiling sep	arately.	G	ontinuec	on the n	ext page

If CT AGI is *** And you are If CT AGI is *** And you are If CT AGI is *** And you are																	
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$21	.000					\$24	,000					\$27	,000				
21,000	21,050	156	0	217	15		24,050	299	0	384	45	27,000	27,050	511	23	676	144
21,050	-	157	0	218	16	-	24,100	301	1	386	46	1 1	27,100	513	23	678	145
21,100	-	158	0	219	16	-	24,150	303	1	388	46		27,150	521	23	681	146
21,150	-	159	0	220	16	-	24,200	305	1	390	47		27,200	524	24	683	147
21,200	-	160	0	221	17		24,250	307	2	392	47		27,250	526	24	685	148
*	-																
21,250	-	161	0	223	17	24,250	-	309	2	394	47		27,300	528	25	687	149
21,300	-	162	0	224	17	24,300	-	311	2	396	48		27,350	530	25	690	150
21,350	-	163	0	225	18	-	24,400	313	3	398	48		27,400	532	25	692	151
21,400	-	164	0	226	18	,	24,450	316	3	401	49		27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
21,500	21.550	166	0	243	19	24.500	24,550	320	4	405	58	27.500	27,550	539	26	699	166
21,550	-	167	0	244	19	24,550	-	322	4	407	59		27,600	541	27	701	167
21,600	-	168	0	245	20	-	24,650	324	5	409	59		27,650	549	27	703	168
21,650	-	169	0	247	20	-	24,700	326	5	411	60		27,700	551	28	705	169
21,700	-	183	0	248	20		24,750	328	5	413	60		27,750	554	28	708	170
21,750	-	184	0	249	21	24,750	-	330	6	415	61		27,800	556	28	710	171
21,800	-	185	0	251	21	24,800	-	333	6	418	61		27,850	558	29	712	172
21,850	-	186	0	252	22	-	24,900	335	7	420	62		27,900	560	29	714	173
21,900	-	187	0	253	22	-	24,950	337	7	422	62		27,950	562	29	717	174
21,950		188	0	254	22		25,000	339	7	424	63	 	28,000	564	30	719	175
\$22	,000					\$25	,000					\$28	,000				
22,000	22,050	190	0	256	23	25,000	25,050	341	8	474	72	28,000	28,050	610	30	766	176
22,050	22,100	191	0	258	23	25,050	25,100	343	8	476	73	28,050	28,100	612	31	768	177
22,100	22,150	192	0	260	23	25,100	25,150	345	8	478	74	28,100	28,150	622	31	771	178
22,150	22,200	193	0	262	24	25,150	25,200	347	9	481	74	28,150	28,200	624	31	773	179
22,200	22,250	208	0	265	24	25,200	25,250	350	9	483	75	28,200	28,250	626	32	775	180
22,250	22 300	209	0	267	25	25 250	25,300	352	10	485	75	28 250	28,300	628	32	777	181
22,300	-	210	0	269	25	-	25,350	354	10	487	76		28,350	630	32	780	182
22,350	-	211	0	271	25	-	25,400	356	10	489	77		28,400	633	33	782	183
	-	211	0	273	26	-	-	358	11	491	77			635	33	784	184
22,400	-	213	0	275		-	25,450		11	493	78		28,450	637	34	786	185
22,450	22,500	213	U	273	26	25,450	25,500	360	11	493	70	20,430	28,500	037	34	700	100
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	22,600	215	0	279	27	25,550	25,600	364	12	504	89	28,550	28,600	641	34	791	187
22,600	22,650	217	0	282	27	25,600	25,650	367	12	506	89	28,600	28,650	651	35	793	188
22,650	22,700	218	0	284	28	25,650	25,700	369	13	508	90	28,650	28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22 800	235	0	288	28	25 750	25,800	373	13	512	91	28 750	28,800	657	36	800	191
22,800	-	236	0	290	29	-	25,850	375	14	514	92		28,850	660	36	802	192
22,850	-	237	0	292	29	-	25,900	377	14	517	93		28,900	662	37	804	193
22,900	,	238	0	294	29	25,900	,	379	14	519	93	,	28,950	664	37	807	194
22,950		239	0	296	30		26,000	381	15	521	94		29,000	666	37	809	195
	,000		<u> </u>	2,0	33		,000	301	10	V_1	, i		,000	303	<u> </u>	307	1,0
		2/11	Λ	200	20		***************************************	126	15	E72	105			712	20	054	105
23,000	-	241	0	299 301	30 31	-	26,050	426 428	15 16	573 575	105 106		29,050 29,100	713 715	38	856 858	195 196
23,050 23,100	-	243 245	0	301 303	31 31	-	26,100 26,150	428 430	16 16	575 578	106 107	· ′	29,100	715	38 38	858 861	196
23,100		245 247	0	303	31	-	26,200	430	16	580	107	· ′	29,150	728	38 39	863	197
23,150	-	247 265	0	305	32	-	26,200	432	17	580	108	· ′	29,200	730	39 39	865	198
							·						·				
23,250	-	267	0	309	32	26,250	-	437	17	584	109		29,300	732	40	867	200
23,300	-	269	0	311	32	-	26,350	439	17	586	110		29,350	735	40	870	201
23,350	, ,	271	0	313	33	-	26,400	441	18	589	111	· ′	29,400	737	40	872	202
23,400		273	0	316	33	-	26,450	443	18	591	111	· ′	29,450	739	41	874	203
23,450	23,500	275	0	318	34	26,450	26,500	445	19	593	112	29,450	29,500	741	41	876	204
23,500	23.550	277	0	320	34	26.500	26,550	447	19	602	124	29.500	29,550	744	41	879	205
23,550	-	279	0	322	34	-	26,600	449	19	604	125		29,600	746	42	881	206
23,600	-	282	0	324	35	-	26,650	452	20	606	126		29,650	748	42	883	207
23,650	-	284	0	326	35	26,650		454	20	609	127		29,700	750	43	885	208
23,700		286	0	328	35	26,700		456	20	611	127		29,750	753	43	888	209
						-							·				
23,750		288	0	330	36 26		26,800	458 460	21	613 615	128		29,800	755 757	43	890	210
23,800	-	290	0	333	36	-	26,850	460	21	615	129		29,850	757 750	44	892	211
23,850	-	292	0	335	37	-	26,900	462	22	617	130		29,900	759	44	894	212
23,900		294	0	337	37		26,950	464	22	620	131		29,950	762	44	897	213
23,950	-	296	0	339	37	26,950		466	22	622	132	1	30,000	764	45	899	214
* This co	lumn is als	o used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This co	olumn is als	o used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	TAGI is *** And you are If CT AGI is *** And you are													If CT AGI is *** And you are						
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household			
\$30	.000					\$33	,000					\$36	.000							
30,000	,	811	54	946	215		33,050	1081	162	1216	273		36,050	1351	234	1441	452			
30,050	, ,	813	55	948	216	33,050		1083	163	1218	274		36,100	1353	235	1443	454			
30,100	-	816	55	951	217	33,100		1086	164	1221	275		36,150	1356	236	1446	456			
30,150	-	818	56	953	218	33,150		1088	165	1223	276		36,200	1358	237	1448	458			
30,200	-	820	56	955	219	33,200		1090	166	1225	277		36,250	1360	238	1450	460			
30,200	30,230	020	30	900	217	33,200	33,230	1090	100	1223	211	30,200	30,230	1300	230	1430	400			
30,250	30,300	822	56	957	220	33,250	33,300	1092	167	1227	278	36,250	36,300	1362	239	1452	462			
30,300	30,350	825	57	960	221	33,300	33,350	1095	168	1230	279	36,300	36,350	1365	240	1455	464			
30,350	30,400	827	57	962	222	33,350	33,400	1097	169	1232	280	36,350	36,400	1367	241	1457	466			
30,400	30,450	829	58	964	223	33,400	33,450	1099	170	1234	281	36,400	36,450	1369	242	1459	469			
30,450	30,500	831	58	966	224	33,450	33,500	1101	171	1236	282	36,450	36,500	1371	243	1461	471			
20 500	20 550	834	69	969	225	22 500	22 550	1104	186	1239	283	26 500	26 EE0	1374	244	1464	473			
30,500	-					33,500							36,550							
30,550	-	836	69	971	226	33,550		1106	187	1241	284		36,600	1376	245	1466	475			
30,600	-	838	70	973	227	33,600		1108	188	1243	285		36,650	1378	246	1468	477			
30,650	-	840	70	975	228	33,650		1110	189	1245	286		36,700	1380	247	1470	479			
30,700	30,750	843	71	978	229	33,700	33,750	1113	190	1248	287	36,700	36,750	1383	248	1473	481			
30,750	30,800	845	71	980	230	33,750	33,800	1115	191	1250	288	36,750	36,800	1385	249	1475	483			
30,800	-	847	72	982	231	33,800		1117	192	1252	289		36,850	1387	250	1477	486			
30,850	-	849	72	984	232	33,850		1119	193	1254	290		36,900	1389	251	1479	488			
30,900	-	852	73	987	233	33,900		1122	194	1257	291		36,950	1392	252	1482	490			
30,950	-	854	73	989	234	33,950		1124	195	1257	292		37,000	1394	253	1484	492			
	1	007	, ,	,0,	۲۵٦			1127	1/3	120/	L/L			10/7	200	1-70-7	7/2			
	,000	001	0.4	1007	224		,000	1174	105	1207	21/		,000	1 4 4 4	25.4	1407	40.4			
31,000	-	901	84	1036	234		34,050	1171	195	1306	316	1 1	37,050	1441	254	1486	494			
31,050	-	903	85	1038	235	34,050		1173	196	1308	317		37,100	1443	255	1488	496			
31,100	-	906	86	1041	236		34,150	1176	197	1311	318		37,150	1446	256	1491	498			
31,150	-	908	86	1043	237		34,200	1178	198	1313	319		37,200	1448	257	1493	500			
31,200	31,250	910	87	1045	238	34,200	34,250	1180	199	1315	320	37,200	37,250	1450	258	1495	503			
31,250	31,300	912	87	1047	239	34,250	34,300	1182	200	1317	321	37,250	37,300	1452	259	1497	505			
31,300	-	915	88	1050	240		34,350	1185	201	1320	322		37,350	1455	260	1500	507			
31,350	-	917	89	1052	241		34,400	1187	202	1322	323		37,400	1457	261	1502	509			
31,400	-	919	89	1054	242		34,450	1189	203	1324	324		37,450	1459	262	1504	511			
31,450	-	921	90	1054	242	34,450		1191	203	1324	325		37,500	1461	263	1504	513			
31,500	-	924	102	1059	244		34,550	1194	205	1329	349		37,550	1464	264	1509	515			
31,550	, ,	926	102	1061	245	34,550		1196	206	1331	350		37,600	1466	265	1511	517			
31,600	31,650	928	103	1063	246	34,600	34,650	1198	207	1333	352	37,600	37,650	1468	266	1513	520			
31,650	31,700	930	104	1065	247		34,700	1200	208	1335	353	37,650	37,700	1470	267	1515	522			
31,700	31,750	933	104	1068	248	34,700	34,750	1203	209	1338	354	37,700	37,750	1473	268	1518	524			
31,750	31 200	935	105	1070	249		34,800	1205	210	1340	355	37 750	37,800	1475	269	1520	526			
31,750	, ,	937	105	1070	250	34,800		1203	210	1340	356		37,850	1475	209	1520	528			
31,850	, ,	937	106	1072		34,850		1207	211	1342	350 357	1 1	,	1477	270 271	1522	528			
· '	, ,												37,900			1524				
31,900		942	107	1077	252	34,900		1212	213	1347	358	37,900		1482	272		532 524			
31,950		944	108	1079	253	34,950		1214	214	1349	359	37,950		1484	273	1529	534			
	,000						,000						,000							
32,000	-	991	120	1126	254	35,000	,	1261	215	1396	385		38,050	1531	273	1531	579			
32,050		993	121	1128	255	35,050		1263	216	1398	387		38,100	1533	274	1533	581			
32,100	-	996	122	1131		35,100		1266	217	1401	389	,	38,150	1536	275	1536	583			
32,150	-	998	123	1133	257	35,150		1268	218	1403	391		38,200	1538	276	1538	585			
32,200	32,250	1000	123	1135	258	35,200	35,250	1270	219	1405	393	38,200	38,250	1540	277	1540	588			
32,250	32 300	1002	124	1137	259	35,250	35 300	1272	220	1407	395	38 250	38,300	1542	278	1542	590			
32,300		1002	125	1140	260	35,300		1272	221	1410	397		38,350	1545	279	1545	592			
32,350	-	1005	126	1140		35,350		1273	222	1410	397	1 1	38,400	1545	280	1545	594			
	-			1142	261 262									1547		1547	594 596			
32,400		1009	126 127			35,400		1279	223	1414	401		38,450		281					
32,450		1011	127	1146	263	35,450		1281	224	1416	403	30,450	38,500	1551	282	1551	598			
32,500	32,550	1014	141	1149	264	35,500	35,550	1284	225	1419	430	38,500	38,550	1554	283	1554	600			
32,550	32,600	1016	141	1151	265	35,550	35,600	1286	226	1421	432	38,550	38,600	1556	284	1556	602			
32,600	32,650	1018	142	1153	266	35,600	35,650	1288	227	1423	435	38,600	38,650	1558	285	1558	605			
32,650	-	1020	143	1155	267	35,650		1290	228	1425	437		38,700	1560	286	1560	607			
32,700		1023	144	1158		35,700		1293	229	1428	439		38,750	1563	287	1563	609			
													·							
32,750		1025	145	1160	269	35,750		1295	230	1430	441		38,800	1565	288	1565	611			
32,800	-	1027	146	1162		35,800		1297	231	1432	443		38,850	1567	289	1567	613			
32,850	-	1029	146	1164	271		35,900	1299	232	1434	445		38,900	1569	290	1569	615			
32,900		1032	147	1167		35,900		1302	233	1437	447		38,950	1572	291	1572	617			
32,950	33,000	1034	148	1169	273	35,950	36,000	1304	234	1439	449	38,950	39,000	1574	292	1574	619			
* This co	lumn is als	so used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page			
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If CT AGI is *** And you are If CT AGI is *** And you are If CT AGI is *** And you are																	
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$39	.000					\$42	.000					\$45	,000				
39,000		1576	293	1576	664		42,050	1711	460	1711	919		45,050	1846	554	1846	1216
39,050		1578	294	1578	666	42,050	-	1713	461	1713	921		45,100	1848	556	1848	1218
39,100		1581	295	1581	668	42,100	-	1716	462	1716	923		45,150	1851	558	1851	1210
39,150		1583	296	1583	670	-	42,130	1718	463	1718	925		45,200	1853	560	1853	1222
1 '		1585	297	1585	673			1710	465	1710	928			1855		1855	1224
39,200	39,230	1303	271	1303	0/3	42,200	42,230	1720	400	1720	920	43,200	45,250	1000	562	1000	1224
39,250	39,300	1587	298	1587	675	42,250	42,300	1722	466	1722	930	45,250	45,300	1857	564	1857	1227
39,300	39,350	1590	299	1590	677	42,300	42,350	1725	467	1725	932	45,300	45,350	1860	566	1860	1229
39,350	39,400	1592	300	1592	679	42,350	42,400	1727	469	1727	934		45,400	1862	568	1862	1231
39,400	39,450	1594	301	1594	681	42,400		1729	470	1729	936	45,400	45,450	1864	571	1864	1233
39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,500	39 550	1599	303	1599	685	42 500	42,550	1734	472	1734	940	45 500	45,550	1869	575	1869	1252
39,550		1601	304	1601	687	42,550	-	1736	474	1736	942		45,600	1871	577	1871	1254
39,600		1603	305	1603	690	42,600	-	1738	475	1738	945		45,650	1873	579	1873	1256
39,650		1605	306	1605	692	42,650	-	1730	476	1740	947		45,700	1875	581	1875	1258
39,700		1608	307	1608	694	42,700		1743	477	1743	949		45,750	1878	583	1878	1260
						-											
39,750	,	1610	308	1610	696	42,750	-	1745	479	1745	951		45,800	1880	585	1880	1263
39,800		1612	309	1612	698	42,800	-	1747	480	1747	953		45,850	1882	588	1882	1265
39,850		1614	310	1614	700	42,850	-	1749	481	1749	955		45,900	1884	590	1884	1267
39,900	39,950	1617	311	1617	702	42,900	42,950	1752	483	1752	957	45,900	45,950	1887	592	1887	1269
39,950	40,000	1619	312	1619	704	42,950	43,000	1754	484	1754	959	45,950	46,000	1889	594	1889	1272
\$40	,000					\$43	,000					\$46	,000				
40,000	40,050	1621	337	1621	749	43,000	43,050	1756	485	1756	1004	46,000	46,050	1891	596	1891	1333
40,050	40,100	1623	338	1623	751	43,050		1758	486	1758	1006		46,100	1893	598	1893	1335
40,100	40,150	1626	339	1626	753	43,100	43,150	1761	488	1761	1008	46,100	46,150	1896	600	1896	1338
40,150	40,200	1628	340	1628	755	43,150	43,200	1763	489	1763	1010	46,150	46,200	1898	602	1898	1340
40,200	40,250	1630	341	1630	758	43,200	43,250	1765	490	1765	1013	46,200	46,250	1900	605	1900	1342
40,250	40 300	1632	342	1632	760	43,250	43 300	1767	492	1767	1015	46 250	46,300	1902	607	1902	1344
40,300	,	1635	343	1635	762	-	43,350	1707	492	1770	1013		46,350	1902	609	1902	1344
40,350		1637	344	1637	764	-	43,400	1770	494	1770	1017		46,400	1903	611	1907	1347
40,400		1639	345	1637	766	43,400	-	1774	494	1774	1019		46,450	1907	613	1907	1349
40,450		1641	346	1641	768		43,500	1774	497	1774	1021		46,500	1909	615	1911	1353
						-											
40,500		1644	372	1644	770		43,550	1779	498	1779	1025		46,550	1914	617	1914	1356
40,550	,	1646	373	1646	772	43,550	-	1781	499	1781	1027		46,600	1916	619	1916	1358
40,600		1648	374	1648	775	-	43,650	1783	500	1783	1030		46,650	1918	622	1918	1360
40,650		1650	375	1650	777		43,700	1785	502	1785	1032		46,700	1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40,750	40,800	1655	377	1655	781	43,750	43,800	1790	504	1790	1036	46,750	46,800	1925	628	1925	1367
40,800	,	1657	379	1657	783	43,800	-	1792	506	1792	1038		46,850	1927	630	1927	1369
40,850	,	1659	380	1659	785	-	43,900	1794	507	1794	1040	,	46,900	1929	632	1929	1371
40,900	,	1662	381	1662		43,900		1797	508	1797	1042	,	46,950	1932	634	1932	1374
40,950	,	1664	382	1664	789	43,950		1799	509	1799	1044		47,000	1934	636	1934	1376
	,000						.000						,000				
41,000	·····	1666	409	1666	834		44,050	1801	511	1801	1102		47,050	1936	639	1936	1423
41,050		1668	410	1668	836	,	44,100	1803	513	1803	1104	, ,	47,100	1938	641	1938	1425
41,100		1671	411	1671		44,100		1806	515	1806	1104		47,150	1941	643	1941	1428
41,150	,	1673	412	1673	840	44,150	-	1808	517	1808	1108		47,200	1943	645	1943	1430
41,200		1675	413	1675		44,200		1810	520	1810	1110		47,250	1945	647	1945	1432
						1							·				
41,250		1677	415	1677	845	-	44,300	1812	522	1812	1113		47,300	1947	649 451	1947	1434
41,300		1680	416	1680	847	44,300	,	1815	524	1815	1115	, ,	47,350	1950	651 452	1950	1437
41,350		1682	417	1682	849	-	44,400	1817	526	1817	1117		47,400	1952	653	1952	1439
41,400		1684	418	1684	851	44,400		1819	528	1819	1119		47,450	1954	656 450	1954	1441
41,450	41,500	1686	419	1686	853	44,450	44,500	1821	530	1821	1121	47,450	47,500	1956	658	1956	1443
41,500	41,550	1689	447	1689	855	44,500	44,550	1824	532	1824	1136	47,500	47,550	1959	660	1959	1446
41,550	41,600	1691	448	1691	857	44,550	44,600	1826	534	1826	1139	47,550	47,600	1961	662	1961	1448
41,600	41,650	1693	449	1693	860	44,600	44,650	1828	537	1828	1141	47,600	47,650	1963	664	1963	1450
41,650	41,700	1695	451	1695	862	44,650	44,700	1830	539	1830	1143	47,650	47,700	1965	666	1965	1452
41,700	41,750	1698	452	1698	864	44,700	44,750	1833	541	1833	1145	47,700	47,750	1968	668	1968	1455
41,750	41.800	1700	453	1700	866	44,750	44,800	1835	543	1835	1147	47,750	47,800	1970	670	1970	1457
41,800		1702	455	1700		44,800		1837	545	1837	1149		47,850	1972	673	1972	1459
41,850		1702	456	1702	870	-	44,900	1839	547	1839	1152		47,900	1974	675	1974	1461
41,900		1704	450	1704	872	44,900	-	1842	549	1842	1154		47,950	1974	677	1977	1464
41,950		1707	457	1707	874	-	45,000	1844	551	1844	1154		48,000	1977	679	1977	1466
f This co	ıumn is als	o used for	civil unior	n tiling join	tly or by a q	ualifying	widow(er).	** This c	otumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	T AGI is *** And you are If CT AGI is *** And you are													If CT AGI is *** And you are								
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household					
\$48	በበበ			<u> </u>		\$51	.000		<u> </u>			\$54	,000									
48,000		1981	724	2003	1513		51,050	2116	1013	2281	1783	· ·	54,050	2376	1306	2501	2053					
48,050	,	1983	726	2005	1515	-	51,100	2118	1015	2283	1785	,	54,100	2379	1308	2504	2055					
48,100	,	1986	728	2008	1518	-	51,150	2121	1018	2286	1788		54,150	2381	1311	2506	2058					
48,150		1988	730	2010	1520	-	51,200	2123	1020	2288	1790		54,200	2383	1313	2509	2060					
48,200		1990	732	2012		51,200		2125	1022	2290	1792		54,250	2386	1315	2511	2062					
1	,	1992	734	2015	1524			2127	1024	2293	1794			2388	1317	2514	2064					
48,250 48,300	,	1992	734 736	2013	1524	-	51,300 51,350	2130	1024	2295	1794		54,300 54,350	2390	1317	2514	2064					
48,350	- ,	1997	738	2017	1527	-	51,400	2132	1020	2298	1799	,	54,400	2393	1322	2510	2069					
48,400		1999	741	2017	1531	-	51,450	2134	1031	2300	1801		54,450	2395	1324	2521	2071					
48,450	-	2001	743	2024	1533		51,500	2136	1033	2303	1803		54,500	2398	1326	2524	2073					
							-						-									
48,500	,	2004	745	2048	1536	-	51,550	2139	1047	2329	1806	54,500		2425	1329	2526	2076					
48,550 48,600		2006 2008	747 749	2050 2053	1538 1540		51,600 51,650	2141	1049 1051	2331 2334	1808 1810		54,600 54,650	2428	1331 1333	2529 2531	2078 2080					
48,650	,	2008	749 751	2055	1540	-	51,700	2143 2145	1051	2334	1812		54,700	2430 2432	1335	2534	2082					
48,700		2013	753	2057	1545	-	51,750	2143	1054	2339	1815		54,750	2435	1338	2536	2085					
1	,						•					_										
48,750		2015	755 750	2060	1547	,	51,800	2150	1058	2341	1817	54,750		2437	1340	2539	2087					
48,800		2017	758 740	2062	1549	-	51,850	2152	1060	2343	1819		54,850	2440	1342	2541	2089					
48,850		2019 2022	760 762	2064 2067	1551 1554	-	51,900 51,950	2154	1062 1065	2346 2348	1821 1824		54,900	2442	1344	2544	2091 2094					
48,900 48,950		2022	762 764	2067	1554 1556	51,900	51,950	2157 2159	1065	2348 2351	1824 1826	54,950	54,950	2444 2447	1347 1349	2546 2549	2094 2096					
		2024	704	2007	1990			Z 1 J 7	1007	2001	1020			Z441	1347	ZJ47	2070					
49,000	49.050	2026	809	2094	1603		,000 52,050	2185	1126	2377	1873	\$55,000	,000	2475	1396	2551	2143					
49,050		2028	811	2094	1605		52,000	2187	1128	2380	1875		55,100	2473	1398	2554	2145					
49,100		2020	813	2098	1608	-	52,150	2190	1131	2382	1878		55,150	2480	1401	2556	2148					
49,150		2033	815	2101	1610	-	52,200	2192	1133	2385	1880	55,150		2482	1403	2559	2150					
49,200		2035	817	2103		52,200		2194	1135	2387	1882		55,250	2484	1405	2561	2152					
49,250	40 300	2037	819	2105	1614		52,300	2197	1137	2390	1884	55,250	55 300	2487	1407	2564	2154					
49,300	,	2040	821	2103	1617	-	52,350	2199	1140	2392	1887		55,350	2489	1410	2566	2157					
49,350		2042	823	2110	1619	-	52,400	2201	1142	2395	1889		55,400	2492	1412	2569	2159					
49,400		2044	826	2112	1621	-	52,450	2203	1144	2397	1891		55,450	2494	1414	2571	2161					
49,450		2046	828	2115	1623		52,500	2206	1146	2400	1893		55,500	2497	1416	2574	2163					
49,500		2049	830	2140	1626		52,550	2232	1149	2426	1896	55,500		2525	1419	2576	2166					
49,550	,	2047	832	2140	1628	,	52,600	2234	1151	2429	1898	,	55,600	2527	1421	2579	2168					
49,600	,	2053	834	2144	1630	-	52,650	2237	1153	2431	1900	,	55,650	2530	1423	2581	2170					
49,650		2055	836	2147	1632	-	52,700	2239	1155	2434	1902		55,700	2532	1425	2584	2172					
49,700		2058	838	2149	1635	-	52,750	2241	1158	2436	1905		55,750	2535	1428	2586	2175					
49,750	40.900	2060	840	2151	1637	-	52,800	2244	1160	2439	1907	55,750	EE 900	2537	1430	2589	2177					
49,800	,	2062	843	2154	1639	-	52,850	2244	1162	2441	1909	,	55,850	2539	1432	2591	2177					
49,850		2064	845	2156		52,850		2248	1164	2444	1911	55,850		2542	1434	2594	2181					
49,900		2067	847	2158		52,900		2251	1167	2446	1914	55,900		2544	1437	2596	2184					
49,950	,	2069	849	2161		-	53,000	2253	1169	2449	1916	55,950		2547	1439	2599	2186					
	000						.000						,000									
50,000		2071	904	2186	1693		53,050	2280	1216	2451	1963	56,000	<i></i>	2575	1486	2601	2233					
50,050	,	2073	906	2189			53,100	2282	1218	2454	1965	56,050		2578	1488	2604	2235					
50,100		2076	908	2191		-	53,150	2284	1221	2456	1968	56,100	56,150	2580	1491	2606	2238					
50,150		2078	911	2193	1700		53,200	2287	1223	2459	1970		56,200	2583	1493	2609	2240					
50,200	50,250	2080	913	2196	1702	53,200	53,250	2289	1225	2461	1972	56,200	56,250	2585	1495	2611	2242					
50,250	50,300	2082	915	2198	1704	53,250	53,300	2291	1227	2464	1974	56,250	56,300	2588	1497	2614	2244					
50,300		2085	917	2200			53,350	2294	1230	2466	1977		56,350	2590	1500	2616	2247					
50,350		2087	919	2203	1709	-	53,400	2296	1232	2469	1979	56,350	56,400	2593	1502	2619	2249					
50,400		2089	921	2205			53,450	2298	1234	2471	1981		56,450	2595	1504	2621	2251					
50,450	50,500	2091	923	2208	1713	53,450	53,500	2301	1236	2474	1983	56,450	56,500	2598	1506	2624	2253					
50,500	50,550	2094	936	2233	1716	53,500	53,550	2328	1239	2476	1986	56,500	56,550	2626	1509	2626	2256					
50,550		2096	939	2236			53,600	2330	1241	2479	1988	56,550	56,600	2629	1511	2629	2258					
50,600		2098	941	2238		-	53,650	2332	1243	2481	1990		56,650	2631	1513	2631	2260					
50,650		2100	943	2240		53,650		2335	1245	2484	1992	56,650		2634	1515	2634	2262					
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265					
50,750		2105	947	2245		53,750		2339	1250	2489	1997	56,750		2639	1520	2639	2267					
50,800		2107	949	2248			53,850	2342	1252	2491	1999	56,800		2641	1522	2641	2269					
50,850		2109	952	2250			53,900	2344	1254	2494	2001	56,850		2644	1524	2644	2271					
50,900		2112	954	2252		-	53,950	2346	1257	2496	2004	56,900		2646	1527	2646	2274					
50,950		2114	956	2255			54,000	2349	1259	2499	2006	56,950		2649	1529	2649	2276					
* This co	lumn is als	o used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page					

If CT AG	l is ***	And you	are		_ EXE			And you					il is ***	And you	are				
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household		
\$57,000						\$60	.000					\$63,000							
57,000	57,050	2651	1576	2651	2278	60,000	60,050	2801	1846	2801	2413	63,000	63,050	2951	2116	2951	2548		
57,050	57,100	2654	1578	2654	2280	60,050	60,100	2804	1848	2804	2415	63,050	63,100	2954	2118	2954	2550		
57,100	57,150	2656	1581	2656	2283	60,100	60,150	2806	1851	2806	2418	63,100	63,150	2956	2121	2956	2553		
57,150	57,200	2659	1583	2659	2285	60,150	60,200	2809	1853	2809	2420	63,150	63,200	2959	2123	2959	2555		
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557		
57,250	57.300	2664	1587	2664	2289	60,250	60.300	2814	1857	2814	2424	63.250	63,300	2964	2127	2964	2559		
57,300	,	2666	1590	2666		60,300	,	2816	1860	2816			63,350	2966	2130	2966	2562		
57,350		2669	1592	2669	2294	60,350	,	2819	1862	2819	2429		63,400	2969	2132	2969	2564		
57,400		2671	1594	2671	2296	60,400	,	2821	1864	2821	2431		63,450	2971	2134	2971	2566		
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568		
57,500	57 550	2676	1599	2676	2301	60,500	60 550	2826	1869	2826	2436	63 500	63,550	2976	2139	2976	2571		
57,550		2679	1601	2679	2303	60,550	,	2829	1871	2829	2438		63,600	2979	2141	2979	2573		
57,600		2681	1603	2681		60,600		2831	1873	2831			63,650	2981	2143	2981	2575		
57,650		2684	1605	2684	2307	60,650	,	2834	1875	2834	2442		63,700	2984	2145	2984	2577		
57,700		2686	1608	2686		60,700		2836	1878	2836	2445		63,750	2986	2148	2986	2580		
57,750		2689	1610	2689		60,750		2839	1880	2839	2447		63,800	2989	2150	2989	2582		
57,800		2689 2691	1612	2689	2312	60,800		2839 2841	1882	2839 2841	2447		63,850	2989 2991	2150	2989 2991	2582 2584		
57,850	,	2694	1614	2694	2314	60,850		2844	1884	2844	2449		63,900	2991	2152	2991	2586		
57,900		2696	1617	2696	2319	60,900	, i	2846	1887	2846			63,950	2996	2157	2996	2589		
57,950		2699	1617	2699	2321	60,950	,	2849	1889	2849	2456		64,000	2999	2157	2999	2591		
i	.000	20,,	.0.7	2077	202.		.000	2017	1007	2017	2.00	<u> </u>	.000						
58,000		2701	1666	2701	2323	بر بن بن 61,000	J. A T F	2851	1936	2851	2458		64,050	3001	2206	3001	2593		
58,050	,	2701	1668	2701	2325	61,050		2854	1938	2854	2450	,	64,100	3004	2208	3004	2595 2595		
58,100	,	2706	1671	2706		61,100	,	2856	1941	2856	2463		64,150	3006	2211	3006	2598		
58,150		2709	1673	2709	2330	61,150	,	2859	1943	2859	2465		64,200	3009	2213	3009	2600		
58,200		2711	1675	2711	2332	61,200	,	2861	1945	2861	2467		64,250	3011	2215	3011	2602		
50 250	50 200	2714	1677	2714	2334	61 250	61 200	2064	1947	2864	2469	64 250	64 200	3014	2217	3014	2604		
58,250 58,300		2714	1680	2714	2334	61,250 61,300	,	2864 2866	1947	2866	2409		64,300 64,350	3014	2217	3014	2607		
58,350		2710	1682	2710	2339	61,350	,	2869	1952	2869	2472		64,400	3019	2222	3019	2609		
58,400		2721	1684	2721	2341	61,400	,	2871	1954	2871	2476		64,450	3021	2224	3021	2611		
58,450		2724	1686	2724	2343	61,450	· ·	2874	1956	2874	2478		64,500	3024	2226	3024	2613		
						-							-		2229				
58,500		2726 2729	1689	2726 2729	2346 2348	61,500	,	2876 2879	1959 1961	2876 2879	2481		64,550	3026 3029	2229	3026 3029	2616		
58,550 58,600		2729	1691 1693	2729		61,550 61,600	,	2881	1963	2881	2483 2485		64,600 64,650	3029	2233	3029	2618 2620		
58,650		2734	1695	2734	2352	61,650		2884	1965	2884	2487		64,700	3034	2235	3034	2622		
58,700		2736	1698	2736	2355	61,700	, i	2886	1968	2886	2490	· '	64,750	3036	2238	3034	2625		
	-																		
58,750	,	2739	1700	2739	2357	61,750		2889	1970	2889	2492	· '	64,800	3039	2240	3039	2627		
58,800		2741	1702	2741		61,800		2891 2894	1972 1974	2891			64,850	3041	2242	3041	2629		
58,850 58,900	,	2744 2746	1704 1707	2744 2746		61,850 61,900	,	2894 2896	1974	2894 2896		64,900	64,900	3044 3046	2244 2247	3044 3046	2631 2634		
58,950		2740	1707	2749		61,950		2899	1977	2899			65,000	3049	2247	3040	2636		
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59,000		2751	1756	2751	2368	\$0∠ 62,000		2901	2026	2901	2503		65,050	3051	2296	3051	2638		
59,050	,	2751	1758	2754		62,050		2901	2028	2904			65,100	3054	2298	3054	2640		
59,100	,	2756	1761	2756		62,100		2906	2020	2906		65,100	,	3056	2301	3056	2643		
59,150		2759	1763	2759		62,150		2909	2033	2909			65,200	3059	2303	3059	2645		
59,200		2761	1765	2761	2377	62,200		2911	2035	2911			65,250	3061	2305	3061	2647		
59,250		2764	1767	2764	2379	62,250		2914	2037	2914	2514	65 250	65,300	3064	2307	3064	2649		
59,300		2766	1770	2766		62,300		2916	2040	2916	2517		65,350	3066	2310	3066	2652		
59,350		2769	1772	2769		62,350		2919	2042	2919			65,400	3069	2312	3069	2654		
59,400		2771	1774	2771		62,400	, i	2921	2044	2921	2521		65,450	3071	2314	3071	2656		
59,450		2774	1776	2774		62,450		2924	2046	2924			65,500	3074	2316	3074	2658		
59,500	59.550	2776	1779	2776	2391	62,500	62 550	2926	2049	2926	2526	65 500	65,550	3076	2319	3076	2661		
59,550		2779	1777	2779		62,550		2929	2051	2929			65,600	3079	2321	3079	2663		
59,600		2781	1783	2781		62,600		2931	2053	2931			65,650	3081	2323	3081	2665		
59,650		2784	1785	2784		62,650		2934	2055	2934			65,700	3084	2325	3084	2667		
59,700		2786	1788	2786		62,700		2936	2058	2936			65,750	3086	2328	3086	2670		
59,750		2789	1790	2789	2402	62,750		2939	2060	2939			65,800	3089	2330	3089	2672		
59,800		2791	1790	2791		62,800		2939	2062	2939			65,850	3091	2332	3091	2674		
59,850		2794	1794	2794		62,850		2944	2064	2944			65,900	3094	2334	3094	2676		
59,900		2796	1797	2796		62,900		2946	2067	2946			65,950	3096	2337	3096	2679		
59,950		2799	1799	2799		62,950		2949	2069	2949		65,950	-	3099	2339	3099	2681		
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	to alb	- MOUNT IUI	STAN MINUN	ny juini	, or by a q	-uniying	uv m(Ci).	71113 60	13 als	used IVI	SIVII GITTORI	y эср		······································			Page		

If CT AG	CT AGI is *** And you are If CT AGI is *** And you are If CT AGI is ***																		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household		
\$66	.000					\$69	.000					\$72	.000						
66,000		3101	2386	3101	2683	69,000	,	3251	2656	3251	2818		72,050	3401	2881	3401	2953		
66.050	, ,	3104	2388	3104	2685	69,050		3254	2658	3254	2820		72,100	3404	2883	3404	2955		
66,100	66,150	3106	2391	3106	2688	69,100	69,150	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958		
66,150		3109	2393	3109	2690	69,150	-	3259	2663	3259	2825		72,200	3409	2888	3409	2960		
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962		
66,250	66 300	3114	2397	3114	2694	69,250	60 300	3264	2667	3264	2829	72 250	72,300	3414	2892	3414	2964		
66,300		3116	2400	3116	2697	69,300		3266	2670	3266	2832		72,350	3416	2895	3416	2967		
66,350		3119	2402	3119	2699	69,350	,	3269	2672	3269	2834	1 ′	72,400	3419	2897	3419	2969		
66,400		3121	2404	3121	2701	69,400		3271	2674	3271	2836		72,450	3421	2899	3421	2971		
66,450	66,500	3124	2406	3124	2703	69,450	69,500	3274	2676	3274	2838	72,450	72,500	3424	2901	3424	2973		
66,500	66 550	3126	2409	3126	2706	69,500	69 550	3276	2679	3276	2841	72 500	72,550	3426	2904	3426	2976		
66,550		3129	2411	3129	2708	69,550		3279	2681	3279	2843		72,600	3429	2906	3429	2978		
66,600		3131	2413	3131	2710	69,600		3281	2683	3281	2845		72,650	3431	2908	3431	2980		
66,650		3134	2415	3134	2712	69,650		3284	2685	3284	2847		72,700	3434	2910	3434	2982		
66,700	-	3136	2418	3136	2715	69,700	-	3286	2688	3286	2850		72,750	3436	2913	3436	2985		
66,750	66.800	3139	2420	3139	2717	69,750	69.800	3289	2690	3289	2852	72.750	72,800	3439	2915	3439	2987		
66,800		3141	2422	3141	2719	69,800	-	3291	2692	3291	2854	72,800		3441	2917	3441	2989		
66,850		3144	2424	3144	2721	69,850		3294	2694	3294	2856		72,900	3444	2919	3444	2991		
66,900		3146	2427	3146	2724	69,900	69,950	3296	2697	3296	2859	72,900	72,950	3446	2922	3446	2994		
66,950	67,000	3149	2429	3149	2726	69,950		3299	2699	3299	2861		73,000	3449	2924	3449	2996		
	,000		_	_	_		,000	_					,000	_			_		
67,000		3151	2476	3151	2728		70,050	3301	2746	3301	2863		73,050	3451	2926	3451	2998		
67,050		3154	2478	3154	2730	70,050		3304	2748	3304	2865		73,100	3454	2928	3454	3000		
67,100 67,150	-	3156 3159	2481 2483	3156 3159	2733 2735	70,100 70,150		3306 3309	2751 2753	3306 3309	2868 2870		73,150 73,200	3456 3459	2931 2933	3456 3459	3003 3005		
67,150 67,200		3159	2483 2485	3159	2735	70,150		3309	2755 2755	3309	2870		73,250	3459 3461	2933 2935	3459 3461	3005		
67,250	,	3164	2487	3164	2739	70,250		3314	2757	3314	2874		73,300	3464	2937	3464	3009		
67,300 67,350		3166 3169	2490 2492	3166 3169	2742 2744	70,300	70,350	3316 3319	2760 2762	3316 3319	2877 2879		73,350 73,400	3466 3469	2940 2942	3466 3469	3012 3014		
67,400		3171	2494	3171	2744		70,450	3321	2764	3321	2881		73,450	3471	2944	3471	3014		
67,450	-	3174	2496	3174	2748	70,450		3324	2766	3324	2883		73,500	3474	2946	3474	3018		
67,500		3176	2499	3176	2751		70,550	3326	2769	3326	2886		73,550	3476	2949	3476	3021		
67,550		3170	2501	3170	2753	70,550		3329	2771	3329	2888		73,600	3479	2951	3479	3021		
67,600	, ,	3177	2503	3181	2755	70,600		3331	2773	3331	2890		73,650	3481	2953	3481	3025		
67,650		3184	2505	3184	2757	70,650		3334	2775	3334	2892		73,700	3484	2955	3484	3027		
67,700		3186	2508	3186	2760		70,750	3336	2778	3336	2895		73,750	3486	2958	3486	3030		
67,750	67 800	3189	2510	3189	2762	70 750	70,800	3339	2780	3339	2897	73 750	73,800	3489	2960	3489	3032		
67,800	,	3191	2512	3191	2764	70,800		3341	2782	3341	2899		73,850	3491	2962	3491	3034		
67,850	,	3194	2514	3194	2766	70,850	,	3344	2784	3344	2901	73,850		3494	2964	3494	3036		
67,900		3196	2517	3196	2769	70,900	,	3346	2787	3346	2904	73,900		3496	2967	3496	3039		
67,950		3199	2519	3199	2771	70,950	71,000	3349	2789	3349	2906	73,950	74,000	3499	2969	3499	3041		
\$68						\$71,000						\$74,000							
68,000	, ,	3201	2566	3201	2773	71,000		3351	2836	3351	2908		74,050	3501	2971	3501	3077		
68,050	,	3204	2568	3204	2775	71,050		3354	2838	3354	2910	74,050		3504	2973	3504	3079		
68,100		3206	2571	3206	2778	71,100		3356	2841	3356	2913		74,150	3506	2976	3506	3081		
68,150 68,200		3209 3211	2573 2575	3209 3211	2780 2782	71,150 71,200		3359 3361	2843 2845	3359 3361	2915 2917	74,150 74,200	74,200 74,250	3509 3511	2978 2980	3509 3511	3084 3086		
68,250 68,300		3214	2577 2580	3214	2784	71,250		3364 3366	2847	3364 3366	2919		74,300	3514 3516	2982	3514 3516	3088		
68,300 68,350		3216 3219	2580 2582	3216 3219	2787 2789	71,300	71,350	3366 3369	2850 2852	3366 3369	2922 2924	74,300	74,350 74 400	3516 3519	2985 2987	3516 3519	3091 3093		
68,400		3217	2584	3221	2791	71,400		3371	2854	3371	2926		74,450	3521	2989	3521	3095		
68,450		3224	2586	3224	2793	71,450		3374	2856	3374	2928	74,450		3524	2991	3524	3097		
68,500		3226	2589	3226	2796	71,500	·	3376	2859	3376	2931		74,550	3526	2994	3526	3134		
68,550		3229	2591	3229	2798		71,600	3379	2861	3379	2933		74,600	3529	2996	3529	3134		
68,600		3231	2593	3231	2800	71,600		3381	2863	3381	2935		74,650	3531	2998	3531	3138		
68,650		3234	2595	3234	2802	71,650		3384	2865	3384	2937	74,650		3534	3000	3534	3141		
68,700	68,750	3236	2598	3236	2805	71,700		3386	2868	3386	2940	74,700	74,750	3536	3003	3536	3143		
68,750	68,800	3239	2600	3239	2807	71,750	71,800	3389	2870	3389	2942	74,750	74,800	3539	3005	3539	3145		
68,800	68,850	3241	2602	3241	2809	71,800		3391	2872	3391	2944	74,800		3541	3007	3541	3148		
68,850		3244	2604	3244	2811		71,900	3394	2874	3394	2946		74,900	3544	3009	3544	3150		
68,900	-	3246	2607	3246	2814	71,900		3396	2877	3396	2949		74,950	3546	3012	3546	3152		
68,950		3249	2609	3249	2816	71,950		3399	2879	3399	2951		75,000	3549	3014	3549	3154		
* This co	lumn is als	o used for	civil unior	n filing join	ly or by a q	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page		

If CT AG	AGI is *** And you are If CT AGI is *** And you are																	
More	Less Than or	Single	* Married Filing	** Married Filing	Head of Household	More	Less Than or	Single	* Married Filing	** Married Filing	Head of Household	More	Less Than or	Single	* Married Filing	** Married Filing	Head of Household	
Than	Equal To		Jointly	Separately	Housellolu	Than	Equal To		Jointly	Separately	nousenoiu	Than	Equal To		Jointly	Separately	nousenoiu	
\$75,000						\$78,000							\$81,000					
75,000	75,050	3551	3016	3551	3191		78,050	3701	3151	3701	3545	81,000	81,050	3851	3286	3851	3731	
75,050	75,100	3554	3018	3554	3193	78,050	78,100	3704	3153	3704	3548	81,050	81,100	3854	3288	3854	3734	
75,100	75,150	3556	3021	3556	3196	78,100	78,150	3706	3156	3706	3550	81,100	81,150	3856	3291	3856	3736	
75,150	75,200	3559	3023	3559	3198	78,150	78,200	3709	3158	3709	3553	81,150	81,200	3859	3293	3859	3739	
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741	
75,250	75 300	3564	3027	3564	3203	78 250	78,300	3714	3162	3714	3558	81 250	81,300	3864	3297	3864	3744	
75,300		3566	3030	3566	3205		78,350	3716	3165	3716	3560	1 -	81,350	3866	3300	3866	3746	
75,350		3569	3032	3569	3207	78,350	-	3719	3167	3719	3563	1 -	81,400	3869	3302	3869	3749	
75,400		3571	3034	3571	3210		78,450	3721	3169	3721	3565	1 -	81,450	3871	3304	3871	3751	
75,450		3574	3036	3574	3212	78,450	-	3724	3171	3724	3568	1 -	81,500	3874	3306	3874	3754	
1																2074		
75,500		3576 3579	3039 3041	3576 3579	3249 3251	78,500	-	3726 3729	3174 3176	3726 3729	3606 3609	1 -	81,550	3876 3879	3309 3311	3876 3879	3756 3759	
75,550 75,600		3581	3043	3581	3254	78,550	78,650	3731	3178	3731	3611	1 -	81,600 81,650	3881	3313	3881	3761	
75,650		3584	3045	3584	3256	78,650	-	3734	3180	3734	3614	1 -	81,700	3884	3315	3884	3764	
75,700		3586	3043	3586		78,700		3736	3183	3736	3616	81,700		3886	3318	3886	3766	
1																		
75,750		3589	3050	3589	3261	· 1	78,800	3739	3185	3739	3619	1 -	81,800	3889	3320	3889	3769	
75,800		3591	3052	3591	3263	78,800	-	3741	3187	3741	3621	1 -	81,850	3891	3322	3891	3771	
75,850		3594	3054	3594	3265		78,900	3744	3189	3744	3624	1 -	81,900	3894	3324	3894	3774	
75,900		3596	3057	3596	3268		78,950	3746	3192	3746	3626		81,950	3896	3327	3896	3776	
75,950		3599	3059	3599	3270	78,950		3749	3194	3749	3629	81,950		3899	3329	3899	3779	
	,000	0.10.	001:	6.4.0.	000-		,000	0==	010:	0==:	0.10:		,000	000:	600:	600:		
76,000		3601	3061	3601	3307	79,000		3751	3196	3751	3631		82,050	3901	3331	3901	3781	
76,050 76,100		3604	3063 3066	3604	3310 3312	79,050	-	3754	3198 3201	3754 3756	3634		82,100 82,150	3904 3906	3333 3336	3904 3906	3784 3786	
1 '		3606		3606	3314	79,100	-	3756 3759	3201	3756 3759	3636	1 -	-	3906	3338	3906	3786 3789	
76,150 76,200		3609 3611	3068 3070	3609 3611	3317	79,150 79,200		3761	3205	3761	3639 3641	1 -	82,200 82,250	3909	3340	3909	3799	
1												-	-					
76,250		3614	3072	3614	3319		79,300	3764	3207	3764	3644	1 -	82,300	3914	3342	3914	3794	
76,300		3616	3075	3616	3321	79,300	-	3766	3210	3766	3646	1 -	82,350	3916	3345	3916	3796	
76,350		3619	3077	3619	3324	79,350	-	3769	3212	3769	3649	1 -	82,400	3919	3347	3919	3799	
76,400		3621	3079	3621	3326		79,450	3771	3214	3771	3651	1 -	82,450	3921	3349	3921	3801	
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804	
76,500	76,550	3626	3084	3626	3366	79,500	79,550	3776	3219	3776	3656	82,500	82,550	3926	3354	3926	3806	
76,550	76,600	3629	3086	3629	3368	79,550	79,600	3779	3221	3779	3659	82,550	82,600	3929	3356	3929	3809	
76,600	76,650	3631	3088	3631	3371	79,600	79,650	3781	3223	3781	3661		82,650	3931	3358	3931	3811	
76,650		3634	3090	3634	3373	79,650	-	3784	3225	3784	3664	1 1	82,700	3934	3360	3934	3814	
76,700	76,750	3636	3093	3636	3376	79,700	79,750	3786	3228	3786	3666	82,700	82,750	3936	3363	3936	3816	
76,750	76,800	3639	3095	3639	3378	79,750	79,800	3789	3230	3789	3669	82,750	82,800	3939	3365	3939	3819	
76,800	76,850	3641	3097	3641	3380		79,850	3791	3232	3791	3671		82,850	3941	3367	3941	3821	
76,850	76,900	3644	3099	3644	3383	79,850		3794	3234	3794	3674	82,850	82,900	3944	3369	3944	3824	
76,900	76,950	3646	3102	3646		79,900	79,950	3796	3237	3796	3676	82,900	82,950	3946	3372	3946	3826	
76,950	77,000	3649	3104	3649	3388	79,950	80,000	3799	3239	3799	3679	82,950	83,000	3949	3374	3949	3829	
\$77	,000					\$80	,000					\$83	,000					
77,000		3651	3106	3651	3425		80,050	3801	3241	3801	3681		83,050	3951	3376	3951	3831	
77,050		3654	3108	3654		80,050		3804	3243	3804	3684	83,050		3954	3378	3954	3834	
77,100		3656	3111	3656		80,100		3806	3246	3806	3686	83,100		3956	3381	3956	3836	
77,150		3659	3113	3659	3433	,	80,200	3809	3248	3809	3689		83,200	3959	3383	3959	3839	
77,200	77,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841	
77,250	77,300	3664	3117	3664	3437	80,250	80,300	3814	3252	3814	3694	83,250	83,300	3964	3387	3964	3844	
77,300	77,350	3666	3120	3666	3440	80,300		3816	3255	3816	3696		83,350	3966	3390	3966	3846	
77,350		3669	3122	3669		80,350		3819	3257	3819	3699		83,400	3969	3392	3969	3849	
77,400		3671	3124	3671		80,400		3821	3259	3821	3701		83,450	3971	3394	3971	3851	
77,450	77,500	3674	3126	3674	3447	80,450	80,500	3824	3261	3824	3704	83,450	83,500	3974	3396	3974	3854	
77,500	77,550	3676	3129	3676	3485	80,500	80,550	3826	3264	3826	3706	83,500	83,550	3976	3399	3976	3856	
77,550		3679	3131	3679		80,550		3829	3266	3829	3709	83,550		3979	3401	3979	3859	
77,600		3681	3133	3681		80,600		3831	3268	3831	3711	83,600		3981	3403	3981	3861	
77,650		3684	3135	3684	3492	80,650	-	3834	3270	3834	3714	1 -	83,700	3984	3405	3984	3864	
77,700		3686	3138	3686	3495	80,700	80,750	3836	3273	3836	3716	83,700	83,750	3986	3408	3986	3866	
77,750	77.800	3689	3140	3689	3497	80,750	80.800	3839	3275	3839	3719	83,750	83,800	3989	3410	3989	3869	
77,800		3691	3142	3691		80,800		3841	3277	3841	3721		83,850	3991	3412	3991	3871	
77,850		3694	3144	3694		80,850		3844	3279	3844	3724	83,850		3994	3414	3994	3874	
77,900		3696	3147	3696		80,900		3846	3282	3846	3724	1 -	83,950	3996	3417	3996	3876	
77,950		3699	3149	3699		80,950		3849	3284	3849	3729	83,950		3999	3419	3999	3879	
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If CT AG	is ***	And you a	are			If CT AC	l is ***	And you	are			If CT AC	il is ***	And you	are		
II CI AG		And you a				II CI AG		And you				11 01 40	l	And you			
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$84	000					\$87	,000					\$90	,000				
84,000	84,050	4001	3421	4001	3881	87,000	87,050	4151	3556	4151	4031	90,000	90,050	4301	3691	4301	4181
84,050	84,100	4004	3423	4004	3884	87,050	87,100	4154	3558	4154	4034	90,050	90,100	4304	3693	4304	4184
84,100		4006	3426	4006	3886	87,100		4156	3561	4156	4036	90,100	,	4306	3696	4306	4186
84,150		4009	3428	4009	3889	87,150		4159	3563	4159	4039	90,150	-	4309	3698	4309	4189
84,200	84,250	4011	3430	4011	3891	87,200	87,250	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250	84,300	4014	3432	4014	3894	87,250	87,300	4164	3567	4164	4044	90,250	90,300	4314	3702	4314	4194
84,300	,	4016	3435	4016	3896	87,300		4166	3570	4166	4046	90,300	90,350	4316	3705	4316	4196
84,350	-	4019	3437	4019	3899	87,350	,	4169	3572	4169	4049	90,350	,	4319	3707	4319	4199
84,400		4021	3439	4021	3901	87,400		4171	3574	4171	4051	90,400		4321	3709	4321	4201
84,450	84,500	4024	3441	4024	3904	87,450	87,500	4174	3576	4174	4054	90,450	90,500	4324	3711	4324	4204
84,500	84,550	4026	3444	4026	3906	87,500	87,550	4176	3579	4176	4056	90,500	90,550	4326	3714	4326	4206
84,550		4029	3446	4029	3909	87,550		4179	3581	4179	4059	90,550	-	4329	3716	4329	4209
84,600		4031	3448	4031	3911	87,600		4181	3583	4181	4061	90,600		4331	3718	4331	4211
84,650	-	4034	3450	4034	3914	87,650		4184	3585	4184	4064	90,650	-	4334	3720	4334	4214
84,700	ช4,750	4036	3453	4036	3916	87,700	87,750	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84,750	· ·	4039	3455	4039	3919	87,750		4189	3590	4189	4069	90,750	-	4339	3725	4339	4219
84,800		4041	3457	4041	3921	87,800		4191	3592	4191	4071	90,800	-	4341	3727	4341	4221
84,850		4044	3459	4044	3924	87,850		4194	3594	4194	4074	90,850	-	4344	3729	4344	4224
84,900		4046	3462	4046	3926	87,900		4196	3597	4196	4076	90,900	-	4346	3732	4346	4226
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	90,950		4349	3734	4349	4229
	,000	4051	24//	4054	2021		,000	1001	2/01	4001	4001		,000	4054	2727	4054	4001
85,000	,	4051	3466	4051	3931 3934	88,000		4201	3601 3603	4201 4204	4081 4084	91,000	. ,	4351	3736 3738	4351 4354	4231
85,050 85,100		4054 4056	3468 3471	4054 4056	3934 3936	88,050 88,100		4204 4206	3606	4204	4086	91,050 91,100	-	4354 4356	3730 3741	4354	4234 4236
85,150		4059	3473	4059	3939	88,150		4200	3608	4200	4089	91,150	-	4359	3741	4359	4239
85,200		4061	3475	4061	3941	88,200		4211	3610	4211	4091	91,200	-	4361	3745	4361	4241
85,250		4064	3477	4064	3944			4214	3612	4214	4094	1	•	4364	3747	4364	4244
85,300	,	4064	3480	4064	3944	88,250 88,300		4214	3615	4214	4094	91,250 91,300	-	4366	3750	4366	4244
85,350		4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350	-	4369	3752	4369	4249
85,400		4071	3484	4071	3951	88,400		4221	3619	4221	4101	91,400	-	4371	3754	4371	4251
85,450		4074	3486	4074	3954	88,450		4224	3621	4224	4104	91,450	-	4374	3756	4374	4254
85,500	85 550	4076	3489	4076	3956	88,500	88 550	4226	3624	4226	4106	91,500	91 550	4376	3759	4376	4256
85,550	· ·	4079	3491	4079	3959	88,550		4229	3626	4229	4109	91,550	,	4379	3761	4379	4259
85,600		4081	3493	4081	3961	88,600		4231	3628	4231	4111	91,600	-	4381	3763	4381	4261
85,650		4084	3495	4084	3964	88,650		4234	3630	4234	4114	91,650	,	4384	3765	4384	4264
85,700	85,750	4086	3498	4086	3966	88,700	88,750	4236	3633	4236	4116	91,700	91,750	4386	3768	4386	4266
85,750	85 800	4089	3500	4089	3969	88,750	88 800	4239	3635	4239	4119	91,750	91 800	4389	3770	4389	4269
85.800	,	4091	3502	4091	3971	88,800		4241	3637	4241	4121	91,800	,	4391	3772	4391	4271
85,850	,	4094	3504	4094	3974	88,850		4244	3639	4244	4124	91,850	-	4394	3774	4394	4274
85,900	· ·	4096	3507	4096	3976	88,900	,	4246	3642	4246	4126	91,900	,	4396	3777	4396	4276
85,950	86,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86	000					\$89	,000					\$92	,000				
86,000	86,050	4101	3511	4101	3981	89,000		4251	3646	4251	4131	92,000	92,050	4401	3781	4401	4281
86,050	86,100	4104	3513	4104	3984	89,050	89,100	4254	3648	4254	4134	,	92,100	4404	3783	4404	4284
86,100	-	4106	3516	4106	3986	89,100		4256	3651	4256	4136	92,100	,	4406	3786	4406	4286
86,150		4109	3518	4109	3989	89,150		4259	3653	4259	4139	92,150		4409	3788	4409	4289
86,200	·	4111	3520	4111	3991	89,200		4261	3655	4261	4141	92,200		4411	3790	4411	4291
86,250		4114	3522	4114	3994	89,250		4264	3657	4264	4144	92,250	-	4414	3792	4414	4294
86,300		4116	3525	4116	3996	89,300		4266	3660	4266	4146	92,300	-	4416	3795	4416	4296
86,350		4119 4121	3527	4119	3999	89,350	′ '	4269 4271	3662 3664	4269	4149	92,350	,	4419	3797	4419	4299
86,400 86,450	-	4121 4124	3529 3531	4121 4124	4001 4004	89,400		4271 4274	3664 3666	4271 4274	4151 4154	92,400 92,450	-	4421 4424	3799 3801	4421 4424	4301 4304
	·					89,450											
86,500		4126	3534	4126	4006	89,500		4276	3669	4276	4156	92,500		4426	3804	4426	4306
86,550		4129 4121	3536	4129	4009	89,550		4279 4201	3671	4279	4159	92,550	-	4429	3806	4429	4309
86,600 86,650		4131 4134	3538 3540	4131 4134	4011 4014	89,600 89,650		4281 4284	3673 3675	4281 4284	4161 4164	92,600 92,650	-	4431 4434	3808 3810	4431 4434	4311 4314
86,700	-	4134 4136	3540 3543	4134	4014 4016	89,700		4284 4286	3675 3678	4284 4286	4164	92,650		4434 4436	3810	4434 4436	4314
	·						-										
86,750		4139	3545	4139	4019	89,750		4289	3680	4289	4169	92,750	-	4439	3815	4439	4319
86,800 86,850		4141 4144	3547 3540	4141 4144	4021 4024	89,800 89,850		4291 4204	3682 3684	4291 4204	4171 4174	92,800	-	4441	3817	4441	4321 4324
86,850 86,900		4144 4146	3549 3552	4144 4146	4024 4026	89,900		4294 4296	3684 3687	4294 4296	4174 4176	92,850 92,900	-	4444 4446	3819 3822	4444 4446	4324 4326
86,950		4146	3554	4146	4026	89,950		4290 4299	3689	4296 4299	4176	92,900		4446	3822 3824	4446 4449	4326
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If CT AG	l is ***	And you	are				l is ***) 5 P				And you	are		
01 AG	Less	And you		** **		O. AO	Less	And you		** ** ** ***		01 A0	Less	Alla you		** **!!	
More	Than or	Single	* Married Filing	** Married Filing	Head of	More	Than or	Single	* Married Filing	** Married Filing	Head of	More	Than or	Single	* Married Filing	** Married Filing	Head of
Than	Equal To	ŭ	Jointly	Separately	Household	Than	Equal To		Jointly	Separately	Household	Than	Equal To	ŭ	Jointly	Separately	Household
\$93	.000					\$96	.000					\$99	.000				
93,000		4451	3826	4451	4331		96,050	4601	4005	4601	4481		99,050	4751	4415	4751	4631
93,050	,	4454	3828	4454	4334	96,050	,	4604	4007	4604	4484	1 1	99,100	4754	4417	4754	4634
93,100	-	4456	3831	4456	4336	96,100		4606	4010	4606	4486	· '	99,150	4756	4420	4756	4636
93,150		4459	3833	4459	4339	96,150		4609	4012	4609	4489	99,150	99,200	4759	4422	4759	4639
93,200	93,250	4461	3835	4461	4341	96,200	96,250	4611	4014	4611	4491	99,200	99,250	4761	4424	4761	4641
93,250		4464	3837	4464	4344	06 250	96,300	4614	4017	4614	4494	00 250	99.300	4764	4427	4764	4644
93,300		4466	3840	4466	4346	96,300		4616	4017	4616	4496	,	99.350	4766	4429	4766	4646
93,350		4469	3842	4469	4349	96,350		4619	4021	4619	4499	,	99,400	4769	4432	4769	4649
93,400		4471	3844	4471	4351	96,400		4621	4023	4621	4501	,	99,450	4771	4434	4771	4651
93,450	-	4474	3846	4474	4354	96,450	-	4624	4026	4624	4504	1 -	99,500	4774	4437	4774	4654
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93,500		4476	3849	4476	4356	96,500		4626	4072	4626	4506		99,550	4776	4485	4776	4656
93,550		4479	3851	4479	4359	96,550		4629	4074	4629	4509 4511	1 1	99,600	4779	4487	4779	4659
93,600 93,650		4481 4484	3853 3855	4481 4484	4361 4364	96,600 96,650		4631 4634	4077 4079	4631 4634	4511 4514	1 1	99,650 99,700	4781 4784	4490 4492	4781 4784	4661 4664
93,700	-	4486	3858	4486	4366	96,700	-	4636	4079	4636	4514	1 -	99,750	4786	4495	4786	4666
						1	-					•					
93,750	-	4489	3860	4489	4369		96,800	4639	4084	4639	4519	· '	99,800	4789	4497	4789	4669
93,800		4491	3862	4491	4371		96,850	4641	4086	4641	4521		99,850	4791	4499	4791	4671
93,850	-	4494	3864	4494	4374	96,850		4644	4088	4644	4524	,	99,900	4794	4502	4794	4674
93,900		4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950	· · · · · · · · · · · · · · · · · · ·	4499	3869	4499	4379	96,950	· · · · · · · · · · · · · · · · · · ·	4649	4093	4649	4529		100,000	4799	4507	4799	4679
	,000	4501	2074	4501	4201	· ·	,000	4/54	41.40	4/51	4504	· ·	0,000	4001	4555	4001	4/01
94,000 94,050		4501	3871	4501	4381	97,000		4651	4140 4142	4651	4531		100,050	4801	4555	4801	4681
94,100		4504 4506	3873 3876	4504 4506	4384 4386	97,050 97,100		4654 4656	4144	4654 4656	4534 4536		100,100 100,150	4804 4806	4558 4560	4804 4806	4684 4686
94,150	-	4509	3878	4509	4389	97,150	-	4659	4147	4659	4539		100,130	4809	4563	4809	4689
94,200		4511	3880	4511	4391	97,200		4661	4149	4661	4541		100,250	4811	4565	4811	4691
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94,250	,	4514	3882	4514	4394	97,250		4664	4151	4664	4544		100,300	4814	4568	4814	4694
94,300		4516	3885	4516 4510	4396	97,300		4666	4154	4666	4546 4540		100,350	4816	4570	4816	4696
94,350 94,400		4519 4521	3887 3889	4519 4521	4399 4401	97,350 97,400		4669 4671	4156 4158	4669 4671	4549 4551		100,400 100,450	4819 4821	4573 4575	4819 4821	4699 4701
94,450		4524	3891	4521	4401	97,450		4674	4161	4674	4554		100,430	4824	4578	4824	4701
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94,500	,	4526	3894	4526	4406		97,550	4676	4208	4676	4556		100,550	4826	4626	4826	4706
94,550		4529	3896	4529	4409	97,550		4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600		4531	3898	4531	4411	97,600		4681	4212	4681	4561		100,650	4831	4631	4831	4711
94,650		4534	3900	4534	4414	97,650		4684	4215 4217	4684	4564		100,700	4834	4634	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686		4686	4566	100,700	100,750	4836	4636	4836	4716
94,750	,	4539	3905	4539	4419	97,750	,	4689	4219	4689	4569		100,800	4839	4639	4839	4719
94,800	,	4541	3907	4541	4421	97,800		4691	4222	4691	4571		100,850	4841	4641	4841	4721
94,850		4544	3909	4544	4424	97,850		4694	4224	4694	4574	,	100,900	4844	4644	4844	4724
94,900		4546	3912	4546		97,900		4696	4226	4696	4576		100,950	4846	4646	4846	4726
94,950		4549	3914	4549	4429	97,950		4699	4229	4699	4579		101,000	4849	4649	4849	4729
	,000	4554	2017	AEE4	4404		,000	4701	4077	4701	4504		1,000	4054	4/54	4054	4704
95,000		4551	3916	4551	4431	,	98,050	4701	4276	4701 4704	4581		101,050	4851	4651	4851	4731
95,050		4554 4556	3918	4554 4556		98,050		4704 4706	4279	4704 4706	4584 4586		101,100	4854	4654	4854	4734
95,100 95,150		4556 4559	3921 3923	4556 4559		98,100 98,150		4706 4709	4281 4283	4706 4709	4586 4589		101,150 101,200	4856 4859	4656 4659	4856 4859	4736 4739
95,130		4561	3925 3925	4561		98,200		4709	4263 4286	4709	4569 4591		101,200	4861	4661	4861	4739 4741
							·										
95,250	,	4564	3927	4564	4444	98,250		4714	4288	4714	4594		101,300	4864	4664	4864	4744
95,300		4566 4560	3930	4566 4560		98,300		4716 4710	4290	4716 4710	4596 4500		101,350	4866	4666	4866	4746
95,350 95,400		4569 4571	3932 3934	4569 4571	4449 4451	98,350 98,400		4719 4721	4293 4295	4719 4721	4599 4601		101,400 101,450	4869 4871	4669 4671	4869 4871	4749 4751
95,400		4571 4574	3934 3936	4571 4574	4451	98,450		4721	4295 4298	4721	4601 4604		101,450	4871 4874	4671 4674	4871 4874	4751 4754
1							·										
95,500		4576	3939	4576	4456		98,550	4726	4345	4726	4606		101,550	4876	4676	4876	4756
95,550		4579	3941	4579	4459	98,550		4729	4348	4729	4609		101,600	4879	4679	4879	4759
95,600		4581 4594	3943	4581 4504		98,600		4731 4724	4350	4731	4611 4614		101,650	4881	4681	4881	4761 4764
95,650		4584 4586	3945	4584 4586	4464	98,650		4734 4726	4352	4734 4726	4614 4616		101,700	4884	4684	4884	4764 4766
95,700		4586	3948	4586		98,700		4736	4355	4736	4616		101,750	4886	4686	4886	4766
95,750		4589	3950	4589		98,750		4739	4357	4739	4619		101,800	4889	4689	4889	4769
95,800		4591	3952	4591		98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594		98,850		4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900	-	4596	3957	4596		98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950	96,000	4599	3959	4599	4479	98,950	99,000	4749	4367	4749	4629	101,950	102,000	4899	4699	4899	4779
* This co	lumn is als	o used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This co	olumn is als	so used for	civil union	filing sepa	arately.	\$102,000	+ Use Tax	Calculation	n Schedule

Table A - Exemptions for 2010 Taxable Year

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

	Single		Filing Joint	tly/Qualifying	Widow(er)	Fil	ling Separate	ely	Head of Household			
Connect	icut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect			
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	
	or Favol To			or Favor To			or Famel To			or Favol To		
•	Equal To	412.222		Equal To	401000		Equal To	442.222		Equal To		
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000	
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000	
			\$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							
1			\$69,000	\$70,000	\$ 2,000							
1			\$70,000	\$71,000	\$ 1,000							
			\$71,000	and up	\$ 0							

Table B - Connecticut Income Tax for 2010 Taxable Year

Use the filing status shown on the front of your return.

Single or Filing Separately	Examples: Line 3 is \$13,000; Line 4 is \$450.
If the amount on Line 3 of the Tax Calculation Schedule is:	\$13,000 - \$10,000 = \$3,000
Less than or equal to \$10,0003%	\$3,000 x .05 = \$150 \$300 + \$150 = \$450
More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000 More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000	Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household	Examples: Line 3 is \$20,000; Line 4 is \$680.
If the amount on Line 3 of the Tax Calculation Schedule is:	\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200
Less than or equal to \$16,0003%	\$480 + \$200 = \$680
More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000 More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	Line 3 is \$825,000; Line 4 is \$41,305. \$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er)	Examples: Line 3 is \$22,500; Line 4 is \$725.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000	\$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$600 + \$125 = \$725
More than \$20,000, less than or equal to \$1,000,000\$600 plus 5% of the excess over \$20,000 More than \$1,000,000\$49,600 plus 6.5% of the excess over \$1,000,000	Line 3 is \$1,100,000; Line 4 is \$56,100. \$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Table C - Personal Tax Credits for 2010 Taxable Year

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

	Single			ling Jointly o		Filii	ng Separat	ely	Head of Household			
Connect	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect	icut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	
\$54,500 \$55,000 \$55,500 \$56,000 \$56,500	\$55,000 \$55,500 \$56,000 \$56,500 and up	.04 .03 .02 .01	\$98,500 \$99,000 \$99,500 \$100,000 \$100,500	\$99,000 \$99,500 \$100,000 \$100,500 and up	.04 .03 .02 .01	\$50,500 \$51,000 \$51,500 \$52,000 \$52,500	\$51,000 \$51,500 \$52,000 \$52,500 and up	.04 .03 .02 .01	\$76,500 \$77,000 \$77,500 \$78,000 \$78,500	\$77,000 \$77,500 \$78,000 \$78,500 and up	.04 .03 .02 .01	

Tax Calculation Schedule

4. Enter Connecticut ACI from Form CT 4040ND/DV Line 7.*	4	00
1. Enter Connecticut AGI from Form CT-1040NR/PY, Line 7. *	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040NR/PY, Line 8.	7	00

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

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P Paid Preparers 18 Part-Year Residents 27 Payments 26 Connecticut Tax Withheld 16 Estimated Tax 11, 17 With Extension Request 10, 17 Payment Options 18 Penalties 13 Late Filing 12, 18 Late Payment 12, 18 Waiver of Penalty 13 Permanent Place of Abode 13 Resident, Part-Year Resident, or Nonresident 6 Power of Attorney 19 Publications, How to Get 4 Q Qualified Small Business Job Creation Credit 3 Qualifying Jurisdictions 23	Taxpayer Service Center Taxing Jurisdictions Third Party Designee Tier I and Tier 2 Railroad Retirement Title 19 Recipients Tribal Member Treaty Income U U.S. Citizens and Nonresident Aliens U.S. Citizens Living Abroad Use Tax (Individual Use Tax) V Vocational Rehabilitation Job Creation Credit W Wage Apportionment Waiver of Penalty What's New When to File. Where to File.	25
P Paid Preparers 18 Part-Year Residents 27 Payments 16 Connecticut Tax Withheld 16 Estimated Tax 11, 17 With Extension Request 10, 17 Payment Options 18 Penalties 13 Late Filing 12, 18 Late Payment 12, 18 Waiver of Penalty 13 Permanent Place of Abode 13 Resident, Part-Year Resident, or Nonresident 6 Power of Attorney 19 Publications, How to Get 4 Q Qualified Small Business Job Creation Credit 3	Taxpayer Service Center Taxing Jurisdictions Third Party Designee Tier I and Tier 2 Railroad Retirement Title 19 Recipients Tribal Member Treaty Income U U.S. Citizens and Nonresident Aliens U.S. Citizens Living Abroad Use Tax (Individual Use Tax) V Vocational Rehabilitation Job Creation Credit W Wage Apportionment Waiver of Penalty What's New When to File	25

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

Choose direct deposit. It is fast and free!



et	Tax Information	Forms and Publications							
Intern	The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by categor tax type, keyword, or phrase.								
Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside Greater Hartford calling area only); or 860-297-5962 (anywhere).								
E-Mail	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questincluding bill and refund inquiries, use the Secure Mailt feature by logging into the DRS electronic TSC .	tions, address (street, city, state, and ZIP code), and							
Walk-In	Street, Hartford CT. Walk-in assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive								
	Federal Tax Information	Statewide Services							
F	For questions about federal taxes , visit www.irs.gov or	Visit the <i>ConneCT</i> website at www.ct.gov for							

information on statewide services and programs.

call the Internal Revenue Service (IRS) at 1-800-829-1040.

To order federal tax forms, call 1-800-829-3676.

Department of Revenue Services State of Connecticut

Your first name and middle initial

(Rev. 12/10)

Schedule CT-SI

Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources

Complete this schedule if you were a nonresident or part-year resident of Connecticut and attach it to Form CT-1040NR/PY. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

Last name

If jo	int return, spouse's first name and middle initial Last name	Spo	use's	Social Security Number	
	Opening the state of Paris 071 ()			:	
	See instructions on Page 27 before completing this schedule. Complete in blooms			-	
Ac	art 1 - Connecticut Income - Part-Year Residents: Complete Schedule CT-1040AW, Part-Year Residents: Complete Schedule CT-1040AW, Part-Year Residents: Band D for each line of Schedule CT-1040AW and enter the totals on Lines 1 through connecticut sources.	<i>r Re</i> gh 3	esid 30 b	ent Income Allocation. elow.	
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 amount of pensions and annuities	▶	9		
	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		
	Other income: See instructions.		14		
15.	Gross income from Connecticut sources: Add Lines 1 through 14.	▶	15		00
Pa	rt 2 - Adjustments to Connecticut Income - Enter adjustments directly related to income rep	orte	ed a	bove.	
16.	Educator expenses		16		
17.	Certain business expenses of reservists, artists, and fee-basis government officials	▶	17		
18.	Health savings account deduction	▶	18		
19.	Moving expenses	▶	19		
20.	One-half 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	lacktriangle	23		
24.	Alimony paid. Recipient's last name ▶ SSN ▶	▶	24		
25	IRA deduction	▶	25		
26.	Student loan interest deduction	ightharpoonup	26		
27.	Tuition and fees		27		
28.	Reserved for future use	▶	28		
29.	Total adjustments: Add Lines 16 through 28.	▶	29		
30.	Income from Connecticut sources: Subtract Line 29 from Line 15. Enter the amount here and on Form CT-1040NR/PY, Line 6.	•	30		00
	This reflects the information on the federal 1040 as of the print date. Check the DRS website at www.ct.g	ov/l	DRS	for an updated Schedule CT-	·SI.
ou	inployee Apportionment Worksheet - Complete Lines A through G only when the income from the testing that the exact amount of Connecticut income is not known. Do not complete act amount of your Connecticut-sourced income. See instructions, Page 31.			,	
A.	Working days (or other basis) outside Connecticut		Α		
В.	Working days (or other basis) inside Connecticut	_ F	В		
C.	Total working days: Add Line A and Line B.		С		
D.	Nonworking days (Holidays, weekends, etc.)		D		
E.	Connecticut ratio: Divide Line B by Line C. Round to four decimal places.		Е	•	
F.	Total income being apportioned	[F		
G.	Connecticut income: Multiply Line E by Line F. Enter here and on Schedule CT-SI, Line 1	[G		

Your Social Security Number

Department of Revenue Services State of Connecticut (Rev. 12/10)

Schedule CT-1040AW

2010

Part-Year Resident Income Allocation

Part-year residents must complete this schedule before completing Schedule CT-SI and attach it to Form CT-1040NR/PY. Complete in blue or black ink only. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

Your first name and middle initial			Last	name	Your S	Your Social Security Number					
If joint return, spouse's first name and middle initial			Last	name		Spous	Spouse's Social Security Number				
Part 1 – Adjusted Gross Income Married persons or civil union partners filing		Federal Incor as Modified See instructions.		Connection Resident Po				ecticut ent Period	I		
separate Connecticut income tax returns should		Column A		Column	В		umn C		ımn D		
complete separate worksheets.		Income from federal return		Income from Co for this peri	lumn A		Income from Column A for this period		m Column C cticut sources		
1. Wages, salaries, tips, etc	1			10. 4.10 po							
Tayable interest	2										
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										
Taxable amount of pensions and annuities	9										
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. Add Lines 1 through 14.	15		00	>	00		00		00		
Part 2 – Adjustments to Income											
16. Educator expenses	16										
17. Certain business expenses of reservists,											
artists, and fee-basis government officials	17										
18. Health savings account deduction	18										
19. Moving expenses	19										
20. One-half 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. Tuition and fees	27										
28. Reserved for future use	28										
29. Total adjustments: Add Lines 16 through 28	29										
30. Subtract Line 29 from Line 15	30		00	>	00	>	00	>	00		
This reflects the information on the federal 1040 as Line 30, Column Add Columns B and D for ea	A, n	nust equal the am	oun	on Form CT-10	40NR/P	Y, Line 5.	·	ed Form CT-	1040AW.		
Part 3 – Part-Year Resident Information Moved Into Connecticut											
Date you moved into Connecticut		and sta	ate c	f prior residen	ce:						
2. Date your spouse moved into Connecticut		1 1	a	nd state of pric	r resid	ence:					
Moved Out of Connecticut											
Date you moved out of Connecticut		I and	state	e of new reside	nce:						
Date your spouse moved out of Connecticut		1 1		and state of n		dence:					
Income From Connecticut Sources During N	onre	esident Period		and diate of H							
1. Did you receive income from Connecticut source	ces c	luring your nonre	side	ent period?				□ Yes	□ No		
2. Did your spouse receive income from Connect	icut	sources during h	is o	r her nonreside	nt perio	od?		□ Yes	□ No		

Department of Revenue Services State of Connecticut

3. Tangible personal property owned

4. Property percentage: Add Lines 1, 2, and 3. 4.

6. Gross income percentage 6.

5. Payroll percentage

(Rev. 12/10)

Schedule CT-1040BA

Nonresident Business Apportionment

Formula basis apportionment of Connecticut income derived from business carried on both inside and outside Connecticut

For the year January 1 – December 31, 2010, or o	other taxable ve	ear l	beginning	. 20°	10. and ending			
Purpose: Nonresidents and part-year residents (on business both in and outside Connecticut an	for the nonresi	den	cy portion of the year) must o	omplete	Schedule CT-1040B	A if they are carrying		
Any reference in this document to a spouse also	o refers to a pa	arty	to a civil union recognized u	ınder Co	nnecticut law.			
First name and middle initial			Last name		Social Security Number			
Last name If a joint return, spouse's first name and	middle initial				Spouse's Social Sec	urity Number		
Name of business	g bu	siness as		Federal Employer Ide	entification Number			
Schedule A List all places, both inside a	nd outside (Con	necticut, where you car	ry on bu	usiness.			
(1) Street Address		Cit	(2) ty and State		(3) Description: See I	nstructions.		
☐ Check this box if Connecticut income	was determ	ine	d from books and record	ds. Do r	not complete Sche	edule B.		
Schedule B Formula basis apportionmer of business income derived from or conn				ds do n	ot satisfactorily dis	sclose the portion		
			Column A		Column B	Column C		
			Totals – All Locations	Со	nnecticut Only	Divide - Column B		
1. Real property owned		1.				by Column A.		
2. Real property rented from others		2.				0		

Apply the business apportionment percentage on Line 8 to certain items of business income or loss to determine the amounts to be reported on Schedule CT-SI. See instructions for Schedule CT-SI for details.

7. Total of percentages: Add Lines 4, 5, and 6, Column C.

than three. Do not divide by three if you have entered zero in Column A for Lines 4, 5, or 6. See instructions. ...

8. Business apportionment percentage: Divide Line 7 by three, or by actual number of percentages if less

Carry to four decimal places

and enter as a percentage.

%

%

%

%

%

Who Must Allocate or Apportion Business Income

An allocation or apportionment of business income must be made if you are a nonresident and you are carrying on business both in and outside of Connecticut.

Generally, you are considered to be carrying on business at the location:

- 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 in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* in the CT-1040NR/PY instruction booklet.

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 that 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 that require him to regularly perform his services at various locations in and around 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 here with a fair measure of permanency and continuity).

Who Must Complete Schedule A

Any nonresidents who are required to allocate or apportion income because they carry on business both in and outside of Connecticut must complete *Schedule A*.

If income is determined from books and records of the business (allocation of income): If you carry on business both in and outside of Connecticut and maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut, check the box in the space immediately below *Schedule A*. **Do not** complete *Schedule B*.

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: Assume the same facts as in Example 1 except that 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 being 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.

Who Must Complete Schedule B

If your books and records do not satisfactorily disclose the portion of business 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 the **business apportionment percentage** (arrived at by completing *Schedule B*) or by using an approved alternative method. *Schedule B* of Schedule CT-1040BA must be completed for this purpose and attached to Form CT-1040NR/PY. If you submit an alternative method of apportionment, you must also complete Schedule CT-1040BA and include with it information explaining the alternative method of apportionment.

The **business apportionment percentage** or alternative method is **not** applied to income from the rental of real property or gains (losses) from the sale of real property. The entire rental income from **Connecticut** real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or gain from the sale of this property is allocated outside Connecticut. Any loss connected with the property is allocated outside Connecticut.

The **business apportionment percentage** is applied to business income (loss), farm income (loss), or to the income from intangible personal property (such as annuities, dividends, interest, and gains from the disposition of intangible personal property) if the property is used in or connected with a business carried on both in and outside of Connecticut.

If you carried on more than one business for which an apportionment of business income is required on Schedule CT-1040BA, prepare a separate Schedule CT-1040BA for each business and attach all schedules to Form CT-1040NR/PY.

Schedule A Instructions

In Column 1 and Column 2, list the exact locations both in and outside of Connecticut where you carry on business. In Column 3, describe the places listed in Column 1 and Column 2 (for example, branch office, agency, factory, warehouse, etc.) **and** state whether you rent or own these places.

CT-1040BA (Rev. 12/10) Page 2 of 3

Schedule B Instructions

Complete this schedule if business is carried on both in and outside of Connecticut and you do not maintain books and records that satisfactorily disclose the portion of business income derived from or connected with sources within Connecticut.

Line 1 - Real Property Owned

Enter in Column A the average value of all real property owned, wherever located, by the business. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Enter in Column B the average value of real property owned by the business and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Real property includes assets of a fixed nature, such as buildings and land.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year and dividing the result by two.

Line 2 - Real Property Rented From Others

Enter the value of all real property rented from others in Column A and the value of Connecticut real property rented from others in Column B.

The value of real property rented by the business and included in Line 2 generally is eight times the gross rent payable during the taxable year for which the return is filed. Gross rent includes:

- 1. Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
- Any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; and
- 3. A proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Line 3 - Tangible Personal Property Owned or Rented From Others

Enter in Column A the average value of all tangible personal property owned by the business and the value of all tangible personal property rented from others by the business. Enter in Column B the average value of tangible personal property located in Connecticut that is owned by the business and the value of tangible personal property located in Connecticut that is rented from others by the business. If tangible personal property is rented from others by the business, its value is determined by multiplying the gross rents payable during the taxable year by eight. If tangible personal property is owned by the business, its average value is determined by adding its book value at the beginning and at the end of the taxable year and dividing the result by two.

Line 4 - Property Percentage

Add Lines 1, 2, and 3 in Column A and Column B and enter the result.

CT-1040BA (Rev. 12/10)

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 5 - Payroll Percentage

Enter wages, salaries, and other personal service compensation paid only to employees of the business. Do not include payments to independent contractors, independent sales agents, etc. Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on both in and outside of Connecticut. Enter in Column B the amount paid in connection with business operations carried on in Connecticut. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 6 - Gross Income Percentage

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies, or independent contractors of the business in and outside of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or charges for services performed, by the proprietor or by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business or its agencies located in Connecticut.

Example: If a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by him are to be allocated to Connecticut and included on Line 6, Column B.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 is entered as 66.67%.

Line 7 - Total of Percentages

Add Lines 4, 5, and 6 in Column C and enter the total.

Line 8 - Business Apportionment Percentage

Divide Line 7 by three or by the actual number of percentages if less than three. Do not divide by three if you have entered zero in Column A for Lines 4, 5, or 6. Divide by the actual number of lines where you have entered an amount other than zero in Column A. Carry the result to four decimal places and enter the result as a percentage.

Each item of business income (loss) reported on federal Form 1040, which is required by these instructions to be apportioned, is multiplied by the percentage on Line 8. Nonresidents enter the apportioned amounts on the proper lines of Schedule CT-SI. Part-year residents enter the apportioned amounts on the proper lines of Schedule CT-1040AW, Column D.

Do not apply the business apportionment percentage to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or any gain or loss from the sale of this property is allocated out of state.

Form CT-8801

2010

(Rev. 02/11)

Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates

Your first name and middle initial	Last name	Your Social Security Number or FEIN
If a joint return, spouse's first name and middle initial	Last name	Your Spouse's Social Security Number

Purpose of Form

Individuals, trusts, and estates use Form CT-8801 to compute the adjusted net Connecticut minimum tax credit for the Connecticut alternative minimum tax paid in prior taxable years. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

Who Should File This Form

Individuals, trusts, and estates should file Form CT-8801 if the individuals, trusts, or estates had a Connecticut alternative minimum tax liability in 2009 and adjustments or items of tax preferences (other than exclusion items) in 2009. Also file Form CT-8801 for credit on any minimum tax credit carryforward from a prior year.

To determine the amount of credit carryforward, complete Form CT-8801 for each preceding year. Complete this form in blue or black ink only. Attach Form CT-8801 to the back of your Form CT-1040, Form CT-1040NR/PY, or Form CT-1041.

Part I

Net Minimum Tax on Exclusion Items Calculated at 19%

146	thinimum rax on Exclusion items Calculated at 1970	1	1	
1.	Enter the amount from 2010 federal Form 8801, Line 4.	1.		00
2.	Enter the amount from 2009 Form CT-6251, Line 2, or from 2009 Form CT-1041 Schedule I, Line 2	2.		00
3.	Enter the amount from 2009 Form CT-6251, Line 4, or from 2009 Form CT-1041 Schedule I, Line 4	3.	(00)
4.	Adjusted federal alternative minimum taxable income on exclusion items for 2009 Combine Lines 1, 2, and 3. Inter vivos trusts only, see instructions.			
	• If you entered zero ("0") on Line 2 and Line 3, skip Lines 5 through 10 and enter the amount from your 2010 federal Form 8801, Line 11, on Line 11 of this form.	4.		00
5.	Enter: \$70,950 if filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if filing separately for 2009. Trusts and estates, enter \$22,500.	5.		00
6.	Enter: \$150,000 if filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if filing separately for 2009. Trusts and estates, enter \$75,000.	6.		00
7.	Subtract Line 6 from Line 4. If zero or less, enter "0" here and on Line 8 and go to Line 9	7.		00
8.	Multiply Line 7 by 25% (.25).	8.		00
9.	Subtract Line 8 from Line 5. If zero or less, enter "0." If under age 24 at the end of 2009, see the instructions.	9.		00
10	Subtract Line 9 from Line 4. If zero or less, enter "0" here and on Line 16 and skip Lines 11 through 15 and go to Part II. If you filed federal Form 1040NR, see instructions.	10.		00
11.	 If you filed federal Form 2555 or Form 2555-EZ for 2009, see the Line 11 instructions for the amount to enter on Line 11. 			
	 If you filed federal Form 1040NR for 2009, follow the federal instructions to compute the amount to enter on Line 11. 			
	 If you completed federal Form 8801, Part III, complete Part III of this form and enter the amount from Form CT-8801, Part III, Line 50. 			
	 All others: If Line 10 is \$175,000 or less (\$87,500 or less, if filing separately for 2009), multiply Line 10 by 26% (.26). Otherwise, multiply Line 10 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately for 2009) from the result. 	11.		00
12	Minimum tax foreign tax credit on exclusion items: Enter the amount from 2010 federal Form 8801, Line 12	12.		00
13	2009 adjusted federal tentative minimum tax on exclusion items: Subtract Line 12 from Line 11	13.		00
14	. 2009 Connecticut minimum tax on exclusion items calculated at 19% (.19): Multiply Line 13 by 19% (.19)	14.		00
15	Apportionment factor: See instructions.	15.		'
16	Apportioned Connecticut minimum tax on exclusion items calculated at 19% (.19): Multiply Line 14 by Line 15.	16.		00

Part II

Minimum Tax Credit and Carryforward to 2011

17	Enter the amount from 2009 Form CT-6251, Line 20, or 2009 Form CT-1041 Schedule I, Line 20	17.	0
18	. Subtract Line 17 from Line 16. If zero or less, enter "0."	18.	0
19	. Credit for minimum tax paid to qualifying jurisdictions as recalculated: See instructions	19.	0
20	. Connecticut alternative minimum tax on exclusion items: Subtract Line 19 from Line 18.	20.	0
21	. Enter the amount from Worksheet A, Line 7, below.	21.	0
22	Subtract Line 20 from Line 21. If zero or less, enter "0."	22.	0
23	Enter the decimal from Worksheet B, Line 9, below.	23.	•
24	Multiply Line 22 by Line 23.	24.	0
25	. 2009 minimum tax credit carryforward: Enter the amount from 2009 Form CT-8801, Line 31	25.	0
26	. Total adjusted net Connecticut minimum tax credit available: Add Line 24 and Line 25	26.	0
27	Enter 2010 Connecticut income tax minus allowable credits: See instructions	27.	0
28	Enter 2010 Connecticut alternative minimum tax minus allowable credits. See instructions	28.	0
29	Subtract Line 28 from Line 27. If zero or less, enter "0."	29.	0
30	. 2010 adjusted net Connecticut minimum tax credit: See instructions.	30.	0
31	Reserved for future use.	31.	0
\/\	orksheet A (for completing Part II, Line 21)		
		Ι.	
	Enter the amount from 2009 Form CT-6251, Line 15, or 2009 Form CT-1041 Schedule I, Line 15.	1.	0
	Enter the apportionment factor from 2009 Form CT-6251, Line 18, or 2009 Form CT-1041 Schedule I, Line 18	2.	•
	Multiply Line 1 by Line 2.	3.	0
4.	Enter the amount from 2009 Form CT-6251, Line 20. Trusts and estates: Enter the amount from 2009 Form CT-1041 Schedule I, Line 20.	4.	0
5.	Subtract Line 4 from Line 3.	5.	0
6.	Enter the amount from 2009 Form CT-6251, Line 22, or 2009 Form CT-1041 Schedule I, Line 22	6.	0
7.	Subtract Line 6 from Line 5. Enter here and on Part II, Line 21.	7.	0
W	orksheet B (for completing Part II, Line 23)		
1.	Enter the amount from 2009 Form CT-6251, Line 16. Trusts and estates: Enter the amount from 2009 Form CT-1041 Schedule I, Line 16		
2.	Enter the amount from 2009 Form CT-6251, Line 18. Trusts and estates: Enter the amount from 2009 Form CT-1041 Schedule I, Line 18	_	
3.	Multiply Line 1 by Line 2		
4.	Enter the amount from 2009 Form CT-6251, Line 20. Trusts and estates: Enter the amount from 2009 Form CT-1041 Schedule I, Line 20		
5.	Subtract Line 4 from Line 3		
6.	Enter the amount from 2009 Form CT-6251, Line 15. Trusts and estates: Enter the amount from 2009 Form CT-1041 Schedule I, Line 15		
7.	Multiply Line 2 by Line 6		
8.	Subtract Line 4 from Line 7. 8. 00		
9.	Divide Line 5 by Line 8. Round to 4 decimal places. If the result is one or greater than one, enter 1.0000. Enter here and on Part II, Line 23.	9.	

Part III

Tax Computation Using Maximum Capital Gains Rates

32.	Enter the amount from Part I, Line 10. If you filed federal Form 2555 or federal Forenter the amount from Line 3 of the Connecticut Foreign Earned Income Tax World				32.		00
33.	Enter the amount from 2010 federal Form 8801, Line 30	33.		00			
34.	Enter the amount from 2010 federal Form 8801, Line 31	34.		00			
35.	Enter the amount from 2010 federal Form 8801, Line 32.	35.		00			
36.	Enter the smaller of Line 32 or Line 35.				36.		00
37.	Subtract Line 36 from Line 32.				37.		00
38.	If Line 37 is \$175,000 or less (\$87,500 or less, if filing separately for 2009), multip Line 37 by 26% (.26). Otherwise, multiply Line 37 by 28% (.28) and subtract \$3,50 (\$1,750, if filing separately for 2009) from the result. If you filed federal Form 1040 for 2009 follow the federal instructions to calculate this amount.	00 ONR,			38.		00
39.	Enter: \$67,900 if filing jointly or qualifying widow(er) for 2009; \$33,950 if single or filing separately for 2009; \$45,500 if head of household for 2009; or \$2,300 for a trust or estate.						
	If you filed federal Form 1040NR for 2009, follow the federal instructions to calculate this amount.	39.		00			
40.	Enter the amount from 2010 federal Form 8801, Line 37	40.		00			
41.	Subtract Line 40 from Line 39. If zero or less, enter "0."	41.		00			
42.	Enter the smaller of Line 32 or Line 33.	42.		00			
43.	Enter the smaller of Line 41 or Line 42.	43.		00			
44.	Subtract Line 43 from Line 42.	44.		00			
45.	Multiply Line 44 by 15% (.15).				45.		00
If L	ine 34 is "0" or blank, skip Lines 46 and 47 and go to Line 48. Otherwise, go	to Li	ne 46.				
46.	Subtract Line 42 from Line 36.	46.		00			
47.	Multiply Line 46 by 25% (.25).				47.		00
48.	Add Lines 38, 45, and 47				48.		00
49.	If Line 32 is \$175,000 or less (\$87,500 or less, if filing separately for 2009), multip Otherwise, multiply Line 32 by 28% (.28) and subtract \$3,500 (\$1,750, if filing septhe result. If you filed federal Form 1040NR for 2009, follow the federal instructions	arate	ely for 2009) from		49.		00
50.	Enter the smaller of Line 48 or Line 49 here and on Part I, Line 11. If you filed federal For 2009, do not enter this amount on Line 11. Instead, enter this amount on Line 4 of Earned Income Tax Worksheet on Page 5.	the C	Connecticut Foreign		50.		00
	orksheet C - (for full-year resident or part-year resident inter-vincontingent beneficiaries only)	vos	trusts with one	or	more	nonresident	
1.	Combine Part I, Lines 1, 2, and 3 and enter the total here.	1.		00			
2.	Enter the amount of Connecticut-sourced income included on Line 1 above.	2		00			

Form CT-8801 Instructions

General Information

Filing Status

Filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

How the Credit for Prior Year Minimum Tax Is Calculated

Your credit for 2010 is calculated by subtracting the part of your 2009 Connecticut alternative minimum tax attributable to adjustments and items of tax preferences (such as exclusion items) specified in IRC §53(d) from your net Connecticut alternative minimum tax paid in 2009 and adding the result to the amount of credit carried forward from the prior year.

Exclusion items are your federal alternative minimum tax adjustments and preferences for the standard deduction, itemized deductions (including any investment interest expense reported on federal Schedule E), the deduction for charitable contributions of appreciated property, certain tax-exempt interest, and depletion.

For more information, see the instructions for federal Form 8801, Credit for Prior Year Minimum Tax - Individuals, Estates, and Trusts.

How the Credit May Be Used

You may be able to reduce your regular Connecticut income tax liability by the amount of your credit. Your credit for 2010 is limited to the amount that your regular Connecticut income tax for 2010, less the credit allowed for income tax paid to a qualifying jurisdiction(s) and allowable income tax credits from **Schedule CT-IT Credit**, *Income Tax Credit Summary*, exceeds your Connecticut alternative minimum tax for 2010, less the credit allowed for alternative minimum tax paid to a qualifying jurisdiction(s).

The Unused Portion of the Credit

Any unused portion of the credit may be carried forward to reduce your regular Connecticut income tax in future years. You may carry the credit forward until it is completely used. If you are entitled to any additional credit in a subsequent year, you may add that credit to any balance being carried forward.

General Instructions

Complete your 2010 federal Form 8801 before you complete Form CT-8801.

If you were liable for Connecticut alternative minimum tax in 2009, you must complete all applicable parts of this form including Worksheets A, B, and C.

If you were **not** liable for Connecticut alternative minimum tax in 2009, but you are claiming a credit carryforward, skip Lines 1 through 25. Enter on Line 26 the amount from your 2009 Form CT-8801, Line 31.

Individuals

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

Trusts and Estates

Enter in the space provided at the top of the form the name of the trust or estate and the name of the fiduciary as it appears on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*. Also, enter the Federal Employer Identification Number (FEIN) of the trust or estate.

Line Instructions

Part I

Line 4

Only full-year resident or part-year resident inter-vivos trusts with one or more nonresident noncontingent beneficiaries must complete Worksheet C. All other trusts, complete Line 4 and skip Worksheet C.

Line 9

If under age 24 at the end of 2009, follow the instructions for Line 9 of the 2010 federal Form 8801 to determine the amount to enter on this line.

Line 10

If you filed federal Form 1040NR for 2009 and had a net gain on the disposition of U.S. real property interests, Line 10 cannot be less than the smaller of that net gain or Line 4.

ine 11

If you claimed the foreign earned income exclusion or the housing exclusion on federal Form 2555 or Form 2555-EZ for 2009, you must use the *Connecticut Foreign Earned Income Tax Worksheet – Line 11* on Page 5 to compute the amount to enter on Line 11.

Line 15: Apportionment Factor

Resident Individuals

If you were a Connecticut resident for all of 2009, enter 1.0000.

Nonresident and Part-Year Resident Individuals

Recalculate the apportionment factor from your 2009 **Form CT-6251**, Connecticut Alternative Minimum Tax Return – Individuals, Line 18, only taking into account exclusion items, Section 1250 gains, items of adjustment, and any other items that are not deferral items.

Nonresident Estates and Nonresident and Part-Year Resident Trusts

Recalculate the apportionment factor from your 2009 Form CT-1041 Schedule I, Connecticut Alternative Minimum Tax Computation of Trusts or Estates, Line 18, only taking into account exclusion items, Section 1250 gains, items of adjustment, and any other items that are not deferral items.

Part II

Line 19: Credit for Minimum Tax Paid to Qualifying Jurisdictions

Residents and Part-Year Resident Individuals

Recalculate the amount of credit against your net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction reported on your 2009 Form CT-6251, Line 22, only taking into account exclusion items, Section 1250 gains, items of adjustment, and any other items that are not deferral items.

Resident Trusts and Estates and Part-Year Resident Trusts

Recalculate the amount of credit against your net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction reported on your 2009 Form CT-1041 Schedule I, Line 22, only taking into account exclusion items, Section 1250 gains, items of adjustment, and any other items that are not deferral items.

Line 27: 2010 Connecticut Regular Income Tax Minus Allowable Credits

Resident Individuals

Subtract the amount, if any, on your 2010 Schedule CT-IT Credit, Part I, Lines 2, 4, 6, and 8, Column D, from the amount on your 2010 Form CT-1040, Line 8.

Nonresident and Part-Year Resident Individuals

Subtract the amount, if any, on your 2010 Schedule CT-IT Credit, Part I, Lines 2, 4, 6, and 8, Column D, from your 2010 Form CT-1040NR/PY, Line 12.

Resident Trusts and Estates, Part-Year Resident Trusts, and Nonresident Trusts and Estates

Subtract the amount, if any, on your 2010 Schedule CT-IT Credit, Part I, Lines 2, 4, 6, and 8, Column D, from your 2010 Form CT-1041, Line 5.

Line 28: 2010 Connecticut Alternative Minimum Tax Minus Allowable Credits

To claim a credit for prior years' alternative minimum tax, you **must** complete 2010 Form CT-6251 or 2010 Form CT-1041 Schedule I, even if you do not have a federal alternative minimum tax and are not required to file Form CT-6251 or Form CT-1041 Schedule I.

Resident Individuals and Part-Year Resident Individuals

Subtract the amount on your 2010 Form CT-6251, Line 22, from the amount on your 2010 Form CT-6251, Line 19, and enter the difference.

Nonresident Individuals

Enter the amount from your 2010 Form CT-6251, Line 19.

Resident Trusts and Estates and Part-Year Resident Trusts
Subtract the amount on your 2010 Form CT-1041,
Schedule I, Line 22, from the amount on your 2010 Form
CT-1041 Schedule I, Line 19, and enter the difference.

Nonresident Trusts and Estates

Enter the amount from your 2010 Form CT-1041, Schedule I, Line 19.

Line 30: 2010 Adjusted Net Connecticut Minimum Tax Credit Resident Individuals

Enter here and on your 2010 Schedule CT-IT Credit, Part I, Line 10, Column D, the lesser of Form CT-8801, Line 26 or Line 29, or your 2010 Form CT-1040, Line 12.

Nonresident and Part-Year Resident Individuals

Enter here and on your 2010 Schedule CT-IT Credit, Part I, Line 10, Column D, the lesser of Form CT-8801, Line 26 or Line 29, or your 2010 Form CT-1040NR/PY, Line 14.

Trusts and Estates

Enter here and on your 2010 Schedule CT-IT Credit, Part I, Line 10, Column D, the lesser of Form CT-8801, Line 26 or Line 29, or your 2010 Form CT-1041, Line 7.

Worksheet C

Line 2

Recalculate your 2009 Form CT-1041 Schedule I, Line 5a, to exclude any items of deferral.

Line 3

Part-Year Resident Trusts Only

Enter the amount from Worksheet C, Line 1, from non-Connecticut sources during the residency portion of the taxable year.

Co	onnecticut Foreign Earned Income Tax Worksheet - Line 11
1.	Enter the amount from Form CT-8801, Line 10
2.	Enter the amount from your (and your spouse's if filing jointly) 2009 federal Form 2555, Lines 45 and 50, or federal Form 2555-EZ, Line 18
3.	Add Lines 1 and 2
4.	Tax amount on Line 3: • If for 2010 you completed federal Form 8801, Part III, you must complete Part III of Form CT-8801. Enter the amount from Line 3 of this worksheet on Form CT-8801, Line 32. Then complete the rest of Part III of Form CT-8801 and enter the amount from Line 50 here. • All others: If Line 3 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 3 by 26% (.26). Otherwise multiply Line 3 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result
5.	Tax on amount on Line 2: If Line 2 is \$175,000 or less (\$87,500 or less if filing separately), multiply Line 2 by 26% (.26). Otherwise multiply Line 2 by 28% (.28) and subtract \$3,500 (\$1,750, if filing separately) from the result
6.	Subtract Line 5 from Line 4. Enter here and on Form CT-8801, Line 11. If zero or less, enter "0."

Department of Revenue Services State of Connecticut (Rev. 12/10)

Supplemental Schedule CT-1040WH

2010

Connecticut Income Tax Withholding

Complete this schedule only if you have more than seven forms W-2, 1099, or Schedule CT K-1. Complete in blue or black ink only.

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Sp	ouse's	na	me	(If jc	int	retu	rn)							Spou	ıse's S	Socia	Secu	ırity N	lumb	oer							
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2.	Ente	r ir	nfor	ma	tio	n b	elov	v fr	om	for	ms V	/ - 2,	1099, and Schedule CT	K-1 o	nly if	Cor	nnec	ticut	inc	om	e ta	X Wa	as v	vithh	neld.		
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Instructions for Supplemental Schedule CT-1040WH

Complete this supplemental schedule only if you have more than seven forms W-2, 1099, or Schedule CT K-1.

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

Line 1: Number of W-2s, 1099s, and Schedule CT K-1s

Enter the total number of forms W-2, 1099, and Schedule CT K-1 for the 2010 taxable year showing **Connecticut** income tax withheld that you are reporting on this schedule. If you are filing a joint return, include your spouse's forms W-2, 1099, and Schedule CT K-1.

Line 2: Columns A, B, and C

If you were issued a Form W-2, enter in Column A your employer's nine-digit federal Employer Identification Number from Box b of Form W-2; in Column B the state wages, tips, etc. (for Connecticut) from Box 16 of Form W-2; and in Column C the state income tax withheld (for Connecticut) from Box 17 of Form W-2. Do not include in Column C the federal income tax withheld or income tax withheld for other states.

If you were issued a Form W-2G, enter in Column A the payer's nine-digit Federal Identification Number; in Column B the gross winnings (for Connecticut) from Box 1 of Form W-2G; and in Column C the state income tax withheld (for Connecticut) from Box 14 of Form W-2G. Do not include in Column C the federal income tax withheld or income tax withheld for other states.

If you were issued a Form 1099-MISC, enter in Column A the payer's nine-digit Federal Identification Number; in Column B the state income (for Connecticut) from Box 18 of Form 1099-MISC; and in Column C the state tax withheld (for Connecticut) from Box 16 of Form 1099-MISC. Do not include in Column C the federal income tax withheld or income tax withheld for other states.

If you were issued a Form 1099-R, enter in Column A the payer's nine-digit Federal Identification Number; in Column B the state distribution (for Connecticut) from Box 12 of Form 1099-R, and in Column C the state tax withheld (for Connecticut) from Box 10 of Form 1099-R. Do not include in Column C the federal income tax withheld or income tax withheld for other states.

If you were issued a Schedule CT K-1, enter in Column A the pass-through entity's nine-digit FEIN; and in Column C the Connecticut income tax paid by the pass-through entity on your behalf from Part III, Line 1, of Schedule CT K-1. Check the box to the left of Column C. Make no entry in Column B.

Line 3: Total Connecticut Income Tax Withheld and Reported Above: Add the amounts in Line 2, Column C, and enter the total here.

Attach Supplemental Schedule CT-1040WH to the back of Form CT-1040, Form CT-1040NR/PY, or Form CT-1040X. If you have additional federal forms W-2, W-2G, and 1099, you must create an identical schedule and attach it to the back of your Connecticut income tax return.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1040 EXT

2010 FXT

Application for Extension of Time to File Connecticut Income Tax Return for Individuals

See the instructions before you complete this form. Complete this form in blue or black ink only.

		Oce the mandenons ber					
		Your first name and middle initial		Last name		Your Social Security	y Number (SSN)
	_				•	Spouse's Social Se	•
		If a joint return, spouse's first name and	d middle initial	Last name	•	•	• • • • • • • • • • • • • • • • • • •
Please or pr	int -						nortantl k
or pr		Home address (number and street), ap	partment number, PO) box		You must en	portant! ter your SSN(s) above.
						Daytime telephone	
		City, town, or post office		State	ZIP code	()	
					•	▶ DRS use only —	– 20
www.	ct.gov/DRS				n of time to p		
		To req	uest an ex	tension of t	ime to pay, fi	le Form CT-	·112 <u>7,</u>
payer!	Service Cells	Applicat	tion for Ext	tension of Ti	ime for Payn	nent of Inco	me Tax.
You mu	st file th	nis form by the due date of yo	our original retu	rn or your reques	st will be denied. S	See instructions.	However, if you expect
		litional Connecticut incom					
		our wages or any estimate					
		of time to file your 2010 for					
subject ———	to inter	est and may be subject to a	penalty on any	/ amount of tax n	not paid on or beto	ore the original d	ue date of your return.
		-month extension of time		5, 2011 , to file m	y Connecticut ind	come tax return	for the year beginning
January	/ 1, 20 ⁻	10, and ending December 3	31, 2010.				
If you a	re not	a calendar year taxpayer, o	complete the fo	ollowing stateme	ent:		
I reques	st a six	-month extension of time to)		, to file my	Connecticut ind	come tax return for the
year be	ginning]	ar	nd ending ► _			
		ed a federal extension on feturn, for taxable year 2010			for Automatic Ex	ctension of Time	to File U.S. Individual
		on for the Connecticut exte					
	10 1040						
		You wil	l be notified on	ly if your extensi	ion request is den	nied.	
1 Tota	al incor	ne tax liability for 2010					
		enter an amount on Line 1	. If you do not	expect to owe in	ncome tax, enter	"0."1.	00
2. Tota	al indiv	idual use tax liability for 20	10				
You	must	enter an amount on Line 2	. If you do not	expect to owe u	ise tax, enter "0."	2.	00
3. Add	d Line '	and Line 2				3.	00
4. Coi	nnectio	ut income tax withheld: Do	not attach W	-2s or 1099s	4.	00	
5. 201	I0 estir	nated Connecticut income	tax payments i	including any			
200)9 over	payments applied to 2010			5.	00	
6. Add	d Line	4 and Line 5				6.	00
		ut income tax and use tax greater than Line 3, enter				> 7	00
		<u> </u>					30

Forms with payment, mail to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Make your check payable to:

Commissioner of Revenue Services

To ensure proper posting, write your SSN (optional) and "2010 Form CT-1040 EXT" on your check.

Forms without payment:

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

Do not mail this return if you do not owe any tax and you have requested an extension of time to file your 2010 federal income tax return.

Form CT-1040 EXT Instructions

Form CT-1040 EXT only extends the **time to file** your Connecticut income tax return. Form CT-1040 EXT **does not** extend the **time to pay** your income tax. You must pay the amount of tax that you expect to owe on or before the original due date of the return. See *Interest and Penalty*.

You may qualify for a six-month extension of time to pay your tax. To request this extension, you must file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, with your timely filed Connecticut income tax return or extension.

Purpose: Use Form CT-1040 EXT to request a **six-month extension to file** your Connecticut income tax return for individuals. This form also extends the time to file your individual use tax. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension request on federal Form 4868 with the Internal Revenue Service. If you did not file federal Form 4868, you can apply for a six-month extension to file your Connecticut income tax return provided you have good cause for your request.

Exception: If you expect to owe **no additional** Connecticut income tax for the 2010 taxable year, after taking into account any Connecticut income tax withheld from your wages or any estimated Connecticut income tax payments you have made, or both, **and** you have requested an extension of time to file your 2010 federal income tax return, you are not required to file Form CT-1040 EXT. The Department of Revenue Services (DRS) will automatically grant you a six-month extension of time to file your 2010 Connecticut income tax return. If you did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return, you must file Form CT-1040 EXT whether or not you owe additional Connecticut income tax.

Electronically File Form CT-1040 EXTAll taxpayers can file Form CT-1040 EXT

over the Internet using the **Taxpayer Service Center (***TSC***).** DRS encourages Connecticut income tax filers to electronically file through the *TSC*. The *TSC* is an



interactive tool that offers a free, fast, easy, and secure way to conduct business. The *TSC* allows taxpayers to securely file, pay, and manage their state tax responsibilities electronically at **www.ct.gov/DRS**.

How to Get an Extension to File

To obtain a Connecticut extension of time to file if the exception above does not apply, you **must:**

- Complete Form CT-1040 EXT in its entirety;
- · File it on or before the due date of your return; and
- · Pay the amount shown on Line 7.

Any payment made with this form is considered an income tax payment regardless of the amounts you enter on Line 1 and Line 2. Your signature is not required on this form. DRS will notify you **only** if your request is denied.

U.S. Citizens or Residents Living Outside the U.S. and Puerto Rico You must file this form if you are:

- A U.S. citizen or resident living outside the U.S. and Puerto Rico and your tax home (within the meaning of Internal Revenue Code (IRC) §162(a)(2)) is outside the U.S. and Puerto Rico; or
- In the armed forces of the U.S. serving outside the U.S. and Puerto Rico on the date your federal income tax return is due and are unable to file a timely Connecticut income tax return.

Explain on the front of this form that you are a U.S. citizen or resident living outside the U.S. and Puerto Rico, or are in the armed forces of the U.S. serving outside the U.S. and Puerto Rico, and that you qualify for an automatic, two-month federal income tax extension.

If your application is approved, the due date will be extended for six months (October 15, 2011, for calendar year taxpayers). If you are still unable to file your return by the extended due date and you have applied for and were granted an extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date. You must attach a copy of the federal Form 2350 approval notice to the front of your Connecticut return.

When to File Form CT-1040 EXT

File Form CT-1040 EXT on or before April 15, 2011. If your taxable year is other than the calendar year, file Form CT-1040 EXT on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Payment Options

Pay Electronically: This option is only available if you file Form CT-1040 EXT electronically and make a payment electronically on the DRS website through the *TSC*. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2011), to avoid penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your expected 2010 Connecticut income tax liability using your credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

- Visit: www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Do not send in Form CT-1040 EXT if you make your payment by credit card. All credit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your request is denied.

Pay by Mail: Make your check payable to Commissioner of Revenue Services. To ensure proper posting of your payment, write "2010 Form CT-1040 EXT" and your Social Security Number(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at 1% per month or fraction of a month computed from the original due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% of the tax that is not paid on or before the original due date of the return.

Late Filing Penalty: If 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 Instructions

- **Line 1:** Enter the amount that you expect to enter on: Form CT-1040, Line 14, **or** Form CT-1040NR/PY, Line 16.
- Line 2: Enter the amount that you expect to enter on: Form CT-1040, Line 15, or Form CT-1040NR/PY, Line 17.
- Line 4: Enter the amount that you expect to enter on: Form CT-1040, Line 18, or Form CT-1040NR/PY, Line 20.
- **Line 5:** Enter the amount that you expect to enter on: Form CT-1040, Line 19, **or** Form CT-1040NR/PY, Line 21.

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12,050	12,100	0	0	1	0	15,050	15,100	16	0	28	0	18,050	18,100	69	0	109	0
12.100	12,150	0	0	1	0	15,100	15.150	16	0	28	0	18.100	18,150	69	0	110	0
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	12,200	_			-	15,150	-						18,200				
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12 250	12,300	0	0	2	0	15,250	15 300	17	0	29	0	18 250	18,300	71	0	113	0
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	12,350	0	0		0	15,300		17	0	30	0		18,350	80	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	18	0	30	0	18,350	18,400	81	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	18	0	31	0	18,400	18,450	81	0	116	0
12.450	12,500	0	0	4	0	15,450	15.500	19	0	31	0	18.450	18,500	82	0	117	0
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12,500	12,550	0	0	4	0	15,500	15,550	19	0	37	0	18,500	18,550	83	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	19	0	38	0	18,550	18,600	84	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	20	0	38	0	18.600	18,650	84	0	129	0
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12,700	12,750	0	0	Э	0	15,700	15,/50	20	0	39	0	10,700	18,750	86	0	131	0
12.750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
	12,850	0	0	6	0	-	-	21	0	40	0		18,850	96	0	133	0
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	12,900	0	0	/	0	15,850		22	0	41	0		18,900	97	0	134	0
12,900	12,950	0	0	7	0	15,900		22	0	41	0	18,900	18,950	98	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	22	0	42	0	18,950	19,000	99	0	136	0
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13,050	13,100	1	0	8	0	16,050	16,100	23	0	49	0		19,100	100	0	138	1
13,100	13,150	1	0	8	0	16,100	16,150	23	0	50	0	19,100	19,150	101	0	139	1
13.150	13,200	1	0	9	0	16.150	16,200	24	0	50	0	19.150	19,200	102	0	140	1
	13,250	2	0	9	0	-	16,250	24	0	51	0		19,250	103	0	141	2
10,200	10,200	2	U	,	O	10,200	10,200	27	U	31	O	13,200	13,230	100	O	1-71	_
13,250	13,300	2	0	10	0	16,250	16,300	25	0	51	0	19,250	19,300	104	0	142	2
13.300	13,350	2	0	10	0	16,300	16.350	30	0	52	0	19.300	19,350	114	0	143	2
	13,400	3	0	10	0	16,350	-	30	0	53	0		19,400	115	0	144	3
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	13,450	3	0	11	0	16,400	-	31	0	53	0		19,450	116	0	145	3
13,450	13,500	4	0	11	0	16,450	16,500	31	0	54	0	19,450	19,500	117	0	146	4
12 500	13,550	4	0	11	0	16,500	16 550	32	0	61	0	10 500	19,550	117	0	147	4
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	13,600	4	0	12	0	-	16,600	32	0	62	0		19,600	118	0	148	4
13,600	13,650	5	0	12	0	16,600	16,650	33	0	62	0	19,600	19,650	119	0	149	5
13,650	13,700	5	0	13	0	16,650	16,700	33	0	63	0	19,650	19,700	120	0	150	5
13.700	13,750	5	0	13	0	16.700	16,750	34	0	64	0	19.700	19,750	121	0	151	5
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13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800	13,850	6	0	14	0	16,800	16,850	40	0	65	0	19,800	19,850	133	0	153	6
13.850	13,900	7	0	14	0	16.850	16,900	41	0	66	0		19,900	134	0	154	7
	13,950	7	0	14	0	16,900		41	0	66	0		19,950	135	0	155	7
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	14,000	7	0	15	0	16,950		42	0	67	0		20,000	136	0	156	1
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	14,050	8	0	15	0		17,050	42	0	75	0		20,050	137	0	169	8
	14,100	8	0	16	0	-	17,100	43	0	76	0		20,100	138	0	170	8
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	14,150	8	0	16	0	-	17,150	43	0	77	0	,	20,150	139	0	171	8
	14,200	9	0	16		17,150		44	0	78	0	,	20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14 250	14,300	10	Λ	17	0	17 250	17 200	10	0	79	Λ		20,300	1/10	0	174	10
		10	0	17	0	-	17,300	45 52	0		0			142		174	10
	14,350	10	0	17	0	-	17,350	52	0	80	0		20,350	143	0	175	10
14,350	14,400	10	0	18	0	17,350	17,400	53	0	81	0	20,350	20,400	144	0	176	10
14,400	14,450	11	0	18	0	17,400	17,450	53	0	81	0	20,400	20,450	145	0	177	11
	14,500	11	0	19		17,450	,	54	0	82	0		20,500	146	0	178	11
1	-												-				
14,500	14,550	11	0	19	0	17,500	17,550	54	0	91	0	20,500	20,550	147	0	192	11
14,550	14,600	12	0	19	0	17,550	17,600	55	0	92	0	20,550	20,600	148	0	193	12
1 -	14,650	12	0	20	0	-	17,650	56	0	93	0		20,650	149	0	194	12
	14,700	13	0	20	0	-	17,700	56	0	94	0		20,700	150	0	195	13
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14,700	14,750	13	0	20	0	17,700	17,750	57	0	94	0	20,700	20,750	151	0	196	13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0	20,750	20,800	152	0	197	13
	14,850	14	0	21		17,800		65	0	96	0		20,850	153	0	199	14
1 -	14,900	14	0	22			17,900	66	0	97	0		20,900	154	0	200	14
	14,950	14	0	22			17,950	66	0	98	0		20,950	155	0	201	14
14,950	15,000	15	0	22	0	17,950	18,000	67	0	99	0	20,950	21,000	156	0	202	15
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\$21	.000					\$24	,000					\$27	,000				
21,000		156	0	217	15	24,000		299	0	384	45		27,050	511	23	676	144
21,050	-	157	0	218		24,050		301	1	386	46		27,100	513	23	678	145
21,100	-	158	0	219	16	24,100		303	1	388	46		27,150	521	23	681	146
21,150	-	159	0	220	16	24,150		305	1	390	47		27,200	524	24	683	147
21,200		160	0	221		24,200		307	2	392	47	27,200		526	24	685	147
21,200	21,230	100	U	221	17	24,200	24,230	307		372	47	21,200	21,230	520	24	000	140
21,250	21,300	161	0	223	17	24,250	24,300	309	2	394	47	27,250	27,300	528	25	687	149
21,300	21,350	162	0	224	17	24,300	24,350	311	2	396	48	27,300	27,350	530	25	690	150
21,350	21,400	163	0	225	18	24,350	24,400	313	3	398	48	27,350	27,400	532	25	692	151
21,400	21,450	164	0	226	18	24,400	24,450	316	3	401	49	27,400	27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
24 500	24 550	144	0	242	10	24 500	24 550	220	4	40E	EO	27 500	27 550	E20	24	400	144
21,500	-	166	0	243	19	24,500		320	4	405	58		27,550	539	26	699	166
21,550		167	0	244	19	24,550		322	4	407	59	27,550		541	27	701	167
21,600	-	168	0	245	20	24,600		324	5	409	59		27,650	549	27	703	168
21,650	-	169	0	247	20	24,650		326	5	411	60		27,700	551	28	705	169
21,700	21,/50	183	0	248	20	24,700	24,750	328	5	413	60	21,700	27,750	554	28	708	170
21,750	21,800	184	0	249	21	24,750	24,800	330	6	415	61	27,750	27,800	556	28	710	171
21,800	-	185	0	251	21	24,800	-	333	6	418	61		27,850	558	29	712	172
21,850	-	186	0	252	22	24,850		335	7	420	62		27,900	560	29	714	173
21,900	-	187	0	253	22	24,900		337	7	422	62		27,950	562	29	717	174
21,950		188	0	254		24,950		339	7	424	63	27,950		564	30	719	175
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22,000	-	190	0	256	23	25,000	,	341	8	474 474	72 72		28,050	610	30	766 740	176
22,050	-	191	0	258	23	25,050		343	8	476	73		28,100	612	31	768	177
22,100	-	192	0	260	23	25,100		345	8	478	74		28,150	622	31	771	178
22,150		193	0	262	24	25,150		347	9	481	74		28,200	624	31	773	179
22,200	22,250	208	0	265	24	25,200	25,250	350	9	483	75	28,200	28,250	626	32	775	180
22,250	22,300	209	0	267	25	25,250	25,300	352	10	485	75	28,250	28,300	628	32	777	181
22,300	-	210	0	269	25	25,300		354	10	487	76		28,350	630	32	780	182
22,350	-	211	0	271	25	25,350		356	10	489	77		28,400	633	33	782	183
22,400	-	212	0	273	26	25,400		358	11	491	77		28,450	635	33	784	184
22,450		213	0	275	26	25,450		360	11	493	78	28,450		637	34	786	185
22,500	-	214	0	277	26	25,500		362	11	501	88		28,550	639	34	789	186
22,550	-	215	0	279	27	25,550		364	12	504	89		28,600	641	34	791	187
22,600	-	217	0	282	27	25,600		367	12	506	89		28,650	651	35	793	188
22,650	-	218	0	284	28	25,650		369	13	508	90		28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22 800	235	0	288	28	25,750	25 800	373	13	512	91	28 750	28,800	657	36	800	191
22,800	,	236	0	290	29	25,800		375	14	514	92		28,850	660	36	802	192
22,850	-	237	0	292	29	25,850		373	14	517	93		28,900	662	37	804	193
22,900		238	0	294		25,900	,	377	14	517	93	28,900		664	37	807	194
22,950		239	0	296		25,950		381	15	521	93 94	28,950		666	37	809	195
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23,000		241	0	299	30		26,050	426	15	573	105		29,050	713	38	856	195
23,050		243	0	301		26,050		428	16	575	106		29,100	715	38	858	196
23,100		245	0	303	31	26,100		430	16	578	107		29,150	726	38	861	197
23,150		247	0	305		26,150		432	16	580	108		29,200	728	39	863	198
23,200	23,250	265	0	307	32	26,200	26,250	435	17	582	108	29,200	29,250	730	39	865	199
23,250	23,300	267	0	309	32	26,250	26,300	437	17	584	109	29,250	29,300	732	40	867	200
23,300		269	0	311		26,300		439	17	586	110		29,350	735	40	870	201
23,350	-	271	0	313		26,350		441	18	589	111		29,400	737	40	872	202
23,400		273	0	316		26,400		443	18	591	111		29,450	739	41	874	203
23,450		275	0	318		26,450		445	19	593	112	29,450		741	41	876	204
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23,500		277	0	320	34	26,500		447	19	602	124		29,550	744	41	879	205
23,550		279	0	322		26,550		449	19	604	125		29,600	746	42	881	206
23,600		282	0	324		26,600		452	20	606	126		29,650	748	42	883	207
23,650		284	0	326		26,650		454	20	609	127		29,700	750	43	885	208
23,700	23,750	286	0	328	35	26,700	26,750	456	20	611	127	29,700	29,750	753	43	888	209
23,750	23 800	288	0	330	36	26,750	26 800	458	21	613	128	29,750	29 800	755	43	890	210
23,800		290	0	333		26,800		460	21	615	129	29,800		753 757	43	892	210
23,850		290 292		335		26,850		462	22	617	130	29,850		757 759		894	211
			0			-									44		
23,900		294	0	337			26,950	464	22	620	131		29,950	762	44 45	897	213
23,950		296	0	339	37		27,000	466	22	622	132		30,000	764	45	899	214
* This co	lumn is als	so used for	civil unio	n filing join	tly or by a q	ualifying	widow(er).	** This co	lumn is als	o used for	civil union	filing sepa	arately.	C	ontinued	on the n	ext page

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30,000 90,000 611 54 54 96 215 33,000 33,000 1061 162 1216 273 8,000 36,050 1851 234 1445 44 30,000 30,050 30,000 181 31 55 961 277 33,100 33,100 1066 164 1221 275 8,000 36,150 1356 236 1445 44 30,000 30,150 1816 55 961 277 33,100 33,100 186 167 1222 277 8,000 36,150 1356 236 1446 45 40 30,000 30,200 30,200 1220 56 995 271 33,200 33,200 1106 167 1225 277 86,000 36,150 1356 236 1446 45 40 30,000 30,300 182 275 57 961 272 33,300 33,500 1107 167 1275 277 86,5250 36,300 1350 238 1450 44 30,300 30,300 182 275 57 961 272 33,300 33,500 1107 167 1275 278 8,5250 36,300 1360 238 1450 44 30,300 30,300 1825 275 7 961 272 33,300 33,500 1107 167 1275 278 8,5250 36,300 1360 238 1450 44 30,300 30,300 182 275 36,300 36,300 1360 248 147 147 147 147 147 147 147 147 147 147	More	Less Than or		* Married Filing	Filing	Head of	More	Less Than or		* Married Filing	Filing	Head of	More	Less Than or		* Married Filing	Filing	Head of Household
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32,850 32,900 1029 146 1164 271 35,850 35,900 1299 232 1434 445 38,850 38,900 1569 290 1569 6' 32,900 32,950 1032 147 1167 272 35,950 35,950 1302 233 1437 447 38,900 38,950 1572 291 1572 6' 32,950 33,000 1034 148 1169 273 35,950 36,000 1304 234 1439 449 38,950 39,000 1574 292 1574 6'																		613
32,900 32,950 1032 147 1167 272 35,900 35,950 1302 233 1437 447 38,900 38,950 1572 291 1572 67 32,950 33,000 1034 148 1169 273 35,950 36,000 1304 234 1439 449 38,950 39,000 1574 292 1574 67																		615
32,950 33,000 1034 148 1169 273 35,950 36,000 1304 234 1439 449 38,950 39,000 1574 292 1574 6																		617
* This column is also used for civil union filling jointly or by a qualifying widow(ar). ** This column is also used for civil union filling separately. Continued on the next r			1034															619
This column is also used for civil differ mining jointly of by a qualifying widow(er).	* This co	lumn is als	o used for	civil unior	n filing joint	ly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	С	ontinued	on the n	ext page

If CT AGI is *** And you are If CT AGI is *** And you are If CT AGI is If C														And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$39	.000					\$42	.000					\$45	,000				
39,000	39.050	1576	293	1576	664	42.000	42,050	1711	460	1711	919		45,050	1846	554	1846	1216
39,050	,	1578	294	1578	666	42,050		1713	461	1713	921	,	45,100	1848	556	1848	1218
39,100		1581	295	1581	668	42,100		1716	462	1716	923		45,150	1851	558	1851	1220
39,150		1583	296	1583	670	42,150		1718	463	1718	925		45,200	1853	560	1853	1222
39,200	-	1585	297	1585	673	42,200		1720	465	1720	928		45,250	1855	562	1855	1224
,	,											1					
39,250		1587	298	1587	675	,	42,300	1722	466	1722	930		45,300	1857	564	1857	1227
39,300	-	1590	299	1590	677	42,300		1725	467	1725	932	,	45,350	1860	566	1860	1229
39,350		1592	300	1592	679	42,350		1727	469	1727	934	,	45,400	1862	568	1862	1231
39,400		1594	301	1594	681	42,400	,	1729	470	1729	936		45,450	1864	571	1864	1233
39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,500	39,550	1599	303	1599	685	42,500	42,550	1734	472	1734	940	45,500	45,550	1869	575	1869	1252
39,550	39,600	1601	304	1601	687	42,550	42,600	1736	474	1736	942	45,550	45,600	1871	577	1871	1254
39,600	39,650	1603	305	1603	690	42,600	42,650	1738	475	1738	945	45,600	45,650	1873	579	1873	1256
39,650	39,700	1605	306	1605	692	42,650	42,700	1740	476	1740	947	45,650	45,700	1875	581	1875	1258
39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
39,750	39 800	1610	308	1610	696	42,750	42 800	1745	479	1745	951	45 750	45,800	1880	585	1880	1263
39,800		1612	309	1612	698	42,730		1743	480	1743	953		45,850	1882	588	1882	1265
39,850	-	1614	310	1614	700	42,850		1747	481	1747	955		45,900	1884	590	1884	1267
39,900		1617	310	1617	700	-	42,950	1749	483	1749	957	,	45,950	1887	592	1887	1267
39,950		1617	312	1617	702	42,950		1752	484	1752	959		46,000	1889	594	1889	1209
		1017	012	1017	701			1701	101	1701	,,,,			1007	071	1007	1272
40,000	,000 40.050	1621	337	1621	749	\$43 43,000	,000 43 050	1756	485	1756	1004		,000 46,050	1891	596	1891	1333
40,050		1623	338	1623	749 751	43,050		1758	486	1758	1004	46,050		1893	598	1893	1335
40,030		1626	339	1626	753	43,100		1761	488	1756	1008		46,150	1896	600	1896	1338
40,150	-	1628	340	1628	755 755	43,150		1763	489	1763	1010		46,200	1898	602	1898	1340
40,200		1630	341	1630		43,200		1765	490	1765	1013		46,250	1900	605	1900	1342
1	•											1	-				
40,250		1632	342	1632		43,250		1767	492	1767	1015		46,300	1902	607	1902	1344
40,300		1635	343	1635	762	43,300		1770	493	1770	1017		46,350	1905	609	1905	1347
40,350		1637	344	1637	764	43,350		1772	494	1772	1019		46,400	1907	611	1907	1349
40,400		1639	345	1639	766	43,400		1774	495	1774	1021		46,450	1909	613	1909	1351
40,450	40,500	1641	346	1641	768	43,450	43,500	1776	497	1776	1023	46,450	46,500	1911	615	1911	1353
40,500	40,550	1644	372	1644	770	43,500	43,550	1779	498	1779	1025	46,500	46,550	1914	617	1914	1356
40,550	40,600	1646	373	1646	772	43,550	43,600	1781	499	1781	1027	46,550	46,600	1916	619	1916	1358
40,600	40,650	1648	374	1648	775	43,600	43,650	1783	500	1783	1030	46,600	46,650	1918	622	1918	1360
40,650	40,700	1650	375	1650	777	43,650		1785	502	1785	1032	46,650	46,700	1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40.750	40 800	1655	377	1655	781	43,750	43 800	1790	504	1790	1036	46 750	46.800	1925	628	1925	1367
40,800	-,	1657	379	1657	783	43,800	,	1792	506	1792	1038	-,	46,850	1927	630	1927	1369
40,850		1659	380	1659		43,850		1794	507	1794	1040	46,850		1929	632	1929	1371
40,900		1662	381	1662	787	43,900		1797	508	1797	1042	46,900		1932	634	1932	1374
40,950		1664	382	1664		43,950		1799	509	1799	1044	46,950		1934	636	1934	1376
\$41	.000					\$44	,000						.000				
41,000		1666	409	1666	834	44,000		1801	511	1801	1102		47,050	1936	639	1936	1423
41,050		1668	410	1668	836	44,050		1803	513	1803	1104	47,050		1938	641	1938	1425
41,100	,	1671	411	1671		44,100		1806	515	1806	1106	47,100		1941	643	1941	1428
41,150		1673	412	1673	840	-	44,200	1808	517	1808	1108		47,200	1943	645	1943	1430
41,200	-	1675	413	1675	843	44,200		1810	520	1810	1110	47,200	,	1945	647	1945	1432
41,250	·	1677	415	1677	845	44,250		1812	522	1812	1113	47,250	-	1947	649	1947	1434
41,250		1677	415	1680	845 847	44,250		1815	522 524	1812	1115	47,250 47,300		1947	651	1947	1434
41,350		1682	410	1682	847 849	44,350		1817	524 526	1815	1117	47,300 47,350		1950	653	1950	1437
41,400		1684	417	1684	849 851	44,400		1817	526 528	1817	1117		47,400 47,450	1952	656	1952	1439
41,450	-	1686	410	1686	853	44,450	,	1821	530	1821	1119	47,450		1954	658	1954	1441
													-				
41,500		1689	447	1689	855		44,550	1824	532	1824	1136		47,550	1959	660	1959	1446
41,550		1691	448	1691	857	44,550		1826	534	1826	1139	47,550		1961	662	1961	1448
41,600		1693	449	1693		44,600		1828	537	1828	1141	47,600	-	1963	664	1963	1450
41,650	-	1695	451	1695	862		44,700	1830	539	1830	1143		47,700	1965	666	1965	1452
41,700	41,750	1698	452	1698	864	44,700	44,750	1833	541	1833	1145	47,700	47,750	1968	668	1968	1455
41,750		1700	453	1700	866	44,750		1835	543	1835	1147	47,750		1970	670	1970	1457
41,800		1702	455	1702	868	44,800		1837	545	1837	1149	47,800		1972	673	1972	1459
41,850		1704	456	1704	870		44,900	1839	547	1839	1152	47,850		1974	675	1974	1461
41,900		1707	457	1707		-	44,950	1842	549	1842	1154	47,900	-	1977	677	1977	1464
41,950	42,000	1709	458	1709	874	44,950	45,000	1844	551	1844	1156	47,950	48,000	1979	679	1979	1466
* This co	lumn is als	so used for	civil unio	n filing join	tly or by a q	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AGI is *** And you are If CT AGI is *** And you are																	
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$48	.000					\$51	.000					\$54	,000				
48,000	· .	1981	724	2003	1513	51,000		2116	1013	2281	1783	54,000		2376	1306	2501	2053
48,050	,	1983	726	2005	1515	51,050	,	2118	1015	2283	1785	54,050	,	2379	1308	2504	2055
48,100	48,150	1986	728	2008	1518	51,100	51,150	2121	1018	2286	1788	54,100	-	2381	1311	2506	2058
48,150	-	1988	730	2010	1520	51,150		2123	1020	2288	1790	54,150	-	2383	1313	2509	2060
48,200		1990	732	2012	1522	51,200		2125	1022	2290	1792	54,200	-	2386	1315	2511	2062
48,250	48 300	1992	734	2015	1524	51,250	51 300	2127	1024	2293	1794	54,250	54 300	2388	1317	2514	2064
48,300	-	1995	734	2013	1527	51,300		2130	1024	2295	1797	54,300	,	2390	1320	2514	2067
48,350	-	1997	738	2019	1529	51,350	,	2132	1029	2298	1799	54,350		2393	1322	2519	2069
48,400	-	1999	741	2021	1531	51,400		2134	1031	2300	1801	54,400	,	2395	1324	2521	2071
48,450	-	2001	743	2024	1533	51,450		2136	1033	2303	1803	54,450	-	2398	1326	2524	2073
48,500	10 550	2004	745	2048	1536	51,500	E1 EE0	2139	1047	2329	1806	54,500	E4 EE0	2425	1329	2526	2076
48,550	-	2004	743 747	2040	1538	51,550		2141	1047	2324	1808	54,550	-	2423	1331	2529	2078
48,600	-	2008	747	2053	1540	51,600		2143	1051	2334	1810	54,600	-	2430	1333	2531	2080
48,650	,	2010	751	2055	1542	51,650	,	2145	1054	2336	1812	54,650	,	2432	1335	2534	2082
48,700		2013	753	2057	1545	51,700		2148	1056	2339	1815	54,700	-	2435	1338	2536	2085
48,750	,	2015	755		1547	51,750	,	2150	1058	2341			-	2437	1340	2539	2087
48,750 48,800	,	2015	755 758	2060 2062	1547	51,750		2150	1058	2341	1817 1819	54,750 54,800	-	2437 2440	1340	2539 2541	2087
48,850	-	2017	758 760	2062	1549	51,850		2152	1060	2343	1819		54,900	2440	1342	2541 2544	2089
48,900		2019	762	2067	1554	51,900		2157	1065	2348	1824	54,900		2442	1344	2544	2091
48,950	,	2024	764	2069	1556	51,950		2159	1067	2351	1826	54,950		2447	1349	2549	2096
	.000						,000						,000				
49,000	,	2026	809	2094	1603		52,050	2185	1126	2377	1873	55,000		2475	1396	2551	2143
49,050	-	2028	811	2096	1605	52,050	52,100	2187	1128	2380	1875	55,050		2477	1398	2554	2145
49,100	-	2031	813	2098	1608	52,100		2190	1131	2382	1878	55,100	-	2480	1401	2556	2148
49,150	-	2033	815	2101	1610	52,150		2192	1133	2385	1880	55,150	-	2482	1403	2559	2150
49,200	49,250	2035	817	2103	1612	52,200	52,250	2194	1135	2387	1882	55,200	55,250	2484	1405	2561	2152
49,250	49,300	2037	819	2105	1614	52,250	52,300	2197	1137	2390	1884	55,250	55,300	2487	1407	2564	2154
49,300	49,350	2040	821	2108	1617	52,300	52,350	2199	1140	2392	1887	55,300	55,350	2489	1410	2566	2157
49,350	49,400	2042	823	2110	1619	52,350	52,400	2201	1142	2395	1889	55,350	55,400	2492	1412	2569	2159
49,400	-	2044	826	2112	1621	52,400		2203	1144	2397	1891	55,400	-	2494	1414	2571	2161
49,450	49,500	2046	828	2115	1623	52,450	52,500	2206	1146	2400	1893	55,450	55,500	2497	1416	2574	2163
49,500	49,550	2049	830	2140	1626	52,500	52,550	2232	1149	2426	1896	55,500	55,550	2525	1419	2576	2166
49,550	-	2051	832	2142	1628	52,550		2234	1151	2429	1898	55,550	-	2527	1421	2579	2168
49,600	-	2053	834	2144	1630	52,600		2237	1153	2431	1900	55,600	-	2530	1423	2581	2170
49,650		2055	836	2147	1632	52,650		2239	1155	2434	1902	55,650	-	2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	- ,	2060	840	2151	1637	52,750	,	2244	1160	2439	1907	55,750	,	2537	1430	2589	2177
49,800		2062	843	2154	1639	52,800		2246	1162	2441	1909	55,800		2539	1432	2591	2179
49,850		2064	845	2156		52,850		2248	1164	2444		55,850		2542	1434	2594	2181
49,900 49,950	,	2067	847 840	2158		52,900 52,950		2251	1167 1160	2446	1914 1016	55,900		2544 2547	1437	2596 2500	2184
		2069	849	2161	1646		53,000	2253	1169	2449	1916	55,950		2547	1439	2599	2186
\$50 50,000	,000 50.050 l	2071	904	2186	1693	\$53 53,000	,000 53.050	2280	1216	2451	1963		,000 56,050	2575	1486	2601	2233
50,050	,	2071	904 906	2189	1695	53,050		2280	1218	2451	1965	56,050	,	2575 2578	1488	2604	2235
50,000		2075	908	2191	1698	53,100		2284	1210	2456		56,100		2580	1491	2606	2238
50,150		2078	911	2193	1700	53,150		2287	1223	2459	1970	56,150		2583	1493	2609	2240
50,200		2080	913	2196	1702	53,200		2289	1225	2461		56,200		2585	1495	2611	2242
50,250		2082	915	2198	1704	53,250		2291	1227	2464	1974	56,250		2588	1497	2614	2244
50,300		2082	917	2200	1704		53,350	2291	1230	2466	1974	56,300	,	2590	1500	2616	2244
50,350	-	2087	919	2203	1709	53,350		2296	1232	2469	1979	56,350		2593	1502	2619	2249
50,400		2089	921	2205	1711	53,400		2298	1234	2471	1981	56,400		2595	1504	2621	2251
50,450		2091	923	2208	1713		53,500	2301	1236	2474	1983	56,450		2598	1506	2624	2253
50,500	50.550	2094	936	2233	1716	53,500	53,550	2328	1239	2476	1986	56,500	56.550	2626	1509	2626	2256
50,550	-	2096	939	2236	1718	53,550		2330	1241	2479	1988	56,550		2629	1511	2629	2258
50,600		2098	941	2238	1720		53,650	2332	1243	2481	1990	56,600		2631	1513	2631	2260
50,650	50,700	2100	943	2240	1722	53,650	53,700	2335	1245	2484	1992	56,650	56,700	2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750	50,800	2105	947	2245	1727	53,750	53,800	2339	1250	2489	1997	56,750	56,800	2639	1520	2639	2267
50,800		2107	949	2248		53,800		2342	1252	2491	1999	56,800		2641	1522	2641	2269
50,850		2109	952	2250	1731		53,900	2344	1254	2494	2001	56,850	56,900	2644	1524	2644	2271
50,900		2112	954	2252	1734		53,950	2346	1257	2496		56,900		2646	1527	2646	2274
50,950		2114	956	2255	1736	53,950		2349	1259	2499		56,950		2649	1529	2649	2276
* This co	lumn is als	o used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And you	are				il is ***			··· • ·			l is ***	And you	are		1
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$57	.000					\$60	.000					\$63	,000				
57,000		2651	1576	2651	2278		60,050	2801	1846	2801	2413		63,050	2951	2116	2951	2548
57,050	-	2654	1578	2654	2280	60,050	,	2804	1848	2804	2415	,	63,100	2954	2118	2954	2550
57,100	-	2656	1581	2656	2283	60,100		2806	1851	2806	2418		63,150	2956	2121	2956	2553
57,150	-	2659	1583	2659	2285	60,150		2809	1853	2809	2420		63,200	2959	2123	2959	2555
57,200	-	2661	1585	2661	2287	60,200		2811	1855	2811	2422		63,250	2961	2125	2961	2557
												1					
57,250	-	2664	1587	2664	2289	60,250		2814	1857	2814	2424		63,300	2964	2127	2964	2559
57,300		2666	1590	2666	2292	60,300		2816	1860	2816	2427		63,350	2966	2130	2966	2562
57,350	-	2669	1592	2669	2294	60,350		2819	1862	2819	2429		63,400	2969	2132	2969	2564
57,400	-	2671	1594	2671	2296	60,400		2821	1864	2821	2431		63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,500	57,550	2676	1599	2676	2301	60,500	60,550	2826	1869	2826	2436	63,500	63,550	2976	2139	2976	2571
57,550	57,600	2679	1601	2679	2303	60,550	60,600	2829	1871	2829	2438	63,550	63,600	2979	2141	2979	2573
57,600	57,650	2681	1603	2681	2305	60,600	60,650	2831	1873	2831	2440	63,600	63,650	2981	2143	2981	2575
57,650	57,700	2684	1605	2684	2307	60,650	60,700	2834	1875	2834	2442	63,650	63,700	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
57,750	57.800	2689	1610	2689	2312	60,750	60.800	2839	1880	2839	2447	63,750	63.800	2989	2150	2989	2582
57,800	-	2691	1612	2691	2314	60,800		2841	1882	2841	2449		63,850	2991	2152	2991	2584
57,850	-	2694	1614	2694	2316	60,850		2844	1884	2844	2451		63,900	2994	2154	2994	2586
57,900	-	2696	1617	2696	2319	60,900		2846	1887	2846	2454		63,950	2996	2157	2996	2589
57,950		2699	1619	2699	2321	60,950		2849	1889	2849	2456	63,950		2999	2159	2999	2591
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58,000		2701	1666	2701	2323	61,000	.,	2851	1936	2851	2458		64,050	3001	2206	3001	2593
58,050		2704	1668	2704	2325	61,050		2854	1938	2854	2460	64,050		3004	2208	3004	2595
58,100	,	2706	1671	2706	2328	61,100		2856	1941	2856	2463		64,150	3006	2211	3006	2598
58,150	-	2709	1673	2709	2330	61,150		2859	1943	2859	2465		64,200	3009	2213	3009	2600
58,200		2711	1675	2711	2332	61,200		2861	1945	2861	2467		64,250	3011	2215	3011	2602
58,250	58 300	2714	1677	2714	2334	61,250		2864	1947	2864	2469	64,250	64 300	3014	2217	3014	2604
58,300	,	2714	1680	2714	2337	61,300		2866	1950	2866	2472		64,350	3014	2220	3014	2607
58,350	-	2710	1682	2710	2337	61,350		2869	1952	2869	2472		64,400	3019	2222	3010	2609
58,400	-	2721	1684	2721	2341	61,400		2871	1954	2871	2476		64,450	3021	2224	3021	2611
58,450	-	2724	1686	2724	2343		61,500	2874	1956	2874	2478		64,500	3024	2226	3024	2613
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58,500	-	2726	1689	2726	2346		61,550	2876	1959	2876	2481		64,550	3026	2229	3026	2616
58,550		2729	1691	2729	2348	61,550		2879	1961	2879	2483		64,600	3029	2231	3029	2618
58,600	,	2731	1693	2731	2350 2352	61,600		2881	1963 1965	2881	2485		64,650	3031	2233	3031	2620
58,650 58,700	-	2734 2736	1695 1698	2734 2736	2355	61,650 61,700		2884 2886	1968	2884 2886	2487 2490		64,700 64,750	3034 3036	2235 2238	3034 3036	2622 2625
						1						<i>'</i>	,				
58,750	,	2739	1700	2739	2357	61,750		2889	1970	2889	2492	,	64,800	3039	2240	3039	2627
58,800	,	2741	1702	2741	2359	61,800		2891	1972	2891	2494		64,850	3041	2242	3041	2629
58,850	,	2744	1704	2744		61,850		2894	1974	2894	2496		64,900	3044	2244	3044	2631
58,900		2746	1707	2746		61,900		2896	1977	2896	2499	64,900		3046	2247	3046	2634
58,950		2749	1709	2749	2366	61,950		2899	1979	2899	2501	64,950		3049	2249	3049	2636
	,000	07=1	47-1	0==-	0010		,000	060-	0001	0001	0500		,000	00=1	0007	00=1	0/22
59,000		2751	1756	2751	2368	62,000		2901	2026	2901	2503		65,050	3051	2296	3051	2638
59,050	-	2754	1758	2754	2370	62,050		2904	2028	2904	2505	65,050		3054	2298	3054	2640
	59,150	2756	1761 1762	2756		62,100		2906	2031	2906	2508	65,100	-	3056	2301	3056	2643
59,150 59,200		2759 2761	1763 1765	2759 2761	2375 2377	62,150 62,200		2909 2911	2033 2035	2909 2911	2510 2512	65,200	65,200 65,250	3059 3061	2303 2305	3059 3061	2645 2647
1																	
59,250		2764	1767	2764	2379	62,250		2914	2037	2914	2514	65,250		3064	2307	3064	2649
59,300	-	2766	1770	2766	2382		62,350	2916	2040	2916	2517	65,300		3066	2310	3066	2652
59,350		2769	1772	2769	2384	62,350		2919	2042	2919	2519	65,350	-	3069	2312	3069	2654
59,400		2771	1774 1774	2771		62,400		2921	2044	2921	2521		65,450	3071	2314	3071	2656
59,450		2774	1776	2774	2388	62,450	*	2924	2046	2924	2523	65,450	00,500	3074	2316	3074	2658
59,500		2776	1779	2776	2391	62,500		2926	2049	2926	2526		65,550	3076	2319	3076	2661
59,550		2779	1781	2779	2393	62,550		2929	2051	2929	2528	65,550		3079	2321	3079	2663
59,600	-	2781	1783	2781		62,600		2931	2053	2931	2530		65,650	3081	2323	3081	2665
59,650		2784	1785	2784	2397	62,650		2934	2055	2934	2532	65,650		3084	2325	3084	2667
59,700		2786	1788	2786		62,700		2936	2058	2936	2535	65,700	-	3086	2328	3086	2670
59,750		2789	1790	2789	2402	62,750		2939	2060	2939	2537	65,750		3089	2330	3089	2672
59,800		2791	1792	2791		62,800		2941	2062	2941	2539	65,800		3091	2332	3091	2674
59,850		2794	1794	2794	2406		62,900	2944	2064	2944	2541	65,850		3094	2334	3094	2676
59,900	-	2796	1797	2796			62,950	2946	2067	2946	2544	65,900		3096	2337	3096	2679
59,950		2799	1799	2799		62,950		2949	2069	2949	2546	65,950		3099	2339	3099	2681
* This co	lumn is als	so used for	civil unio	n filing join	tly or by a c	ualifying	widow(er).	** This co	olumn is als	o used for	civil union	filing sepa	arately.		ontinued	on the n	ext page

If CT AG	l is ***	And you	aro					And you					l is ***	And you	aro		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$66	.000					\$69	.000					\$72	,000				
66,000		3101	2386	3101	2683	69,000	,	3251	2656	3251	2818	_	72,050	3401	2881	3401	2953
66,050	-	3104	2388	3104	2685	69,050		3254	2658	3254	2820		72,100	3404	2883	3404	2955
66,100		3106	2391	3106	2688	69,100		3256	2661	3256	2823	,	72,150	3406	2886	3406	2958
66,150		3109	2393	3109	2690	69,150		3259	2663	3259	2825		72,200	3409	2888	3409	2960
66,200	-	3111	2395	3111	2692	69,200		3261	2665	3261	2827		72,250	3411	2890	3411	2962
,	,											1	-				
66,250		3114	2397	3114	2694	69,250		3264	2667	3264	2829		72,300	3414	2892	3414	2964
66,300	66,350	3116	2400	3116	2697	69,300	69,350	3266	2670	3266	2832	72,300	72,350	3416	2895	3416	2967
66,350	66,400	3119	2402	3119	2699	69,350	69,400	3269	2672	3269	2834	72,350	72,400	3419	2897	3419	2969
66,400	66,450	3121	2404	3121	2701	69,400	69,450	3271	2674	3271	2836	72,400	72,450	3421	2899	3421	2971
66,450	66,500	3124	2406	3124	2703	69,450	69,500	3274	2676	3274	2838	72,450	72,500	3424	2901	3424	2973
66,500	66 550	3126	2409	3126	2706	69,500	60 550	3276	2679	3276	2841	72 500	72,550	3426	2904	3426	2976
66,550		3129	2411	3129	2708	69,550		3279	2681	3279	2843		72,600	3429	2906	3429	2978
66,600	-	3131	2411	3131	2710	69,600		3281	2683	3281	2845		72,650	3431	2908	3431	2980
66,650		3134	2415	3134	2710	69,650		3284	2685	3284	2847		72,700	3434	2910	3434	2982
66,700	-	3134	2413	3134		69,700		3286	2688	3286	2850		72,750	3436	2913	3436	2985
,	,											1	-				
66,750	,	3139	2420	3139	2717	69,750		3289	2690	3289	2852	72,750	72,800	3439	2915	3439	2987
66,800	66,850	3141	2422	3141	2719	69,800	69,850	3291	2692	3291	2854	72,800	72,850	3441	2917	3441	2989
66,850	66,900	3144	2424	3144	2721	69,850	69,900	3294	2694	3294	2856		72,900	3444	2919	3444	2991
66,900	66,950	3146	2427	3146	2724	69,900	69,950	3296	2697	3296	2859	72,900	72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861	72,950	73,000	3449	2924	3449	2996
\$67	,000					\$70	,000					\$73	,000				
67,000	67,050	3151	2476	3151	2728	70,000	70,050	3301	2746	3301	2863		73,050	3451	2926	3451	2998
67,050		3154	2478	3154	2730	70,050		3304	2748	3304	2865		73,100	3454	2928	3454	3000
67,100		3156	2481	3156	2733	70,100		3306	2751	3306	2868		73,150	3456	2931	3456	3003
67,150		3159	2483	3159	2735	70,150		3309	2753	3309	2870		73,200	3459	2933	3459	3005
67,200	-	3161	2485	3161	2737	70,200		3311	2755	3311	2872		73,250	3461	2935	3461	3007
67,250		3164	2487	3164	2739	70,250		3314	2757	3314	2874		73,300	3464	2937	3464	3009
67,300		3166	2490	3166	2742	70,300		3316	2760	3316	2877		73,350	3466	2940	3466	3012
67,350		3169	2492	3169	2744	70,350		3319	2762	3319	2879		73,400	3469	2942	3469	3014
67,400		3171	2494	3171	2746	70,400		3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67,550	3176	2499	3176	2751	70,500	70,550	3326	2769	3326	2886	73,500	73,550	3476	2949	3476	3021
67,550	-	3179	2501	3179	2753	70,550		3329	2771	3329	2888		73,600	3479	2951	3479	3023
67,600	-	3181	2503	3181	2755	70,600		3331	2773	3331	2890		73,650	3481	2953	3481	3025
67,650		3184	2505	3184	2757	70,650		3334	2775	3334	2892		73,700	3484	2955	3484	3027
67,700	-	3186	2508	3186	2760	70,700		3336	2778	3336	2895		73,750	3486	2958	3486	3030
67,750	67 900	3189	2510	3189	2762	70,750	70 900	3339	2780	3339	2897	72 750	73,800	3489	2960	3489	3032
67,800	,	3191	2510	3191	2764		,	3341	2782	3341	2899		73,850	3491	2962	3491	3034
	-	3191	2512	3191	2766	70,800		3344	2784	3344	2099			3494	2962 2964	3494	3034
67,850 67,900		3194	2514	3194		70,850 70,900		3346	2787	3346	2901	73,900	73,900 73,950	3494 3496	2967	3494 3496	3039
67,950		3196	251 <i>7</i> 2519	3196		70,900		3346 3349	2787	3346 3349	2904 2906	73,900		3496 3499	2967 2969	3496 3499	3039
		ללוט	2017	3177	Z111			JJ47	۷10۶	JJ47	∠7UU			J477	∠707	J477	JU4 I
	,000	2201	25//	2201	0770		,000	2254	2027	2254	2000		,000	2504	2071	2504	2077
68,000		3201	2566	3201	2773	71,000		3351	2836	3351	2908		74,050	3501	2971	3501	3077
68,050		3204	2568	3204		71,050		3354	2838	3354	2910	,	74,100	3504	2973	3504	3079
68,100		3206	2571	3206		71,100		3356	2841	3356	2913		74,150	3506	2976	3506	3081
68,150	-	3209	2573	3209		71,150		3359	2843	3359	2915		74,200	3509	2978	3509	3084
68,200	ნ8,250	3211	2575	3211	2782	71,200	11,250	3361	2845	3361	2917	74,200	74,250	3511	2980	3511	3086
68,250	68,300	3214	2577	3214	2784	71,250	71,300	3364	2847	3364	2919	74,250	74,300	3514	2982	3514	3088
68,300	68,350	3216	2580	3216	2787	71,300	71,350	3366	2850	3366	2922	74,300	74,350	3516	2985	3516	3091
68,350	68,400	3219	2582	3219	2789	71,350	71,400	3369	2852	3369	2924		74,400	3519	2987	3519	3093
68,400	68,450	3221	2584	3221	2791	71,400	71,450	3371	2854	3371	2926	74,400	74,450	3521	2989	3521	3095
68,450	68,500	3224	2586	3224	2793	71,450	71,500	3374	2856	3374	2928	74,450	74,500	3524	2991	3524	3097
68,500	68 550	3226	2589	3226	2796	71,500	71 550	3376	2859	3376	2931	74 500	74,550	3526	2994	3526	3134
68,550		3229	2591	3229		71,550		3379	2861	3379	2933		74,600	3529	2994 2996	3526 3529	3134
68,600		3229	2593	3229 3231		71,600		3379	2863	3379	2933 2935		74,600	3529 3531	2996 2998	3529 3531	3138
68,650		3231	2593 2595	3231		71,600		3384	2865 2865	3384	2935 2937		74,650	3534	3000	3534	3138
	-																
68,700	·	3236	2598	3236		71,700		3386	2868	3386	2940		74,750	3536	3003	3536	3143
68,750		3239	2600	3239		71,750		3389	2870	3389	2942		74,800	3539	3005	3539	3145
68,800		3241	2602	3241		71,800		3391	2872	3391	2944		74,850	3541	3007	3541	3148
68,850	68,900	3244	2604	3244	2811	71,850	71,900	3394	2874	3394	2946		74,900	3544	3009	3544	3150
68,900		3246	2607	3246		71,900		3396	2877	3396	2949	74,900		3546	3012	3546	3152
68,950		3249	2609	3249		71,950		3399	2879	3399	2951	74,950		3549	3014	3549	3154
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More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of
Than	Equal To	Olligio	Jointly	Separately	Household	Than	Equal To	Onigio	Jointly	Separately	Household	Than	Equal To	Olligio	Jointly	Separately	Household
¢75						670	<u> </u>					604					
	,000	2551	2017	2551	2101		,000	2701	2151	2701	25.45		,000	2051	2207	2051	2721
75,000		3551	3016	3551	3191	78,000		3701	3151	3701	3545	81,000		3851	3286	3851	3731
75,050	-	3554	3018	3554	3193	78,050	,	3704	3153	3704	3548		81,100	3854	3288	3854	3734
75,100	-	3556	3021	3556	3196	78,100		3706	3156	3706	3550		81,150	3856	3291	3856	3736
75,150		3559	3023	3559	3198	78,150		3709	3158	3709	3553		81,200	3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75,300	3564	3027	3564	3203	78,250	78,300	3714	3162	3714	3558	81,250	81,300	3864	3297	3864	3744
75,300	75,350	3566	3030	3566	3205	78,300	78,350	3716	3165	3716	3560	81,300	81,350	3866	3300	3866	3746
75,350	75,400	3569	3032	3569	3207	78,350	78,400	3719	3167	3719	3563	81,350	81,400	3869	3302	3869	3749
75,400	75,450	3571	3034	3571	3210	78,400	78,450	3721	3169	3721	3565	81,400	81,450	3871	3304	3871	3751
75,450	75,500	3574	3036	3574	3212	78,450	78,500	3724	3171	3724	3568	81,450	81,500	3874	3306	3874	3754
75,500	75 550	3576	3039	3576	3249	78,500	78 550	3726	3174	3726	3606	81 500	81,550	3876	3309	3876	3756
75,550		3579	3041	3579	3251	78,550		3729	3174	3729	3609		81,600	3879	3311	3879	3759
75,600		3581	3043	3581	3254	78,600		3731	3178	3731	3611		81,650	3881	3313	3881	3761
75,650		3584	3045	3584	3256	78,650		3734	3180	3734	3614		81,700	3884	3315	3884	3764
75,700		3586	3048	3586	3258	78,700		3736	3183	3736	3616		81,750	3886	3318	3886	3766
													-				
75,750		3589	3050	3589	3261	78,750	,	3739	3185	3739	3619		81,800	3889	3320	3889	3769
75,800	,	3591	3052	3591	3263	78,800		3741	3187	3741	3621		81,850	3891	3322	3891	3771
75,850		3594	3054	3594	3265	78,850		3744	3189	3744	3624		81,900	3894	3324	3894	3774
75,900		3596	3057	3596	3268	78,900		3746	3192	3746	3626		81,950	3896	3327	3896	3776
75,950		3599	3059	3599	3270	78,950		3749	3194	3749	3629	81,950		3899	3329	3899	3779
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76,000		3601	3061	3601	3307	79,000		3751	3196	3751	3631		82,050	3901	3331	3901	3781
76,050		3604	3063	3604	3310	79,050		3754	3198	3754	3634		82,100	3904	3333	3904	3784
76,100	,	3606	3066	3606	3312	79,100		3756	3201	3756	3636		82,150	3906	3336	3906	3786
76,150		3609	3068	3609	3314	79,150		3759	3203	3759	3639		82,200	3909	3338	3909	3789
76,200	76,250	3611	3070	3611	3317	79,200	79,250	3761	3205	3761	3641	82,200	82,250	3911	3340	3911	3791
76,250	76,300	3614	3072	3614	3319	79,250	79,300	3764	3207	3764	3644	82,250	82,300	3914	3342	3914	3794
76,300	76,350	3616	3075	3616	3321	79,300	79,350	3766	3210	3766	3646	82,300	82,350	3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350	82,400	3919	3347	3919	3799
76,400	76,450	3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76 550	3626	3084	3626	3366	79,500	79 550	3776	3219	3776	3656	82 500	82,550	3926	3354	3926	3806
76,550		3629	3086	3629	3368	79,550		3779	3221	3779	3659		82,600	3929	3356	3929	3809
76,600		3631	3088	3631	3371	79,600	-	3781	3223	3781	3661		82,650	3931	3358	3931	3811
76,650		3634	3090	3634	3373	79,650		3784	3225	3784	3664		82,700	3934	3360	3934	3814
76,700	,	3636	3093	3636	3376	79,700		3786	3228	3786	3666	82,700		3936	3363	3936	3816
76,750	- ,	3639	3095	3639	3378	79,750		3789	3230	3789	3669		82,800	3939	3365	3939	3819
76,800		3641	3097	3641	3380	79,800		3791	3232	3791	3671		82,850	3941	3367	3941	3821
76,850	'	3644	3099	3644	3383	79,850	-	3794	3234	3794	3674 2676	82,850		3944	3369	3944	3824
76,900		3646 3649	3102 3104	3646 3640	3385	79,900		3796 3700	3237	3796 3799	3676 3679	82,900		3946 3949	3372 3374	3946 3949	3826
76,950		3049	3104	3649	3388	79,950		3799	3239	3177	3017	82,950		3747	JJ/4	J747	3829
	,000	2/54	2427	2/54	2405		,000	2024	20.44	2024	2/24		,000	2054	2077	2054	2024
77,000		3651	3106	3651	3425	80,000		3801	3241	3801	3681	83,000		3951	3376	3951	3831
77,050		3654	3108	3654		80,050		3804	3243	3804	3684	83,050	,	3954	3378	3954	3834
77,100		3656	3111	3656		80,100		3806	3246	3806	3686	83,100		3956	3381	3956	3836
77,150		3659 3661	3113	3659 3661	3433	80,150		3809	3248	3809	3689 2601	,	83,200	3959	3383	3959	3839
77,200		3661	3115	3661		80,200		3811	3250	3811	3691	83,200		3961	3385	3961	3841
77,250		3664	3117	3664		80,250		3814	3252	3814	3694	83,250	,	3964	3387	3964	3844
77,300		3666	3120	3666		80,300	,	3816	3255	3816	3696		83,350	3966	3390	3966	3846
77,350		3669	3122	3669		80,350		3819	3257	3819	3699	83,350		3969	3392	3969	3849
77,400		3671	3124	3671	3445	80,400		3821	3259	3821	3701	,	83,450	3971	3394	3971	3851
77,450	77,500	3674	3126	3674	3447	80,450	80,500	3824	3261	3824	3704	83,450	83,500	3974	3396	3974	3854
77,500	77,550	3676	3129	3676	3485	80,500	80,550	3826	3264	3826	3706	83,500	83,550	3976	3399	3976	3856
77,550		3679	3131	3679		80,550		3829	3266	3829	3709		83,600	3979	3401	3979	3859
77,600	77,650	3681	3133	3681	3490	80,600	80,650	3831	3268	3831	3711	83,600	83,650	3981	3403	3981	3861
77,650	77,700	3684	3135	3684	3492	80,650	80,700	3834	3270	3834	3714	83,650	83,700	3984	3405	3984	3864
77,700	77,750	3686	3138	3686	3495	80,700	80,750	3836	3273	3836	3716	83,700	83,750	3986	3408	3986	3866
77,750	77.800	3689	3140	3689	3497	80,750	80.800	3839	3275	3839	3719	83,750	83.800	3989	3410	3989	3869
77,800		3691	3142	3691	3500	80,800		3841	3277	3841	3721		83,850	3991	3412	3991	3871
77,850		3694	3144	3694		80,850		3844	3279	3844	3724	83,850		3994	3414	3994	3874
77,900		3696	3147	3696		80,900		3846	3282	3846	3726	83,900		3996	3417	3996	3876
77,950		3699	3149	3699		80,950		3849	3284	3849	3729	83,950		3999	3419	3999	3879
				n filing joint						so used for						on the n	
IIIIS CO	เนเบเบ เร สโร	JU 101	GIVII UIHOI	runny joint	.y or by a q	uamying	widow(er).	11115 CC	numm is di	oo used idi	CIVII UIHON	y sep	araitly.		onunucu	on the H	uni paye

If CT AG	l is ***	And you	are		- LXL			And you) O F			l is ***	And you	are		
		7u juu						7u jeu .						7u jeu			
More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of
Than	Equal To	Olligie	Jointly	Separately	Household	Than	Equal To	Onigie	Jointly	Separately	Household	Than	Equal To	Olligie	Jointly	Separately	Household
* 0.4	000					607	<u> </u>					400	<u> </u>				
	,000						,000						,000		~.~.		
84,000	- ,	4001	3421	4001	3881	87,000		4151	3556	4151	4031	,	90,050	4301	3691	4301	4181
84,050	,	4004	3423	4004	3884	87,050		4154	3558	4154	4034	,	90,100	4304	3693	4304	4184
84,100		4006	3426	4006	3886	87,100		4156	3561	4156	4036		90,150	4306	3696	4306	4186
84,150		4009	3428	4009	3889	87,150	87,200	4159	3563	4159	4039		90,200	4309	3698	4309	4189
84,200	84,250	4011	3430	4011	3891	87,200	87,250	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250	84.300	4014	3432	4014	3894	87,250	87.300	4164	3567	4164	4044	90.250	90,300	4314	3702	4314	4194
84.300	-	4016	3435	4016	3896	87,300		4166	3570	4166	4046		90,350	4316	3705	4316	4196
84,350	- ,	4019	3437	4019	3899	87,350		4169	3572	4169	4049		90,400	4319	3707	4319	4199
84,400	,	4021	3439	4021	3901	87,400		4171	3574	4171	4051		90,450	4321	3709	4321	4201
84,450		4024	3441	4024	3904	87,450	-	4174	3576	4174	4054		90,500	4324	3711	4324	4204
	-					-	•					-	-				
84,500		4026	3444	4026		87,500		4176	3579	4176	4056		90,550	4326	3714	4326	4206
84,550		4029	3446	4029	3909	87,550		4179	3581	4179	4059	,	90,600	4329	3716	4329	4209
84,600	,	4031	3448	4031	3911	87,600		4181	3583	4181	4061	,	90,650	4331	3718	4331	4211
84,650		4034	3450	4034	3914	87,650		4184	3585	4184	4064		90,700	4334	3720	4334	4214
84,700	84,750	4036	3453	4036	3916	87,700	87,750	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84,750	84.800	4039	3455	4039	3919	87,750	87.800	4189	3590	4189	4069	90,750	90.800	4339	3725	4339	4219
84,800	-	4041	3457	4041	3921	87,800		4191	3592	4191	4071	,	90,850	4341	3727	4341	4221
84,850	,	4044	3459	4044	3924	87,850		4194	3594	4194	4074		90,900	4344	3729	4344	4224
84,900		4046	3462	4046	3926	87,900		4196	3597	4196	4076	,	90,950	4346	3732	4346	4226
84,950		4049	3464	4049		87,950		4199	3599	4199	4079		91,000	4349	3734	4349	4229
· · · · · · · · · · · · · · · · · · ·	,000	1077	0 107	1017	5,2,		,000	11//	5577	11//	1017		,000	1017	3,37	1017	1447
		40E1	2444	40E1	2021			4201	2/01	4201	4001			/2E1	2727	42E1	1221
85,000 85,050		4051 4054	3466 3468	4051 4054	3931 3934	88,000		4201 4204	3601 3603	4201 4204	4081		91,050	4351 4354	3736 3738	4351 4354	4231
85,050 85,100		4054 4056	3468 3471	4054 4056	3934 3936	88,050 88,100		4204 4206	3603 3606	4204 4206	4084 4086		91,100 91,150	4354 4356	3738 3741	4354 4356	4234 4236
85,100						,	,	4206	3606	4206				4356			
85,150		4059	3473	4059	3939	88,150		4209	3608	4209	4089		91,200	4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,230	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300	85,350	4066	3480	4066	3946	88,300	88,350	4216	3615	4216	4096	91,300	91,350	4366	3750	4366	4246
85,350	85,400	4069	3482	4069	3949	88,350	88,400	4219	3617	4219	4099	91,350	91,400	4369	3752	4369	4249
85,400	85,450	4071	3484	4071	3951	88,400	88,450	4221	3619	4221	4101	91,400	91,450	4371	3754	4371	4251
85,450	85,500	4074	3486	4074	3954	88,450	88,500	4224	3621	4224	4104	91,450	91,500	4374	3756	4374	4254
85,500	85 550	4076	3489	4076	3956	88,500	88 550	4226	3624	4226	4106	01 500	91,550	4376	3759	4376	4256
85,550	,	4079	3491	4079	3959	88,550	,	4229	3626	4229	4109		91,600	4379	3761	4379	4259
85,600		4079	3493	4079	3961	88,600		4229	3628	4229	4111		91,650	4379	3763	4379	4259
85,650	-	4081	3495	4081	3964	88,650		4231	3630	4231	4111		91,700	4384	3765	4384	4264
85,700	,	4084	3498	4086	3966	88,700		4234	3633	4234	4116		91,750	4386	3768	4386	4266
	•							4230			4110	31,700	31,730				4200
85,750	,	4089	3500	4089	3969	88,750	,	4239	3635	4239	4119		91,800	4389	3770	4389	4269
85,800		4091	3502	4091	3971	88,800		4241	3637	4241	4121		91,850	4391	3772	4391	4271
85,850	85,900	4094	3504	4094	3974	88,850	88,900	4244	3639	4244	4124	91,850	91,900	4394	3774	4394	4274
85,900		4096	3507	4096	3976	88,900		4246	3642	4246	4126	91,900		4396	3777	4396	4276
85,950	86,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86	,000					\$89	,000					\$92	,000				
86,000	86,050	4101	3511	4101	3981	89,000	89,050	4251	3646	4251	4131		92,050	4401	3781	4401	4281
86,050	86,100	4104	3513	4104	3984	89,050	89,100	4254	3648	4254	4134	92,050	92,100	4404	3783	4404	4284
86,100	86,150	4106	3516	4106	3986	89,100	89,150	4256	3651	4256	4136	92,100	92,150	4406	3786	4406	4286
86,150	86,200	4109	3518	4109	3989	89,150	89,200	4259	3653	4259	4139	92,150	92,200	4409	3788	4409	4289
86,200	86,250	4111	3520	4111		89,200		4261	3655	4261	4141		92,250	4411	3790	4411	4291
86,250		4114	3522	4114		89,250		4264	3657	4264	4144		92,300	4414	3792	4414	4294
86,300		4114	3525	4114	3996	89,300		4266	3660	4266	4144		92,350	4414	3795	4416	4294
86,350		4119	3527	4119		89,350	,	4269	3662	4269	4149		92,400	4419	3797	4419	4290
86,400		4119	3527	4117	4001	89,400		4209	3664	4209	4151	,	92,450	4419	3799	4419	4301
86,450	-	4121	3531	4121		89,450		4271	3666	4271	4151		92,500	4424	3801	4421	4301
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86,500		4126	3534	4126	4006	89,500		4276	3669	4276	4156		92,550	4426	3804	4426	4306
86,550		4129	3536	4129		89,550		4279	3671	4279	4159		92,600	4429	3806	4429	4309
86,600	-	4131	3538	4131		89,600		4281	3673	4281	4161		92,650	4431	3808	4431	4311
86,650		4134	3540	4134		89,650		4284	3675	4284	4164		92,700	4434	3810	4434	4314
86,700	86,750	4136	3543	4136	4016	89,700	89,750	4286	3678	4286	4166	92,700	92,750	4436	3813	4436	4316
86,750	86,800	4139	3545	4139	4019	89,750	89,800	4289	3680	4289	4169	92,750	92,800	4439	3815	4439	4319
86,800		4141	3547	4141	4021	89,800		4291	3682	4291	4171		92,850	4441	3817	4441	4321
86,850		4144	3549	4144		89,850		4294	3684	4294	4174		92,900	4444	3819	4444	4324
86,900		4146	3552	4146	4026	-	89,950	4296	3687	4296	4176		92,950	4446	3822	4446	4326
86,950		4149	3554	4149		89,950		4299	3689	4299	4179		93,000	4449	3824	4449	4329
1 inis co	numn is als	so used for	civil unio	n filing joint	iy or by a q	uantying	widow(er).	** This co	numn is al	so used for	civil union	Tiling sep	arately.		ontinued	on the n	ext page

If CT AG	l is ***	And you	are							··· • ·			l is ***	And you	are		
More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of
Than	Equal To	og.o	Jointly	Separately	Household	Than	Equal To	Gg.G	Jointly	Separately	Household	Than	Equal To	Gg.G	Jointly	Separately	Household
\$93	.000					\$96	.000					\$99	,000				
93,000		4451	3826	4451	4331	96,000		4601	4005	4601	4481		99,050	4751	4415	4751	4631
93,050	,	4454	3828	4454	4334	96,050		4604	4007	4604	4484	,	99,100	4754	4417	4754	4634
93,100	-	4456	3831	4456	4336	96,100		4606	4010	4606	4486	,	99,150	4756	4420	4756	4636
93,150		4459	3833	4459	4339	96,150		4609	4012	4609	4489		99,200	4759	4422	4759	4639
93,200		4461	3835	4461	4341	96,200		4611	4014	4611	4491		99,250	4761	4424	4761	4641
							·						-				
93,250 93,300		4464 4466	3837 3840	4464 4466	4344 4346	96,250		4614	4017 4019	4614 4616	4494 4496	,	99,300 99,350	4764 4766	4427 4429	4764 4766	4644 4646
93,350		4466	3842	4469	4349	96,300 96,350		4616 4619	4019	4619	4490	,	99,400	4769	4429	4766 4769	4649
93,400		4471	3844	4471	4351	96,400		4621	4023	4621	4501		99,450	4771	4434	4771	4651
93,450	,	4474	3846	4474	4354	96,450	,	4624	4026	4624	4504		99,500	4774	4437	4774	4654
	•						·						-				
93,500		4476	3849	4476	4356	96,500		4626	4072	4626	4506	,	99,550	4776	4485	4776	4656
93,550	,	4479	3851	4479	4359	96,550		4629	4074	4629	4509	,	99,600	4779	4487	4779	4659
93,600		4481 4484	3853 3855	4481 4484	4361 4364	96,600		4631	4077 4079	4631 4634	4511 4514	,	99,650	4781 4784	4490 4492	4781 4784	4661 4664
93,650 93,700		4486	3858	4486	4366	96,650	-	4634 4636	4079	4636	4514		99,700	4786	4492	4784 4786	
,	,					96,700	-						99,750				4666
93,750		4489	3860	4489	4369	96,750		4639	4084	4639	4519	,	99,800	4789	4497	4789	4669
93,800		4491	3862	4491	4371	96,800		4641	4086	4641	4521	,	99,850	4791	4499	4791	4671
93,850	,	4494	3864	4494	4374	96,850		4644	4088	4644	4524	,	99,900	4794	4502	4794	4674
93,900		4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950		4499	3869	4499	4379	96,950		4649	4093	4649	4529		100,000	4799	4507	4799	4679
	,000	4F01	2071	4501	4201		,000	4/51	4140	4/51	4F21		0,000	4001	4555	4001	4/01
94,000 94,050		4501 4504	3871 3873	4501 4504	4381 4384	97,000 97,050		4651 4654	4140 4142	4651 4654	4531 4534		100,050 100,100	4801 4804	4555 4558	4801 4804	4681 4684
94,100	-	4504	3876	4504	4386	97,100		4656	4144	4656	4536		100,100	4804	4560	4804	4686
94,150		4509	3878	4509	4389	97,150		4659	4147	4659	4539		100,130	4809	4563	4809	4689
94,200		4511	3880	4511	4391	97,200		4661	4149	4661	4541		100,250	4811	4565	4811	4691
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94,250		4514	3882	4514	4394	97,250		4664	4151	4664	4544		100,300	4814	4568	4814	4694
94,300		4516	3885	4516	4396	97,300		4666	4154	4666	4546		100,350	4816	4570	4816	4696
94,350 94,400	,	4519 4521	3887 3889	4519 4521	4399 4401	97,350 97,400		4669 4671	4156 4158	4669 4671	4549 4551		100,400 100,450	4819 4821	4573 4575	4819 4821	4699 4701
94,450		4524	3891	4524	4404	97,450		4674	4161	4674	4554		100,430	4824	4578	4824	4701
						-	-										
94,500		4526	3894	4526	4406	97,500		4676	4208	4676	4556		100,550	4826	4626	4826	4706
94,550		4529	3896	4529	4409	97,550		4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600		4531 4534	3898 3900	4531 4534	4411 4414	97,600		4681 4684	4212 4215	4681 4684	4561 4564		100,650	4831 4834	4631 4634	4831 4834	4711 4714
94,650 94,700		4534	3900	4536	4414	97,650 97,700		4686	4213	4686	4566		100,700 100,750	4836	4636	4836	4714
													,				
94,750	,	4539	3905	4539	4419	97,750		4689	4219	4689	4569		100,800	4839	4639	4839	4719
94,800		4541	3907	4541	4421	97,800		4691	4222	4691	4571		100,850	4841	4641	4841	4721
94,850		4544	3909	4544	4424	97,850	-	4694	4224	4694	4574		100,900	4844	4644	4844	4724
94,900	,	4546 4540	3912 3014	4546 4540	4426 4420	97,900		4696 4600	4226 4229	4696 4699	4576 4570		100,950 101,000	4846 4840	4646 4640	4846 4840	4726 4729
94,950		4549	3914	4549	4429	97,950		4699	4229	4077	4579			4849	4649	4849	4129
	,000	AEE1	2014	/IEE1	AND1		,000	A701	//27/	<i>\</i> /701	AEO1		101.050	AOE1	AZE1	/IOE1	/J701
95,000 95,050		4551 4554	3916 3918	4551 4554	4431 4434	98,000 98,050		4701 4704	4276 4279	4701 4704	4581 4584		101,050 101,100	4851 4854	4651 4654	4851 4854	4731 4734
95,100	,	4554 4556	3918	4554 4556	4434	98,100	,	4704 4706	4279 4281	4704 4706	4584 4586		101,100	4854 4856	4656	4854 4856	4734 4736
95,100		4559	3923	4559	4430	98,150		4700	4283	4700	4589		101,130	4859	4659	4859	4730
95,200		4561	3925	4561	4441	98,200	,	4711	4286	4711	4591		101,250	4861	4661	4861	4741
95,250 95,300		4564 4566	3927 3930	4564 4566	4444 4446	98,250 98,300	,	4714 4716	4288 4290	4714 4716	4594 4596		101,300 101,350	4864 4866	4664 4666	4864 4866	4744 4746
95,300		4566 4569	3930 3932	4566 4569		98,350 98,350		4716 4719	4290 4293	4716 4719	4596 4599		101,350	4866 4869	4666 4669	4866 4869	4746 4749
95,400	,	4509	3934	4509	4449	98,400		4719	4295	4719	4601		101,400	4871	4671	4871	4749
95,450		4574	3936	4574	4454	98,450		4724	4298	4724	4604		101,500	4874	4674	4874	4754
95,500		4576	3939	4576	4456	98,500	·		4345	4726	4606		101,550	4876		4876	4756
95,550		4576 4579	3939 3941	4576 4579	4456 4459	98,550 98,550		4726 4729	4345	4726 4729	4609		101,550	4876 4879	4676 4679	4876 4879	4756 4759
95,600		4579	3943	4579		98,600		4729	4350	4729	4611		101,650	4881	4681	4881	4759
95,650		4584	3945	4584	4464	98,650		4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700		4586	3948	4586	4466	98,700		4736	4355	4736	4616		101,750	4886	4686	4886	4766
							·										
95,750 95,800		4589 4591	3950 3952	4589 4591	4469 4471	98,750 98,800		4739 4741	4357 4360	4739 4741	4619 4621		101,800 101,850	4889 4891	4689 4691	4889 4891	4769 4771
95,800		4591 4594	3952 3954	4591 4594		98,800 98,850		4741 4744	4360 4362	4741 4744	4621 4624		101,850	4891 4894	4691 4694	4891 4894	4771 4774
95,900		4594 4596	3954 3957	4594 4596	4474 4476	98,900		4744	4362 4364	4744 4746	4624 4626		101,900	4894 4896	4694 4696	4894 4896	4774 4776
95,950		4590 4599	3959	4599 4599	4479	98,950		4740	4367	4740 4749	4629		101,930	4899	4699	4696 4899	4776 4779

I NIS CO	iumn is als	o used for	civii unio	n filing join	ny or by a c	uantying	widow(er).	i nis co	numn is als	o used for	civii union	ınıng sepa	arately.	- φι∪∠,UU0	T USE I ax	Calculation	i ochedule

Table A - Exemptions for 2010 Taxable Year

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

	Single		Filing Join	tly/Qualifying	Widow(er)	Fi	ling Separate	ely	Hea	ad of Househ	old
Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or	-		or			or	-		or	-
	Equal To			Equal To			Equal To			Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000	1			\$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	1					
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000	I					
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2010 Taxable Year

Use the filing status shown on the front of your return.

Single or Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,0003% More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000 More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000	Examples: Line 3 is \$13,000; Line 4 is \$450. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$300 + \$150 = \$450 Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,0003% More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000 More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	Examples: Line 3 is \$20,000; Line 4 is \$680. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$480 + \$200 = \$680 Line 3 is \$825,000; Line 4 is \$41,305. \$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,0003% More than \$20,000, less than or equal to \$1,000,000\$600 plus 5% of the excess over \$20,000 More than \$1,000,000\$49,600 plus 6.5% of the excess over \$1,000,000	Examples: Line 3 is \$22,500; Line 4 is \$725. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$600 + \$125 = \$725 Line 3 is \$1,100,000; Line 4 is \$56,100. \$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Table C - Personal Tax Credits for 2010 Taxable Year

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

	Single			ling Jointly		Fili	ng Separat	ely	Head	d of House	hold
Connec	ticut AGI										
More Than	Less Than	Decimal									
	or Equal To	Amount									
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

 Enter Connecticut AGI from Form CT-1040, Line 5, or Form CT-1040NR/PY, Line 7. Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income. 	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 8.	7	00

Form CT-1040X

2010

Amended Connecticut Income Tax Return for Individuals

For the y	ear Ja	anuary 1 - December 31, 2010, or other taxable year begin	nning	, 2010,	▶ ending		
ž	Your t	first name and middle initial Last name		Check if deceased	Social Security Num	nber (SSN)	
type lack in	If join	t return, spouse's first name and middle initial Last name		Check if		curity Number	
Print or type in blue or black ink.	Mailir	ng address (number and street), apartment number, PO Box		ueceaseu		• nber	
i d	City, t	Count first name and middle initial Last name Check if Che	- 20				
		On original return:		Check the h	ox below if you are a		ırn as a
Filin Statu	- 1	 Single ► ☐ Head of household Filing jointly for federal and CT Filing separately for federal and CT Filing separately 	CT only	result of fede return or bed state's return	eral or another state's cl cause you filed a timely n. Enter the date of the f	nanges to your inc -amended federal ederal or other sta	ome tax or other
Statt	15	► ☐ Single ► ☐ Head of household ► ☐ Qualifying widow			•	Date: ► / udit or other state's	/ s results.
				federal Form	1040X, Form 1045, the of	ther state's amende	ed return,
1				•		C. Correct amou	nt
	TIOOK	Federal adjusted gross income from federal Form 1040,				>	00
Incon	no	2. Additions, if any: See instructions.	2			>	00
1110011			3			>	00
			· I——			>	00
Reside	nts qo		. 5			•	00
	Income 3. 4. 5. Residents go to Nonresidents and Part-Year Residents Only 9.	6. Enter your income from Connecticut sources from	6			>	00
			7			>	00
			8			>	00
Offiny			9 .				
		10. Income tax: See instructions.	10				00
		Credit for income taxes paid to qualifying jurisdictions: See instructions. Residents and part-year residents only	11			•	00
			12			>	00
		13. Connecticut alternative minimum tax from Form CT-6251	13			>	00
Тах		14. Add Line 12 and Line 13.	14			>	00
			15			>	00
		If less than or equal to zero, enter "0."	16			>	00
			17			>	00
						>	00
						>	00
						>	00
			21				00
		overpayments applied from a prior year) and extension payments	22				00
Payme	:1113	after it was filed: Do not include penalty and interest.					00
		• •				-	00
					00		
Refu			mount over	rnaid			00
INGIUI	_			•			00
Amou	ant						00
You O	***	30. Amount you owe with this return: Add Line 28. Column C. and Line	•	, ,		Ď	00

			amending return: Enter the line number for each item you are chang s and schedules for items changed. Write your name and SSN(s) on				ach	chan	ge in the space bel	ow. Attac
Sched	lule 1	1 N	Modifications to Federal Adjusted Gross Income Enter all	amo	unts	as positive numb	ers			
	3	1.	Interest on state and local government obligations other than Connection	cticut					31	00
	3	2.	Mutual fund exempt-interest dividends from non-Connecticut state or	r mun	icip	al government				
A 1 1242			obligations other than Connecticut						32	00
Additions Federal	. " "		Cancellation of debt income	ماريطم	al : .c.	fodoral adjusted			33	00
Adjuste		4.	Taxable amount of lump-sum distributions from qualified plans not in gross income	iciuae	u in	rederar adjusted		•	34	00
Gross	3	5.	Beneficiary's share of Connecticut fiduciary adjustment: Enter only if	f grea	ter t	han zero.		•	35	00
Income			Loss on sale of Connecticut state and local government bonds	Ü				•	36	00
	3	7.	Domestic production activity deduction from federal form 1040, Line	35				•	37	00
	3	8.	Other - specify					•	38	00
	3	9.	Total additions: Add Lines 31 through 38.							
		_	Enter here and on Line 2, Column C, on the front of this form.						39	00
			Interest on U.S. government obligations						40	00
			Exempt dividends from certain qualifying mutual funds derived from		_	_			41	00
Subtractio			Social Security benefit adjustment from Social Security Benefit Adjustment and local income taxes	Surrer	IL VV	orksneet			42	00
From	"		Tier 1 and Tier 2 railroad retirement benefits and supplemental annui	iitioc					44	00
Federal			50% of military retirement pay	IIIIES					45	00
Adjuste	u		Beneficiary's share of Connecticut fiduciary adjustment: Enter only if	fless	thar	zero			46	00
Gross Income			Gain on sale of Connecticut state and local government bonds	1000	uiai	1 2010.			47	00
mcome			Contributions to a Connecticut Higher Education Trust (CHET) accou	unt						
		Ο.	Enter CHET account number:	П	\neg		_	•	48	00
		_	(can be up to 14 digits)	Ш			_			
			Other - specify: Do not include out-of-state income.		_				49	00
	5	0.	Total subtractions: Add Lines 40 through 49. Enter here and on Li	ine 4	Co	lumn C.			50	00
			Credit for Income Taxes Paid to Qualifying Jurisdictions -	Resi	der	nts and Part-Year	Res	iden	nts Only	
See in	struc	ctio	ns for Form CT-1040 or Form CT-1040NR/PY.							
		51.	Modified Connecticut Adjusted Gross Income			▶ 51			00	
			For each column, enter the following:			Column A	_		Column I	
You must attach a c		-0	•	١		Name	C	ode	Name	Code
of your ref	turn		Enter qualifying jurisdiction's name and two-letter code Non-Connecticut income included on Line 51 and reported on a	}	52	<u> </u>	-			>
filed with t	the	JJ.	qualifying jurisdiction's income tax return from Schedule 2 Worksheet		53		(00	>	00
qualifying		54.	Divide Line 53 by Line 51. May not exceed 1.0000.	▶	54	•			.	
jurisdiction or your	n(s)	55.	Income tax liability: Subtract Line 15, Column C, from Line 10, Column C). 	55		(00	>	00
credit will	be	56.	Multiply Line 54 by Line 55.		56		(00	>	00
disallowed	d.	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.	Total credit: Add Line 58, all columns.	ι			-			
			Enter here and on Line 11, Column C.					59		00
payment	t, write	е ус	payable to Commissioner of Revenue Services. To ensure proper posour Social Security Number(s) (SSN) (optional) and "2010 Form CT-1040 rtment of Revenue Services (DRS) may submit your check to your bank el	0X " o	n yo	our PO	Во	x 29	nt of Revenue Ser 178 T 06104-2978	vices
and belie	ef, it i ment	s tr for	clare under penalty of law that I have examined this return (including any accue, complete, and correct. I understand the penalty for willfully delivering not more than five years, or both. The declaration of a paid preparer other	g a fal	se r	eturn or document to	DR	S is a	a fine of not more th	an \$5,000
Sign	Your si		ture Date Spot	use's s	igna	ture (if joint return)			Date	
here. Keep a	n bied	rena	arer's signature Date Tele	ephone	מיות	her	Dro	narer!	s SSN or PTIN	
copy for	i aiu β	-ehe	Tele Jagradia)	null	iboi	16	Jaiti S	3 CON OLI TIIN	
your - records.	Firm's	nan	ne, address, and ZIP code	,			Fed	eral E	Employer Identification N	umber

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Schedule 3 Property Tax Credit See instructions.

(Connecticut full year residents only)

Qualifying Property	Primary Residence		Auto 1			Auto 2 (filing jointly or qualifying widow(er) only)				
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	// 2010 // 2010		/_ / 2010 /_ / 2010			/ / 2010 / / 2010				
Amount Paid	▶ 60.	00	▶ 61.	00	► 62.		00			
63. Total property tax paid: Add Lines	60, 61, and 62.			>	63.		00			
64. Maximum property tax credit allow	red				64.	500	00			
65. Enter the lesser of Line 63 or Line	64.				65.		00			
66. Enter the decimal amount for you If zero, enter the amount from Line	able.	66.								
67. Multiply Line 65 by Line 66.					67.		00			
	S8. Subtract Line 67 from Line 65. Enter here and on Line 15, Column C. Attach Schedule 3 to your return or your credit will be disallowed.									

Schedule 4 Individual Use Tax Do You Owe Use Tax?

Complete this worksheet to calculate your Connecticut individual use tax liability.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)
1						
Total of individual purchases under \$300 not listed above						
69. Individual Use Tax: Add all amounts for Column G. Enter here and on Line 19, Column C.					69.	. 00

Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

Column A: Employer Federal ID Number	Column B: CT Wages, Tips, etc.	Check if from Schedule CT K-1	Column C: CT Income Tax Withhel			
▶70a						
▶70b						
▶70c.						
▶70d						
▶70e						
▶ 70f						
▶70g						
▶70h. Enter additional Connecticut withholding from Supplemental Schedule CT-1040WH, Line 3.						
70. Total Connecticut income tax withheld: Enter here and on Line 21, Column C.						

CT-1040X (Rev. 12/10) Page 3 of 7

(Rev 12/10)

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2010 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

Visit the Department of Revenue Services **Taxpayer Service Center** (*TSC*) at www.ct.gov/TSC to file Form CT-1040X online.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after

the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

If you are filing Form CT-1040X due to federal or another state's changes or corrections to your federal or other state's income tax return, you must check the box labeled *Federal or state changes* and enter the date of the final determination on Page 1.

You must file Form CT-1040X in the following circumstances:

Tou must me Form C1-1040X in the following circumstances.				
The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.			
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.			
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.			
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after final determination. If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you even if the Connecticut statute of limitations has otherwise expired.			
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.			

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in IRC §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.

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Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 1: Check the box labeled *Federal or state changes* on Page 1 if you are amending your return because the IRS or federal court changed or corrected your federal income tax return, if tax officials or courts of a qualifying jurisdiction made a change or correction to an income tax return filed with that jurisdiction and for which you claimed a credit in your Connecticut return for taxes paid to that jurisdiction, or because you filed a timely-amended federal or other state's income tax return. Enter the date of the final determination by the IRS or by the other jurisdiction.

Step 2: Refer to your original return and identify all the changes that need to be made.

Step 3: Find the corresponding line items on Form CT-1040X.

Step 4: Complete *Schedules 1, 2, 3,* and *4.* Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 5: Use Column A to enter the amounts shown on your original or previously-adjusted return.

Step 6: Use Column B to enter the net increase or decrease for each line you are changing.

Step 7: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 8: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing Status

Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner or a spouse in a marriage recognized under Public Act 2009-13, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

See Spouses With Different Residency Status in the instructions for Form CT-1040 or Form CT-1040NR/PY.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2010 Tax Calculation Schedule* on Pages 6 and 7. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2010 Tax Calculation Schedule* on Pages 6 and 7. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your allowable credits, you must complete a corrected Schedule CT-IT Credit, Income Tax Credit Summary. Write the word "Amended" across the top and attach it to Form CT-1040X. You must also attach a corrected Form CT-8801, Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates, if the prior year alternative minimum tax credit is being changed. If you are filing a corrected Form CT-8801, write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

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Tax Calculation Schedule

Enter Connecticut AGI (Form CT-1040X, Line 5, Column C). Nonresidents and part-year residents: Enter income from Form CT-1040X, Line 7, Column C).	1	0	00
2. Enter personal exemption from Table A, Exemptions.	2	0	00
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	0	0
4. Connecticut income tax: See Table B, Connecticut Income Tax.	4	0	0
5. Enter decimal amount from Table C, Personal Tax Credits. If zero, enter "0."	5		
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	0	0
7. Income tax: Subtract Line 6 from Line 4. Enter here and on Line 10, Column C. Nonresidents and part-year residents: Enter here and on Line 8, Column C.	7	0	00

Table A - Exemptions for 2010 Taxable Year
Use your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

	Single			ling Jointly ifying Wido		Fili	ing Separa	tely	Head of Household			
Connect	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	
\$ 0 \$26,000 \$27,000	\$26,000 \$27,000 \$28,000	\$13,000 \$12,000 \$11,000	\$ 0 \$48,000 \$49,000	\$48,000 \$49,000 \$50,000	\$24,000 \$23,000 \$22,000	\$ 0 \$24,000 \$25,000	\$24,000 \$25,000 \$26,000	\$12,000 \$11,000 \$10,000	\$ 0 \$38,000 \$39,000	\$38,000 \$39,000 \$40,000	\$19,000 \$18,000 \$17,000	
\$28,000 \$29,000 \$30,000	\$29,000 \$30,000 \$31,000	\$10,000 \$ 9,000 \$ 8,000	\$50,000 \$51,000 \$52,000	\$51,000 \$52,000 \$53,000	\$21,000 \$20,000 \$19,000	\$26,000 \$27,000 \$28,000	\$27,000 \$28,000 \$29,000	\$ 9,000 \$ 8,000 \$ 7,000	\$40,000 \$41,000 \$42,000	\$41,000 \$42,000 \$43,000	\$16,000 \$15,000 \$14,000	
\$31,000 \$32,000 \$33,000	\$32,000 \$33,000 \$34,000	\$ 7,000 \$ 6,000 \$ 5,000	\$53,000 \$54,000 \$55,000	\$54,000 \$55,000 \$56,000	\$18,000 \$17,000 \$16,000	\$29,000 \$30,000 \$31,000	\$30,000 \$31,000 \$32,000	\$ 6,000 \$ 5,000 \$ 4,000	\$43,000 \$44,000 \$45,000	\$44,000 \$45,000 \$46,000	\$13,000 \$12,000 \$11,000	
\$34,000 \$35,000 \$36,000	\$35,000 \$36,000 \$37,000	\$ 4,000 \$ 3,000 \$ 2,000	\$56,000 \$57,000 \$58,000	\$57,000 \$58,000 \$59,000	\$15,000 \$14,000 \$13,000	\$32,000 \$33,000 \$34,000	\$33,000 \$34,000 \$35,000	\$ 3,000 \$ 2,000 \$ 1,000	\$46,000 \$47,000 \$48,000	\$47,000 \$48,000 \$49,000	\$10,000 \$ 9,000 \$ 8,000	
\$37,000 \$38,000	\$38,000 and up	\$ 1,000 \$ 0	\$59,000 \$59,000 \$60,000 \$61,000	\$60,000 \$61,000 \$62,000	\$12,000 \$11,000 \$10,000	\$35,000	and up	\$ 0	\$49,000 \$50,000 \$51,000	\$50,000 \$51,000 \$52,000	\$ 7,000 \$ 6,000 \$ 5,000	
			\$62,000 \$63,000 \$64,000	\$63,000 \$64,000 \$65,000	\$ 9,000 \$ 8,000 \$ 7,000				\$52,000 \$53,000 \$54,000	\$53,000 \$54,000 \$55,000	\$ 4,000 \$ 3,000 \$ 2,000	
			\$65,000 \$66,000 \$67,000	\$66,000 \$67,000 \$68,000	\$ 6,000 \$ 5,000 \$ 4,000				\$55,000 \$56,000	\$56,000 and up	\$ 1,000 \$ 0	
			\$68,000 \$69,000 \$70,000 \$71,000	\$69,000 \$70,000 \$71,000 and up	\$ 3,000 \$ 2,000 \$ 1,000 \$ 0							

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Table B - Connecticut Income Tax for 2010 Taxable Year

Use your filing status shown on the front of your return.

Single or Filing Separately	Examples: Line 3 is \$13,000; Line 4 is \$450.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,0003%	\$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$300 + \$150 = \$450
More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000 More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000	Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household	Examples: Line 3 is \$20,000; Line 4 is \$680.
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,0003%	\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$480 + \$200 = \$680
More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000 More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	Line 3 is \$825,000; Line 4 is \$41,305. \$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,0003%	Examples: Line 3 is \$22,500; Line 4 is \$725. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$600 + \$125 = \$725
More than \$20,000, less than or equal to \$1,000,000 \$600 plus 5% of the excess over \$20,000 More than \$1,000,000 \$49,600 plus 6.5% of the excess over \$1,000,000	Line 3 is \$1,100,000; Line 4 is \$56,100. \$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Table C - Personal Tax Credits for 2010 Taxable Year

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

Single			1	ling Jointly ifying Wido		Fili	Filing Separately			Head of Household			
Connec	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect				
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount		
\$13,000 \$16,300 \$16,800 \$17,300	\$16,300 \$16,800 \$17,300 \$17,800	.75 .70 .65 .60	\$24,000 \$30,000 \$30,500 \$31,000	\$30,000 \$30,500 \$31,000 \$31,500	.75 .70 .65 .60	\$12,000 \$15,000 \$15,500 \$16,000	\$15,000 \$15,500 \$16,000 \$16,500	.75 .70 .65 .60	\$19,000 \$24,000 \$24,500 \$25,000	\$24,000 \$24,500 \$25,000 \$25,500	.75 .70 .65 .60		
\$17,800 \$17,800 \$18,300 \$18,800 \$19,300	\$18,300 \$18,800 \$19,300 \$19,800	.55 .50 .45	\$31,500 \$31,500 \$32,000 \$32,500 \$33,000	\$32,000 \$32,500 \$33,000 \$33,500	.55 .50 .45	\$16,500 \$17,000 \$17,500 \$18,000	\$17,000 \$17,500 \$18,000 \$18,500	.55 .50 .45	\$25,500 \$25,500 \$26,000 \$26,500 \$27,000	\$26,000 \$26,500 \$27,000 \$27,500	.55 .50 .45		
\$19,800 \$21,700 \$22,200 \$22,700	\$21,700 \$22,200 \$22,700 \$23,200	.35 .30 .25	\$33,500 \$40,000 \$40,500 \$41,000	\$40,000 \$40,500 \$41,000 \$41,500	.35 .30 .25	\$18,500 \$20,000 \$20,500 \$21,000	\$20,000 \$20,500 \$21,000 \$21,500	.35 .30 .25	\$27,500 \$27,500 \$34,000 \$34,500 \$35,000	\$34,000 \$34,500 \$35,000 \$35,500	.35 .30 .25		
\$23,200 \$27,100 \$27,600	\$27,100 \$27,600 \$28,100	.15 .14 .13	\$41,500 \$50,000 \$50,500	\$50,000 \$50,500 \$51,000	.15 .14 .13	\$21,500 \$25,000 \$25,500	\$25,000 \$25,500 \$26,000	.15 .14 .13	\$35,500 \$44,000 \$44,500	\$44,000 \$44,500 \$45,000	.15 .14 .13		
\$28,100 \$28,600 \$29,100 \$52,000 \$52,500	\$28,600 \$29,100 \$52,000 \$52,500 \$53,000	.12 .11 .10 .09 .08	\$51,000 \$51,500 \$52,000 \$96,000 \$96,500	\$51,500 \$52,000 \$96,000 \$96,500 \$97,000	.12 .11 .10 .09 .08	\$26,000 \$26,500 \$27,000 \$48,000 \$48,500	\$26,500 \$27,000 \$48,000 \$48,500 \$49,000	.12 .11 .10 .09 .08	\$45,000 \$45,500 \$46,000 \$74,000 \$74,500	\$45,500 \$46,000 \$74,000 \$74,500 \$75,000	.12 .11 .10 .09		
\$52,500 \$53,000 \$53,500 \$54,000 \$54,500	\$53,500 \$53,500 \$54,000 \$54,500 \$55,000	.07 .06 .05	\$97,000 \$97,500 \$98,000 \$98,500	\$97,500 \$98,000 \$98,500 \$99,000	.07 .06 .05	\$49,000 \$49,500 \$50,000 \$50,500	\$49,500 \$49,500 \$50,000 \$50,500 \$51,000	.07 .06 .05	\$75,000 \$75,500 \$76,000 \$76,500	\$75,500 \$75,500 \$76,000 \$76,500 \$77,000	.07 .06 .05		
\$55,000 \$55,500 \$56,000 \$56,500	\$55,500 \$55,500 \$56,000 \$56,500 and up	.03 .02 .01	\$99,000 \$99,500 \$100,000 \$100,500	\$99,500 \$100,000 \$100,500 and up	.03 .02 .01	\$51,000 \$51,500 \$52,000 \$52,500	\$51,500 \$51,500 \$52,000 \$52,500 and up	.03 .02 .01	\$77,000 \$77,500 \$78,000 \$78,500	\$77,500 \$77,500 \$78,000 \$78,500 and up	.03 .02 .01		

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Form CT-1040X

2006

Amended Connecticut Income Tax Return for Individuals

or the y	ear .	lanι	uary 1 - December 31, 2006, or other taxable year beginning	, 2006	, ending		_ ·			
ة ج ج	Your	Firs	t Name and Middle Initial Last Name	Check if	Social Security N	Number •				
두 도 는 그 로	If Io:	at D	eturn, Spouse's First Name and Middle Initial Last Name	▶ ☐ deceased	Spauga's Casial	Cooughy North				
o lac	11 3011	IL IX	eturn, Spouse's First Name and Middle midal Last Name	► ☐ Check if	Spouse's Social	Security Number				
Please print or type in blue or black ink.	Mailir	ng A	ddress (number and street), Apartment Number, PO Box	deceased	Your Telephone N	Number				
lue					()					
Plea n b	City,	Tow	n, or Post Office State 2	ZIP Code	DRS Use Only	20				
		_	antininal makeum			<u> </u>				
			n original return: ☐ Single ▶☐ Married filing jointly ▶☐ Civil union filing join	tly ▶□ Married filing	n separately ▶□	Civil union filing se	parately			
Filing	g		Head of household Qualifying widow(e	, –	g coparatory 🗾	, c.v.i amon ming so	paratory			
Statu	ıs	_	this return:							
			☐ Single ►☐ Married filing jointly ►☐ Civil union filing join		g separately ► ☐	Civil union filing se	parately			
Δ			☐ Head of household	,						
			ng your return as a result of federal or another state's changes? date of federal change / / or enter the date	(See instructions.)		☐ No /				
			a copy of the IRS audit results, federal Form 1040X, the other stat	•		supporting docume	ntation.			
▶ □ 0	Check	if	filing Form CT-1040CRC, Claim of Right Credit	A. Original amount or as	B. Net change increa	ase C. Correct amoun	ıt			
	Check	if	filing Form CT-8379, Nonobligated Spouse Claim	previously adjusted	or (decrease)	G. Correct amount				
		1.				•	00			
		2.				>	00			
Incon	ne					>	00			
		4.	Subtractions, if any (See instructions.)			>	00			
Desi	Javet						00			
Resid	uents				+		00			
Nonresid	lents		Schedule CT-SI; (If less than or equal to zero, enter "0.")			>	00			
Income 1. Federal Adjusted Gross Income (From federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4		•	00							
		8.	·			>	00			
			Divide Line 6 by Line 5. (If Line 6 is equal to or greater than				,			
		10	·		<i></i>	•	00			
	10		,			•	00			
						>	00			
11					>	00				
			Connecticut Alternative Minimum Tax (From Form CT-6251) 13			>	00			
Tax	١ ١		Add Line 12 and Line 13			P	00			
		15.	Credit for property tax paid on your primary residence or motor vehicle, or both. Residents only (See instructions.) 15	5		>	00			
		16.	Subtract Line 15 from Line 14.							
		17	(If less than or equal to zero, enter "0.")				00			
			Connecticut Income Tax (Subtract Line 17 from Line 16.)				00			
			Individual Use Tax (See instructions.)			-	00			
			Total Tax (Add Line 18 and Line 19.)			>	00			
			Connecticut tax withheld (Enter amount from line 70.)			>	00			
			All 2006 estimated Connecticut income tax payments (including any							
		22	overpayments applied from a prior year) and extension payments 22				00			
Payme	nts	∠3.	Amounts paid with original return, plus additional tax paid after it was filed (Do not include penalty and interest.)23	3			00			
		24.	Total Payments (Add Lines 21, 22, and 23.)24				00			
		25.	Overpayment, if any, as shown on original return (or as previously $% \left(1\right) =\left(1\right) \left(1\right) $	adjusted)		25	00			
		26.	Subtract Line 25 from Line 24.			26	00			
Refu	nd	27.	If Line 26, Column C, is greater than Line 20, Column C, enter the	e amount overpaid	Refund	27	00			
Amou	ınt	28.	If Line 20, Column C, is greater than Line 26, Column C, enter the $\ensuremath{^{\circ}}$	e amount of tax due		28	00			
You O		29.	Interest (Multiply Line 28 by number of months or fraction of a mo	nth, then by 1% (.01))		29	00			
		30.	Amount you owe with this return (Add Line 28, Column C, and Lin	e 29, Column C.)	Amount you owe	30	00			

	(-) (Annual Control of the	-1								
			Amending Return: Enter the line number for each item you are a forms and schedules for items changed. Write your name and	-	-	-			-		e below	
			· · · · · · · · · · · · · · · · · · ·			,	, -					
Sched			Modifications to Federal Adjusted Gross Income (Enter all			ositive numbers	5.)					
			Interest on state and local government obligations other than Cor						31		00	
	32		Mutual fund exempt-interest dividends from non-Connecticut stat obligations other than Connecticut	te or m	unicipa	ll government			32		00	
Additions	s to 3		Allocated for future use						33 ///			
Federa			Taxable amount of lump-sum distributions from qualified plans no	ot includ	ded in f	ederal adjusted				///////////////////////////////////////	,,,,,,,	
Adjuste			gross income			34		00				
Gross Income	. '		Beneficiary's share of Connecticut fiduciary adjustment (Enter or	only if g	reater	than zero.)			35		00	
mcome	31		Loss on sale of Connecticut state and local government bonds						36		00	
			Allocated for future use						37///		00	
			Other - specify Total Additions (Add Lines 31 through 38.)						38		00	
	3	Θ.	Enter here and on Line 2, Column C, on the front of this	form.					39		00	
	40	0.	Interest on U.S. government obligations						40		00	
	4	1.	Exempt dividends from certain qualifying mutual funds derived from	om U.S	. gove	rnment obligatio	ns		41		00	
	4:	2.	Social Security benefit adjustment (from Social Security Benefit	t Adjusi	tment \	Vorksheet)			42		00	
Subtraction									43		00	
From Federa	tions 43. Refunds of state and local income taxes 44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities								44		00	
Adjuste	4;		Special depreciation allowance for qualified property placed in s)	45		00					
Gross	۱,		Beneficiary's share of Connecticut fiduciary adjustment (Enter of Gain on sale of Connecticut state and local government bonds		46		00					
Income	- '		Contributions to a Connecticut Higher Education Trust (CHET) ac		47		00					
	7	Ο.	Enter CHET account number:	4.0		00						
			(can be up to 14 digits)		_ _				48		00	
			Other - specify (Do not include out-of-state income.)						49		00	
	50	0.	Total Subtractions (Add Lines 40 through 49.) Enter here and	d on L	ine 4,	Column C.			50		00	
			Credit for Income Taxes Paid to Qualifying Jurisdictions	s - Res	idents a	and Part-Year R	esid	ents (Only			
(See i	nstru	ctic	ons for Form CT-1040 or Form CT-1040NR/PY.)									
	5	51.	Modified Connecticut Adjusted Gross Income			51				00		
You must	.		For each column, enter the following:		None	Column A			Mana	Column B	0-4-	
attach a		52.	Enter qualifying jurisdiction's name and two-letter code	Г	Nam 52	ie		ode	Name		Code	
copy of y			Non-Connecticut income included on Line 51 and reported on a quali									
return file			jurisdiction's income tax return (from Schedule 2 Worksheet)		53		0	0			00	
with the qualifying	, 5	54.	Divide Line 53 by Line 51. (May not exceed 1.0000)	-	54	•	1			•		
jurisdictio	ء ا <i>د</i>	55.	Income tax liability (Subtract Line 15, Column C, from Line 10, Column C)	nn C.)	55		0	0			00	
or your c	redit 5	56.	Multiply Line 54 by Line 55.	-	56		0	0			00	
will be disallowed		57.	Income tax paid to a qualifying jurisdiction		57		0	0			00	
disallowed	u. 5	58.	Enter the lesser of Line 56 or Line 57.		58		0	0			00	
		59.	Total Credit (Add Line 58, all columns.) Enter here and on Line 11, Column C.					59			00	
			k or money order payable to: Commissioner of Revenue Service				•			evenue Serv	/ices	
			your payment, write your SSN(s) (optional) and "2006 Form CT-10 order. DRS may submit your check to your bank electronically.)40X " o	n your			c 297 rd CT		4-2978		
my know of Reve	wledge nue S	e a	eclare under penalty of law that I have examined this return (including belief, it is true, complete, and correct. I understand the penalty ices (DRS) is a fine of not more than \$5,000, or imprisonment for not ir is based on all information of which the preparer has any knowle	for will more the	Ifully de	panying schedule elivering a false	es a	nd sta	atemen docum	ts) and, to the ent to the Dep	partmen	
Sign	Your S		<u> </u>		Signature	(if joint return)				Date		
Here Keep a	Paid P	ren	arer's Signature Date Te	elephone	Number	,	Pror	narer's	arer's SSN or PTIN			
copy for			()	ranibel		·		, JOIN 0			
records.	Firm's	Naı	me, Address, and ZIP Code				FEI	N				

Schedule 3 - Property Tax Credit Worksheet

(Connecticut residents only)

Qualifying Property	Primary Residence		Auto 1		,	Auto rried filing jointly, ly, or qualifying	civil union	_
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 (See instructions below.)	//2006 //2006		//2006 //2006			//	2006 2006	
Amount Paid	60.	00	61.	00	62.			00
63. Total Property Tax Paid (Add Line	s 60, 61, and 62.)				63.			00
64. Maximum property tax credit allow	ved				64.		500	00
65. Enter the lesser of Line 63 or Line	2 64.				65.			00
66. Enter the decimal amount for yo (If zero, enter the amount from Lir	· ·	AGI fı	om the Property Tax Credit Table	e.	66.			
67. Multiply Line 65 by Line 66.					67.			00
68. Subtract Line 67 from Line 65. En	ter here and on Line 15, Column	C.			68.			00

Schedule 4 - Individual Use Tax Worksheet

Complete this worksheet to calculate your Connecticut individual use tax liability.

Column A	Column B	Column C	Column D	Column E	Column F	Column G					
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)					
Total of individ	dual purchases under \$30	00 not listed above									
69. Individual	69. Individual Use Tax (Add all amounts for Column G.) Enter here and on Line 19, Column C. 69.										

Withholding Schedule: Only enter information from your Schedule CT K-1, W-2, W-2G, and 1099 forms if Connecticut income tax was withheld.

Column A: Employer Federal ID Number	Column B: CT Wages, Tips, etc. Check if from Schedule CT K-	
70a		
70b		
70c		
70d		
70e		
70f		
70g		
70h. Enter additional CT withholding from Supplem	ental Schedule CT-1040WH, Line 3.	
70. Total Connecticut income tax withheld Ent	er here and on Line 21, Column C.	

Form CT-1040X Instructions

2006

For Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2006 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the

Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return , or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(4), Claims for Refund Made by Financially Disabled Individuals.

Steps to Completing Form CT-1040X

Step 1: Refer to your original return and identify all the changes that need to be made.

Step 2: Find corresponding line items on Form CT-1040X. Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 3: Complete *Schedules 1*, *2*, *3*, and *4*. Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 4: Use Column A to enter the amounts shown on your original or previously-adjusted return. Line numbers on Form CT-1040X may be different from the line numbers on your original return. For example, if you Telefiled your Connecticut income tax return, add the amounts reported on **Connecticut Telefile Tax Return**, Line 11 and Line 12, and subtract the amount reported on Line 9 from the total. Enter the result on Form CT-1040X, Line 10, Column A.

Step 5: Use Column B to enter the net increase or decrease for each line that you are changing.

Step 6: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 7: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing status

Except as otherwise noted, any reference in these instructions to a spouse also refer to a party to a civil union recognized under Connecticut law.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

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 or civil union 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 or civil union filing separately. Married couples may elect to be treated as if both were Connecticut residents for the entire taxable year with married filing jointly as their Connecticut income tax filing status for the year, provided their federal income tax filing status for the year is married filing jointly. Civil union partners may elect to be treated as if both were Connecticut residents for the entire taxable year simply by filing a Connecticut income tax return with civil union filing jointly as their Connecticut income tax filing status for the year.

For more information, see *Spouses With Different Residency Status* in the instructions to **Form CT-1040EZ**, **Form CT-1040**, or **Form CT-1040NR/PY**.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2006 Tax Calculation Schedule* on Page 6. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2006 Tax Calculation Schedule* below. Enter the result on Line 10, Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result on Line 10, Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, on Line 11, Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3,* Line 68, on Line 15. Column C.

Nonresidents and Part-Year Residents: Enter "0" on Line 15, Column C.

Line 17: If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, on Line 19, Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. Do not send Forms W2, W2-G, 1099, or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal Forms W2, W2-G, and 1099, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C. Visit the DRS Web site at www.ct.gov/DRS to get additional forms.

Interest

Interest at 1% (.01) per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the 16th day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit Worksheet, and Individual Use Tax Worksheet), refer to the Form CT-1040 or Form CT-1040NR/PYinstruction booklet for line instructions and worksheets.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

Tax Calculation Schedule

Enter Connecticut AGI (Form CT-1040X, Line 5, Column C). Nonresidents and part-year residents: Enter income from Connecticut sources (Form CT-1040X, Line 7, Column C).	1	00
2. Enter Personal Exemption (From Table A, Exemptions).	2	00
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3	00
4. Connecticut Income Tax (See Table B, Connecticut Income Tax.)	4	00
5. Enter Decimal Amount (From Table C, Personal Tax Credits). If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax (Subtract Line 6 from Line 4.) Enter here and on Line 10, Column C. Nonresidents and part-year residents: Enter here and on Line 8, Column C.	7	00

Table A - Exemptions for 2006 Taxable Year

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

		Single				iling Jointly, C y, or Qualifyin				Filing Sep on Filing S			hold	
С	Connect	icut AGI		Co	nnect	icut AGI		Co	nnec	ticut AGI		Connec	ticut AGI	
More	e Than	Less Than	Exemption	More	Than	Less Than	Exemption	More	Than	Less Than	Exemption	More Than	Less Than	Exemption
		or				or				or			or	
		Equal To				Equal To				Equal To			Equal To	
\$	0	\$25,250	\$12,625	\$	0	\$48,000	\$24,000	\$	0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
	5,250	\$26,250	\$11,625	\$48,		\$49,000	\$23,000	\$24,		\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
	6,250	\$27,250	\$10,625	\$49,		\$50,000	\$22,000	\$25,		\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
	7,250	\$28,250	\$ 9,625	\$50,		\$51,000	\$21,000	\$26,		\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
	8,250	\$29,250	\$ 8,625	\$51,		\$52,000	\$20,000	\$27,		\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
	9,250	\$30,250	\$ 7,625	\$52,		\$53,000	\$19,000	\$28,		\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
	0,250	\$31,250	\$ 6,625	\$53,		\$54,000	\$18,000	\$29,		\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
	1,250	\$32,250	\$ 5,625	\$54,		\$55,000	\$17,000	\$30,		\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
	2,250	\$33,250	\$ 4,625	\$55,		\$56,000	\$16,000	\$31,		\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
	3,250	\$34,250	\$ 3,625	\$56,		\$57,000	\$15,000	\$32,		\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
	4,250	\$35,250	\$ 2,625	\$57,		\$58,000	\$14,000	\$33,		\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
	5,250	\$36,250	\$ 1,625	\$58,		\$59,000	\$13,000	\$34,		\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
	6,250	\$37,250	\$ 625	\$59,		\$60,000	\$12,000	\$35,	000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37	7,250	and up	\$ 0	\$60,		\$61,000	\$11,000					\$50,000	\$51,000	\$ 6,000
				\$61,		\$62,000	\$10,000					\$51,000	\$52,000	\$ 5,000
				\$62,		\$63,000	\$ 9,000					\$52,000	\$53,000	\$ 4,000
				\$63,		\$64,000	\$ 8,000					\$53,000	\$54,000	\$ 3,000
1				\$64,		\$65,000	\$ 7,000					\$54,000	\$55,000	\$ 2,000
1				\$65,		\$66,000	\$ 6,000					\$55,000	\$56,000	\$ 1,000
				\$66,		\$67,000	\$ 5,000					\$56,000	and up	\$ 0
				\$67,		\$68,000	\$ 4,000							
				\$68,		\$69,000	\$ 3,000							
				\$69,		\$70,000	\$ 2,000							
				\$70,		\$71,000	\$ 1,000							
				\$71,	000	and up	\$ 0							

Table B - Connecticut Income Tax for 2006 Taxable Year

Use your filing status shown on the front of your return.

Single, Married Filing Separately, or Civil Union Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000 3.0% More than \$10,000 \$300 plus 5.0% of the excess over \$10,000	Example: If the amount on Line 3 is \$13,000, enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 3.0% More than \$16,000 \$480 plus 5.0% of the excess over \$16,000	Example: If the amount on Line 3 is \$20,000, enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680
Married Filing Jointly, Civil Union Filing Jointly, or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000	Example: If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2006 Taxable Year

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

	Single		1	iling Jointly, C y, or Qualifyin		ı	Filing Sepa		Неас	hold	
Connec	ticut AGI		Connect	icut AGI		Connect	ticut AGI		Connect	icut AGI	
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$12,625	\$15,750	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,750	\$16,250	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,250	\$16,750	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,750	\$17,250	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,250	\$17,750	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,750	\$18,250	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,250	\$18,750	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,750	\$19,250	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,250	\$21,050	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,050	\$21,550	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,550	\$22,050	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,050	\$22,550	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,550	\$26,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,300	\$26,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,800	\$27,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,300	\$27,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,800	\$28,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,300	\$50,500	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,500	\$51,000	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,000	\$51,500	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,500	\$52,000	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,000	\$52,500	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,500	\$53,000	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,000	\$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,500	\$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,000	\$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,500	\$55,000	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Form CT-1040X

2007

Amended Connecticut Income Tax Return for Individuals

For the	year J	Jan	uary 1 - December 31, 2007, or other taxable year ▶ beginn	ing _	, 2007,	ending			
اند	Your	Firs	st Name and Middle Initial Last Name		Check if	Social Security	Num	ber	
i l	•				▶□ deceased	-	_		
typ lack	If Join	nt F	Return, Spouse's First Name and Middle Initial Last Name		Check if	Spouse's Socia	I Sed	curity Number	
Print or type lue or black ink.	Mailir	na /	Address (number and street), Apartment Number, PO Box		deceased	Your Telephone	Num	•	
Print blue o	>	J'	,			()	2.11	-	
ᅀᅵ	City,	Tov	vn, or Post Office State	ZI	P Code	DRS Use Only			
. <u>=</u>								– 20	
			n original return: □ Single ► Married filing jointly ► Civil union filing	ı ioin#	w Narriod filing	s congratoly . ► F	1 C:	ivil union filing (canarataly
Filin	g		Head of household		y ▶ ☐ Married filing	g separately P	ال و	ivii uriion filing s	separately
Stat	_		n this return:	(2.	,				
					y ▶☐ Married filing	g separately >	Ci	ivil union filing s	separately
_			☐ Head of household		,	_	_		
			ing your return as a result of federal or another state's change date of federal change / / or enter the		See instructions. of other state's change		\Box	No	
			a copy of the IRS audit results, federal Form 1040X, the other st		_		'	tina document	ation.
			filing Form CT-1040CRC, Claim of Right Credit			B. Net change incre	•	Τ	
_			filing Form CT-8379, Nonobligated Spouse Claim		A. Original amount or as previously adjusted	or (decrease)	ase	Correct amo	unt
		1.	Federal Adjusted Gross Income from federal Form 1040,	4					00
		2	Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4. Additions, if any: See instructions.	1 2				-	00
Inco	me		Add Line 1 and Line 2.	3				>	00
			Subtractions, if any: See instructions.	4				>	00
		5.	Connecticut Adjusted Gross Income: Subtract Line 4 from Line 3						
Resi	dents		to Line 10; Nonresidents and Part-Year Residents go to Line	6.					00
Nonresidents	6.	Enter your income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, enter "0."	6				•	00	
Nonresi		7.	Enter the greater of Line 5 or Line 6. If zero, go to Line 10						
Part-Y	ear	_	and enter "0."	7				>	00
Reside Onl			Income Tax from Tax Calculation Schedule: See instructions Divide Line 6 by Line 5. If Line 6 is equal to or greater than	8			////		00
	у	9.	Divide Line 6 by Line 5. If Line 6 is equal to or greater than Line 5, enter 1.0000.	9	•			.	
			Income Tax: See instructions.	10				>	00
		11.	Credit for income taxes paid to qualifying jurisdictions: See instructions. Residents and Part-Year Residents only	11				•	00
		12.	Subtract Line 11 from Line 10.	12				>	00
		13.	Connecticut Alternative Minimum Tax (from Form CT-6251)	13				>	00
Tax	,	14.	Add Line 12 and Line 13.	14				>	00
		15.	Credit for property tax paid on your primary residence or	4.5					00
		16	motor vehicle, or both: Residents only, see instructions. Subtract Line 15 from Line 14.	15				>	- 00
		10.	If less than or equal to zero, enter "0."	16				>	00
		17.	Adjusted Net Connecticut Minimum Tax Credit from Form CT-8801	17				>	00
			Connecticut Income Tax: Subtract Line 17 from Line 16.	18				>	00
			Individual Use Tax: See instructions.	19					00
			Total Tax: Add Line 18 and Line 19.	20				>	00
			Connecticut tax withheld: Enter amount from line 70. All 2007 estimated Connecticut income tax payments (including a	21					00
		८ ८.	overpayments applied from a prior year) and extension payments	22					00
Payme	ents	23.	Amounts paid with original return, plus additional tax paid	22					00
		24	after it was filed: Do not include penalty and interest. Total Payments: Add Lines 21, 22, and 23.	23					00
			. Overpayment, if any, as shown on original return or as previou	_	l diusted	1	25		00
			Subtract Line 25 from Line 24.	٠, ۵	,		26		00
Refu			If Line 26, Column C, is greater than Line 20, Column C, enter	er the	amount overpaid.	Refund			00
Amo			If Line 20, Column C, is greater than Line 26, Column C, enter		•		28		00
You C	unit		Interest: Multiply Line 28 by number of months or fraction of a				29		00
		30	Amount you owe with this return: Add Line 28, Column C, and	line	29. Column C	Amount you owe	30		00

	. ,		Amending Return: Enter the line number for each item you are ng forms and schedules for items changed. Write your name ar	_	_	•	ii ioi eaci	n cna	nge in the spat	re neio
Sched	ule 1	N	Iodifications to Federal Adjusted Gross Income Enter a	ıll amou	nts as	positive numbers	s.			
	31		Interest on state and local government obligations other than Co	onnecti	cut			31		0
	32		Mutual fund exempt-interest dividends from non-Connecticut sta	ate or r	nunicip	al government				
-1 -1:4:	. 33		obligations other than Connecticut Allocated for future use					32		0 //////
dditions. Federal			Taxable amount of lump-sum distributions from qualified plans n	4	33					
Adjusted			gross income	iot indic	idea ii	rederar adjusted	4	34		0
Gross	35	5.	Beneficiary's share of Connecticut fiduciary adjustment: Enter of		35		0			
Income	36	S .	Loss on sale of Connecticut state and local government bonds					36		0
	37	.	Allocated for future use					37		
	38	3.	Other - specify					38		00
	39		Total Additions: Add Lines 31 through 38.	· 60=				20		
	40		Enter here and on Line 2, Column C, on the front of this Interest on U.S. government obligations	o torm.				39		00
			Exempt dividends from certain qualifying mutual funds derived f	rom II.	onv 2	ernment obligation	าทร	41		00
			Social Security benefit adjustment from Social Security Benefit		_	_	5113	42		00
ubtractio			Refunds of state and local income taxes	г Айјиз	imom	Workshoot		43		0(
From			Tier 1 and Tier 2 railroad retirement benefits and supplemental a	annuitie	ıs			44		0(
Federal			Special depreciation allowance for qualified property placed in			a a precedina ve	ear(s)	45		00
Adjusted	46		Beneficiary's share of Connecticut fiduciary adjustment: Enter of				(-)	46		00
Gross Income	1,7		Gain on sale of Connecticut state and local government bonds	,				47		00
mcomc			Contributions to a Connecticut Higher Education Trust (CHET) a	ccount						
			Enter CHET account number:		ПΓ			48		00
	10		(can be up to 14 digits)		шь			\vdash		
			Other - specify: Do not include out-of-state income.	امما	ina 4	Calumn C		49 50		00
	•		Total Subtractions: Add Lines 40 through 49. Enter here and							00
			Credit for Income Taxes Paid to Qualifying Jurisdiction	ıs - Re	sidents	s and Part-Year F	Residents	Only		
See in	struct	101	ns for Form CT-1040 or Form CT-1040NR/PY.							
	5	1.	Modified Connecticut Adjusted Gross Income		_	51			00	
You must			For each column, enter the following:		NI.	Column A	Code	Name	Column B	Code
attach a		2.	Enter qualifying jurisdiction's name and two-letter code		52	ane	Code	INAITIE		Code
copy of y			Non-Connecticut income included on Line 51 and reported on a							
return filed	d l		qualifying jurisdiction's income tax return from Schedule 2 Works	heet	53		00			00
with the qualifying	5	4.	Divide Line 53 by Line 51. May not exceed 1.0000.		54	•			•	
jurisdiction		5.	Income tax liability: Subtract Line 15, Column C, from Line 10, Colum	mn C.	55		00			00
or your cr	edit 5	6.	Multiply Line 54 by Line 55.		56		00			00
will be		7.	Income tax paid to a qualifying jurisdiction		57		00			00
disallowed	l. 5	8.	Enter the lesser of Line 56 or Line 57.		58		00			00
	5	9.	Total Credit: Add Line 58, all columns.							
			Enter here and on Line 11, Column C.				59			00
			payable to: Commissioner of Revenue Services. To ensure prorite your Social Security Number(s) (SSN) (optional) and "2007 For				epartmer D Box 297		Revenue Ser	vices
			RS may submit your check to your bank electronically.	1111 61-	10407		artford C		04-2978	
my know of Rever	vledge nue Se	aı ervi	eclare under penalty of law that I have examined this return (included belief, it is true, complete, and correct. I understand the penaltices (DRS) is a fine of not more than \$5,000, or imprisonment for nor is based on all information of which the preparer has any knowless.	ty for w	illfully	mpanying schedu delivering a false	les and s	tatem	ents) and, to the De	partme
	Your Si	_			Signatu	re (if joint return)			Date	
Here			State Of the State	F.1. 1			T.D	- 00:	DT'!	
copy for	aid Pr	ера	arer's Signature Date T	Telephon ()	e Numb	er	Preparer'	s SSN	or PTIN	
your records.	Firm's 1	Nar	me, Address, and ZIP Code	<u> </u>			FEIN			

Schedule 3 - Property Tax Credit See instructions.

(Connecticut full year residents only)

Qualifying Property	Primary Residence		Aut	o 1		Auto 2 rried filing jointly, civil union ly, or qualifying widow(er)	
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	//2007		/	/ 2007		//2007	
	//2007		/	/ 2007		//2007	
Amount Paid	60.	00	61.	00	62.		00
63. Total Property Tax Paid: Add Lines	s 60, 61, and 62.				63.		00
64. Maximum property tax credit allow	wed				64.	500	00
65. Enter the lesser of Line 63 or Line	e 64.				65.		00
66. Enter the decimal amount for your lf zero, enter the amount from Lin	•	AGI fi	om the Property Ta	x Credit Table.	66.		
67. Multiply Line 65 by Line 66.					67.		00
68. Subtract Line 67 from Line 65. Er Attach <i>Schedule 3</i> to your return	•				68.		00

Schedule 4 - Individual Use Tax

Complete this worksheet to calculate your Connecticut individual use tax liability.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)
Total of individ	dual purchases under \$30	0 not listed above				
69. Individual l	Jse Tax: Add all amounts fo	or Column G. Enter here a	nd on Line 19, Co	olumn C.	69.	00

Withholding Schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

Withhiola.		
Column A: Employer Federal ID Number	Column B: CT Wages, Tips, etc. Check if from Schedule CT	
70a		
70b		
70c		
70d		
70e		
70f		
70g		
70h. Enter additional CT withholding from Suppleme	ental Schedule CT-1040WH, Line 3.	
70. Total Connecticut income tax withheld: Ente	r here and on Line 21, Column C.	

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Form CT-1040X

2007

(Rev 12/07)

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2007 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the

Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file **Form CT-1040X** for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.

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Steps to Completing Form CT-1040X

Step 1: Refer to your original return and identify all the changes that need to be made.

Step 2: Find corresponding line items on Form CT-1040X. Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 3: Complete *Schedules 1, 2, 3,* and *4.* Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 4: Use Column A to enter the amounts shown on your original or previously-adjusted return. Line numbers on Form CT-1040X may be different from the line numbers on your original return. For example, if you Telefiled your Connecticut income tax return, add the amounts reported on **Connecticut Telefile Tax Return**, Line 11 and Line 12, and subtract the amount reported on Line 9 from the total. Enter the result on Form CT-1040X, Line 10, Column A.

Step 5: Use Column B to enter the net increase or decrease for each line you are changing.

Step 6: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 7: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing status

Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

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 or civil union 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 or civil union filing separately. Married couples may elect to be treated as if both were Connecticut residents for the entire taxable year with married filing jointly as their Connecticut income tax filing status for the year, provided their federal income tax filing status for the year is married filing jointly. Civil union partners may elect to be treated as if both were Connecticut residents for the entire taxable year simply by filing a Connecticut income tax return with civil union filing jointly as their Connecticut income tax filing status for the year.

For more information, see *Spouses With Different Residency Status* in the instructions to **Form CT-1040EZ**, **Form CT-1040**, or **Form CT-1040NR/PY**.

Line 2 and Line 4: Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the 2007 Tax Calculation Schedule on Pages 6 and 7. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2007 Tax Calculation Schedule* on Pages 6 and 7. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. Do not send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C. Visit the DRS website at www.ct.gov/DRS to get additional forms.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

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Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the **Form CT-1040** or **Form CT-1040NR/PY** instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

Tax Calculation Schedule

Enter Connecticut AGI (Form CT-1040X, Line 5, Column C). Nonresidents and part-year residents: Enter income from Connecticut sources (Form CT-1040X, Line 7, Column C).	1	00
2. Enter Personal Exemption (from Table A, Exemptions).	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount (from Table C, Personal Tax Credits). If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Line 10, Column C. Nonresidents and part-year residents: Enter here and on Line 8, Column C.	7	00

Table A - Exemptions for 2007 Taxable Year

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

		Single			Filing Jointly, (ntly, or Qualifyin		Married Filing Separate Civil Union Filing Separate					Head	Head of Household		
Coi	nnect	icut AGI		Conne	cticut AGI		Con	nect	icut AGI			Connecticut AGI			
More ⁻	Than	Less Than	Exemption	More Tha	n Less Than	Exemption	More T	han	Less Than	Exe	mption	More Than	Less Than	Exe	mption
		or Equal To			or Equal To				or Equal To				or Equal To		
\$			¢40.750	ф <i>с</i>		£24.000	Φ.	0	· ·	64	2 000	\$ 0	<u> </u>	64	0.000
\$25.5	0	\$25,500 \$26,500	\$12,750 \$11,750	\$ (\$48,000		\$24,000 \$23,000	\$ \$24.0		\$24,000 \$25,000		2,000 1,000	\$38,000	\$38,000 \$39,000		9,000 8,000
\$26.5		\$20,500	\$10,750	\$49,000		\$23,000	\$25,0		\$25,000		0,000	\$39,000	\$40,000		7,000
\$27,5		\$28,500	\$ 9,750	\$50,000	. ,	\$22,000	\$26,0		\$20,000		9,000	\$40,000	\$41,000		6,000
\$28,5		\$29,500	\$ 8,750	\$51,000		\$20,000	\$27,0		\$28,000		8,000	\$41,000	\$42,000		5,000
\$29.5		\$30,500	\$ 7,750	\$52,000		\$19,000	\$28,0		\$29,000		7,000	\$42,000	\$43,000		4,000
\$30.5		\$31,500	\$ 6,750	\$53,000	. ,	\$18,000	\$29,0		\$30,000		6,000	\$43,000	\$44,000		3,000
\$31,5		\$32,500	\$ 5,750	\$54,000		\$17,000	\$30,0		\$31,000	\$	5,000	\$44,000	\$45,000		2,000
\$32,5	500	\$33,500	\$ 4,750	\$55,000	\$56,000	\$16,000	\$31,0	00	\$32,000	\$	4,000	\$45,000	\$46,000	\$1	1,000
\$33,5	500	\$34,500	\$ 3,750	\$56,000	\$57,000	\$15,000	\$32,0	00	\$33,000	\$	3,000	\$46,000	\$47,000	\$1	0,000
\$34,5	500	\$35,500	\$ 2,750	\$57,000	\$58,000	\$14,000	\$33,0	00	\$34,000	\$	2,000	\$47,000	\$48,000	\$	9,000
\$35,5	500	\$36,500	\$ 1,750	\$58,000	\$59,000	\$13,000	\$34,0	00	\$35,000	\$	1,000	\$48,000	\$49,000	\$	8,000
\$36,5		\$37,500	\$ 750	\$59,000	+ ,	\$12,000	\$35,0	00	and up	\$	0	\$49,000	\$50,000	\$	7,000
\$37,5	500	and up	\$ 0	\$60,000		\$11,000						\$50,000	\$51,000	\$	6,000
1				\$61,000		\$10,000						\$51,000	\$52,000	\$	5,000
				\$62,000		\$ 9,000						\$52,000	\$53,000	\$	4,000
				\$63,000	. ,	\$ 8,000						\$53,000	\$54,000	\$	3,000
				\$64,000		\$ 7,000						\$54,000	\$55,000	\$	2,000
				\$65,000		\$ 6,000						\$55,000	\$56,000	\$	1,000
				\$66,000		\$ 5,000	-					\$56,000	and up	\$	0
				\$67,000		\$ 4,000									
				\$68,000		\$ 3,000									
				\$69,000	. ,	\$ 2,000									
				\$70,000	<u> </u>	\$ 1,000 \$ 0	1								
				\$71,000	and up	\$ 0									

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Table B - Connecticut Income Tax for 2007 Taxable Year

Use your filing status shown on the front of your return.

Single, Married Filing Separately, or Civil Union Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000 3% More than \$10,000 \$300 plus 5% of the excess over \$10,000	Example: If the amount on Line 3 is \$13,000, enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 3% More than \$16,000 \$480 plus 5% of the excess over \$16,000	Example: If the amount on Line 3 is \$20,000, enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680
Married Filing Jointly, Civil Union Filing Jointly, or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000	Example: If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2007 Taxable Year

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

	Single		1	iling Jointly, C y, or Qualifyin			Filing Sepa		Head	hold	
Connec	ticut AGI		Connect	icut AGI		Connect	ticut AGI		Connect	ticut AGI	
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$12,750	\$15,900	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,900	\$16,400	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,400	\$16,900	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,900	\$17,400	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,400	\$17,900	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,900	\$18,400	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,400	\$18,900	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,900	\$19,400	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,400	\$21,300	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,300	\$21,800	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,800	\$22,300	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,300	\$22,800	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,800	\$26,600	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,600	\$27,100	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,100	\$27,600	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,600	\$28,100	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,100	\$28,600	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,600	\$51,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$51,000	\$51,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,500	\$52,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$52,000	\$52,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,500	\$53,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$53,000	\$53,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,500	\$54,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$54,000	\$54,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,500	\$55,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$55,000	\$55,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

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Department of Revenue Services State of Connecticut (Rev. 12/08)

Form CT-1040X

2008

Amended Connecticut Income Tax Return for Individuals

For the y	ear Ja	anuary 1 - December 31, 2008, or other taxable year beg	ginning		, 2008,	ending			·
	Your	first name and middle initial Last name			Check if	Social Security	Numb	oer •	
iŖ					deceased	<u> </u>	<u>: </u>	•	
type lack	If join	treturn, spouse's first name and middle initial Last name		►□	Check if deceased	Spouse's Soci	al Secu	urity Number	
t or or b	Mailir	ng address (number and street), apartment number, PO Box			ueceaseu	Your telephone	e numb	• per	
Print or type blue or black ink.	•	· · · · · · · · · · · · · · · · · · ·				()			
in b	City, 1	town, or post office State	ZIP c	code		DRS use only			
								<u> </u>	
		On original return: ► ☐ Single ► ☐ Head of household ► ☐ Qualifying wide	ou(or)			nding your return ges or as a result of			
		► ☐ Filing jointly for federal and CT				e's return? See in			
Filir		► ☐ Filing separately for federal and CT			▶ [J Yes ▶ □	No		
Stat	_	On this return:	, .c. c .		Forten de en el en			tala abanana	, ,
		► Single ► Head of household ► Qualifying wide	ow(er)		Enter the da	te of federal or oth	er sta	te's change:	, ,
		► ☐ Filing jointly for federal and CT	r CT only			ch a copy of the IRS			
		► ☐ Filing separately for federal and CT	ely for CT			e's audit results or t g documentation.	ne otn	ier state's amende	ea return,
ightharpoonup	Check	s if filing Form CT-1040CRC, Claim of Right Credit			amount or as	Ī		C. Correct amou	ınt
		s if filing Form CT-8379, Nonobligated Spouse Claim	Α.		ly adjusted	or (decrease)	rease	C. Correct amou	ли
		1. Federal adjusted gross income from federal Form 1040,	1						00
		Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4 2. Additions, if any: See instructions.	2						00
Inco	me	3. Add Line 1 and Line 2.	3					>	00
		4. Subtractions, if any: See instructions.	4					>	00
		5. Connecticut adjusted gross income: Subtract Line 4 from Line	3. 5						
Reside	nts go	o to Line 10; Nonresidents and part-year residents go to Line 6. 6. Enter your income from Connecticut sources from					+	•	00
Nonresi	dents	Schedule CT-SI. If less than or equal to zero, enter "0."	6					>	00
Nonresidents and Part-Year Residents		7. Enter the greater of Line 5 or Line 6. If zero, go to Line 10 and enter "0."	7						00
		Income tax from Tax Calculation Schedule: See instructions.	8					-	00
Onl		Divide Line 6 by Line 5. If Line 6 is equal to or greater than					////		
		Line 5, enter 1.0000.	9	•			444	.	
		10. Income tax: See instructions.11. Credit for income taxes paid to qualifying jurisdictions:	10				+	•	00
		See instructions. Residents and part-year residents only	11					>	00
		12. Subtract Line 11 from Line 10.	12				ــــــــ	>	00
		13. Connecticut alternative minimum tax from Form CT-6251	13				+	>	00
Tax		14. Add Line 12 and Line 13.	14				+	>	00
		 Credit for property tax paid on your primary residence or motor vehicle, or both: Residents only, see instructions. 	15					•	00
		16. Subtract Line 15 from Line 14.							00
		If less than or equal to zero, enter "0." 17. Adjusted net Connecticut minimum tax credit from Form CT-8801	16 17				+-	>	00
		18. Connecticut income tax: Subtract Line 17 from Line 16.	18				+	-	00
		19. Individual use tax: See instructions.	19				+	>	00
		20. Total tax: Add Line 18 and Line 19.	20					>	00
		21. Connecticut tax withheld: Enter amount from line 70.	21					>	00
		22. All 2008 estimated Connecticut income tax payments (including an overpayments applied from a prior year) and extension payments							00
Davis		23. Amounts paid with original return, plus additional tax paid					+		
Paymo	ents	after it was filed: Do not include penalty and interest.	23						00
		24. Total payments: Add Lines 21, 22, and 23.	24						00
		25. Overpayment, if any, as shown on original return or as previously26. Subtract Line 25 from Line 24.	adjusted				25 26		00
Refu		26. Subtract Line 25 from Line 24.27. If Line 26, Column C, is greater than Line 20, Column C, enter the	amount o	overnaid		Refun			00
		28. If Line 20, Column C, is greater than Line 26, Column C, enter the				Neium	28		00
Amo You C	unt	29. Interest: Multiply Line 28 by number of months or fraction of a mo					29		00
		30. Amount you owe with this return: Add Line 28. Column C. and Lin	o 20 Colu	ımn C		Amount you ow	o 30	•	00

			amending return: Enter the line number for each item you ar s and schedules for items changed. Write your name and SS					each	chan	ige in	the space below	. Attac
Sched	ule 1	N	Modifications to Federal Adjusted Gross Income Er	nter all am	noun	ts a	s positive numbers					
			Interest on state and local government obligations other than				•			31		00
			Mutual fund exempt-interest dividends from non-Connecticut			cipa	al government					
			obligations other than Connecticut							-	///////////////////////////////////////	00
Additions Federal	. " "		Reserved for future use							33		/////
Adjuste	0.	4.	Taxable amount of lump-sum distributions from qualified plar gross income	ns not incl	lude	d in	federal adjusted			. 34		00
Gross		5.	Beneficiary's share of Connecticut fiduciary adjustment: Ente	er only if c	great	er th	nan zero.			35		00
Income	• I		Loss on sale of Connecticut state and local government bon		J				•	36		00
	37		Reserved for future use							37		
	38	3.	Other - specify							38		00
	39	9.	Total additions: Add Lines 31 through 38.	_								
	-		Enter here and on Line 2, Column C, on the front of this	form.						39		00
			Interest on U.S. government obligations	ad fram I I			ramont obligations			40		00
			Exempt dividends from certain qualifying mutual funds derive Social Security benefit adjustment from <i>Social Security Bene</i>							41		00
Subtractio			Refunds of state and local income taxes	oni Aajasi	.111011	. ,,	orkarioot			43		00
From			Tier 1 and Tier 2 railroad retirement benefits and supplement			44		00				
Federal	ا ا ₄		Special depreciation allowance for qualified property placed)	•	45		00				
Adjuste Gross	u		Beneficiary's share of Connecticut fiduciary adjustment: Ente			•	46		00			
Income	47	7.	Gain on sale of Connecticut state and local government bone	ds						47		00
	48		Contributions to a Connecticut Higher Education Trust (CHE									
			Enter CHET account number:							48		00
	49	9.	(can be up to 14 digits) Other - specify: Do not include out-of-state income.					_	•	49		00
	50		Total subtractions: Add Lines 40 through 49. Enter here as	nd on Lin	ne 4.	Co	lumn C.		•	50		00
Schoo			Credit for Income Taxes Paid to Qualifying Jurisdic					Doo	idon		nlv	
			ns for Form CT-1040 or Form CT-1040NR/PY.	uons - r	1691	uen	its and Fant-Tear	Nes	iuen	115 0	illy	
							. [4]				00	
	5	ο1.	Modified Connecticut Adjusted Gross Income			Γ	► 51 Column	١			Column B	
You must			For each column, enter the following:			ŀ	Name		ode	Nam		Code
attach a c	. , ,	52.	Enter qualifying jurisdiction's name and two-letter code			52	•	•			•	
of your ret	- 1 3	53.	Non-Connecticut income included on Line 51 and reported or			53			20			00
qualifying		- 1	qualifying jurisdiction's income tax return from <i>Schedule 2 Wo.</i> Divide Line 53 by Line 51. May not exceed 1.0000.	rksneet	- 1	54		(00	>		00
jurisdiction	า(s)		Income tax liability: Subtract Line 15, Column C, from Line 10, C	olumn C	- 1	55	•		00		•	00
or your	۔ ا		Multiply Line 54 by Line 55.	olullii C.	·	56		+	00	>		00
credit will disallowed	.		Income tax paid to a qualifying jurisdiction		· F	57			00	•		00
	`		Enter the lesser of Line 56 or Line 57.		· -	58		_	00	>		00
	1		Total credit: Add Line 58, all columns.			36			JU 			00
			Enter here and on Line 11, Column C.						59			00
payment	t, write	yc	payable to: Commissioner of Revenue Services. To ensure pour Social Security Number(s) (SSN) (optional) and "2008 Form submit your check to your bank electronically.				ur Po	Э Во	x 29	78	Revenue Servion 104-2978	ces
and believed is a fine	ef, it is of not	tru mo	clare under penalty of law that I have examined this return (includin le, complete, and correct. I understand the penalty for willfully deli- ore than \$5,000, or imprisonment for not more than five years, or ich the preparer has any knowledge.	ivering a fa	alse i	etur	n or document to th	e Dep	oartm	ent o	f Revenue Service	s (DRS
	Your si			Spous	se's si	gnati	ure (if joint return)				Date	
Keep a copy for	Paid pr	ера	arer's signature Date	Telep	hone	num	ber	Pre	parer's	s SSN	or PTIN	
your - records.	Firm's r	nam	ne, address, and ZIP code					Fed	eral E	mploy	er Identification Num	ber

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Schedule 3 Property Tax Credit See instructions. (Connecticut full year residents only)

Qualifying Property	Primary Residence		Auto 1			Auto 2 (filing jointly or qualifying widow(er) only)	
Name of Connecticut Tax Town or District							
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.							
/_ / 2008/_ / 2008				/ / 2008 / / 2008			
Amount Paid	▶ 60.	00	▶ 61.	00	► 62		00
63. Total property tax paid: Add Lines	60, 61, and 62.				63.		00
64. Maximum property tax credit allow	red				64.	500	00
ame of Connecticut ax Town or District escription of Property primary residence, enter street cddress. If motor vehicle, enter year, take, and model. ate(s) Paid //2008//2008//2008 mount Paid 5. Total property tax paid: Add Lines 60, 61, and 62. 4. Maximum property tax credit allowed 5. Enter the lesser of Line 63 or Line 64. 6. 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. 7. Multiply Line 65 by Line 66. 8. Subtract Line 67 from Line 65. Enter here and on Line 15, Column C.			65.		00		
•	•	3I froi	m the Property Tax Credit Table.		66.		
67. Multiply Line 65 by Line 66.					67.		00
	•	C.		•	68.		00

Schedule 4 Individual Use Tax

Complete this worksheet to calculate your Connecticut individual use tax liability.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)
Total of individu	ual purchases under \$300					
69. Individual U	se Tax: Add all amounts for	69	. 00			

Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

Column A: Employer Fed	eral ID Number Co	olumn B: CT Wages, Tips, et	Check if from Schedule CT K-1	Column C: CT I	ncome Tax Withheld
▶ 70a			00	▶	00
▶ 70b			00	▶	00
► 70c			00	▶	00
▶ 70d			00	-	00
▶ 70e			00	-	00
▶ 70f			00	-	00
▶ 70g			00	▶	00
➤ 70h. Enter additional Connecti	icut withholding from Suppl	lemental Schedule CT-1040W	/H, Line 3.	▶	00
70.Total Connecticut incom	ne tax withheld: Enter here	e and on Line 21, Column C.			00

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2008

(Rev 12/08)

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2008 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires

three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

Visit the DRS **Taxpayer Service Center** (*TSC*) at www.ct.gov/DRS to file Form CT-1040X online.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file **Form CT-1040X** for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.

Steps to Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 1: Refer to your original return and identify all the changes that need to be made.

Step 2: Find corresponding line items on Form CT-1040X. For example, if you Telefiled your Connecticut income tax return, add the amounts reported on **Connecticut Telefile Tax Return**, Line 11 and Line 12, and subtract the amount reported on Line 9 from the total. Enter the result on Form CT-1040X, Line 10, Column A.

Step 3: Complete *Schedules 1, 2, 3,* and *4.* Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 4: Use Column A to enter the amounts shown on your original or previously-adjusted return.

Step 5: Use Column B to enter the net increase or decrease for each line you are changing.

Step 6: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 7: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing Status

Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Except as otherwise noted, any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner or a spouse in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) *(Kerrigan)*, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

For more information, see *Spouses With Different Residency Status* in the instructions to Form CT-1040EZ, Form CT-1040, or Form CT-1040NR/PY.

Line 2 and Line 4: Enter the amount from Schedule 1, Line 39, on Line 2, Column C, and the amount from Schedule 1, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2008 Tax Calculation Schedule* on Pages 6 and 7. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2008 Tax Calculation Schedule* on Pages 6 and 7. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

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Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

Tax Calculation Schedule

Enter Connecticut AGI (Form CT-1040X, Line 5, Column C). Nonresidents and part-year residents: Enter income from Connecticut sources (Form CT-1040X, Line 7, Column C).	1	00
2. Enter personal exemption from <i>Table A, Exemptions</i> .	2	00
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut income tax: See Table B, Connecticut Income Tax.	4	00
5. Enter decimal amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income tax: Subtract Line 6 from Line 4. Enter here and on Line 10, Column C. Nonresidents and part-year residents: Enter here and on Line 8, Column C.	7	00

Table A - Exemptions for 2008 Taxable Year

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

	Single			ling Jointly ifying Wido		Fili	ng Separa	tely	Head	d of House	hold
Connect	icut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect		
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
1			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
1			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
1			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
1			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
1			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
1			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
1			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000	-					
			\$71,000	and up	\$ 0						

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Table B - Connecticut Income Tax for 2008 Taxable Year

Use your filing status shown on the front of your return.

Single or Filing Separately	Example:	If the amount on Line 3 is \$13,000,
If the amount on Line 3 of the Tax Calculation Schedule is:		enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000
Less than or equal to \$10,0003%		\$3,000 x .05 = \$150
More than \$10,000 \$300 plus 5% of the excess over \$10,000		\$150 + \$300 = \$450
Head of Household	Example:	If the amount on Line 3 is \$20,000, enter \$680 on Line 4.
If the amount on Line 3 of the Tax Calculation Schedule is:		
Less than or equal to \$16,0003%		\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200
More than \$16,000\$480 plus 5% of the excess over \$16,000		\$200 + \$480 = \$680
Filing Jointly or Qualifying Widow(er)	Example	: If the amount on Line 3 is \$22,500,
If the amount on Line 3 of the Tax Calculation Schedule is:		enter \$725 on Line 4.
Less than or equal to \$20,0003%		\$22,500 - \$20,000 = \$2,500
More than \$20,000\$600 plus 5% of the excess over \$20,000		\$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2008 Taxable YearUse your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

	Single		1	ling Jointly ifying Wido		Fili	ing Separat	ely	Head of Household			
Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		
More Than	Less Than or Equal To	Decimal Amount			Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00	

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Form CT-1040X

2009

Amended Connecticut Income Tax Return for Individuals

For the y	ear Ja	anuary 1 - December 31, 2009, or other taxable year be	ginning		, 2009,	ending		,	·
	Your	first name and middle initial Last name			_ Check if	Social Securi	ty Numb	oer •	
iŖ					deceased	-	_ :	<u> </u>	
type lack	If join	t return, spouse's first name and middle initial Last name		•	Check if deceased	Spouse's Soc	cial Secu	urity Number	
t or or b	Mailir	ng address (number and street), apartment number, PO Box			ueceaseu	Your telephor	e numt	•	
Print or type blue or black ink.	•	······································				()			
in b	City, 1	town, or post office State	ZII	P code		DRS use only	у		
								- 20	
		On original return: ► ☐ Single ► ☐ Head of household ► ☐ Qualifying wid	Ja/aw			ending your returr ges or as a result (
		► ☐ Filing jointly for federal and CT	. ,	alv		e's return? See i			
Filir		► ☐ Filing separately for federal and CT			▶ [J Yes ▶ □	No		
Stat	_	On this return:	0., .0. 0	, c,	Fatandaada		d t -	tala alcanasa	, ,
		► Single ► Head of household ► Qualifying wid	dow(er)		Enter the da	te of federal or ot	ner sta	te's change:	/ /
		► ☐ Filing jointly for federal and CT	or CT or	nly		ch a copy of the IRS			
		▶ ☐ Filing separately for federal and CT ▶☐ Filing separate	ely for C	CT only		e's audit results or ng documentation.	tne otn	er state's ameno	iea return,
ightharpoonup	Check	if filing Form CT-1040CRC, Claim of Right Credit		A Origina	al amount or as	Ī		C. Correct amo	
		if filing Form CT-8379, Nonobligated Spouse Claim			usly adjusted	or (decrease)		C. Correct amo	uni
		Federal adjusted gross income from federal Form 1040,	4						00
		Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4 2. Additions, if any: See instructions.	2						00
Inco	me	3. Add Line 1 and Line 2.	3				+	>	00
		Subtractions, if any: See instructions.	4					•	00
		5. Connecticut adjusted gross income: Subtract Line 4 from Line	3. 5						
Reside	nts go	to Line 10; Nonresidents and part-year residents go to Line 6. 6. Enter your income from Connecticut sources from						•	00
Nonresi	dents	Schedule CT-SI. If less than or equal to zero, enter "0."	6					>	00
Nonresiden and Part-Year Residents		7. Enter the greater of Line 5 or Line 6. If zero, go to Line 10 and enter "0."	7						00
		Income tax from Tax Calculation Schedule: See instructions.	8				+	>	00
Onl		9. Divide Line 6 by Line 5. If Line 6 is equal to or greater than					////		
		Line 5, enter 1.0000.	9	•		<u> </u>		1▶ •	
		10. Income tax: See instructions.11. Credit for income taxes paid to qualifying jurisdictions:	10				+		00
		See instructions. Residents and part-year residents only	11					>	00
		12. Subtract Line 11 from Line 10.	12					>	00
		13. Connecticut alternative minimum tax from Form CT-6251	13				+		00
Tax		14. Add Line 12 and Line 13.	14					•	00
		 Credit for property tax paid on your primary residence or motor vehicle, or both: Residents only, see instructions. 	15					>	00
		16. Subtract Line 15 from Line 14.	40						00
		If less than or equal to zero, enter "0." 17. Adjusted net Connecticut minimum tax credit from Form CT-8801	16 1 17				+		00
		18. Connecticut income tax: Subtract Line 17 from Line 16.	18					•	00
		19. Individual use tax: See instructions.	19					>	00
		20. Total tax: Add Line 18 and Line 19.	20					•	00
		21. Connecticut tax withheld: Enter amount from Line 70.	21					>	00
		 All 2009 estimated Connecticut income tax payments (including ar overpayments applied from a prior year) and extension payments 							00
Paymo	onte	23. Amounts paid with original return, plus additional tax paid							
rayiii		after it was filed: Do not include penalty and interest.	23				_		00
		24. Total payments: Add Lines 21, 22, and 23.	_ 24 - 24iusto	d				-	00
		 Overpayment, if any, as shown on original return or as previously Subtract Line 25 from Line 24. 	aujuste	u			25 26		00
Refu		27. If Line 26, Column C, is greater than Line 20, Column C, enter th	e amour	nt overpai	d.	Refu			00
		28. If Line 20, Column C, is greater than Line 26, Column C, enter th					28		00
Amo You C	unt	29. Interest: Multiply Line 28 by number of months or fraction of a mo					29		00
1		30. Amount you owe with this return: Add Line 28. Column C. and Lin	oo 20 C	olumn C		Amount you ov	NO 3U		00

			amending return: Enter the line number for each item you are on sand schedules for items changed. Write your name and SSN(for each	char	nge in the space	oelow	. Attacl
Sched	lule '	1 N	Modifications to Federal Adjusted Gross Income Ente	r all am	ount	s as positive n	umbers	3.			
	3	31.	Interest on state and local government obligations other than C	onnectic	ut				31		00
	3	32.	Mutual fund exempt-interest dividends from non-Connecticut st	ate or mu	ınicip	al government			32		00
Additions	to	33	obligations other than Connecticut Cancellation of debt income						33		00
Federal	. " "		Taxable amount of lump-sum distributions from qualified plans i	not includ	led in	n federal adjuste	d		33		
Adjuste		, T.	gross income	not morac	iou ii	r rederar adjustes	u		34		00
Gross	3	35.	Beneficiary's share of Connecticut fiduciary adjustment: Enter of	only if gre	ater	than zero.			35		00
Income	' a	36.	Loss on sale of Connecticut state and local government bonds						36		00
	3	37.	Domestic production activity deduction from federal form 1040,	Line 35					37		00
			Other - specify						38		00
	3	39.	Total additions: Add Lines 31 through 38. Enter here and on Line 2, Column C, on the front of this for					•	39		00
		IN.	Interest on U.S. government obligations	1111.					40		00
			Exempt dividends from certain qualifying mutual funds derived	from LLS	aov	ernment obligati	ons		41		00
			Social Security benefit adjustment from Social Security Benefit		-	_	0110		42		00
Subtractio			Refunds of state and local income taxes	.,				•	43		00
From	4	14.	Tier 1 and Tier 2 railroad retirement benefits and supplemental	annuities					44		00
Federal	۱ _۵		50% of military retirement pay			45		00			
Adjuste Gross	4	16.	Beneficiary's share of Connecticut fiduciary adjustment: Enter of			46		00			
	4	17.	Gain on sale of Connecticut state and local government bonds						47		00
	4	18.	Contributions to a Connecticut Higher Education Trust (CHET) Enter CHET account number:	48		00					
		10	(can be up to 14 digits) Other - specify: Do not include out-of-state income.						49		00
			Total subtractions: Add Lines 40 through 49. Enter here and	on Line	4 C	olumn C			50		00
0.1								.,			
			Credit for Income Taxes Paid to Qualifying Jurisdictions for Form CT-1040 or Form CT-1040NR/PY.	ns - Re	siae	nts and Part-Ye	ear Ke	siaer	nts Only		
	Struc	JUO	IIS IOI FOITH C1-1040 OF FOITH C1-1040NR/F1.								
		51.	Modified Connecticut Adjusted Gross Income			▶ 5	-		00		
You must			For each column, enter the following:			Colum Name		Code	Colum Name	n B	Code
attach a c		52.	Enter qualifying jurisdiction's name and two-letter code		52		•			•	
of your ref		53.	Non-Connecticut income included on Line 51 and reported on a								
filed with t qualifying			qualifying jurisdiction's income tax return from Schedule 2 Works	heet >	_			00	>		00
jurisdiction	n(s) l		Divide Line 53 by Line 51. May not exceed 1.0000.	•	54	•					
or your			Income tax liability: Subtract Line 15, Column C, from Line 10, Colu	mn C.	- 55			00	>		00
credit will	.		Multiply Line 54 by Line 55.		56			00	>		00
disallowed	d.	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.	Total credit: Add Line 58, all columns. Enter here and on Line 11, Column C.				•	59			00
payment	t, writ	е ус	payable to: Commissioner of Revenue Services. To ensure propour Social Security Number(s) (SSN) (optional) and " 2009 Form C " submit your check to your bank electronically.				PO Bo	ox 29	nt of Revenue \$ 978 ST 06104-2978	Servi	ces
and believed is a fine	ef, it is of no	s tru t m	clare under penalty of law that I have examined this return (including a le, complete, and correct. I understand the penalty for willfully delivered than \$5,000, or imprisonment for not more than five years, or both the preparer has any knowledge.	ring a fals	e reti	urn or document to	o the De	partm	nent of Revenue S	ervice	s (DRŠ
	Your s			Spouse's	signa	ature (if joint return)			Date		
Keep a copy for	Paid p	repa	arer's signature Date	Telephoi	ne nui	mber	Pre	eparer'	's SSN or PTIN		
your - records.	Firm's	nan	ne, address, and ZIP code				Fe	deral E	Employer Identification	n Num	ber

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Schedule 3 Property Tax Credit See instructions. (Connecticut full year residents only)

Qualifying Property	Primary Residence		Auto 1			Auto 2 (filing jointly or qualifying widow(er) only)	
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	/ / 2009 / / 2009		/ / 2009 / / 2009			/ / 2009 / / 2009	
			/_ / 2009			// 2009	
Amount Paid	▶ 60.	00	▶ 61.	00	► 62	2.	00
63. Total property tax paid: Add Lines	60, 61, and 62.				63.		00
64. Maximum property tax credit allow	ed				64.	500	00
65. Enter the lesser of Line 63 or Line	64.				65.		00
66. Enter the decimal amount for your If zero, enter the amount from Line	•	from	the 2009 Property Tax Credit Table		66.		
67. Multiply Line 65 by Line 66.					67.		00
68. Subtract Line 67 from Line 65. En Attach Schedule 3 to your return o	· · · · · · · · · · · · · · · · · · ·	C.			68.		00

Schedule 4 Individual Use Tax Do You Owe Use Tax?

Complete this worksheet to calculate your Connecticut individual use tax liability.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Date of purchase	Description of goods or services	Retailer or service provider	Purchase price	CT tax due (.06 X Column D)	Tax, if any, paid to another jurisdiction	Balance due (Column E minus Column F but not less than zero)
Total of individu	ual purchases under \$300	not listed above				
69. Individual U	se Tax: Add all amounts for	Column G. Enter here and or	n Line 19, Column	C.	69.	. 00

Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

C	olumn	1 A: E	Emp	loye	r Fed	deral	ID N	luml	ber		Co	olum	n B:	CT \	Vage	es, Ti	ps, et	c.	Check if Schedule (С	olum	n C:	CT In	com	e Tax	With	held
► 70a.		_																00]								00
► 70b.		-																00]								00
► 70c.		-																00										00
► 70d.		-																00]								00
► 70e.		-																00]								00
➤ 70f.		_																00]								00
► 70g.		-																00]								00
► 70h.	Enter	addi	tiona	al Co	nnec	ticut	with	holdi	ng fro	om S	Supp	leme	ntal	Sche	dule	CT-1	040W	/H, Lir	ne 3.									00
70.	Total (Conr	necti	cut	inco	me ta	ax w	ithhe	eld: E	Ente	r her	e and	d on	Line	21, (Colun	nn C.											00

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Form CT-1040X

2009

(Rev 12/09)

Instructions for Amended Connecticut Income Tax Return

Purpose: Use this form to amend a previously-filed 2009 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after

the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

Visit the Department of Revenue Services **Taxpayer Service Center** *(TSC)* at **www.ct.gov/TSC** to file Form CT-1040X online.

You must file Form CT-1040X in the following circumstances:

YOU	i must file Form C1-1040X in the following circ	umstances:
1.	The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2.	You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4.	You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5.	If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.

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Completing Form CT-1040X

Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 1: Refer to your original return and identify all the changes that need to be made.

Step 2: Find the corresponding line items on Form CT-1040X.

Step 3: Complete *Schedules 1, 2, 3,* and *4.* Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 4: Use Column A to enter the amounts shown on your original or previously-adjusted return.

Step 5: Use Column B to enter the net increase or decrease for each line you are changing.

Step 6: Explain each change in the space provided on Page 2 of Form CT-1040X.

Step 7: Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions Filing Status

Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner or a spouse in a marriage recognized under Public Act 2009-13, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

See Spouses With Different Residency Status in the instructions for Form CT-1040 or Form CT-1040NR/PY.

Line 2 and Line 4: Enter the amount from Schedule 1, Line 39, on Line 2, Column C, and the amount from Schedule 1, Line 50, on Line 4, Column C.

Lines 6 through 9: Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources. Part-Year Residents: Also attach a copy of your corrected Schedule CT-1040AW, Part-Year Resident Income Allocation.

Line 8: Calculate the tax on the amount you entered on Line 7, Column C, using the *2009 Tax Calculation Schedule* on Pages 6 and 7. Enter the result on Line 8, Column C.

Line 10: Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2009 Tax Calculation Schedule* on Pages 6 and 7. Enter the result in Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result in Column C.

Line 11: Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, in Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13: If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15: Residents: Enter the amount from *Schedule 3*, Line 68, in Column C. You must attach *Schedule 3* to your return or your credit will be disallowed.

Nonresidents and Part-Year Residents: Enter "0" in Column C.

Line 17: If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates*. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19: Enter the amount from *Schedule 4*, Line 69, in Column C.

Line 21: If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 3, and enter the total from Line 70 in Column C. You must complete all columns or your withholding will be disallowed. **Do not** send W-2 or 1099 forms or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal W-2 and 1099 forms or Schedule CT K-1s, you must complete Supplemental Schedule CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 70h, Column C.

Interest

Interest at 1% per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedules 1 Through 4

If you are making corrections to any of these schedules (Modifications to Federal Adjusted Gross Income, Credit for Income Taxes Paid to Qualifying Jurisdictions, Property Tax Credit, and Individual Use Tax), refer to the Form CT-1040 or Form CT-1040NR/PY instruction booklet for line instructions and schedules.

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers.

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Tax Calculation Schedule

Enter Connecticut AGI (Form CT-1040X, Line 5, Column C). Nonresidents and part-year residents: Enter income from Form CT-1040X, Line 7, Column C).	1	00
Enter personal exemption from Table A, Exemptions.	2	00
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut income tax: See Table B, Connecticut Income Tax.	4	00
5. Enter decimal amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income tax: Subtract Line 6 from Line 4. Enter here and on Line 10, Column C. Nonresidents and part-year residents: Enter here and on Line 8, Column C.	7	00

Table A - Exemptions for 2009 Taxable Year
Use your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

	Single			ling Jointly lifying Wido		Fili	ing Separa	tely	Head of Household			
Connect	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connect	Connecticut AGI		
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	
	or Equal To			or Equal To			or Equal To			or Equal To		
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000	
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000	
			\$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	1						
			\$71,000	and up	\$ 0							

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Table B - Connecticut Income Tax for 2009 Taxable Year

Use your filing status shown on the front of your return.

Single or Filing Separately	Examples: Line 3 is \$13,000; Line 4 is \$450.
If the amount on Line 3 of the Tax Calculation Schedule is:	\$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150
Less than or equal to \$10,0003%	\$300 + \$150 = \$450
More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000	Line 3 is \$525,000; Line 4 is \$26,425.
More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000	\$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625 \$24,800 + \$1,625 = \$26,425
Head of Household	Examples: Line 3 is \$20,000; Line 4 is \$680.
If the amount on Line 3 of the Tax Calculation Schedule is:	\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200
Less than or equal to \$16,0003%	\$480 + \$200 = \$680
More than \$16,000, but less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000	Line 3 is \$825,000; Line 4 is \$41,305.
More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000	\$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625 \$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er)	Examples: Line 3 is \$22,500; Line 4 is \$725.
If the amount on Line 3 of the Tax Calculation Schedule is:	\$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125
Less than or equal to \$20,000 3%	\$600 + \$125 = \$725
More than \$20,000,	Line 3 is \$1,100,000; Line 4 is \$56,100.
less than or equal to \$1,000,000\$600 plus 5% of the excess over \$20,000 More than \$1,000,000\$49,600 plus 6.5% of the excess over \$1,000,000	\$1,100,000 - \$1,000,000 = \$100,000 \$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Table C - Personal Tax Credits for 2009 Taxable Year

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

	Single			ling Jointly		Fili	ing Separat	ely	Head of Household			
Connec	ticut AGI											
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	
\$13,000 \$16,300 \$16,800 \$17,300	\$16,300 \$16,800 \$17,300 \$17,800	.75 .70 .65 .60	\$24,000 \$30,000 \$30,500 \$31,000	\$30,000 \$30,500 \$31,000 \$31,500	.75 .70 .65 .60	\$12,000 \$15,000 \$15,500 \$16,000	\$15,000 \$15,500 \$16,000 \$16,500	.75 .70 .65 .60	\$19,000 \$24,000 \$24,500 \$25,000	\$24,000 \$24,500 \$25,000 \$25,500	.75 .70 .65 .60	
\$17,800 \$18,300 \$18,800 \$19,300	\$18,300 \$18,800 \$19,300 \$19,800	.55 .50 .45	\$31,500 \$32,000 \$32,500 \$33,000	\$32,000 \$32,500 \$33,000 \$33,500	.55 .50 .45	\$16,500 \$17,000 \$17,500 \$18,000	\$17,000 \$17,500 \$18,000 \$18,500	.55 .50 .45	\$25,500 \$26,000 \$26,500 \$27,000	\$26,000 \$26,500 \$27,000 \$27,500	.55 .50 .45	
\$19,800 \$21,700 \$22,200 \$22,700	\$21,700 \$22,200 \$22,700 \$23,200	.35 .30 .25	\$33,500 \$40,000 \$40,500 \$41,000	\$40,000 \$40,500 \$41,000 \$41,500	.35 .30 .25	\$18,500 \$20,000 \$20,500 \$21,000	\$20,000 \$20,500 \$21,000 \$21,500	.35 .30 .25	\$27,500 \$34,000 \$34,500 \$35,000	\$34,000 \$34,500 \$35,000 \$35,500	.35 .30 .25	
\$23,200 \$27,100 \$27,600	\$27,100 \$27,600 \$28,100	.15 .14 .13	\$41,500 \$50,000 \$50,500	\$50,000 \$50,500 \$51,000	.15 .14 .13	\$21,500 \$25,000 \$25,500	\$25,000 \$25,500 \$26,000	.15 .14 .13	\$35,500 \$44,000 \$44,500	\$44,000 \$44,500 \$45,000	.15 .14 .13	
\$28,100 \$28,600 \$29,100 \$52,000	\$28,600 \$29,100 \$52,000 \$52,500	.12 .11 .10 .09	\$51,000 \$51,500 \$52,000 \$96,000	\$51,500 \$52,000 \$96,000 \$96,500	.12 .11 .10 .09	\$26,000 \$26,500 \$27,000 \$48,000	\$26,500 \$27,000 \$48,000 \$48,500	.12 .11 .10 .09	\$45,000 \$45,500 \$46,000 \$74,000	\$45,500 \$46,000 \$74,000 \$74,500	.12 .11 .10 .09	
\$52,500 \$53,000 \$53,500 \$54,000 \$54,500	\$53,000 \$53,500 \$54,000 \$54,500 \$55,000	.08 .07 .06 .05	\$96,500 \$97,000 \$97,500 \$98,000 \$98,500	\$97,000 \$97,500 \$98,000 \$98,500 \$99,000	.08 .07 .06 .05	\$48,500 \$49,000 \$49,500 \$50,000 \$50,500	\$49,000 \$49,500 \$50,000 \$50,500 \$51,000	.08 .07 .06 .05	\$74,500 \$75,000 \$75,500 \$76,000 \$76,500	\$75,000 \$75,500 \$76,000 \$76,500 \$77,000	.08 .07 .06 .05	
\$55,000 \$55,500 \$56,000 \$56,500	\$55,000 \$55,500 \$56,000 \$56,500 and up	.03 .02 .01 .00	\$99,000 \$99,500 \$100,000 \$100,500	\$99,500 \$100,000 \$100,500 and up	.03 .02 .01	\$50,500 \$51,000 \$51,500 \$52,000 \$52,500	\$51,000 \$51,500 \$52,000 \$52,500 and up	.03 .02 .01	\$77,000 \$77,500 \$78,000 \$78,500	\$77,000 \$77,500 \$78,000 \$78,500 and up	.04 .03 .02 .01	

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Form CT-1040ES

(Rev. 12/10)

2011 Estimated Connecticut Income Tax Payment Coupon for Individuals

General Instructions

Who Should File This Coupon: Use this coupon if you are required to make estimated income tax payments for the 2011 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year.

Nonresidents and Part-Year Residents: Nonresident individuals are subject to Connecticut income tax on their Connecticut-sourced income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. Connecticut-sourced income includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, you **must recalculate** your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Who Is Required to Make Estimated Payments: You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2011 taxable year.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2011 Connecticut income tax return; or
- 100% of the income tax shown on your 2010 Connecticut income tax return if you filed a 2010 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability; or
- You were a nonresident or part-year resident with Connecticut source income during the 2010 taxable year and you did not file a 2010 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2010 taxable year, then you **must** use 90% of the income tax shown on your 2011 Connecticut income tax return as your required annual payment.

When to File: Estimated payments for the 2011 taxable year are due on or before April 15, June 15, September 15, 2011, and January 15, 2012. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Visit the DRS website at www.ct.gov/TSC to make your estimated payments online and receive immediate confirmation that your payment was timely filed.

How Much Should I Pay: Complete the *2011 Estimated Connecticut Income Tax Worksheet* on Page 2 to calculate your required annual payment.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman (as defined in Internal Revenue Code §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2012, for the 2011 taxable year. The required installment is the lesser of 66%% of the income tax shown on your 2011 Connecticut income tax return or 100% of the income tax shown on your 2010 Connecticut income tax return. See **Informational Publication 2010(16)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax.

Annualized Income Installment Method: If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See Informational Publication 2010(28), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES.

Interest: You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2012, or the date on which the underpayment is paid.

If you file your income tax return for the 2011 taxable year on or before January 31, 2012, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2012.

A farmer or fisherman who files a 2011 Connecticut income tax return on or before March 1, 2012, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Worksheet Instructions

Line 2: Enter the total of your estimated allowable Connecticut modifications. See instructions for *Schedule 1 - Modifications* to *Federal Adjusted Gross Income* of Form CT-1040 or Form CT-1040NR/PY for information about allowable modifications.

Social Security Benefit Adjustment: Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

If your required Connecticut income tax return filing status is single or filing separately and you expect your 2011 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If your required Connecticut income tax return filing status is filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2011 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the Social Security Benefit Adjustment Worksheet on Page 4 and include the amount from Line F on Line 2.

Line 3: Nonresidents and Part-Year Residents Only: If your Connecticut-sourced income is greater than your Connecticut adjusted gross income, enter your Connecticut-sourced income on this line.

Line 5: Apportionment Factor: Nonresidents and part-year residents, if your Connecticut-sourced income **is greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut-sourced income **is less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

<u>Connecticut-Sourced Income</u>
Connecticut Adjusted Gross Income (Line 3) = Line 5

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

Line 7: Residents and Part-Year Residents Only: Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0," if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

Line 9: If you expect to owe federal alternative minimum tax for the 2011 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*.

Line 11: Enter estimated allowable Connecticut income tax credit(s). Enter "0" if you are not entitled to a credit. (Credit for a prior year alternative minimum tax is not allowed if you entered an amount on Line 9.) See instructions for **Schedule CT-IT Credit**, *Income Tax Credit Summary*.

Line 14: If your 2010 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). If you were a resident during the 2010 taxable year and you did not file a 2010 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2010 taxable year with Connecticut-sourced income and you did not file a 2010 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

	Tax Worksheet, Line 1		1		
2.	Allowable Connecticut modifications: Additions or subtractions, see instructions, Page 1		2		
3.	Connecticut adjusted gross income: Combine Line 1 and Line 2		3		
	Nonresidents and part-year residents: Enter your Connecticut-sourced income if greater than your Connect	icut	adjusted g	gross income	∋.
4.	Connecticut income tax: Complete the Tax Calculation Schedule below.		4		
5.	Apportionment factor: Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instruction	s ab	ove. 5	•	
6.	Multiply Line 5 by Line 4.		6		
	Credit for income taxes paid to qualifying jurisdictions: See instructions above				
8.	Subtract Line 7 from Line 6		8		
9.	Estimated Connecticut alternative minimum tax: See instructions above.		9		
10.	Add Line 8 and Line 9.		10		
11.	Estimated allowable credits from Schedule CT-IT Credit: See instructions above.		11		
12.	Total estimated income tax: Subtract Line 11 from Line 10.		12		
13.	Multiply Line 12 by 90% (663/4% for farmers and fishermen).		13		
15.	Enter 100% of the income tax shown on your 2010 Connecticut income tax return. See instructions above Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13. This is your required annual payment. See caution below				
VOL	ution: Generally, you may owe interest if you do not prepay (through timely estimates, withholding, or both) the lesser of ir 2010 Connecticut income tax return or 90% of the income tax shown on your 2011 Connecticut income tax return. To ir estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2010 Connecticut in	avoi	d interest c	harges, make	wn on e sure
16.	Connecticut income tax withheld or expected to be withheld during the 2011 taxable year		16		
	Subtract Line 16 from Line 15. If zero or less or if Line 12 minus Line 16 is less than \$1,000, no estimated payment is required.				
	Installment amount				
19.	Multiply Line 17 by Line 18. Pay this amount for each installment.		19		
	Tax Calculation Schedule				
1.	Enter the amount from Line 3 of the 2011 Estimated Connecticut Income Tax Worksheet.	1.			
2.	Enter personal exemption from Table A, Exemptions, Page 3.	2.			
3.	Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.			
4.	Connecticut income tax from Table B, Connecticut Income Tax, Page 3	4.			
5.	Enter decimal amount from Table C, Personal Tax Credits, Page 3. If zero, enter "0."	5.		•	
6.	Multiply the amount on Line 4 by the decimal amount on Line 5.	6.			
	Connecticut income tax: Subtract Line 6 from Line 4. Enter this amount on Line 4, 2011 Estimated Connecticut Income Tax Worksheet, above.	7.			
orm	CT-1040ES (Rev. 12/10)			Page 2	of 4

2011 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2011 taxable year from 2011 federal Form 1040ES, 2011 Estimated

Table A - Exemptions for 2011 Taxable Year

Use the filing status you expect to report on your 2011 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

	Single			ling Jointly ifying Wido		Fi	ling Separat	ely	Head of Household			
Connect	icut AGI*	Exemption	Connect	icut AGI*	Exemption	Connect	icut AGI*	Exemption	Connec	ticut AGI*		
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	Exemption	
\$ 0 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$33,000 \$34,000 \$35,000 \$36,000 \$37,000 \$38,000	\$26,000 \$27,000 \$28,000 \$29,000 \$30,000 \$31,000 \$32,000 \$34,000 \$35,000 \$36,000 \$37,000 \$38,000 and up	\$13,000 \$12,000 \$11,000 \$10,000 \$ 9,000 \$ 8,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 2,000 \$ 1,000 \$ 0	\$ 0 \$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$55,000 \$56,000 \$57,000 \$60,000 \$61,000 \$62,000 \$63,000 \$64,000 \$65,000 \$66,000 \$67,000 \$68,000 \$70,000 \$70,000	\$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$54,000 \$56,000 \$57,000 \$58,000 \$61,000 \$62,000 \$64,000 \$65,000 \$66,000 \$65,000 \$67,000 \$67,000 \$69,000 \$71,000 and up	\$24,000 \$23,000 \$22,000 \$21,000 \$19,000 \$19,000 \$15,000 \$15,000 \$15,000 \$11,000 \$11,000 \$11,000 \$10,00	\$ 0 \$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$34,000 \$35,000	\$24,000 \$25,000 \$26,000 \$27,000 \$28,000 \$30,000 \$31,000 \$32,000 \$34,000 \$35,000 and up	\$12,000 \$11,000 \$10,000 \$9,000 \$ 8,000 \$ 7,000 \$ 6,000 \$ 5,000 \$ 4,000 \$ 3,000 \$ 2,000 \$ 1,000 \$ 0	\$ 0 \$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$44,000 \$45,000 \$45,000 \$48,000 \$49,000 \$50,000 \$51,000 \$52,000 \$53,000 \$55,000 \$55,000	\$38,000 \$39,000 \$40,000 \$41,000 \$42,000 \$43,000 \$44,000 \$45,000 \$47,000 \$48,000 \$50,000 \$51,000 \$52,000 \$52,000 \$55,000 \$55,000 \$65,000 \$65,000 \$65,000 \$65,000	\$19,000 \$18,000 \$17,000 \$16,000 \$15,000 \$14,000 \$12,000 \$11,000 \$10,000 \$7,000 \$6,000 \$7,000 \$4,000 \$3,000 \$1,000	

Table B - Connecticut Income Tax for 2011 Taxable Year

Single or Filing Separately	Filing Jointly or Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:	If the amount on Line 3 of the Tax Calculation Schedule is:
Less than or equal to \$10,000, multiply by .03.	Less than or equal to \$20,000, multiply by .03.	Less than or equal to \$16,000, multiply by .03.
More than \$10,000, but less than or equal to \$500,000, multiply the amount over \$10,000 by .05 and add \$300.	More than \$20,000, but less than or equal than \$1,000,000, multiply the excess over \$20,000 by .05 and add \$600.	More than \$16,000, but less than or equal to \$800,000, multiply the excess over \$16,000 by .05 and add \$480.
More than \$500,000, multiply the amount over \$500,000 by .065 and add \$24,800.	More than \$1,000,000, multiply the excess over \$1,000,000 by .065 and add \$49,600.	More than \$800,000, multiply the excess over \$800,000 by .065 and add \$39,680.

Table C - Personal Tax Credits for 2011 Taxable Year

Use the filing status you expect to report on your 2011 tax return and your Connecticut AGI* (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

	Single			iling Jointly lifying Wido		Fil	ling Separate	ely	Head of Household		
Connect	icut AGI*	Decimal	Connec	ticut AGI*	Decimal	Connect	icut AGI*	Decimal	Connecticut AGI*		Decimal
More Than	Less Than	Amount	More than	Less Than	Amount	More Than	Less Than	Amount	More Than	Less Than	Amount
	or Equal To			or Equal To			or Equal To			or Equal To	
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

^{*} Form CT-1040NR/PY filers must use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

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Social Security Benefit Adjustment Worksheet						
Ent	ter the amount you expect to enter on Form CT-1040 or Form CT-1040NR/PY, Line 1.					
If y	If your filing status is single or filing separately, is the amount on Line 1 \$50,000 or more?					
	Yes: Complete this worksheet.					
	No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefederal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the 2011 Estimated Connecticut Inco					
If y	If your filing status is filing jointly, qualifying widow(er) with dependent child, or head of household, is the amount on Line 1 \$60,000 or more?					
	Yes: Complete this worksheet.					
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the 2011 Estimated Connecticut Income Tax Worksheet , Line 2.						
Α.	Enter the amount you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2.1, Line 1. If Line A is zero or less, stop here. Otherwise, go to Line B.	A.				
В.	Enter the amount you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2.1, Line 10. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.				
C.	Enter the lesser of Line A or Line B.	C.				
D.	Multiply Line C by 25% (.25).	D.				
E.	 Expected taxable amount of Social Security benefits you reported on federal Publication 505*, Tax Withholding and Estimated Tax, Worksheet 2-1, Line 19. 					
F. Social Security benefit adjustment - Subtract Line D from Line E. Enter the amount here and as a subtraction on the 2011 Estimated Connecticut Income Tax Worksheet, Line 2. If Line D is greater than or equal to Line E, enter "0."		F.				

Payment Options: You may file and pay your Connecticut estimated taxes electronically using the **Taxpayer Service Center** (*TSC*) or visit our website at www.ct.gov/TSC and follow the prompts to make a direct payment.

You may elect to pay your estimated 2011 Connecticut income tax liability using your credit card (American Express[®], Discover[®], MasterCard[®], VISA[®]) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

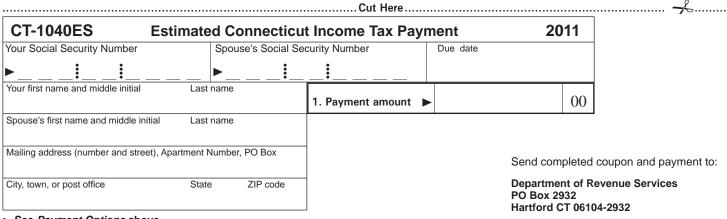
To Pay by Credit Card:

- · Visit: www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Do not send in Form CT-1040ES if you make your payment by credit card or debit card. Your payment will be effective on the date you make the charge.

To Pay by Mail: Make your check payable to Commissioner of Revenue Services. To ensure proper posting of your payment, write your Social Security Number(s), optional, and "2011 Form CT-1040ES" on the front of your check. Be sure to sign your check and paper clip it to the front of your coupon. Do not send cash. DRS may submit your check to your bank electronically.

Completing the Payment Coupon: Complete all required taxpayer identification information. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2010 income tax. If you file this coupon, preprinted, personalized coupons will be mailed to you for the 2011 taxable year.



- See Payment Options above.
- Print all information. Include your spouse's SSN, if filing jointly.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Make your check payable to Commissioner of Revenue Services.
- · DRS may submit your check to your bank electronically.
- To ensure proper posting, write your SSN(s) (optional) and "2011 Form CT-1040ES" on your check.

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^{*} Call the Internal Revenue Service (IRS) at **1-800-829-3676** or visit the IRS website at **www.irs.gov** to get federal Publication 505. Parties to a civil union should complete federal Publication 505, Tax Withholding and Estimated Tax Worksheet 2-1, as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Department of Revenue Services State of Connecticut

Form CT-2210

(Rev. 12/10)

Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates

Your first name and middle initial	Last name (as shown on your income tax return)	Your Social Security Number	
		l — — · — · — · — — —	
If a joint return, spouse's first name and middle initial	Last name	Spouse's Social Security Number	
Name of estate or trust	Fiduciary's name	Federal Employer Identification Number	
		•	
		I •	

Purpose: Filers of Forms CT-1040, CT-1040NR/PY, and CT-1041 who underpaid their estimated Connecticut income tax may use this form to calculate the amount of interest due or to lower or eliminate interest that would otherwise apply.

My Taxes Are Underpaid: In general, if you do not make timely installments of your required annual payment and your Connecticut income tax (after tax credits) minus Connecticut income tax withheld is \$1,000 or more, you will be charged interest on the underpaid amount. You are not subject to interest on the underpayment if the income tax shown on your 2010 Connecticut income tax return minus Connecticut income tax withheld is less than \$1,000.

Your required annual payment is the lesser of:

- 90% of the income tax shown on your 2010 Connecticut income tax return: or
- 100% of the income tax shown on your 2009 Connecticut income tax return if you filed a 2009 Connecticut income tax return that covered a 12-month period.

If either of the following applies to you, you are not subject to interest on the underpayment. You must check Box F or G in Part I below and attach this page to your Connecticut income tax return:

- You were a Connecticut resident during the 2009 taxable year and did not file a 2009 Connecticut income tax return because you had no Connecticut income tax liability; or
- You were a part-year resident or nonresident with Connecticut-sourced income during the 2009 taxable year but did not file a 2009 Connecticut income tax return because you had no Connecticut income tax liability.

If you were a Connecticut part-year resident or nonresident in 2009 and you did not have Connecticut-sourced income during the 2009 taxable year, you must use 90% of the income tax shown on your 2010 Connecticut income tax return as your required annual payment.

Interest: You may be charged interest if you did not pay enough tax through withholding, estimated tax, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Overpayment of any estimated tax will be credited against any future installment.

Interest on the underpayment of estimated income tax, at 1% per month or fraction of a month, will continue to accrue until the earlier of April 15, 2011, or the date on which the underpayment is paid.

A taxpayer who files his or her income tax return for the taxable year on or before January 31, 2011, and pays the total amount computed on the return as payable for the taxable year, does not have to pay the January 15, 2011, estimate and will not incur interest on the underpayment of estimated income tax for the fourth required installment. Do not complete Schedule B, Worksheet D.

Farmers or fishermen who file Forms CT-1040, CT-1040NR/PY, or CT-1041 for the taxable year on or before March 1, 2011, and pay the total amount computed on the return as payable for the taxable year, do not have to pay the January 15, 2011, estimate, which is the only estimate required, and will not incur interest on the underpayment of estimated income tax. See Special Rules for Farmers and Fishermen on Page 5.

Name and Identifying Number

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

Trusts and Estates: Enter the name of the trust or estate and the name of the fiduciary as it appears on Form CT-1041 in the space provided at the top of the form. Also enter the Federal Employer Identification Number of the trust or estate.

Generally, the rules above also apply in determining whether a Connecticut resident trust or estate, a nonresident trust or estate, or a part-year resident trust has made the required annual payment.

Except as provided below, a trust created in 2010 must use 90% of the income tax shown on the 2010 Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, as the required annual payment.

Exceptions

Decedent's Estates: For any taxable year ending before the date that is two years after a decedent's death, the decedent's estate is not required to make estimated payments and no underpayment interest will be charged.

Certain Grantor Trusts: For any taxable year ending before the date that is two years after a decedent's death, a trust is not required to make estimated payments and no underpayment interest will be charged if:

- The trust was created under IRC §§671 through 679, inclusive, as owned by the decedent and will receive the residue of the decedent's estate under the will; or
- If no will is admitted to probate, the trust is primarily responsible for paying debts, taxes, and expenses of administration.

Part I – Reasons For Filing

If one of the following boxes applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you. You must check the box that applies and file this form with your tax return.

Check the boxes that apply. See instructions.

- A. Your income varied during the year and your interest is reduced or eliminated when computed using the annualized income installment method.
- ☐ B. Your required annual payment is based on the tax shown on your 2009 Connecticut income tax return and you filed or are filing a joint return for either 2009 or 2010, but not for both years.
- C. Your interest is lower by treating your Connecticut income tax withheld from your income as paid on the dates it was actually withheld instead of in equal amounts on the payment due dates.
- D. You are a farmer or fisherman as defined in IRC §6654(i)(2). See instructions on Page 5.
- ☐ E. You cannot use the prior year tax liability as a basis for your required annual payment. See instructions on Page 5.
- F. You were a Connecticut resident during the entire 2009 taxable year and you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability.
- G. You were a part-year resident or nonresident of Connecticut during the 2009 taxable year and you had Connecticut-sourced income in 2009, but you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability.

Complete Form CT-2210 in blue or black ink only. If you checked any of these boxes, also be sure to check the box for Form CT-2210 on the front page of your Connecticut income tax return and attach this form to the back of the return.

Pa	Part II – Required Annual Payment					
Со	Complete Part II to determine if you were required to make estimated payments. See Instructions.					
1.	2010 Connecticut income tax	1				
2.	Multiply Line 1 by 90% (.90). Farmers and fishermen, see instructions.	2				
3.	Connecticut income tax withheld	3				
4.	Subtract Line 3 from Line 1. If the result is less than \$1,000, stop here. Do not complete or file this form.	4				
5.	Enter your 2009 Connecticut income tax. See instructions.	5				
6.	Enter the smaller of Line 2 or Line 5. This is your required annual payment for 2010	6				
7.	Subtract Line 3 from Line 6. If the result is zero or less, stop here. Do not complete or file this form.	7				

Part III - Calculate Your Underpayment and Interest for Each Calendar Quarter See instructions. Α В C D **Total** 8. Enter the required annual payment from Part II, Line 6. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box A, or Box D, see instructions. 9. Installment percentages .25 .50 .75 1.00 10. Multiply Line 8 by Line 9. Enter each result in the appropriate column. If you checked Part I, Box A, see instructions. 11. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the same amount in Columns A, B, C, and D. If you checked Part I, Box C, skip this line and see instructions for Line 13. 12. Withholding percentages .25 .50 .75 1.00 13. Multiply Line 11 by Line 12. Enter each result in the appropriate column. If you checked Part 1, Box C, see instructions. 14. Subtract Line 13 from Line 10. Enter each result in the appropriate column. If Line 13 is equal to or greater than Line 10 in any column, enter "0" in that column. 15. Enter the estimated tax payments. See instructions. 16. Underpayments - Subtract Line 15 from Line 14. Enter each result in the appropriate column. If Line 15 is equal to or greater than Line 14 in any column, enter "0" in that column. 17. Interest - Use Worksheets A, B, C, and D of Schedule B and enter each result in the appropriate column. Add Columns A, B, C, and D. Enter the total in the Total Column and on the appropriate line of your Connecticut income tax return.

Attach this form to the back of your Connecticut income tax return. Keep a copy of this worksheet for your records.

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Schedule A Annualized Income Installment Schedule

		(a)	(b)	(c)	(d)
Trusts and estates should not use the period ending dates shown to the right. Instead, use 2-28-2010, 4-30-2010, 7-31-2010, and 11-30-2010.		1-1-2010 to 3-31-2010	1-1-2010 to 5-31-2010	1-1-2010 to 8-31-2010	1-1-2010 to 12-31-2010
Enter your Connecticut adjusted gross income for each period. See instructions.	1				
2. Annualization amounts: Trusts and estates, see instructions.	2	4	2.4	1.5	1
3. Annualized income: Multiply Line 1 by Line 2.	3				
4. Enter the tax for the amount on Line 3. See instructions.	4				
 Credit for income taxes paid to qualifying jurisdictions: Residents and part-year residents only, see instructions. 	5				
6. Subtract Line 5 from Line 4.	6				
7. Connecticut alternative minimum tax: See instructions.	7				
8. Add Line 6 and Line 7.	8				
Credit for property taxes paid on your primary residence or motor vehicle, or both: Residents only, see instructions.	9				
10. Subtract Line 9 from Line 8. If less than zero, enter "0."	10				
11. Allowable credits from Schedule CT-IT Credit, Part I, Line 11: See instructions.	11				
12. Subtract Line 11 from Line 10.	12				
13. Applicable percentages	13	0.225	0.45	0.675	0.90
14. Multiply Line 12 by Line 13.	14				

Complete Lines 15 - 25 in one column before going to the next column.

15. Add the amounts in all preceding columns of Line 21.	15		
16. Annualized income installment: Subtract Line 15 from Line 14. If zero or less, enter "0."	16		
17. Enter 25% (.25) of your required annual payment from Form CT-2210, Part II, Line 6, in each column.	17		
18. Enter amount from Line 20 of the preceding column of this schedule.	18		
19. Add Line 17 and Line 18 and enter the total.	19		
20. Subtract Line 16 from Line 19. If less than zero, enter "0."	20		
21. Enter the smaller of Line 16 or Line 19.	21		
22. Enter the amount from Line 21, Column (a) here and on Form CT-2210, Part III, Line 10, Column A.	22		
23. Add Line 21, Column (b) and Line 22, Column (a). Enter here and on Form CT-2210, Part III, Line 10, Column B.	23		
24. Add Line 21, Column (c) and Line 23, Column (b). Enter here and on Form CT-2210, Part III, Line 10, Column C.	24		
25. Add Line 21, Column (d) and Line 24, Column (c). Enter here and on Form CT-2210, Part III, Line 10, Column D.	25		

Schedule B Interest Calculation

Worksheet A — For period beginning after April 15, 2010, and ending on or before June 15, 2010.

	Date	Amount	Interest Rate	Interest
	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	4-16-2010 to 5-15-2010			
Line c - Revised underpayment			.01	
Line d - Late payment	5-16-2010 to 6-15-2010			
Line e - Total interest				

Worksheet B — For period beginning after June 15, 2010, and ending on or before September 15, 2010.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	6-16-2010 to 7-15-2010			
Line c - Revised underpayment			.01	
Line d - Late payment	7-16-2010 to 8-15-2010			
Line e - Revised underpayment			.01	
Line f - Late payment	8-16-2010 to 9-15-2010			
Line g - Total interest				

Worksheet C — For period beginning after September 15, 2010, and ending on or before January 15, 2011.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	9-16-2010 to 10-15-2010			
Line c - Revised underpayment			.01	
Line d - Late payment	10-16-2010 to 11-15-2010			
Line e - Revised underpayment			.01	
Line f - Late payment	11-16-2010 to 12-15-2010			
Line g - Revised underpayment			.01	
Line h - Late payment	12-16-2010 to 1-15-2011			
Line i - Total interest				

Worksheet D — For period beginning after January 15, 2011, and ending on or before April 15, 2011.

	1	2	3	4
Line a - Underpayment			.01	
Line b - Late payment	1-16-2011 to 2-15-2011			
Line c - Revised underpayment			.01	
Line d - Late payment	2-16-2011 to 3-15-2011			
Line e - Revised underpayment			.01	
Line f - Late payment	3-16-2011 to 4-15-2011			
Line g - Total interest				

Form CT-2210 Instructions

Do not file this form unless:

- You checked one of the boxes in Part I; or
- You wish to calculate and pay the interest you owe with your return.

If you do not file this form, the Department of Revenue Services (DRS) will calculate interest on any underpayment of estimated tax you owe and send you a bill. The interest on the underpayment of estimated tax will stop accruing on the **earlier** of the date you pay your total tax liability or April 15, 2011.

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

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

When My Payments Are Due: In general, four equal installments of estimated tax are required on April 15, June 15, September 15, and January 15. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Estates and certain trusts are required to make estimated income tax payments as stated above for any taxable year ending two or more years after the date of the decedent's death. For additional information on when certain trusts are required to make estimated income tax payments, see IRC §§671 through 679.

Special Rules for Farmers and Fishermen: If you are a farmer or fisherman, as defined in IRC §6654(i)(2), your required annual payment is the lesser of:

- 66 ²/₃% of the income tax shown on your 2010 Connecticut income tax return; or
- 100% of the income tax shown on your 2009 Connecticut income tax return, if you filed a 2009 income tax return that covered a 12-month period.

Farmers and fishermen are required to make only one installment of estimated income tax for the taxable year. If you are a farmer or fisherman, you must do one of the following:

- Pay the required installment on or before January 15, 2011; or
- File your 2010 Connecticut income tax return on or before March 1, 2011, and pay the full amount computed on the return. In this case, do not make an estimated income tax payment for 2010.

See the instructions for Box D.

Part I: Reasons for Filing

Complete Part I **only** if one of the following boxes applies to you. By checking the box that applies to you, you may be able to reduce or eliminate interest charges that would otherwise accrue if we calculated the interest for you under the normal requirements for making estimated tax payments. If you checked any of the boxes in Part I, also be sure to check the box for **Form CT-2210** on the front page of your **Form CT-1040, Form CT-1041**, or **Form CT-1040NR/PY**.

You may only use 100% of your 2009 Connecticut income tax to calculate your required annual payment if:

- You filed a 2009 Connecticut income tax return that covered a 12-month period; or
- During the 2009 taxable year, you were a resident, part-year resident, or nonresident with Connecticut-sourced income and you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability. See Part II, Line 5, for instructions on calculating your required annual payment.

Box A: Check this box if you are using the annualized income installment method. If your income fluctuated during the year, this method may reduce or eliminate the amount of one or more required quarterly payments. See instructions for *Schedule A*.

If you were a part-year resident who moved into Connecticut in 2010 and you cannot use the prior year tax liability as the basis of the required annual payment, you may benefit by using the annualized installment method to report Connecticut-sourced income in the period(s) in which it was earned.

Box B: Check this box if your estimated tax payments were based on the tax shown on your 2009 Connecticut income tax return **and** your filing status changed from last year. See *Changes in Filing Status* in Part II, Line 5.

Box C: Check this box if you want income tax withheld in 2010 to be applied when it was **actually withheld** rather than in four equal installments. See instructions for Part III, Line 11 and Line 13.

Box D: Check this box if you are a farmer or fisherman and:

- You are required to make only one installment of estimated Connecticut income tax; or
- You have filed your tax return for the taxable year on or before March 1, 2011, and have paid the amount computed on the return as payable for the taxable year. Stop here and do not complete Part II and Part III.

Attach Form CT-2210 to your Connecticut income tax return and check the box for Form CT-2210 on the front of Form CT-1040 or CT-1040NR/PY.

Box E: Check this box if you were a part-year resident or nonresident of Connecticut during the 2009 taxable year, did not have Connecticut-sourced income, and were not required to file a Connecticut income tax return. If you check Box E, you must use 90% of your 2010 income tax as your required annual payment.

Box F: Check this box if you were a Connecticut resident during the entire 2009 taxable year and you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability.

Box G: Check this box if you were a part-year resident or nonresident of Connecticut during the 2009 taxable year and you had Connecticut-sourced income in 2009, but you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability.

See the instruction booklet for Form CT-1040 or Form CT-1040NR/PY for filing requirements and the gross income test. The instructions for Form CT-1040NR/PY also lists examples of Connecticut-sourced income.

Part II: Required Annual Payment

Line 1: Enter the amount of income tax shown on your 2010 Connecticut income tax return (Form CT-1040, Line 14; Form CT-1040NR/PY, Line 16; or Form CT-1041, Line 9). Do not subtract estimated payments or Connecticut tax withheld in 2010.

Line 2: Farmers and fishermen multiply Line 1 by 66²/₃%.

Line 3: Enter **Connecticut** income tax withheld in 2010. Do not enter any estimated tax payments or taxes withheld for the Internal Revenue Service (IRS) or other jurisdictions.

Line 5: If your filing status was the same on your 2009 and 2010 Connecticut income tax returns and your 2009 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your 2009 Connecticut income tax return (Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16, CT-1041, Line 9).

If you did not file a 2009 Connecticut income tax return because you did not have a Connecticut income tax liability and you were a resident, nonresident, or part-year resident in 2009 with Connecticut-sourced income, enter "0."

If you were a Connecticut part-year resident or nonresident in 2009 and you did not have Connecticut-sourced income during the 2009 taxable year, leave Line 5 blank and enter the amount from Line 2 as your required annual payment on Line 6.

Changes in Filing Status From 2009 to 2010: If you are filing a joint Connecticut return for 2010 but filed separate Connecticut returns for 2009 as single, filing separately for federal and Connecticut, filing separately for Connecticut only, or head of household, you must combine your 2009 separate tax liabilities to determine your combined 2009 income tax. If either you or your spouse did not file a 2009 Connecticut income tax return, see the instructions for Part I, Box E, to determine if you can use the prior year tax as the basis for your required annual payment.

If you are filing Connecticut returns as filing separately for 2010 but filed a joint Connecticut return for 2009, you must determine your share of the 2009 tax (Form CT-1040, Line 14, or Form CT-1040NR/PY, Line 16). First calculate the 2009 tax both you and your spouse would have paid had you filed separate Connecticut returns for 2009 as married persons filing separately or civil union filing separately. Then complete the following calculation:

Your separate 2009 tax liability

X Your 2009 joint tax liability

Both spouses' separate 2009 tax liabilities

Examples

The following taxpayers, after subtracting Connecticut income tax withheld, have a 2010 Connecticut income tax liability of more than \$1,000 and may be liable for interest on the underpayment of their estimated Connecticut income tax.

Anita, a resident of Connecticut during the entire 2009 taxable year, filed a 2009 resident income tax return.

Anita's 2010 required annual payment is the lesser of 100% of the income tax shown on her 2009 Connecticut income tax return or 90% of the income tax shown on her 2010 Connecticut income tax return.

If none of the reasons on CT-2210 Part 1 apply to her, Anita is liable for interest on the underpayment of estimated Connecticut income tax. Anita is not required to complete Form CT-2210. DRS will calculate the interest and bill her.

Bill, a resident of Connecticut during the entire 2009 taxable year, did not file a 2009 Connecticut income tax return because he had no 2009 Connecticut income tax liability. Bill's 2010 required annual payment is zero.

Bill must check Box F on Form CT-2210, check the box on Page 1 of Form CT-1040 that he completed Form CT-2210, and attach Form CT-2210 to his 2010 Connecticut income tax return.

Jim, a part-year resident or nonresident of Connecticut during the 2009 taxable year, had Connecticut-sourced income in 2009 but did not file a 2009 Connecticut income tax return because he had no 2009 Connecticut income tax liability. Jim's 2010 required annual payment is zero.

Jim must check Box G on Form CT-2210, check the box on Page 1 of Form CT-1040 or Form CT-1040NR/PY that he completed Form CT-2210, and attach Form CT-2210 to his 2010 Connecticut income tax return.

Sara, a nonresident or part year resident of Connecticut during the 2009 taxable year, had no Connecticut-sourced income in 2009 and did not file a 2009 Connecticut income tax return because she had no 2009 Connecticut income tax liability. Sara's 2010 required annual payment is 90% of the income tax shown on her 2010 Connecticut income tax return.

Sara must check Box E on Form CT-2210, check the box on Page 1 of Form CT-1040 or Form CT-1040NR/PY that she completed Form CT-2210, and attach Form CT-2210 to her 2010 Connecticut income tax return.

David, a resident, part-year resident, or nonresident of Connecticut during the 2009 taxable year, had a Connecticut income tax liability in 2009 but in error did not file a 2009 Connecticut income tax return.

David must complete and submit his 2009 Connecticut income tax return to DRS before filing his 2010 Connecticut income tax return.

David's 2010 required annual payment is the lesser of 90% of the income tax shown on his 2010 Connecticut income tax return or 100% of the income tax shown on his 2009 Connecticut income tax return. Since David did not file a 2009 Connecticut income tax return, David's required annual payment is 90% of the income tax shown on his 2010 Connecticut income tax return.

Eric, a nonresident of Connecticut during the 2009 taxable year, had no Connecticut-sourced income in 2009 and did not file a 2009 Connecticut income tax return because he had no Connecticut income tax liability. Eric moved to Connecticut in June 2010 and, as a part-year resident of Connecticut in 2010, files a 2010 Form CT-1040NR/PY.

Eric's 2010 required annual payment is 90% of the income tax shown on his 2010 Connecticut income tax return.

Eric must check Box E on Form CT-2210. Because Eric moved to Connecticut in June, he may benefit by checking Box A and using the annualized income installment method to compute the interest.

Kim, a part-year resident of Connecticut during the 2009 taxable year, filed a 2009 Form CT-1040NR/PY that covered a 12-month period and files a 2010 Form CT-1040.

Kim's 2010 required annual payment is the lesser of 90% of the income tax shown on her 2010 Connecticut income tax return or 100% of the income tax shown on her 2009 Connecticut income tax return.

If none of the reasons on CT-2210 Part 1 apply to Kim, Kim is liable for interest on the underpayment of estimated Connecticut income tax. Kim is not required to complete Form CT-2210. DRS will calculate the interest and bill her.

Tim, a resident of Connecticut during the 2009 taxable year, filed as married filing jointly on his 2009 Form CT-1040 and as single on his 2010 Form CT-1040.

Tim's 2010 required annual payment is the lesser of 90% of his 2010 Connecticut income tax liability or 100% of his separate 2009 Connecticut income tax liability as computed using the formula on the left.

If Tim is using 100% of his separate 2009 Connecticut income tax liability, Tim must check Box B, check the box on Page 1 of Form CT-1040 that he completed Form CT-2210, and attach Form CT-2210 to his 2010 Connecticut income tax return.

Part III - Calculate Your Underpayment and Interest

Line 8: If you are using the annualized income installment method, skip Line 8 and Line 9 and **go on to Line 10**. Be sure you also check Part I, Box A.

If you checked Part I, Box D, because you are a **farmer** or **fisherman** and you have made only one installment of estimated income tax, complete Column D **only**.

Line 10: If you checked Part I, Box A, because you are using the annualized income installment method, enter the amounts from *Schedule A*, Annualized Income Installment Schedule Lines 22 through 25, in the appropriate columns. Attach *Schedule A* to Form CT-2210 and also include your computations of your Connecticut adjusted gross income for each period.

Line 11: Enter the total amount of **Connecticut** income tax withheld in 2010 in Columns A, B, C, and D. **Do not** enter estimated tax payments or taxes withheld for the IRS or other jurisdictions.

Example: If your total 2010 Connecticut income tax withheld was \$1,300, enter \$1,300 in Columns A, B, C, and D.

If you want Connecticut income tax withholding to apply when it was actually withheld, skip Line 11 and Line 12 and **go on to Line 13**. Be sure you also check Part I, Box C.

Line 13: If you want Connecticut income tax withholding to apply when it was actually withheld, enter the actual cumulative withholding amounts on Line 13.

Example: If \$600 was withheld in March, \$200 in May, \$200 in August, and \$300 in November, enter \$600 in Column A, \$800 in Column B, \$1,000 in Column C, and \$1,300 in Column D.

Line 15: Enter in the appropriate columns all timely installment payments you made. Timely installment payments are all payments (**other than any tax withheld**) made on or before the estimated payment due date(s) including any previous installment payments.

Example: If estimated Connecticut income tax payments of \$100 each were made on April 15, June 15, September 15, 2010, and January 15, 2011, enter \$100 in Column A, \$200 in Column B, \$300 in Column C, and \$400 in Column D.

Schedule A Annualized Income Installment

General Instructions

You may benefit from using the annualized income installment method if your income varied throughout the year because you earned more money later in the year than you did in the early part of the year, such as from lottery winnings, investment income, or self-employment income.

By using this method, you may be able to reduce or eliminate the amount of one or more required installments.

For information on filing estimated tax payments using the annualized income installment method, see Informational Publication 2010(28), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES. This publication is available from the DRS website at www.ct.gov/DRS.

If you use the annualized income installment method for any installment due date, you must use this method for all installment due dates. Form CT-2210, *Schedule A*, automatically selects the smaller of the annualized income installment or regular installment increased by the amount saved by using the annualized income installment method in computing earlier installments.

If you use the annualized income installment method, you are required to complete **all** of the following steps:

- 1. Check Box A on Form CT-2210, Part I;
- 2 Enter the amounts from *Schedule A*, Lines 22 through 25 in the appropriate columns on Form CT-2210, Part III, Line 10;
- 3. Attach Form CT-2210 and Schedule A to your return;
- Attach your calculations of your Connecticut adjusted gross income for each period; and
- Check the box for Form CT-2210 on the front of your Connecticut income tax return.

Line Instructions

Line 1: Attach a schedule showing how you computed your Connecticut adjusted gross income for each period.

Trusts and estates must enter their Connecticut taxable income and use the following period ending dates: 2-28-2010, 4-30-2010, 7-31-2010, and 11-30-2010.

Line 2: Trusts and estates do not use the amounts shown in Columns (a) through (d). Instead, use 6, 3, 1.71429, and 1.09091, as the annualization amounts.

Line 4: Resident individuals must compute the tax on the amount shown on Line 3 using the *Tax Tables* or the *Tax Calculation Schedule*.

Nonresidents and part-year resident individuals must use the schedules and worksheets for Form CT-1040NR/PY to determine Connecticut-sourced income. Nonresident trusts and estates and part-year resident trusts must use the schedules and worksheets for Form CT-1041 to determine Connecticut-sourced income. To calculate the tax, complete the worksheet below for each column.

a.	Annualized income from Line 3 of this schedule	
b.	Annualized Connecticut-sourced income	
c.	Enter the greater of Line a or Line b.	
d.	Enter the tax due on Line c using the tax tables or the Tax Calculation Schedule.	
	Trusts and estates: Multiply Line c by 6.5% (.065).	
e.	Divide Connecticut-sourced income for the period by Connecticut adjusted gross income (Connecticut taxable income for trusts and estates) for the period. This is your allocated Connecticut income tax percentage. If Line b is greater than Line a, enter 1.0000.	•
f.	Multiply Line d by Line e. Enter here and on <i>Schedule A</i> , Line 4.	

Line 5: The credit for tax paid to a qualifying jurisdiction is based wholly or partly on the annualized income for each period.

Line 7: You must annualize your adjusted federal alternative minimum taxable income using the annualization amounts on Line 2. Use Form CT-6251 as a guide.

Line 9: Resident Individuals - Enter the credit for property taxes paid on your primary residence, motor vehicle, or both, as calculated on your 2010 Form CT-1040, *Schedule 3*.

The credit may not exceed **\$500** and may be further reduced. Refer to Form CT-1040, *Schedule 3*, and instructions when calculating the credit.

Line 11: The allowable Connecticut income tax credits from Schedule CT-IT Credit, Part I, Line 11, is based wholly or partly on the annualized income for each period.

Lines 15 through 25: You **must** complete Lines 15 through 25 in one column before continuing to the next column.

Schedule B Interest Calculation

General Instructions

Complete the worksheet for any period where an underpayment is shown on Form CT-2210, Part III, Line 16.

Example: If the underpayment is shown in Part III, Line 16, Column A, complete Worksheet A. If no underpayment is shown in Part III, Line 16, Column B, but an underpayment is shown in Part III, Line 16, Column C, skip Worksheet B and complete Worksheet C.

Interest at 1% per month or fraction of a month will continue to accrue until the earlier of April 15, 2011, or the date on which the underpayment is paid. A month is measured from the sixteenth day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Line Instructions

Before calculating your interest, list all estimated payments and Connecticut tax withholding for 2010 on a separate sheet of paper. For Connecticut income tax withheld, you are considered to have paid 25% of this amount on each payment due date (4/15, 6/15, 9/15, and 1/15) unless you can show otherwise.

Worksheet A

Line a: Enter in Column 2 the underpayment shown on Form CT-2210, Part III, Line 16. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line b: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line c: Subtract Line b from Line a in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line d: Follow the instructions for Line b.

Line e: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column A.

Worksheets B and D

Lines a through d: Follow the instructions for Lines a through d on Worksheet A.

Line e: Subtract Line d from Line c in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line f: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line g: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column B, or Part III, Line 17, Column D.

Worksheet C

Lines a through d: Follow the instructions for Lines a through d on Worksheet A.

Lines e and f: Follow the instructions for Lines e and f on Worksheets B and D.

Line g: Subtract Line f from Line e in Column 2 and enter the result in Column 2. Multiply Column 2 by Column 3 and enter the result in Column 4.

Line h: Enter in Column 2 the amount paid during the period listed in Column 1. If multiple payments were made during the period listed, combine those payments and enter the total.

Line i: Add all amounts in Column 4. Enter the total on Form CT-2210, Part III, Line 17, Column C.

Department of Revenue Services State of Connecticut 25 Sigourney St Ste 2 Hartford CT 06106-5032

(Rev. 12/10)

Form CT-1127

Application for Extension of Time for Payment of Income Tax

Place this form on top of your completed Connecticut income tax return. Complete in blue or black ink only.

This form is not an extension of time to file. See *How to Get an Extension of Time to File* (on back) for additional information. You must file this form on or before the due date of your return or your extension request will be denied.

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

	Your first name and middle initial	Last name	Your Social Security Number (SSN) —
Taxpayer	If a joint return, spouse's first name and middle initial	Last name	Spouse's Social Security Number
Please type or print.	Name of estate, trust, partnership, or entity		Federal Employer Identification Number
	Mailing address (number and street), apartment numb	per, PO box	Daytime telephone number
	City, town, or post office	State ZIP	DRS use only 20
	six-month extension of time to Octobe pinning January 1, 2010, and ending De		ecticut income tax of \$ for
If you are no	ot a calendar year taxpayer, complete th	ne following statement:	
	ix-month extension of time to ar		nnecticut income tax of \$
	on is necessary and payment of the tax a arate sheet.)		e hardship because: (If more space is needed,
notes, stock month show	s, bonds, cash value life insurance, aut	omobiles, and real estate an and whether any securities a	sets including all bank accounts, receivables, d liabilities as of the last day of the preceding re listed or unlisted; and (2) an itemized list of e date the tax is due.
	, , , , ,	only if your extension requ	
statements) delivering a f for not more	and, to the best of my knowledge and balase return or document to the Departmen	pelief, it is true, complete, an nt of Revenue Services (DRS)	(including any accompanying schedules and d correct. I understand the penalty for willfully is a fine of not more than \$5,000, imprisonment an the taxpayer is based on all information of
	our signature		Date
Sign Here	Spouse's signature		Date
сору	Paid preparer's signature	Telephone (Preparer's SSN or PTIN
for your	firm's name, address, and ZIP code	1' '	FEIN

Form CT-1127 Instructions

Purpose: The Commissioner of Revenue Services may grant an extension of time for payment of your Connecticut income tax and your individual use tax if you can show it will cause you undue hardship to pay the tax on the date it is due. Form CT-1127 must be filed with the Commissioner on or before the fifteenth day of the fourth month following the close of your taxable year. This is April 15 if your taxable year is the calendar year. We will notify you only if your request is denied.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Undue hardship means more than mere inconvenience. You must show that you will have substantial financial loss if you pay your tax on the date it is due. (For example, a loss could be caused by having to sell property at a sacrifice price.) You must show you do not have enough cash above necessary working capital to pay the tax. In determining cash available, include anything you can convert into cash and show current market prices. Also show you are unable to borrow money to pay the tax except under terms that will cause you severe loss and hardship.

Who May File Form CT-1127: Filers of the following forms may file Form CT-1127:

- Form CT-1040, Connecticut Resident Income Tax Return;
- Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return;
- Form CT-1041, Connecticut Income Tax Return for Estates and Trusts; and
- Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return.

Limitation: As a general rule, an extension of time to pay any part of income tax shown on a return is limited to six months from the date that payment is due.

Security: Security satisfactory to the Commissioner may be required as a condition for granting an extension. This is to assure that the risk of loss to the State of Connecticut will be no greater at the end of the extension period than it was at the beginning. The determination of the type of security, if any is required, will depend on the circumstances in each case. You will be contacted by the Department of Revenue Services (DRS) Collection and Enforcement Division if any security is required.

Interest and Penalty: If the extension of time for payment is approved, no penalty will be assessed if the tax due is paid on or before the end of the extension period. If the extension of time for payment is not granted or the tax due is not paid on or before the end of the extension period, a penalty of 10% of the amount of tax underpaid will be applied. In either case, monthly billing statements will be issued to you until the balance is paid in full.

If after the extension period you are subject to a penalty that you believe was unjustly assessed, you may request a penalty waiver. To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, Requests for Waiver of Civil Penalties.

Where the time for payment of Connecticut income tax is extended, interest will accrue at 1% per month or fraction of a month on any balance due from the original due date of the Connecticut income tax return, determined without regard to any extension of time to file, to the date of actual payment.

How to Get an Extension of Time to Pay: To request a Connecticut extension of time to pay your Connecticut income tax, you must complete Form CT-1127 in its entirety.

If you are requesting an extension of time to file your Connecticut income tax return, attach Form CT-1127 on top of your request.

If you are not requesting an extension of time to file your Connecticut income tax return, attach Form CT-1127 on top of your Connecticut income tax return.

How to Get an Extension of Time to File

- File Form CT-1040 EXT if you need additional time to file Form CT-1040 or Form CT-1040NR/PY. You can file Form CT-1040 EXT online at www.ct.gov/DRS.
- File **Form CT-1041 EXT** if you need additional time to file Form CT-1041.
- File Form CT-1065/CT-1120SI EXT if you need additional time to file Form CT-1065/CT-1120SI.

Signature: You **must** sign this form. If you are filing a joint return, both you and your spouse must sign.

Others Who Can Sign for You: Anyone with a signed Power of Attorney may sign on your behalf.

If a taxpayer is unable by reason of illness, absence, or other good cause to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the taxpayer may sign the request on his or her behalf and is considered as a duly authorized agent for this purpose provided the request states the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

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

For More Information: Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut call outside Greater Hartford calling area); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Department of Revenue Services State of Connecticut 25 Sigourney St Ste 2 Hartford CT 06106-5032

Form CT-8379 Nonobligated Spouse Claim

2010

(Rev. 12/10)

Place this form on top of your completed Connecticut income tax return and check the box for Form CT-8379 on the front of your return.

Complete in blue or black ink only.

Тахр	ayer In	formation as Shown o	n Joint Conne	ecticut Incom	e Tax Return							
Your fi	rst name	and middle initial	Last nan	ne	Your Social Secu	rity Number	Nor	nobligated sp	_			
Spous	e's first na	ame and middle initial	Last nan	ne	Spouse's Social S	Security Number	er Nor	nobligated sp	oouse No			
Mailing	g address	(number and street), apartme	ent number, PO bo	X			Your daytime	telephone nun				
City, to	own, or po	ost office			State	ZIP code	DRS use o	nly	- 20			
	You ma	You may file this form if:										
		filing status claimed on y	your 2010 Con	necticut incom	e tax return is filir	ng jointly for	federal and	d Connect	icut or filing			
		do not want your sha due child support, debt t						ainst you	r spouse's			
+	• You	meet all of the requireme	ents under Am I	a Nonobligate	d Spouse? on the	back of this	s form.					
_	by you	Do not use this form if you are requesting relief from a joint Connecticut income tax liability you believe should be paid only by your spouse (or former spouse). See Form CT-8857 , Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief).										
or 1099 forms here.	Do not use this form to claim your share of a Connecticut income tax refund that was applied to your spouse's federal in tax liability. For information about Internal Revenue Service (IRS) offsets, contact the IRS at the telephone number list the Notice of Refund Offset issued to you.											
or 109	Allocation Items See Specific Instructions on the back of this form.			s form.	Joint	obligated Obligated Spouse Spouse						
Attach W-2	a. Connecticut adjusted gross income				\$	\$		\$				
ach	b. Total	b. Total tax			\$							
Att	c. Connecticut income tax withheld: W-2 and 1099 forms must be attached.				\$	\$						
_	d. Sepa	arate estimated Connecticu	ıt tax payments	(if any)		\$		\$				
+	e. Joint	estimated Connecticut tax	payments (if ar	ny)	\$							
	f. Payn	nents made with extension	request (if any)		\$							
	g. Joint	amount overpaid			\$							
	The Department of Revenue Services (DRS) will calculate the amount of the refund owed to the nonobligated spouse.											
knowle than \$	edge and 5,000, im	declare under penalty of law to belief, it is true, complete, and prisonment for not more than a s any knowledge.	d correct. I unders	tand the penalty	or willfully delivering	a false return	or document	to DRS is a	fine of not more			
Sig	n Here	Your signature (nonobligated spot	use)				Date					
	eep a	Paid preparer's signature		Date	Telephone number		Preparer's SS	N or PTIN				
	your cords.	Firm's name, address, and ZIP co	ode	1	, ,		FEIN					

Form CT-8379 Instructions

Purpose: Use Form CT-8379, Nonobligated Spouse Claim, if:

- You are a nonobligated spouse and all or part of your overpayment was (or is expected to be) applied against:
 - Your spouse's past due State of Connecticut debt (such as child support, student loan, or any debt to any Connecticut state agency); or
 - · Your spouse's tax debt owed to another state; and
- · You want your share of the joint overpayment refunded to you.

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

General Instructions

Am I a Nonobligated Spouse?

You are a nonobligated spouse, if you meet **all** of the following requirements:

- You filed a joint Connecticut income tax return with a spouse who
 owes past-due child support, a debt to any Connecticut state
 agency, or a tax debt due to another state (the obligated spouse);
- You received income (such as wages, interest, etc.) reported on the joint return;
- You made Connecticut income tax payments (such as withholding or estimated tax payments) reported on the joint return;
- You do not owe past-due child support, a debt to any Connecticut state agency, or a tax debt due to another state; and
- You filed a joint return reporting an overpayment of Connecticut income tax, all or part of which was or is expected to be applied against past-due child support, a debt to any Connecticut state agency, or a tax debt due to another state by the obligated spouse.

Filing the Return: File Form CT-8379 with Form CT-1040, Connecticut Resident Income Tax Return, Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, or Form CT-1040X, Amended Income Tax Return for Individuals.

Remember to check the box for Form CT-8379 on the front of your Connecticut income tax return. You must place this form on **top** of the completed Connecticut income tax return.

If you previously filed your 2010 Connecticut income tax return and your refund was offset, do not file Form CT-1040X. Mail Form CT-8379 separately to Department of Revenue Services, PO Box 5035, Hartford CT 06102-5035.

Important: Attach copies of all forms W-2 and 1099 showing Connecticut income tax withheld to Form CT- 8379.

Specific Instructions

Taxpayer Information: Enter the taxpayer information exactly as it appears on your Connecticut income tax return. The name and Social Security Number (SSN) entered first on the joint tax return must also be entered first on Form CT-8379.

Allocation Items

a. Connecticut adjusted gross income: Enter the joint amount as reported on your joint Connecticut income tax return (Form CT-1040, Line 5; Form CT-1040NR/PY, Line 5; or Form CT-1040X, Column C, Line 5). Then separately allocate the individual income according to which spouse earned the income. The sum of these must equal the amount reported as joint income. Nonresidents and Part-Year Residents only - Complete the chart below. Enter the joint amount of your Connecticut-sourced income as reported on your Form CT-1040NR/PY, Line 6, or Form CT-1040X, Column C, Line 6. Separately allocate the Connecticut-sourced income between the two spouses. The sum of these must equal the amount reported as joint Connecticut-sourced income.

Nonresidents and Part-Year Residents Only	Connecticut-Sourced Incom (Form CT-1040NR/PY, Line 6, 6 Form CT-1040X, Column C, Line	6, or	
Joint	\$	00	
Nonobligated Spouse	\$	00	
Obligated Spouse	\$	00	

- Total tax: Enter the joint Connecticut tax liability as reported on your joint Connecticut income tax return (Form CT-1040, Line 16; Form CT-1040NR/PY, Line 18; or Form CT-1040X, Column C, Line 20).
- c. Connecticut income tax withheld: Enter the joint Connecticut withholding as reported on your joint Connecticut income tax return (Form CT-1040, Line 18; Form CT-1040NR/PY, Line 20; or Form CT-1040X, Column C, Line 21). List each spouse's share separately as shown on your individual withholding forms (such as W-2s or 1099s).
- d. Separate estimated Connecticut tax payments: Enter any separately paid estimated Connecticut income tax payments in the appropriate spaces.
- e. **Joint estimated Connecticut tax payments:** Enter the total amount of any joint estimated Connecticut income tax payments. Include overpayments applied from a previous year.
- f. Payments made with extension request: Enter the joint amount as reported on your joint Connecticut income tax return (Form CT-1040, Line 20, or Form CT-1040NR/PY, Line 22).
- g. Joint amount overpaid: Enter the joint amount overpaid as reported on your joint Connecticut income tax return (Form CT-1040, Line 22; Form CT-1040NR/PY, Line 24; or Form CT-1040X, Column C, Line 27). DRS will compute the separate overpayments for the nonobligated spouse and the obligated spouse.

Nonobligated Spouse Refund: DRS will calculate the amount of the nonobligated spouse's refund. The nonobligated spouse's share of the joint Connecticut tax overpayment cannot exceed the joint overpayment.

Signature: The nonobligated spouse must sign this form.

Others Who May Sign for the Nonobligated Spouse: Anyone with a signed LGL-001, *Power of Attorney*, may sign on behalf of the nonobligated spouse. Attach a copy of the LGL-001.

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

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-8857

Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)

Do not file this form if:

- You did not file a joint return for the year(s) for which you are requesting relief.
- All or part of your overpayment was, or is expected to be, applied against your spouse's past-due debt such as child support. Instead, file **Form CT-8379**, *Nonobligated Spouse Claim*, to apply to have your share of the overpayment refunded to you.

		Do not file Form CT-8857 with you	ır tax retu	rn. Com	plete	in blue or bl	ack ink only.			
Part I See Spousal		Your current name (See instructions.)					Your Social Security Number			
Notification in the Specific		Your current home address (number and street), a	apartment n	umber, P	O box		Daytime telephone number (
Instructions.		City, town, or post office			State	ZIP code	DRS use only 20)		
		Check this box if you filed federal Form 8857.	Date you	filed fede	ral Forr	n 8857:				
Part II	1.	Enter the year(s) for which you are requesting relief from liability of Connecticut income tax:								
	2.	2. Information about the person with whom you were married or in a civil union as of the end of the taxable year(s) listed on Line 1.								
		Name					Social Security Number			
		Current home address (number and street), apart	tment numb	er, PO bo	х					
		City, town, or post office			State	ZIP code	Daytime telephone number			
	3.	3. Do you have an understatement of tax (that is, the Department of Revenue Services (DRS) has determined there is a difference between the tax shown on your return and the tax that should have been shown)?								
		☐ Yes. Go to Part III. ☐ No. Go to Part V.								
Part III	4.	4. Are you divorced from the person listed on Line 2 or has that person died? ☐ Yes. Go to Line 7. ☐ No. Go to Line 5.								
	5.	5. Are you legally separated from the person listed on Line 2?								
	6	☐ Yes. Go to Line 7. ☐ No. Go to Line 6.								
	0.	 Have you lived apart from the person listed on Line 2 at all times during the 12-month period prior to filing this form? Yes. Go to Line 7. No. Go to Part IV. 								
	7.	 7. If Line 4, 5, or 6 is Yes, you may request separation of liability by attaching a statement. See instructions. Check here and go to Part IV. 								
Part IV	8.	8. Is the understatement of tax due to the erroneous items of your spouse? See instructions.								
		Yes. You may request innocent spouse relief by attaching a statement. See instructions. Go to Part V.								
		No. You may request equitable relief for the	understater	ment of ta	x. Ched	ck Yes in Part \	<i>1</i> .			
Part V	9.	9. Do you have an underpayment of tax (that is, tax properly shown on your return but not paid) or another tax liability that qualifies fo equitable relief ? See instructions.								
		Yes. You may request equitable relief by attaching a statement . See instructions.								
		No. You cannot file this form unless Line 3 is Yes .								
my knowledge a	nd b mer	re under penalty of law that I have examined this spelief, it is true, complete, and correct. I understand out for not more than five years, or both. The declarable owledge.	the penalt	y for willfu	ılly deli	vering a false s	tatement to DRS is a fine of not more	e thar		
Sign Here	Y	our signature					Date			
Keep a copy of	F	Paid preparer's signature	Date		Telep	hone Number	Preparer's SSN or PTIN			
this return for your records.	F	Firm's name, address, and ZIP code	1		1 -		FEIN			

Form CT-8857 Instructions

General Instructions

Purpose

Use Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief), to request relief from liability for tax, plus related penalties and interest, for which you believe only your spouse or former spouse should be held liable. You must have filed a joint return for the year(s) for which you are requesting relief. DRS will evaluate your request and tell you if you qualify.

You may be allowed one or more of these three types of relief:

- · Separation of liability;
- · Innocent spouse relief; or
- · Equitable relief.

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

Definitions

Underpayment of Tax

An *underpayment* is tax that is properly shown on your return but has not been paid.

Example: Beth and Jack filed a joint return that properly reflects their income and credits, but showed an unpaid balance of \$400. Beth and Jack are getting divorced. Beth gave Jack \$200 and Jack promised to pay the full \$400, but did not. Beth and Jack are both liable for the \$400 tax not paid (underpayment).

Understatement of Tax

An *understatement of tax*, or deficiency, is the difference between the total amount of tax that DRS determines should have been shown on the Connecticut income tax return and the amount actually shown on the return.

Example: Mary and Matt filed a joint return showing \$400 tax due which they fully paid. DRS later audits their return and finds \$4,000 of income that Mary earned but did not report. This understatement results in an additional \$180 in tax. Mary and Matt are both liable for the additional tax (understatement) due to Mary's unreported income.

Joint and Several Liability

Generally, joint and several liability applies to all joint returns. This means both you and your spouse or former spouse are jointly and individually responsible for any underpayment of tax plus any understatement of tax that may become due later. This is true even if a divorce decree states your former spouse is responsible for any amounts due on previously-filed joint returns.

If you have both an underpayment and understatement of tax, you may have to request different types of relief. If you have an underpayment of tax, you may only request equitable relief. Complete Parts III and IV to see which type(s) of relief you can request for the understatement of tax.

Attachment

You **must attach a statement** to Form CT-8857 explaining why you qualify for relief. Complete the statement using the best information you have available. Include your name and Social Security Number (SSN) on the statement.

If you are requesting relief for more than one taxable year, you only need to file one Form CT-8857. However, you must include a separate statement for each year. Clearly indicate in the statement(s) the type(s) of relief you are requesting for each year. You must provide certain information for each type of relief you are requesting. See the *Specific Instructions* for Parts III, IV, and V for details on the information to include with your statement(s).

Generally, DRS will request additional information from you. You can help the processing of your request for relief by attaching a copy of the information you submitted with your request to the IRS. If you have been granted innocent spouse relief by the IRS, attach a copy of your IRS Determination Letter.

When to File

File Form CT-8857 as soon as you become aware of a Connecticut income tax liability for which you believe only your spouse or former spouse should be held liable. You may become aware of a liability if:

- DRS has examined your tax return and is proposing an understatement of tax; or
- · DRS has sent you a notice.

You must file Form CT-8857 no later than two years after DRS first began collection activity against you.

Examples of attempts to collect the tax from you are garnishment of your wages or applying your income tax refund to the tax due.

Where to File

Mail Form CT-8857 and your statement (if applicable) to:

Department of Revenue Services Audit Division - Income Tax Audit 25 Sigourney St Ste 2 Hartford CT 06106-5032

Do not file Form CT-8857 with your tax return.

Form CT-8857 (Rev. 12/10) Page 2 of 4

Specific Instructions

Part I

Enter your current name. If your current name is different from your name as shown on your tax return for any year for which you are requesting relief, enter it in parentheses after your current name. For example, enter "Jane Maple (formerly Jane Oak)."

Spousal Notification

The law requires DRS to inform your spouse or former spouse of the request for relief from liability. DRS is also required to allow your spouse or former spouse to provide information that may assist in determining the amount of relief from liability. DRS will **not** provide information to your spouse or former spouse that could infringe on your privacy. DRS will not provide your new name, address, information about your employer, phone number, or any other information that does not relate to making a determination about your request for relief from liability.

Part II

Line 1: Enter the taxable year(s) for which you have an understatement or underpayment. **Do not** enter any year(s) that DRS used your refund to offset the understatement or underpayment.

Example: You were due a refund for taxable year 2009 on your single return but DRS applied the refund to unpaid joint taxes for taxable year 2008. You enter "2008" on Line 1.

Line 2: Enter the current name and SSN of the person to whom you were married as of the end of the taxable year(s) listed on Line 1. If the name of the person shown on that year's tax return(s) is different from the current name, enter it in parentheses after the current name. For example, enter "Jane Maple (formerly Jane Oak)." Also enter the current home address and daytime telephone number if you know it.

Part III - Separation of Liability

You may request separation of liability for any understatement of tax shown on the joint return(s) you filed with the person listed on Line 2 if that person died or you and that person:

- · Are divorced;
- Are legally separated; or
- Have lived apart at all times during the 12-month period prior to the date you file Form CT-8857.

Separation of liability applies only to amounts owed that are not paid. DRS will not issue you a refund of amounts already paid.

How to Request Separation of Liability

Attach a statement to Form CT-8857 that shows the total amount of the understatement of tax. For each item that resulted in an understatement of tax, explain whether the item is attributable to you, the person listed on Line 2, or both of you. For example, unreported income earned by the person listed on Line 2 would be allocated to that person.

Exception: If, at the time you signed the joint return, you knew about any item that resulted in part or all of the understatement, then your request will not apply to that part of the understatement.

Part IV - Innocent Spouse Relief

You may be allowed innocent spouse relief if **all** of the following apply:

- You filed a joint return for the year(s) entered on Line 1;
- There is an understatement of tax on the return(s) due to erroneous items of the person listed on Line 2;
- You can show that when you signed the return(s) you did not know and had no reason to know the understatement of tax existed (or the extent to which the understatement existed); and
- Taking into account all the facts and circumstances, it would be unfair to hold you liable for the understatement of tax.

Erroneous Items

Any income, deduction, or credit is an erroneous item if it is omitted from or incorrectly reported on the joint return.

Partial Innocent Spouse Relief

If you knew about any of the erroneous items, but did not know the full extent of the item(s), you may be allowed relief for the part of the understatement you did not know about. Explain in your statement attached to Form CT-8857 how much you knew and why you did not know, and had no reason to know, the full extent of the item(s).

How to Request Innocent Spouse Relief

Attach a statement to Form CT-8857 of why you believe you qualify. The statement will vary depending on your circumstances, but should include **all** of the following:

- The amount of the understatement of tax for which you are liable and are seeking relief;
- The amount and a detailed description of each erroneous item, including why you had no reason to know about the item or the extent to which you knew about the item; and
- Why you believe it would be unfair to hold you liable for the understatement of tax.

Form CT-8857 (Rev. 12/10) Page 3 of 4

Part V - Equitable Relief

You may be allowed equitable relief if, taking into account all the facts and circumstances, DRS determines you should not be held liable for any understatement or underpayment of tax.

Equitable relief generally applies only to:

- An underpayment of tax; or
- Part or all of any understatement of tax that does not qualify for both separation of liability and innocent spouse relief.

You should request separation of liability or innocent spouse relief for any understatement of tax if you are eligible. DRS will consider equitable relief for any understatement of tax if it determines innocent spouse relief and separation of liability do not apply.

How to Request Equitable Relief

Attach an explanation to Form CT-8857 of why you believe it would be unfair to hold you liable for the tax instead of the person listed on Line 2. If you are attaching a statement for separation of liability or innocent spouse relief, only include any additional information you believe supports your request for equitable relief.

For More Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only), **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911

Forms and Publications: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Form CT-8857 (Rev. 12/10) Page 4 of 4

Department of Revenue Services State of Connecticut 25 Sigourney St Ste 2 Hartford CT 06106-5032 (Rev. 12/10)

Form CT-19IT Title 19 Status Release

Your first name and middle initial	Last name	Social Security Number
		::
Mailing address (number and street), apartment number, PO box		Telephone (
City, town, or post office	State	ZIP code

Purpose

Use Form CT-19IT to authorize the Department of Revenue Services (DRS) to contact the Department of Social Services to verify your Title 19 status for the 2010 taxable year. Any reference in this document to a spouse also refers to a party to a civil union recognized under Connecticut law.

Who May File Form CT-19IT

If you are required to file a Connecticut income tax return, you may file Form CT-19IT if you meet all the following conditions:

- 1. You were a Title 19 recipient during the taxable year;
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home or under the Connecticut Home Care for Elders; and
- 3. You do not have the funds to pay your Connecticut income tax or income available from future earnings to pay the tax.

Who May Not File Form CT-19IT

You **may not use** this form if you filed a joint return with your spouse. As joint filers, you are jointly and severally liable for payment of the tax. If one spouse is on Title 19, this does not relieve the other spouse from paying the full amount of tax due.

General Information

You are required to file a Connecticut income tax return if you meet any of the following conditions:

- 1. You meet the gross income test (See the instructions for Form CT-1040 or Form CT-1040NR/PY.);
- 2. You had Connecticut income taxes withheld:
- 3. You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals; or
- 4. You had a federal alternative minimum tax liability.

Complete Form CT-19IT and place it on top of your completed Connecticut income tax return.

If the recipient has given power of attorney to another person to file Connecticut income tax returns or other Connecticut tax forms on the recipient's behalf, attach a copy of the Power of Attorney.

Signature of recipient	Date
Signature of person with power of attorney	Date
Name of person with power of attorney (print or type)	

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1040CRC Claim of Right Credit

2010

Place this form on top of your completed Connecticut income tax return. Complete in blue or black ink only. Remember to check the box for Form CT-1040CRC on the front of your Connecticut income tax return.

Your first name and middle initial	Last name	Your Social Security Number
		::
If joint return, spouse's first name and middle initial	Last name	Spouse's Social Security Number
		<u> ::</u>

Purpose: If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2010 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2010 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 2010 taxable year. If you are eligible for the *Connecticut Claim of Right Credit*, complete this schedule 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.

Eligibility for the Connecticut Claim of Right Credit

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 2010 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).

Exceptions: IRC §1341(a) requires you to determine your federal income tax liability by whichever of the following two methods results in the lesser federal income tax liability.

- 1. If you are required to determine your federal income tax liability using the **deduction method** (IRC §1341(a)(4)), you may be eligible for the Connecticut claim of right credit. For the deduction method, you deduct the repayment on your federal income tax return for the year of repayment. Depending on the type of income you repaid, you either deduct the repayment in determining your federal adjusted gross income or in determining your federal taxable income. If the repayment is deducted in determining your federal adjusted gross income, you are **not eligible** for the Connecticut claim of right credit. See *Example 2* on the back of this form. If the repayment is deducted in determining your federal taxable income and reported on federal Form 1040, Schedule A, you are eligible for the Connecticut claim of right credit. See *Example 1* on the back of this form.
 - If the deduction results in a net operating loss for federal income tax purposes carried back to a taxable year or years preceding the year of repayment, no claim for refund is allowable for Connecticut income tax purposes for the preceding year or years on account of the loss carryback.
- If you are required to determine your federal income tax liability using the **credit method** (IRC §1341(a)(5)), you are eligible for the Connecticut claim of right credit. See *Example 1* on the back of this form.

1.	Provide the followin	g information for the ite	em of income repaid during the 2010 taxable year.		
	Taxable Year(s) in Which You Received the Income (Year(s) of receipt)	Type of Income Repaid	Reason(s) for Repayment		Amount of Income Repaid During the 2010 Taxable Year
	If the total amount re	epaid is \$3,000 or less,	stop here and do not file this form. You are not entitled to this co	redit.	
2		•	our 2010 federal income tax liability? See Exceptions above.		
۷.	Deduction M	•	our 2010 rodoral moonto tax hability. Goo Excoptione above.		
			dit method, skip Line 3 and go to Line 4.		
		•			
3.	Was the repayment	reported as a deduction	on on Schedule A of the 2010 federal Form 1040?		
	☐ Yes				
	☐ No If No, sto	p here and do not file t	his form. You are not entitled to this credit.		
4.			reported on your Connecticut income tax return for the	4.	
5.			for the year(s) of receipt after excluding the income you kable year.	5.	
6.			010 claim of right credit. Include this amount on your 2010 R/PY, Line 15; or Form CT-1040X, Line 17	6.	

Nonresidents or Part-Year Residents

If you are a nonresident or part-year resident in the year of receipt and repaid income during your 2010 taxable year, you determine the decrease in your Connecticut income tax liability for the year of receipt by excluding the repaid income from your Connecticut adjusted gross income. To the extent the repayment is derived from or connected with sources within this state, you also exclude this repayment from your Connecticut-sourced income.

Documentation Needed to Prove Eligibility for the Connecticut Claim of Right Credit

You must submit **all** of the following documentation with your 2010 Connecticut income tax return:

- A completed Form CT-1040CRC (placed on top of your completed Connecticut income tax return);
- A copy of your completed 2010 federal income tax return, including all schedules and attachments, that you signed and filed for your 2010 taxable year;
- Proof you were required to repay income you included in Connecticut adjusted gross income for the year(s) of receipt, such as a letter from your employer requiring you to repay sales commissions;
- A copy of your completed federal income tax return, including all schedules and attachments, that you signed and filed for the year(s) of receipt; and
- Proof you repaid the income during your 2010 taxable year, such as a copy of your cancelled check.

How to Compute the Connecticut Claim of Right Credit

Your Connecticut income tax liability for the year of repayment is an amount equal to:

- The tax for the year of repayment computed as if there was no Connecticut claim of right credit; minus
- The decrease in tax for the year(s) of receipt that would result solely
 from the exclusion of the amount of income you were subsequently
 required to repay from your Connecticut adjusted gross income
 for the year(s) of receipt.

Line Instructions

Line 1: If you repaid income during your 2010 taxable year that you included in your Connecticut adjusted gross income for an earlier taxable year(s), enter:

- The year(s) of receipt;
- · A description of the type of income repaid;
- The reason for the repayment; and
- The amount of income repaid. This income must have been included in your Connecticut adjusted gross income for the year(s) of receipt.

Line 2: Check the box to indicate if you used the deduction method or the credit method to determine your 2010 federal income tax liability. See *Exceptions* on the front for more information. If you checked the credit method, skip Line 3 and go to Line 4.

Line 3: Check the box to indicate if you reported the repayment as a deduction on Schedule A of your 2010 federal Form 1040.

Line 4: Enter the amount of your Connecticut income tax liability reported on your Connecticut income tax return for the year(s) of receipt. Enter the amount as originally filed, as adjusted by the Department of Revenue Services (DRS), or as you later amended it.

Line 5: Compute the amount of your Connecticut income tax liability for the year(s) of receipt after you exclude from your Connecticut adjusted gross income for the year(s) of receipt the income you repaid during your 2010 taxable year.

Repayments of Social Security benefits may require the recalculation of your taxable benefits to determine the amount to exclude from Connecticut adjusted gross income.

Line 6: Subtract Line 5 from Line 4. Include this amount on your 2010 Form CT-1040, Line 13; Form CT-1040NR/PY, Line 15; or Form CT-1040X, Line 17. This amount is considered a tax payment and will be credited against your Connecticut income tax liability for your 2010 taxable year on the due date for payment of your 2010 Connecticut income tax liability. Remember to check the box for Form CT-1040CRC on the front of your Connecticut return.

Example 1: In December 2009, James, a Connecticut resident, was advanced commissions by his employer. These commissions were included in his 2009 Connecticut adjusted gross income of \$45,000. In May 2010, James's employer advised him that some of his customers had decided to cancel their purchases and he must repay \$4,000 of the commissions he received during 2009. If James was required to determine his federal income tax liability for the 2010 taxable year using the **deduction method** (IRC §1341(a)(4)), he would deduct the \$4,000 as an itemized deduction on federal Form 1040, Schedule A. Assuming James's filing status on his 2009 and 2010 Connecticut income tax returns is filing separately and his 2010 Connecticut adjusted gross income is \$50,000, he computes his 2010 Connecticut income tax liability as follows:

2010 Connecticut income tax liability on \$50,000 \$2,161

Minus difference between:

2009 tax payable on \$45,000 = \$1,844

and

2009 tax payable on \$41,000 (\$45,000 - \$4,000) = \$1,664

Claim of right credit - \$180

2010 Connecticut income tax liability \$1,981

If James was required to determine his federal income tax liability for the 2010 taxable year using the **credit method** (I.R.C. §1341(a)(5)), he would also compute his Connecticut income tax liability as shown above.

Example 2: In February 2009, Donna, a nonresident individual who works in Connecticut, realized a capital gain of \$5,000 from the sale of a capital asset. The gain was not derived from or connected with Connecticut sources. Donna included the gain in her 2009 Connecticut adjusted gross income of \$35,000. In September 2010, Donna was required to repay the purchaser of the assets \$5,000 as a result of failure to fulfill conditions of the purchase agreement.

If Donna was required to determine her federal income tax liability for the 2010 taxable year using the **deduction method** (IRC §1341(a)(4)), she would deduct the repayment as a capital loss on her federal Form 1040, Schedule D. For Connecticut income tax purposes, Donna is not eligible for the claim of right credit because she deducted the repayment under IRC §1341(a)(4) in determining her federal adjusted gross income.

If Donna was required to determine her federal income tax liability using the **credit method** (IRC §1341(a)(5)), she is eligible for the Connecticut claim of right credit to the extent that her 2009 tax liability would be decreased as a result of excluding the \$5,000 she subsequently repaid.

Department of Revenue Services State of Connecticut

Form CT-1041

2010 CT-104

(Rev. 12/10)

Connecticut Income Tax Return for Trusts and Estates

For residents, nonresidents, and part-year residents

For calend	ar year 2010, or other taxable year ▶ beginning, 2010, and ▶ ending		, 20	
	Name of trust or estate Federal E		cation Number (FEIN)	
Name	Name and title of fiduciary DRS use only	_		
and Address		ial Securit	y Number (SSN): For estates	only
	City, town, or post office State ZIP code Check applicab ► Final retu		Amended return: See back	pag
	Check here if you meet the Form CT-1041 Quick-File Requirements. See Form CT-1041 Quick-File Requirements. See Form CT-1041 Quick-File Requirements. See Form CT-1041 Quick-File Requirements.	ements c	on Page 13. ►□	
Resident	Date trust was created or, for an estate, date of decedent's death:			
Status	If estate was closed or trust terminated, enter date: ▶			
	Check applicable box: ► Resident estate ► Full-year resident trust ► Part-y	ear resid	lent trust	
Type of Entity	Check applicable box: Decedent's estate Bankruptcy estate Simpl Pooled income fund ■ ESBT Grant		► Complex trust ust filing federal Form 1041	
Littly	Indicate if: ▶☐ Trust was created by the will of a decedent ▶☐ Inter vivos trust: Complete Quest	ion A on	back page.	
Full-Year Resident	 Connecticut taxable income from Schedule CT-1041C, Line 14, or to Quick-File, see federal Form 1041, Line 22. 	▶ 1		00
Only	2. Connecticut income tax: Multiply Line 1 by 6.5% (.065).	> 2		00
Nonresident Part-Year	Allocated Connecticut income tax from Schedule CT-1041FA, Part 1, Line 12, for nonresident estates, nonresident trusts, or part-year resident trusts only.	▶ 3		00
	 Credit for income tax paid to qualifying jurisdictions by resident estates, resident trusts, or part-year resident trusts only: See instructions. 	> 4		00
	5. Subtract Line 4 from Line 2 or Line 3. See instructions.	▶ 5		00
Computation	6. Connecticut alternative minimum tax from Form CT-1041, Schedule I, Part I, Line 23	▶ 6		0
of Tax	7. Add Line 5 and Line 6.	▶ 7		00
	8. Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11	▶ 8		0
	9. Connecticut income tax: Subtract Line 8 from Line 7.	▶ 9		00
	10. Connecticut income tax withheld: Attach supporting documents. See instructions.	▶ 10		00
	11. All 2010 estimated tax payments and any overpayment applied from a prior year	▶ 11		00
Payments	12. Payments made with extension request (on Form CT-1041 EXT)	▶ 12		00
	13. Total payments: Add Lines 10, 11, and 12.	▶ 13		00
	14. If Line 13 is greater than Line 9, enter amount overpaid. Subtract Line 9 from Line 13.	▶ 14		00
	15. Amount of Line 14 you want to be applied to the 2011 estimated tax	▶ 15		00
	16. Balance of overpayment: Subtract Line 15 from Line 14.	▶ 16		00
Defunder	17. Reserved for future use.	17		
Refund or Amount	18. Amount to be refunded: Enter the amount from Line 16. Refund	I ▶ 18		00
Due	19. If Line 9 is greater than Line 13 , enter the amount of tax due . Subtract Line 13 from Line 9.	▶ 19		00
	20. If late, enter penalty. See instructions.	▶ 20		00
	21. If late, enter interest. See instructions.	▶ 21		00
	22. Interest on underpayments of estimated tax from Form CT-2210	▶ 22		00
	23. Amount due: Add Lines 19 through 22. Amount you owe			00



Visit the Department of Revenue Services (DRS) **Taxpayer Service Center** (**TSC**) website at **www.ct.gov/TSC** to electronically file your return and to make a direct tax payment or to download and print Connecticut tax forms and publications.

Mail paper return to: Department of Revenue Services, State of Connecticut, PO Box 2934, Hartford CT 06104-2934

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write the FEIN of the trust or estate and "**2010 Form CT-1041**" on the front of the check. DRS may submit your check to your bank electronically. It is not necessary to attach federal Form 1041 or federal Schedule K-1.

Due date for calendar year filers: April 15, 2011

Schedule A - Connecticut Fiduciary Adjustments: See instructions.

Add	ditions		
1.	Interest on state and local government obligations other than Connecticut	▶ 1	00
	Mutual fund exempt-interest dividends from state or municipal government obligations other than Connecticut	▶ 2	00
3.	Loss on sale of Connecticut state and local government bonds: Enter as a positive number.	▶ 3	00
	Connecticut income tax payments deducted in determining federal taxable income prior to deductions relating to distributions to beneficiaries	s • 4	00
5.	Other (Specify)	▶ 5	00
6.	Total additions: Add Lines 1 through 5.	▶ 6	00
Sub	btractions		
	Interest on U.S. government obligations	▶ 7	00
	Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶ 8	00
9.	Gain on sale of Connecticut state and local government bonds	▶ 9	00
10.	Refunds of Connecticut income tax	▶ 10	00
11.	Other (Specify)	▶ 11	00
	Total subtractions: Add Lines 7 through 11.	▶ 12	00
	Connecticut fiduciary adjustment: Subtract Line 12 from Line 6. This amount may be positive or		
	negative. Enter on Schedule CT-1041B, Part 1, Line f, Column 5.	▶ 13	00
	Resident estates or full year resident trusts, except for those t Requirements, must attach Schedule CT-1041C and, if applicab		
	 B. If you checked Part-year resident trust on the front of this return, enter the date on v became irrevocable: C. Does the trust or estate have an interest in real property or tangible personal property Connecticut? Yes No mpleted CT-1041 schedules must be attached to the back of Form CT-1041 in the following ick-File Requirements. Schedule CT-1041B Schedule CT-1041C 	located in	estate meets the
	3. Schedule CT-1041FA		
	4. Form CT-1041 Schedule I		
Also	 attach the following, if applicable: Schedule CT-IT Credit; Worksheet B, Worksheet for Schedule CT-IT Credit; Forms W-2, W-2G, 1099, and Schedule CT K-1 if Connecticut income tax was withhe Copies of all income tax returns filed with qualifying jurisdictions or the credit for income disallowed. 		
Am	nended return: Attach a statement explaining the reason for filing an amended return.		
belie	claration: I declare under penalty of law that I have examined this return (including any accompanying schedules ef, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all in	o DRS is a fine of not more than \$	5,000, imprisonmen
	Sign Signature of fiduciary or officer representing fiduciary Date Here	Telephone number	<u> </u>
Ke	Reep a opy of Paid preparer's signature	Preparer's Tax Identification No.	ımber (PTIN) or SSN
this fo	Firm's name and address Firm's name and address	FEIN	
		Telephone number	

Department of Revenue Services State of Connecticut

Schedule CT-1041B Fiduciary Adjustment Allocation

2010

(Rev. 12/10)

Complete this schedule in blue or black ink only.

Read the instructions on Page 21 in the **Form CT-1041 instruction booklet** before completing this schedule.

	p.oge coeac.e.
Name of trust or estate	Federal Employer Identification Number (FEIN)
	:

If you have a Connecticut fiduciary adjustment, complete Schedule CT-1041B, Part 1, to calculate the trust or estate's and each beneficiary's share of the Connecticut fiduciary adjustment. Schedule CT-1041B, Part 2, should only be completed by full-year or part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries to calculate the resident, noncontingent beneficiary percentage. Attach Schedule CT-1041B to the back of **Form CT-1041**, *Connecticut Income Tax Return for Trust and Estates*.

Part 1 – Shares of Connecticut Fiduciary Adjustment of a Resident or a Nonresident Estate or a Resident Trust, Part-Year Resident Trust, or Nonresident Trust

(1) Name and Address of Each Beneficiary	(2) Identifying Number	Shares of Federal Distributable Net Income: See instructions.		(5) Shares of Connecticut		
Check box below if beneficiary is a nonresident of Connecticut.	of Each Beneficiary	(3) Amount		(4) Percent	Fiduciary Adjustme	nt
a)						
			00			00
b)						
			00			00
c)						
			00			00
d)						
			00			00
e) Trust or estate Resident estate or full-year resident trust Carry the amount from Column 5 to Schedule CT-1 Nonresident estate or trust or a part-year reside Carry the amount from Column 5 to Schedule CT-1	ent trust		00			00
f) Total						
The amount entered on Schedule CT-1041B, Part 1 should be the same as the amount entered on Form Schedule A, Line 13. See instructions.			00			00

The fiduciary must provide each beneficiary with Schedule CT-1041 K-1, *Beneficiary's Share of Certain Connecticut Items*, for inclusion on the applicable income tax return.

Part 2 - Percentage of Resident Noncontingent Beneficiaries: See instructions.

1.	Enter the number, if any, of resident , noncontingent beneficiaries.	1	
2.	Enter the number of nonresident , noncontingent beneficiaries.	2	
3.	Add Line 1 and Line 2.	3	
4.	Divide Line 1 by Line 3 and enter as a decimal. Round to four decimal places. See instructions.	4	•

If a full-year resident inter vivos trust, enter the percentage from Line 4 above on Schedule CT-1041C, Line 11.

If a part-year resident inter vivos trust, enter the percentage from Line 4 above on Schedule CT-1041FA, Part 1, Line 5.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Schedule CT-1041C Connecticut Taxable Income Calculation

Complete this schedule in blue or black ink only. Read the instructions on Page 22 in the Form CT-1041 instru	action boo	oklet before completi	na this sche	dule.		
Name of trust or estate Federal					er Identification Number	er (FEIN)
All resident estates and full-year resident trusts, exce this schedule to determine the status of any nonreattach Schedule CT-1041C to the back of Form CT-	esident b	eneficiaries and	to calcula	te Con	necticut taxable	
Type of Trust or Estate: Check applicable box.						
 1. Resident estate without any nonresident beneficiaries Complete Lines 4 through 6 and Line 14. 	es or full-y	ear resident trust wi	thout any n	onreside	ent beneficiaries:	
Resident estates or full-year resident tru	usts that	meet the Quick-File	e Requirer	nents, s	ee Page 13.	
 2. Resident estate with one or more nonresident benef nonresident beneficiaries, or full-year resident inter vinonresident, noncontingent beneficiaries: First complete and attach Schedule CT-1041FA, Par 3. Full-year resident inter vivos trust with one or more refirst complete and attach Schedule CT-1041FA, Par 	vivos trust rt 3 and P nonreside	with one or more no art 2. Then complete nt, noncontingent be	onresident e Lines 4 th eneficiaries	beneficia rough 6	aries but without a and Line 14.	ny
Federal taxable income of the trust or estate from federal ESBT worksheet	eral Form	1041, Line 22, and	•	4		00
5. Trust or estate's share of Connecticut fiduciary adjustr Part 1, Line e, Column 5	ment from	Schedule CT-1041E	3, ▶	5		00
6. Connecticut gross taxable income as modified: Add Lir	ne 4 and l	ine 5		6		00
Full-year resident inter vivos trusts wit complete Lines 7 t		more nonresident, 1 4. All others go to L		ent ben	eficiaries	
7. Enter the trust or estate's share of income from Conne	ecticut so	urces. See instructio	ns.	7		00
8a. Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column B.	88	a	00			
8b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.	88		00			
8c. Subtract Line 8b from Line 8a.				8c		00
9. Income from Connecticut sources as modified: Add Lin	ne 7 and l	_ine 8c.		9		00
Connecticut taxable income from non-Connecticut sou Subtract Line 9 from Line 6.	ırces as n	nodified:	•	10		00
11. Enter as a decimal the percentage of resident, noncontingent beneficiaries from Schedule CT-1041B, Part 2, Line 4.			11	•	1	
12. Connecticut taxable portion of non-Connecticut source Multiply Line 10 by Line 11.	ed income	:		12		00
13. Connecticut taxable income of a resident inter vivos transcribent, noncontingent beneficiaries: Add Line 9 a				13		00
14. Connecticut taxable income: If an inter vivos trust with nonresident, noncontingent beneficiaries, enter the am Otherwise, enter the amount from Line 6 above. The a must also be entered on Form CT-1041, Line 1.	nount fron	n Line 13 above.	•	14		00

Department of Revenue Services State of Connecticut

Schedule CT-1041FA Fiduciary Allocation

2010

(Rev. 12/10)

Nan					
	Name of trust or estate Federal Er		oyer Id	entification Number	(FEIN)
Cor	nplete this schedule as follows:				
	Resident estate or trust with one or more nonresident beneficiaries: Complete Part 3,	then com	olete	Part 2.	
	Nonresident estate or trust and part-year resident trust: Complete Part 3, then Part 2,	and then	Part 1	l.	
	Attach Schedule CT-1041FA to the back of Form CT-1041, Connecticut Income Tax F				
Pai	rt 1 - Computation of Connecticut Tax of a Nonresident Estate or Trus	st and P	art-\	Year Reside	nt Trust
_	Federal taxable income of trust or estate from federal Form 1041, Line 22, and federal ESBT worksh		1		00
	Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B , Part 1, Line e				
	Column 5	•	2		00
3.	Connecticut gross taxable income as modified: Add Line 1 and Line 2.		3		00
4.	Connecticut taxable income from Connecticut sources: See instructions.		4		00
Con	plete Lines 5 through 8 only if a part-year resident inter vivos trust with one or more nonresident, nonco	ntingent be	enefici	aries. Otherwise,	go to Line 9.
5.	Enter as a decimal the percentage of resident, noncontingent				
<u> </u>	beneficiaries from Schedule CT-1041B, Part 2, Line 4.	•	5	•	
6.	Connecticut taxable income from non-Connecticut sources during the residency portion of the taxable year as modified: See instructions.	•	6		00
7.	Connecticut taxable portion of non-Connecticut-sourced income during the residency portion				00
	of the taxable year: Multiply Line 6 by Line 5.		7		00
8.	Connecticut taxable income of a part-year resident inter vivos trust with nonresident, noncontingent beneficiaries: Add Line 4 and Line 7.		8		00
9	If a part-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries, ent	er			
0.	the amount from Line 8. Otherwise, enter the greater of Line 3 or Line 4.	.01	9		00
10.	Connecticut income tax: Multiply Line 9 by 6.5% (.065). If Line 9 is zero or less, enter "0."		10		00
11.	Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiarie If Line 9 is greater than zero, enter 1.0000. If Line 9 is zero or less, enter "0."	es:			1
	All others: If Line 4 is greater than zero and greater than or equal to Line 3, enter 1.0000. If Line 4 is less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal on Line 11. Rou to four decimal places. If Line 4 is zero or less, enter "0."	nd	11	•	
12.	Allocated Connecticut tax: Multiply Line 10 by Line 11. Enter here and on Form CT-1041, Line 3.	•	12		00

Part 2 - Trust or Estate's and Beneficiary's Share of Income From Connecticut Sources: See instructions.

Beneficiary List in same order as on Schedule	Beneficiary List in same order as on Schedule CT-1041B, Part 1.		ecticut ident	Shares of Federal Distributable Net Income: See instructions.			(3) Shares of Income	
Name and Address	Identifying Number of Each Beneficiary	Yes	No	(1) Amount		(2) Percent	From Connecti Sources	
a)	-				00			00
b)					00			00
c)					00			00
d)					00			00
e) Trust or estate					00			00
Total					00	100%		00

Enter the amount from Schedule CT-1041B, Part 1, Line f, Column 3, on the Total line of Schedule CT-1041FA, Part 2, Column 1. Enter the amount from Schedule CT-1041FA, Part 3, Line 24, Column B, on the Total line of Schedule CT-1041FA, Part 2, Column 3.

The fiduciary must provide each nonresident beneficiary with a **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, for inclusion by the nonresident beneficiary on Form CT-1040NR/PY, Schedule CT-SI.

Part 3 - Details of Federal Distributable Net Income and Amounts From Connecticut Sources See instructions.

	s 1 - 17, Column (A), are based on the entries on federal n 1041, Page 1, with modifications as specified in instructions.		(A) Federal Amount as Modified		(B) Amount of Column (A) From Connecticut Sources
	Interest income: See instructions for modifications.	1		00	00
	2. Dividends: See instructions for modifications.	2		00	00
1	3. Business income (loss)	3		00	00
N C	4. Capital gain (loss)	4		00	00
0	5. Rents, royalties, partnerships, S corporations, other trusts, and estates	5		00	00
M E	6. Farm income (loss)	6		00	00
	7. Ordinary gain (loss)	7		00	00
	Other income (specify): See instructions for modifications.	8		00	00
	9. Total income: Add Lines 1 through 8.	9		00	00
	10. Interest	10		00	00
D E	11. Taxes	11		00	00
D	12. Fiduciary fees	12		00	00
C	13. Charitable deductions from federal Form 1041, Schedule A, Line 7	13		00	00
T I	14. Attorney, accountant, and return preparer's fees	14		00	00
O N	15. Other deductions	15		00	00
S	16. Total deductions: Add Lines 10 through 15.	16		00	00
	17. Adjusted total income (loss): Subtract Line 16 from Line 9.	17		00	00
Line	s 18 through 24 are based on entries from federal Form 1041 sch	edul	les.		
	18. Enter the amount from federal Form 1041, Schedule B, Line 3.	18		00	00
	19. Enter long-term capital gain and short-term capital gain included on federal Form 1041, Schedule B, Line 5.	19		00	00
	20. Enter the amount from federal Form 1041, Schedule B, Line 4.	20		00	00
	21. If amount on Line 4 above is a loss, enter amount here as a positive number.	21		00	00
	22. Total: Add Lines 17 through 21.	22		00	00
	23. If amount on Line 4 above is a gain, enter amount here.	23		00	00

24

00

00

24. Distributable net income: Subtract Line 23 from Line 22.

Enter Column B amount on Part 2, Column 3, Total line.

Schedule CT-1041 K-1

2010

Beneficiary's Share of Certain Connecticut Items

For calendar year 2010	or other taxable year ► be	ginning	, 20	010, and ► en	ding _		, 20
Complete this schedule	in blue or black ink only.						
Trus	st or Estate Information			Beneficia	ry Infor	mation	
Federal Employer ID Numl	ber (FEIN)		Beneficiary's Soci	ial Security Num	nber (SS	N) or FEII	N ► SSN FEIN
Name of trust or estate			Name •				
Name and title of fiduciary			Address	Numbe	er and st	reet	РО Вох
Address of fiduciary	Number and street	PO Box	City or town	State			ZIP code
City or town	State	ZIP code	Check ► ☐ Res	ident, noncontin	ngent •	► Non	resident, noncontingent
Check one: ▶ ☐ Amer	nded Schedule CT-1041 K-1		one. ▶ 🗖 Res	ident, contingen	nt 🕨	► □ Non	resident, contingent
	Schedule CT-1041 K-1		► □ Pari	t-year resident:	See Inst	ructions. [Date:
Shares of federal dist	tributable net income	▶ \$.00		%		
		' '					
	iary adjustment from Sche			eral Schedule K-		1. Connecti	cut-sourced portion
Interest income			1.		00	•	00
	3				00		00
·	S				00	>	00
3. Net short-term cap	oital gain		3.		00	>	00
•	tal gain				00	>	00
4b. 28% rate gain			4b.		00	>	00
4c. Unrecaptured sect	ion 1250 gain		4c.		00	>	00
5. Other portfolio and	I nonbusiness income		5.		00	>	00
6. Ordinary business	income		6.		00	>	00
7 Net rental real esta	ate income		7.		00	>	00
8. Other rental incom	e		8.		00	>	00
9. Directly apportioned	ed deductions (attach staten	nent)	9.		00	>	00
Part III - Schedule	CT-IT Credit						
1. Qualified small bu	usiness tax credit						00
2. Vocational rehabi	litation job creation tax cre	edit					00
3. Angel investor tax	c credit						00
4. Insurance Reinve	stment fund credit						00

Schedule CT- 1041 K-1 Instructions

Complete the schedule in blue or black ink only.

A fiduciary **must** furnish **Schedule CT-1041 K-1**, *Beneficiary*'s *Share of Certain Connecticut Items*, to each beneficiary to report the beneficiary's share of the Connecticut fiduciary adjustment, income, and credits from a trust or a decedent's estate. The trust or estate's information must be properly completed.

Grantor trusts do **not** use Schedule CT-1041K-1 to report the income, deductions, or credits of the grantor or other person treated as owner. See *Grantor Trust* on Page 6.

Instructions for Fiduciaries

A fiduciary (or one of the joint fiduciaries) must complete Parts I, II, and III for each beneficiary. A fiduciary must furnish Schedule CT-1041 K-1 on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 if the trust or estate's taxable year for federal income tax purposes is the calendar year). If the fiduciary requested an extension of time to file **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates, by timely filing **Form CT-1041 EXT**, Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates, the deadline for furnishing Schedule CT-1041 K-1 to beneficiaries is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the trust or estate's taxable year for federal income tax purposes is the calendar year).

For taxable years beginning on or after January 1, 2010, copies of all Schedule CT-1041 K-1s issued by the fiduciary to the beneficiaries must be filed with the Department of Revenue Services (DRS). Do not attach Form CT-1041 K-1s to the trust or estate's Form CT-1041. Schedule CT-1041 K-1s must be attached to Form CT-1041 K-1T, Transmittal of Schedule CT-1041 K-1 - Beneficiary's Share of Certain Connecticut Items, and sent separately to DRS. Do not file Form CT-1041 K-1T and Schedule CT-1041 K-1s if Form CT-1041 was electronically filed with DRS. See Form CT-1041 K-1T instructions.

Specific Instructions for Schedule CT-1041 K-1

Complete the *Trust or Estate Information* and the *Beneficiary Information* sections including the beneficiary's Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Check the box to indicate if the number is an SSN or FEIN.

Check only one applicable box to identify the beneficiary's resident status.

Part-Year Resident Beneficiary: If the beneficiary is a part-year resident, indicate the date moved in or out of Connecticut.

Check only one applicable box to identify if this is an amended or final Schedule CT-1041 K-1.

Enter the beneficiary's portion and percentage of the distributable net income (DNI).

Part I - Connecticut Fiduciary Adjustment

Transfer entries for each beneficiary from Schedule CT-1041B, Column 5.

Part II - Connecticut-Sourced Portion of Items

Transfer entries for the beneficiary from federal Schedule K-1, Beneficiary's Share of Income, Deductions, Credits, etc.

Part III - Schedule CT-IT Credit

Complete *Worksheet B, Worksheet for Schedule CT-IT Credit,* on Page 18. Transfer entries for the beneficiary from the worksheet to the corresponding lines on Lines 1 through 4.

General Instructions for Beneficiaries

Do not attach Schedule CT-1041 K-1 to Form CT-1040, Connecticut Income Tax Return, or Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return.

Beneficiaries Who Are Resident Individuals: Enter amount from Schedule CT-1041 K-1, Part I, on Form CT-1040, *Schedule 1*, Line 35, if positive, or Line 46, if negative.

Use amount from Schedule CT-1041 K-1, Part III to complete **Schedule CT-IT Credit**, *Income Tax Credit Summary*.

Beneficiaries Who Are Nonresident or Part-Year Resident Individuals: Enter amount from Schedule CT-1041 K-1, Part I, on Form CT-1040NR/PY, *Schedule 1*, Line 37, if positive, or Line 48, if negative.

Enter amounts from Schedule CT-1041 K-1, Part II, Lines 1 through 9, on the appropriate lines of Form CT-1040NR/PY, **Schedule CT-SI**, *Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources*.

Use amount from Part III to complete Schedule CT-IT Credit.

Beneficiaries That Are Trusts or Estates: Enter amounts from Schedule CT-1041 K-1, Part I, on Form CT-1041, *Schedule A*, Line 5, if positive, or Line 11, if negative.

Use the amounts from Schedule CT-1041 K-1, Part II, Lines 1 through 9, to calculate Connecticut taxable income of the trust or estate.

Use amounts from Schedule CT-1041 K-1, Part III, to complete Schedule CT-IT Credit.

You are required to attach Schedule CT-1041 K-1 to Form CT-1041.

Department of Revenue Services State of Connecticut PO Box 150440 Hartford CT 06115-0440

(New 12/10)

Form CT-1041 K-1T

2010

Transmittal of Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items

				For D	RS use only
			•	-	- 20
or c	alendar year 2010 or other taxable year ► b	peginning	_ 2010, and ▶ en	ding	20
Com	olete this form in blue or black ink only.				
_					
	t and Estate Information				
▶ 1	Name of trust or estate	>	Federal Employer Id	lentification Nun	nber (FEIN)
>	Name and title of fiduciary				
•	Address of fiduciary	Number and street addres	SS	PO Box	
	City or town	State		ZIP code	
Part	1 - Schedule CT-1041 K-1s Submi		>	1.	
Part			>	1.	
Part . Tot	al number of Schedule CT-1041 K-1s sub	omitted with this Form CT-1041 K-1T			
Part . Tot Part . Re	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries	omitted with this Form CT-1041 K-1T		1.	
Part . Tot Part . Re	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries sident Individuals	omitted with this Form CT-1041 K-1T		1.	
Part Re Re Re Re	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries sident Individuals	omitted with this Form CT-1041 K-1T		1.	
· Tot	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries sident Individuals	omitted with this Form CT-1041 K-1T		1. 2. 3.	
Part Re	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries sident Individuals	omitted with this Form CT-1041 K-1T		1. 2. 3.	
Part I. Tot Re I. Re I. No	al number of Schedule CT-1041 K-1s sub 2 - Number of Beneficiaries sident Individuals	Information		1. 2. 3. 4.	

Declaration: I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

Department of Revenue Services

State of Connecticut PO Box 150440 Hartford CT 06115-0440

Sign Here Keep a copy of this	Signature	Date
return for your records.	Title	Telephone number ()

Form CT-1041 K-1T Instructions

Complete this form in blue or black ink only.

For taxable years beginning on or after January 1, 2010, a fiduciary is required to submit to the Department of Revenue Services (DRS) a completed Form CT-1041 K-1T, Transmittal of Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items, with copies of all Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items, issued by a trust or estate to the beneficiaries. This requirement applies even if there is only one beneficiary to whom a Schedule CT-1041 K-1 was issued.

Electronically-Filed Forms and Schedules

If **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, is filed electronically using the DRS **Taxpayer Service Center** (*TSC*), the fiduciary is not required to submit a paper Form CT-1041 K-1T with copies of all Schedule CT-1041 K-1s issued by a trust or estate to the beneficiaries unless notified to do so by DRS. However, Schedule CT-1041 K-1 is still required to be issued to the beneficiaries.

Signature

Sign and date Form CT-1041 K-1T. Include title and provide a contact telephone number.

When to File

Form CT-1041 K-1T and Schedule CT-1041 K-1s must be submitted on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 if the trust or estate's taxable year for federal income tax purposes is the calendar year). If the trust or estate requested an extension of time to file Form CT-1041 by timely filing Form CT-1041 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates, the deadline is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the trust or estate's taxable year for federal income tax purposes is the calendar year).

Where to File

Attach copies of all Schedule CT-1041 K-1s issued to Form CT-1041 K-1T and mail to:

Department of Revenue Services State of Connecticut PO Box 150440 Hartford CT 06115 - 0440 Form CT-1041 Schedule I

2010

(Rev. 12/10)

Connecticut Alternative Minimum Tax Computation of Trusts or Estates

Any trust or estate subject to and required to pay federal alternative minimum tax must complete and attach this schedule to Form CT-1041. Complete this form in blue or black ink only. Read the complete instructions before completing this form.

•	•	•	, ,				
Name of trust or estate				F	ederal Employer I	Identification Number (I	FEIN)
					:		
Part I - Computation of	of Connecticut	Alternative Mi	inimum Tax for Tru	usts an	d Estates		

Trust or estate's share of federal alternative minimum taxable income from federal Form 1041 Schedule I, Line 29. See instructions.	1	00
2. Enter the Connecticut modifications attributable to the trust or estate. See instructions.	2	00
3. Combine Line 1 and Line 2.	3	00
4. Enter the sum of the trust or estate's share of Connecticut income tax and tax-exempt interest from private activity bonds. See instructions.	4	00
5. Tentative adjusted federal alternative minimum taxable income: Subtract Line 4 from Line 3.	5	00

Complete Lines 5a through 5d if you are a full-year resident or part-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries. All others, go to Line 5e and enter the amount from Line 5 above.

	nomesident, noncontingent beneficiaries. An others, go to time se and enter the amount		II EIIIC O above	•
5a.	Enter the amount of Connecticut-sourced income included in Line 5. See instructions.	5a		00
5b.	Enter the amount from non-Connecticut sources. See instructions.	5b		00
5c.	Percentage of nonresident, noncontingent beneficiaries: Divide the number on Schedule CT-1041B , Part 2, Line 2, by the number on Schedule CT-1041B, Part 2, Line 3. Enter the decimal here. Round to 4 decimal places.	5c	•	
5d.	Multiply Line 5b by Line 5c.	5d		00
5e.	Adjusted federal alternative minimum taxable income: See instructions.	5e		00
6.	Exemption amount	6	\$22,500	00
7.	Phaseout of exemption amount	7	\$75,000	00
8.	Subtract Line 7 from Line 5e. If zero or less, enter "0."	8		00
9.	Multiply Line 8 by 25% (.25).	9		00
10.	Exemption: Subtract Line 9 from Line 6. If zero or less, enter "0."	10		00
11.	Subtract Line 10 from Line 5e. If zero or less, enter "0" here and on Line 23 and skip Lines 12 through 22.	11		00
	If you completed Part IV of federal Form 1041 Schedule I, complete Part II of this schedule and enter the amount from Line 42 here. However, if Lines 2 and 4 are zero and you did not complete Lines 5A through 5d, enter the amount from federal Form 1041 Schedule I, Line 75, here and skip Form CT-1041 Schedule I, Part II.			
	All others: If Line 11 is \$175,000 or less, multiply Line 11 by 26% (.26). Otherwise, multiply Line 11 by 28% (.28) and subtract \$3,500 from the result.	12		00
13.	Alternative minimum tax foreign tax credit from federal Form 1041 Schedule I, Line 53.	13		00
14.	Adjusted federal tentative minimum tax: Subtract Line 13 from Line 12.	14		00
15.	Multiply Line 14 by 19% (.19).	15		00
16.	Multiply Line 5e by 5.5% (.055).	16		00
17.	Connecticut minimum tax: Enter the lesser of Line 15 or Line 16.	17		00
18.	Apportionment factor: Connecticut residents, enter 1.0000; nonresidents and part-year residents, see instructions.	18	•	
19.	Apportioned Connecticut minimum tax: Multiply Line 17 by Line 18.	19		00
20.	Connecticut income tax from Form CT-1041, Line 2 or Line 3	20		00
21.	Net Connecticut minimum tax: Subtract Line 20 from Line 19. If zero or less, enter "0."	21		00
22.	Credit for alternative minimum tax paid to qualifying jurisdictions for full-year and part-year Connecticut residents only from Part III, Line 51, on the back of this schedule.	22		00
23.	Connecticut alternative minimum tax: Subtract Line 22 from Line 21. If zero or less, enter "0." Enter the amount here and on Form CT-1041, Line 6.	23		00

Part II

24. Enter the amount from Line 11.			2	24		00
25. Enter the amount from federal Form 1041 Schedule I, Line 58. See instructions.	25		00			
26. Enter the amount from federal Form 1041 Schedule I, Line 59. See instructions.	26		00			
27. Enter the amount from federal Form 1041 Schedule I, Line 60. See instructions.	27		00			
28. Enter the smaller of Line 24 or Line 27.			2	28		00
29. Subtract Line 28 from Line 24.			2	29		00
30. If Line 29 is \$175,000 or less, multiply Line 29 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result.	ly Line 29 l	oy 28% (.28)	3	30		00
31. Maximum amount subject to the 0% (.00) rate is \$2,300.	31	\$2,300	00			
32. Enter the amount from federal Form 1041 Schedule I, Line 65. See instructions.	32		00			
33. Subtract Line 32 from Line 31. If zero or less, enter "0."	33		00			
34. Enter the smaller of Line 24 or Line 25.	34		00			
35. Enter the smaller of Line 33 or Line 34.	35		00			
36. Subtract Line 35 from Line 34.	36		00			
37. Multiply Line 36 by 15% (.15).			3	37		00
If Line 26 is zero or blank, skip Lines 38 and 39 and	go to Lin	e 40. Otherwise	, go	to Line	38.	
38. Subtract Line 34 from Line 28.	38		00			
39. Multiply Line 38 by 25% (.25).			3	39		00
40. Add Lines 30, 37, and 39.						00
41. If Line 24 is \$175,000 or less, multiply Line 24 by 26% (.26). Otherwise, multiply Line 24 by 28% (.28) and subtract \$3,500 from the result.						00
42. Enter the smaller of Line 40 or Line 41 here and on Line 12.			4	12		00
-						

Part III - Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions

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

		Colum	nΛ	Colum
43.	Modified adjusted federal alternative minimum taxable income: See instructions.	43		00

			Columi	n A	Colum	nn B
	For each column, enter the following:		Name	Code	Name	Code
44.	Enter qualifying jurisdiction's name and two-letter code. See below.	44				
45.	Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 43 which is subject to a qualifying jurisdiction's alternative minimum tax.	45		00		00
46.	Divide Line 45 by Line 43. Round to four decimal places.	46	•		•	
47.	Enter the net Connecticut minimum tax from Line 21 on the front of this schedule. Part-year residents, see instructions.	47		00		00
48.	Multiply Line 46 by Line 47.	48		00		00
49.	Alternative minimum tax paid to a qualifying jurisdiction: See instructions.	49		00		00
50.	Enter the lesser of Line 48 or Line 49.	50		00		00
51.	Total credit: Add Line 50, all columns. Enter amount here and on Line 22 on the front of this schedule.			51		00

If you claim credit for alternative minimum tax paid to another state of the United States, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code. See Page 24 of the instruction booklet for **2010 Form CT-1040** for a list of the standard two-letter codes.

Instructions for Form CT-1041 Schedule |

Purpose: Trusts or estates subject to and required to pay the federal alternative minimum tax are subject to the Connecticut alternative minimum tax. Use this schedule to calculate the trust or estate's Connecticut alternative minimum tax liability and attach it to **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates. Complete the schedule in blue or black ink only.

Where the calculation of any individual federal item is subject to limitations, such as an alternative tax net operating loss deduction, that item may have to be recalculated if Connecticut modifications apply.

Part I

Line 1 - Trust or Estate's Share of Federal Alternative Minimum Taxable Income

Enter the trust or estate's share of federal alternative minimum taxable income from federal Form 1041 Schedule I, Line 29. The fiduciary of a part-year resident trust must also include or exclude any tax preference items and adjustments attributable to a future year which accrued up to the time of a change in residence. If the amount on Line 1 is \$22,500 or less, **do not** complete this schedule. The trust or estate is not liable for either federal or Connecticut alternative minimum tax.

Line 2 - Connecticut Modifications Attributable to the Trust or Estate

Enter the Connecticut modifications attributable to the trust or estate. Generally, this figure may be obtained from **Schedule CT-1041B**, *Fiduciary Adjustment Allocation*, Part I, Line e, Column 5. This amount can be a positive or negative number. **Do not** include amounts already included on Line 1.

Do not include the trust or estate's share of any amount that relates to 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, that was included on Form CT-1041, *Schedule A*, Line 5.

Line 4

Enter the trust or estate's share of the amount of federally tax-exempt interest or exempt-interest dividends, as defined in the Internal Revenue Code (IRC) §852(b)(f), from private activity bonds issued after August 7, 1986, and included on federal Form 1041 Schedule I, Part I, Line 8.

Line 5 - Tentative Adjusted Federal Alternative Minimum Taxable Income.

Subtract Line 4 from Line 3 and enter the result.

Lines 5a through 5d should be completed by full-year or part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries. All others, go to Line 5e and enter the amount from Line 5.

5a. Enter the amount from Line 5 that is from Connecticut sources.

Full-Year Resident Trusts: Enter the amount from **Schedule CT-1041C**, *Connecticut Taxable Income Calculation,* Line 9, **plus** any Connecticut-sourced exclusions and deferral items from federal Form 1041 Schedule I, Part I.

Part-Year Resident Trusts: Enter the amount from Schedule CT-1041FA, Fiduciary Allocation, Line 4, plus any Connecticut-sourced exclusions and deferral items from federal Form 1041 Schedule I, Part I, during the residency portion of the taxable year.

5b. Full-Year Resident Trusts: Subtract Line 5a from Line 5. This equals the non-Connecticut-sourced income for full-year resident trusts.

Part-Year Resident Trusts: Enter the amount from Line 5 above from non-Connecticut sources during the residency portion of the taxable year.

Generally, this would include the amount from Schedule CT-1041FA, Part I, Line 6, **plus** any deferral items and exclusion items from non-Connecticut sources during the residency portion of the taxable year included on federal Form 1041 Schedule I, Part I. In addition, include any of the appropriate modifications to Connecticut income in determining the tentative adjusted federal alternative minimum taxable income, such as private activity bonds.

5c. Percentage of Nonresident Noncontingent Beneficiaries

a. Enter the amount from Schedule CT-1041B, Part 2, Line 2.	
b. Enter the amount from Schedule CT-1041B, Part 2, Line 3.	
c. Divide Line a by Line b and enter as a decimal on Form CT-1041 Schedule I, Line 5c. Round to four places.	•

5e. Adjusted Federal Alternative Minimum Taxable Income Resident and part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries subtract Line 5d from Line 5 and enter the result. All others enter the amount from Line 5.

Line 18 - Apportionment Factor

Nonresident Trusts and Estates and Part-Year Resident Trusts: Determine the amount of Line 5e derived from or connected with Connecticut sources. Then divide the Connecticut-sourced portion of Line 5e by the **total** on Line 5e and enter the result. Round to four decimal places.

Part II

If you completed Part IV of federal Form 1041 Schedule I, complete this part and enter on Line 12 the amount from Form CT-1041 Schedule I, Line 42.

Lines 25, 26, 27, and 32

When entering an amount on Lines 25, 26, 27, and 32, include the Form CT-1041, *Schedule A*, modification for the gain or loss on the sale of Connecticut state and local government bonds from Form CT-1041, *Schedule A*, Line 3 or Line 9, **and** exclude any amount included on Line 5d of Form CT-1041 Schedule I.

Part III

Form CT-1041 Schedule I, Part III, may be used by Connecticut resident trusts and estates and part-year resident trusts only.

Resident Trusts and Estates: Use Form CT-1041 Schedule I, Part III, to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid during the taxable year to a qualifying jurisdiction.

Part-Year Resident Trusts: Use Form CT-1041 Schedule I, Part III, to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction for the residency portion of the taxable year on items of income, gain, loss, or deduction attributable to that jurisdiction during the period of Connecticut residency.

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

No credit is allowed for any of the following:

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

The allowed credit must be computed separately for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. You **must** attach a copy of all alternative minimum tax returns filed with qualifying jurisdictions directly following Form CT-1041 Schedule I.

Form CT-1041 Schedule I, Part III, provides two columns, A and B, to compute the credit for two qualifying jurisdictions. If you need more than two columns, create a worksheet identical to Part III and attach it to the back of the Form CT-1041 Schedule I.

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

- A. If the **same amount** of adjusted alternative minimum taxable income is taxed by both the city and the state:
 - Use only one column of Form CT-1041 Schedule I, Part III, to calculate your credit;
 - 2. Enter the same amount of adjusted alternative minimum taxable income taxed by both the city and the state in that column on Form CT-1041 Schedule I, Part III; and
 - Combine the amounts of alternative minimum tax paid to the city and the state and enter the total on Line 49 of that column.
- B. If the **amounts** of adjusted alternative minimum taxable income taxed by both the city and the state **are not the same**:
 - Use two columns on Form CT-1041 Schedule I, Part III:
 - 2. Include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column; **and**
 - 3. Include the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

Line 43 - Modified Adjusted Federal Alternative Minimum Taxable Income

Resident Trusts and Estates: Enter the amount of adjusted federal alternative minimum taxable income from Form CT-1041 Schedule I, Part I, Line 5e. However, if this amount includes a net loss derived from or connected with sources in more than one qualifying jurisdiction, the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5e and enter the result.

Part-Year Resident Trusts: Enter the amount of adjusted federal alternative minimum taxable income from Form CT-1041 Schedule I, Part I, Line 5e, attributable to the residency portion of the taxable year. However, if a part-year resident trust's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in more than one qualifying jurisdiction, the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5e attributable to the residency portion of the taxable year and enter the result.

Line 44 - Qualifying Jurisdiction(s)

Enter the name and two-letter code of each qualifying jurisdiction to which you paid alternative minimum tax for which you are claiming credit. These codes are found on Page 24 of the instruction booklet for 2010 Form CT-1040.

Line 45 - Non-Connecticut Adjusted Federal Alternative Minimum Taxable Income

Enter the amount of the non-Connecticut adjusted federal alternative minimum taxable income included on Line 43 subject to a qualifying jurisdiction's alternative minimum tax.

Line 46

Divide the amount on Line 45 by the amount on Line 43. The result may not exceed 1.0000. Round to four decimal places.

Line 47 - Net Connecticut Minimum Tax

Resident Trusts and Estates: Enter the amount from Form CT-1041 Schedule I, Line 21.

Part-Year Resident Trusts: Enter the portion of the 2010 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

Line 49 - Alternative Minimum Tax Paid to Qualifying Jurisdiction

Resident Trusts and Estates: Enter the total amount of alternative minimum tax paid to a qualifying jurisdiction.

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

If the alternative minimum tax paid to that jurisdiction was also based on income earned during the nonresidency portion of the 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 the period of Connecticut residency bears to the total amount of income that the trust earned in that jurisdiction in the taxable year.

Alternative minimum tax paid means the lesser of the tax liability to that jurisdiction or the tax paid to that jurisdiction, excluding penalties and interest.

Line 51 - Total Credit

Add the amounts from Line 50A, Line 50B, and Line 50 of any additional worksheets. The amount on Line 51 cannot exceed Line 48. Enter the total on Line 51 and Line 22.

Attach a copy of the alternative minimum tax return filed with each qualifying jurisdiction to the back of Form CT-1041 Schedule I.

2010 FORM CT-1041

Connecticut Income Tax Return for Trusts and Estates

- Resident Trusts and Estates
- Nonresident Trusts and Estates
- Part-Year Resident Trusts

This booklet contains:

- Form CT-1041
- Schedule CT-1041B
- Schedule CT-1041C
- Schedule CT-1041FA
- Form CT-1041 EXT
- Form CT-1041ES
- Form CT-1041 K-1T
- Schedule CT-1041 K-1

Tax information is available on the DRS website at www.ct.gov/DRS



File Form CT-1041, Form CT-1041EXT, or Form CT-1041ES using the *TSC*.

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What's New

Due Date

Washington DC will celebrate Emancipation Day on Friday, April 15, 2011. As a result, any federal return otherwise due on April 15 that is filed (mailed or transmitted) on Monday April 18, 2011, will be considered timely filed. Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15 will be treated as timely filed if they are filed on April 18, 2011.

Income Tax Credits

Effective for income years beginning on or after January 1, 2010, new legislation provides for the following credits applicable against the income tax.

For more information about additional requirements and limitations to these credits, see **Special Notice 2010(3)**, 2010 Legislative Changes Affecting the Income Tax, or contact the Department of Economic Development (DECD) or Connecticut Innovations Inc.

Qualified Small Business Job Creation Tax Credit: An employer with less than 50 employees in Connecticut may earn a credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the income years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired and, if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee is not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Vocational Rehabilitation Job Creation Tax Credit: An employer may earn a credit equal to \$200 per month for hiring a new qualifying employee who is receiving rehabilitation services from the Bureau of Rehabilitation Services within the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must be hired after May 6, 2010, to work at least 20 hours per week for 48 weeks of a calendar year. The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired and, if eligible, the two immediately succeeding income years. However, this credit cannot be used against an employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee is not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Angel Investor Tax Credit: This tax credit is available to angel investors making a cash investment of not less than \$100,000 in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2014. The allowable credit is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. §12-707.

The credit must be claimed in the taxable year in which the investment is made. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied. The credit is not transferable. The tax credit is administered by Connecticut Innovations, Inc.

These three tax credits may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

Schedule CT-IT Credit

A trust or estate must use **Schedule CT-IT Credit**, *Income Tax Credit Summary*, to claim the qualified small business job creation credit, vocational rehabilitation job creation credit, angel investor credit, or Connecticut minimum tax credit.

Worksheet for Schedule CT-IT Credit

Trust or estates may allocate all or a portion of the new qualified small business job creation credit, vocational rehabilitation job creation credit, or angel investor credit between the trust or estate and the beneficiaries. If all or a portion of the credits is allocated to the beneficiaries, the trust or estate must complete the new *Worksheet for Schedule CT-IT Credit* on Page 18 of this booklet.

Connecticut Minimum Tax Credit

A fiduciary claiming a 2010 Connecticut minimum tax credit on **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts, and Estates*, must also complete Schedule CT-IT Credit in order to calculate any carryforward amount.

Form CT-1041, Line 8

Line 8 on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, has been renamed *Allowable Credits*. The amount entered on this line is the amount of any new credits and the Connecticut minimum tax credit that the trust or estate is allowed to claim as calculated on Schedule CT-IT Credit.

Schedule CT-1041 K-1 and Form CT-1041 K-1T

For taxable years beginning on or after January 1, 2010, a trust or estate is required to use the new **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, to report to

the beneficiaries his or her share of the Connecticut fiduciary adjustments, income, and credits from a trust or estate. The trust or estate is required to send copies of all Schedule CT-1041 K-1 issued to the beneficiaries to the Department of Revenue Services (DRS). The copies must be submitted separately from Form CT-1041 by using **Form CT-1041 K-1T**, *Transmittal of Schedule CT-1041 K-1*, *Beneficiary's Share of Certain Connecticut Items*.

Amending Connecticut Income Tax Returns

Effective for taxable years commencing on or after January 1, 2010, if a Connecticut taxpayer files an amended federal income tax return with the Internal Revenue Service (IRS) or other competent authority, the taxpayer is required to file an amended Connecticut

income tax return on or before the date that is 90 days after the final determination date on the amended return by the IRS or other competent authority.

If a Connecticut taxpayer files an amended return with another state of the United States, a political subdivision of another state, or the District of Columbia which affects the amount used on the Connecticut return to determine the credit for taxes paid to the other jurisdiction, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination date on the amended return by the tax officers or other competent authority of the other jurisdiction.

See Special Notice 2010(3) for more information.

Other Taxes for Which the Trust or Estate May Be Liable

The following information is a general description of other Connecticut taxes for which a trust or estate may be liable. Failure to pay these or any other taxes may subject the trust or estate to civil and criminal penalties.

Controlling Interest Transfer Taxes

A tax is imposed on the transfer of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on Form AU-330, Controlling Interest Transfer Taxes. See Special Notice 2003(11), 2003 Legislation Affecting the Controlling Interest Transfer Tax.

Connecticut Income Tax Withholding

Any trust or estate that maintains an office or transacts business in Connecticut (regardless of the location of the payroll department) and is an employer for federal income tax withholding purposes must withhold Connecticut income tax from Connecticut wages as defined in Conn. Agencies Regs. §12-706(b)-1. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide - Circular CT*.

To register for Connecticut income tax withholding, as well as most other Connecticut taxes administered by DRS, the fiduciary of the trust or estate must complete **Form REG-1**, *Business Taxes Registration Application*. Visit the DRS website at **www.ct.gov/DRS** to register online. If the trust or estate already has a Connecticut Tax Registration Number, the fiduciary may register for any additional taxes for which the trust or estate is liable by contacting the DRS Registration Unit at **860-297-4885**.

Definitions

For Connecticut income tax purposes, an *estate* is either a resident estate or a nonresident estate. A *trust* is either a resident trust, nonresident trust, or part-year resident trust. The residence of the fiduciary or the beneficiary does not affect the status of a trust or estate as resident or nonresident.

Fiduciary applies to a person who occupies a position of special confidence toward others, such as a trustee, executor, or administrator. A fiduciary is a person who holds in trust property in which another person has a beneficial interest or who receives and controls the income of another.

Any reference to "you" in this booklet refers to the fiduciary.

Resident estate is where a decedent was a resident of Connecticut at the time of his or her death. A resident estate also includes a bankruptcy estate of an individual who at the beginning of the bankruptcy case is a Connecticut resident.

Nonresident estate is an estate that is not a resident estate for any part of the year.

Trust means an arrangement ordinarily created either by a will or by an inter vivos declaration where a trustee or trustees take

title to property to protect or conserve it for beneficiaries and classified and treated as a trust for federal income tax purposes.

Testamentary trust is a trust or portion of a trust created by the will of a decedent.

Inter vivos trust is a trust created other than by the will of a decedent.

Electing small business trust (**ESBT**) has the same meaning as for federal income tax purposes.

Resident trust means:

- A testamentary trust or a portion of the trust if the decedent was a resident individual at the time of death.
- An inter vivos trust or a portion of the trust consisting of the property of: 1) a person who was a resident of this state at the time the property was transferred to the trust if the trust was then irrevocable; 2) a person who, if the trust was revocable at the time the property was transferred to the trust and has not subsequently become irrevocable, was a resident of this state at the time the property was transferred to the trust; or 3) a person who, if the trust was revocable

when the property was transferred to the trust but the trust has subsequently become irrevocable, was a resident of this state at the time the trust became irrevocable.

For this purpose, a trust is **revocable** if it is subject to a power, exercisable immediately or at any future time, to revest title in the person (the grantor) whose property constitutes the trust. A trust becomes **irrevocable** when the possibility that the power may be exercised has ended.

An irrevocable inter vivos trust consisting of property of a grantor who is a resident of this state when the property was transferred to the trust remains irrevocable and a resident trust.

The criteria used to determine whether a decedent or grantor is a resident of this state, for Connecticut income tax purposes, are the same criteria used to determine whether an individual is a resident of this state.

Nonresident trust is a trust that is not a resident trust for any part of the year.

Part-year resident trust is a trust that meets the definition of resident trust or nonresident trust for only part of the year.

Grantor trust is a legal trust under applicable state law that is not recognized as a separate taxable entity for income tax purposes because the grantor or other substantial owners have not relinquished complete dominion and control over the trust.

Connecticut alternative minimum tax is a tax imposed on certain individuals, trusts, and estates in addition to their regular income tax. Fiduciaries who have a federal alternative minimum tax liability are subject to the Connecticut alternative minimum tax. The tax rate is the lesser of 19% of adjusted federal tentative minimum tax or 5½% of adjusted federal alternative minimum taxable income. For information on how

to calculate the adjusted federal alternative minimum taxable income of an inter vivos trust with one or more nonresident, noncontingent beneficiaries, see *Connecticut Taxable Income for Certain Inter Vivos Trusts* on Page 6.

The *residency status of each beneficiary* is determined as of the last day of the trust or estate's taxable year.

Distributable net income (DNI) has the same meaning as for federal income tax purposes.

Noncontingent beneficiary is a beneficiary whose interest is not subject to a condition precedent and includes every individual to whom a trustee of an inter vivos trust during the taxable year: 1) is required to currently distribute income or corpus, or both; or 2) properly pays or credits income or corpus, or both; or 3) may, in the trustee's discretion, distribute income or corpus, or both. Noncontingent beneficiary includes every beneficiary to whom or to whose estate any of the trust's income for the taxable year must be distributed at a specified future date or event and every beneficiary who has the unrestricted lifetime or testamentary power, exercisable currently or at some future specified date or event, to withdraw any of the trust's income for the taxable year or to appoint the income to any person including the estate of the beneficiary. This also applies to a noncontingent beneficiary which is a trust or an estate. Wherever reference is made to an individual who is a noncontingent beneficiary, that reference includes a trust or estate that is a noncontingent beneficiary, but does not include a corporation that is a noncontingent beneficiary.

Contingent beneficiary is an individual (or trust or estate) who is a beneficiary, but not a noncontingent beneficiary of a resident inter vivos trust.

General Information

How to Get Help

The Department of Revenue Services (DRS) is ready to help you get answers to Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For personal assistance, visit the DRS office at 25 Sigourney Street, Hartford. Be sure to bring:

- Schedule CT-K1, Copy 2 of federal Forms W-2, and any other form showing Connecticut income tax withheld; and
- The **completed** federal Form 1041, U.S. Income Tax Return for Estates and Trusts.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications at anytime. You may also download the *2010 Connecticut Package X* from the DRS website.

Where to File File Electronically

Generally, Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Form CT-1041 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates, and Form CT-1041ES, 2011 Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates, can be filed electronically through the DRS Taxpayer Service Center (TSC). The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper return to:

Department of Revenue Services State of Connecticut PO Box 2934 Hartford CT 06104-2934

Who Must File Form CT-1041

The fiduciary of a Connecticut **resident trust** or **estate** or **part-year resident trust** must file Form CT-1041 if the trust or estate:

- Is required to file a federal Form 1041 for the taxable year;
 or
- Had any Connecticut taxable income for the taxable year.

The fiduciary of a **nonresident trust** or **estate** must file Form CT-1041 if the trust or estate:

- Had income derived from or connected with sources within Connecticut:
- Incurred a net operating loss for Connecticut income tax purposes, but not for federal income tax purposes; **or**
- Incurred a net passive activity loss or net capital loss for Connecticut income tax purposes, but did not incur a net passive activity loss or net capital loss, respectively, for federal income tax purposes.

Nonresident trusts or estates that are members of a partnership or S corporation that receive Connecticut-sourced income from pass-through entities, and where the Connecticut income tax was paid on their behalf by the pass-through entity, are required to file Form CT-1041.

Income derived from or connected with sources within Connecticut includes income:

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut; **or**
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See Informational Publication 2009(38), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.

A trust or estate carries on a business, trade, profession, or occupation within Connecticut if:

- It maintains or operates desk space, an office, shop, store, warehouse, factory, agency, or other place in Connecticut where its affairs are systematically and regularly carried on; or
- Business activities are conducted in Connecticut with a fair measure of permanency and continuity for livelihood or profit as distinguished from isolated or incidental transactions.

Grantor Trust

A grantor trust not required to file federal Form 1041 should not file Form CT-1041. A grantor trust required to file federal Form 1041 **must** file Form CT-1041 in the same manner. Check *Grantor type trust filing federal Form 1041*, in the *Type of Entity* section on Form CT-1041 and create a separate statement with the Connecticut-sourced income for all nonresident grantors. Attach both the federal and Connecticut statements to the Form CT-1041 for nonresident grantors. The Connecticut statement is not necessary for resident grantors.

Federal Form 1041-A and 5227 Filers

A fiduciary required to file federal Form 1041-A or federal Form 5227, or both, is not required to file Form CT-1041. However, the fiduciary must give appropriate information to the beneficiaries to enable them to complete their individual Connecticut income tax returns. The fiduciary must disclose to the nonresident beneficiaries the amount of income derived from or connected with Connecticut sources.

Connecticut Tax Returns for Individuals

Every fiduciary who acts for an individual whose entire income is in his or her control (for example, a guardian or conservator for an incompetent person) must file a return for a resident individual on Form CT-1040, Connecticut Resident Income Tax Return, or for a nonresident or part-year resident on Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return. In these cases, the fiduciary must pay the tax due.

Tax Returns for Decedents

The executor, administrator, or other representative of a taxpayer who died during the taxable year must file Form CT-1040 or Form CT-1040NR/PY depending upon the decedent's resident status.

Change of Residence of the Grantor of a Revocable Trust

If the grantor of a revocable trust changes his or her domicile from or to Connecticut between the time of transfer of the property to the trust and the time it becomes irrevocable, the residence of the trust is considered changed at the date it ceases to be revocable. In this case the fiduciary must, for the taxable year in which the change of status of the trust occurs, file **Schedule CT-1041FA**, *Fiduciary Allocation*. The change of residency of a beneficiary does not affect the status of the trust.

Connecticut Taxable Income for Certain Inter Vivos Trusts

If any resident trust or portion of a resident trust other than a testamentary trust has one or more nonresident, noncontingent beneficiaries, the Connecticut taxable income of the trust is the sum of all income derived from or connected with sources within this state **and** that portion of all other income derived by applying a fraction to all other income. The numerator of the fraction is the number of resident, noncontingent beneficiaries and the denominator is the total number of noncontingent beneficiaries.

How Part-Year Resident Trusts Are Taxed

The income of a part-year resident trust derived from or connected with sources within Connecticut is the sum of the following:

- The trust's share of Connecticut taxable income for the period of residence computed as if the taxable year for federal income tax purposes was limited to the period of residence;
- The trust's share of Connecticut taxable income derived from or connected with sources within Connecticut for the period of nonresidence determined as if the taxable year for federal income tax purposes was limited to the period of nonresidence; and
- 3. The amount of special accruals. See *Special Accruals* on Page 8.

Connecticut Income Taxation of Bankruptcy Estates

Cases under Chapter 7 or Chapter 11 of the Bankruptcy Code: The passage by Congress of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA) has harmonized the state income tax treatment of bankruptcy estates with the federal income tax treatment of bankruptcy estates. Where the debtor is an individual, the commencement of a case under Chapter 7 or Chapter 11 of the Bankruptcy Code creates a bankruptcy estate for federal and Connecticut income tax purposes.

The estate's Connecticut income tax liability is computed on its Connecticut taxable income, but the starting point in computing the estate's Connecticut taxable income is its federal taxable income. In computing the estate's Connecticut taxable income, not all items of income or gain taxable to the estate for federal income tax purposes are taxable for Connecticut income tax purposes and not all items of loss and deduction allowable to the estate for federal income tax purposes are allowable for Connecticut income tax purposes. The computation of an estate's Connecticut fiduciary adjustment takes into account items of income taxable for federal income tax purposes but not for Connecticut income tax purposes or vice versa and items of deduction allowable for federal income tax purposes but not for Connecticut income tax purposes or vice versa. An estate's share of the Connecticut fiduciary adjustment is added to or subtracted from the estate's federal taxable income in computing its Connecticut taxable income. In the case of the bankruptcy estate of a debtor who is an individual, the estate's share of the Connecticut fiduciary adjustment is 100%. The estate is also subject to the Connecticut alternative minimum tax if applicable.

The rates at which Connecticut income tax is imposed on the bankruptcy estate of a debtor who is an individual are the rates generally applicable to estates under Chapter 229 of the Connecticut General Statutes. Except as otherwise provided by BAPCPA, the time and manner of filing tax returns are determined under the Connecticut Income Tax Act. While the federal taxable income of a bankruptcy estate of a debtor who is an individual is computed on a federal Form 1040, with federal Form 1041 being used only as a transmittal for the estate's federal Form 1040, the Connecticut taxable income of the bankruptcy estate of a debtor who is an individual is computed on Form CT-1041. Therefore, where Form CT-1041 is filed for a bankruptcy estate, references on Form CT-1041 to federal taxable income (from federal Form 1041, Line 22) are references to the federal taxable income computed on the estate's federal Form 1040. To determine whether the trustee of a bankruptcy estate is required to file Form CT-1041, see *Who Must File Form CT-1041* on Page 6.

Note: In a case under Chapter 11 of the Bankruptcy Code where the debtor is an individual, earnings from services performed by the debtor after the commencement of the case and income from property acquired by the debtor after the commencement of the case (but before, in each instance, the case is closed, dismissed, or converted to a case under Chapter 7, 12, or 13 of the Bankruptcy Code, whichever occurs first) are, in general, includible in the estate's gross income rather than in the debtor's gross income for federal and Connecticut income tax purposes. See Internal Revenue Service (IRS) Notice 2006-83, Individual Chapter 11 Debtors, I.R.B. 2006-40 (October 2, 2006), for more details. This provision does not apply to a case under Chapter 7 of the Bankruptcy Code where the debtor is an individual.

Cases under Chapter 12 or Chapter 13 of the Bankruptcy Code: No Form CT-1041 must be filed where a case under Chapter 12 or Chapter 13 of the Bankruptcy Code has been commenced.

Connecticut Income Taxation of Debtors Who Are Individuals

Taxation of a debtor who is an individual in a case under Chapter 7 or Chapter 11 of the Bankruptcy Code: The income, gain, loss, and deduction taxed to and claimed by the estate for federal income tax purposes will not be taxed to and claimed by the debtor for federal income tax purposes. The Connecticut income tax liability of a debtor who is an individual is computed on his or her Connecticut adjusted gross income, but the starting point in computing the debtor's Connecticut adjusted gross income is his or her federal adjusted gross income. In computing the debtor's Connecticut adjusted gross income, not all items of income or gain taxable to the debtor for federal income tax purposes are taxable for Connecticut income tax purposes and not all items of loss and deduction allowable to the debtor for federal income tax purposes are allowable for Connecticut income tax purposes. To determine whether the debtor is required to file a Connecticut income tax return (Form CT-1040 if a resident individual or Form CT-1040NR/PY if a nonresident or part-year resident individual), see the filing instructions in the booklets for those returns.

Debtors in a case under Chapter 11 of the Bankruptcy Code should review the preceding **Note**.

Taxation of a debtor who is an individual in a case under Chapter 12 or Chapter 13 of the Bankruptcy Code: Where the debtor is an individual, the commencement of a case under Chapter 12 or Chapter 13 of the Bankruptcy Code does not create a bankruptcy estate for federal or Connecticut income tax purposes. The Connecticut income tax liability of a debtor who is an individual is computed on his or her Connecticut adjusted gross income, but the starting point in computing the debtor's Connecticut income tax liability is the amount of his or her federal adjusted gross income. In computing the debtor's Connecticut adjusted gross income, not all items of income, gain, loss, or deduction taxed to and claimed by the debtor for federal income tax purposes are taxed to and claimed by the debtor for Connecticut income tax purposes. To determine whether the debtor is required to file a Connecticut income tax return (Form CT-1040 if a resident individual, or Form CT-1040NR/PY if a nonresident or part-year resident individual), see the filing instructions in the booklets for those returns.

Qualified Funeral Trusts (QFT)

A trustee that makes the election to be taxed as a QFT for federal income tax purposes and files federal Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts, will file Form CT-1041 in the same manner as any other inter vivos trust. See *Form CT-1041 Quick-File Requirements* on Page 13. If you do not meet the *Quick-File Requirements*, see *Form CT-1041 Line Instructions* on Page 14. The trustee should write "QFT election" at the top of the front of Form CT-1041.

In the case of a QFT, wherever reference is made in this booklet and on Form CT-1041 to federal Form 1041, Line 22, substitute federal Form 1041-QFT, Line 12.

Composite Return

A trustee that files one aggregate federal Form 1041-QFT for all QFTs of which he or she is the trustee must provide an attachment with Form CT-1041 to provide the following information:

- The number of QFTs included in the aggregate return;
- The name, address, and Social Security Number (SSN) of the grantor(s) for each QFT; and
- All corresponding beneficiaries for each QFT.

A trustee may file one aggregate Form CT-1041 for all Connecticut resident QFTs. The trustee must be able to provide to DRS, upon request, detailed information for each separate QFT that would have been reported on **Schedule CT-1041B**, *Fiduciary Adjustment Allocation*, Part 1, and if applicable, Schedule CT-1041B, Part 2, **Schedule CT-1041C**, *Connecticut Taxable Income Calculation*, and Schedule CT-1041FA. A trustee may file one aggregate Form CT-1041 for all nonresident QFTs that have Connecticut-sourced income. The trustee must be able to provide to DRS, upon request, detailed information for each separate QFT that would have been reported on Schedule CT-1041B, Part 1, and Schedule CT-1041FA, Parts 3, 2, and 1.

Reporting for a Portion of a Resident Trust

If a QFT has **both resident and nonresident grantors**, the trustee will show how the resident percentage is arrived at for the QFT. This percentage should be multiplied by the federal taxable income to arrive at the amount to report on Schedule CT-1041C, Line 4.

Special Accruals

A part-year resident trust 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 the trust changes residency status

Example: A part-year resident trust sold property on an installment basis prior to changing from a resident trust to a nonresident trust and accrued the entire gain on the sale of that property to the residency portion of the year.

If the trust became a Connecticut resident trust during the taxable year, it must accrue to the nonresidency portion of the year any item of income, gain, loss, or deduction which under an accrual method of accounting would be reportable at the time it changed its residence. No accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with sources within Connecticut.

If the trust ceases to be a Connecticut resident trust, it must accrue any item of income, gain, loss, or deduction which under an accrual method of accounting would be reportable at the time the residence was changed. This includes income or gain it elected to report on the installment basis.

Surety Bond in Lieu of Special Accruals

The fiduciary may elect to defer payment of Connecticut income tax on items of special accrual by filing a surety bond with DRS for an amount not less than the additional Connecticut income tax that would be payable if no surety bond or other security were filed. If you choose this option, you must file Form CT-1041 for the taxable year when the trust changed its residence and include a separate statement showing the nature and amount of each item of accrual as of the date of change of residence, together with a computation of the additional Connecticut income tax that would be due if the election to file a surety bond had not been made.

For more information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1. Visit the DRS website at www.ct.gov/DRS to download and print Form CT-12-717A, Change of Resident Status - Special Accruals Connecticut Surety Bond Form, and Form CT-12-717B, Change of Resident Status - Special Accruals Other Acceptable Security Form.

Taxable Year and Method of Accounting

The fiduciary of a trust or estate must use the same taxable year and method of accounting for Connecticut income tax purposes used for federal income tax purposes.

If the taxable year or method of accounting is changed for federal income tax purposes, the same changes must be made for Connecticut income tax purposes. If a return for a period of less than 12 months is filed for federal income tax purposes, the fiduciary must also file a short period return for Connecticut income tax purposes.

When to File Form CT-1041

Form CT-1041 is due on or before April 15, 2011. (However, for 2010 calendar year, DRS will follow the IRS deadline of April 18, 2011.) If the trust or estate is not a calendar year filer, the return is due no later than the fifteenth day of the fourth month following the close of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The return will meet the timely filed and timely payment rules if it is electronically submitted by midnight on the due date or if the U.S. Postal Service cancellation date or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- · UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. To verify the names of designated PDSs and designated types of service, visit the DRS website to see **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

Using the 2010 Form CT-1041 for a Taxable Year Beginning in 2011

The 2010 Form CT-1041 may be used for a taxable year beginning in 2011 if:

- 1. The trust or estate has a taxable year of less than 12 months that begins and ends in 2011; **and**
- 2. The 2011 Form CT-1041 is not available by the time the trust or estate is required to file its tax return. However, the trust or estate must enter the beginning and ending dates of the taxable year on the 2010 Form CT-1041 and incorporate any tax law changes effective for taxable years beginning on or after January 1, 2011.

The fiduciary must attach an explanatory note to the front of the return if the return is for a short year beginning and ending in 2011.

If you file your return late or do not pay all the tax due with your return, see *Interest and Penalties* on Page 11 to determine if you must report interest and penalty with this return.

Extension Requests Extension of Time to File

If the trust or estate cannot meet the filing deadline, the fiduciary must file Form CT-1041 EXT and pay all of the tax the trust or estate expects to owe on or before the due date. Form CT-1041 EXT is included in this booklet. Filing this form will automatically extend the due date for **five months** if a federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income, Information, and Other Returns, has been filed. If federal Form 7004 was not filed, the fiduciary can apply for a five-month extension to file Form CT-1041 provided there is reasonable cause for the request. You are not required to attach a copy of the federal extension request to Form CT-1041 EXT.

Form CT-1041 EXT only extends the time to **file** Form CT-1041; it **does not** extend the time to pay the tax due. See *Interest and Penalties* on Page 11 if you do not pay all the tax due with your request for extension.

If the fiduciary is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the fiduciary (including an attorney, accountant, or enrolled agent) may sign the request on the fiduciary's behalf. This person is considered a duly authorized agent for this purpose provided the request states the reason(s) for a signature other than that of the fiduciary and states the relationship existing between the fiduciary and the signer.

If you expect to owe no additional Connecticut income tax in the 2010 taxable year after taking into account any Connecticut income tax withheld or estimated income tax payments you made, or both, and you have requested an extension of time to file your 2010 federal income tax return, you are not required to file Form CT-1041 EXT.

Extension of Time to Pay the Tax

The fiduciary may be eligible for a **six-month** extension of time to pay the tax due if it can be shown that paying the tax by the due date will cause undue hardship. The fiduciary may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1041 or Form CT-1041 EXT and send it on or before the due date. As evidence of the need for extension, the fiduciary must attach:

- A statement of assets and liabilities;
- An itemized list of receipts and disbursements for the preceding three months; and
- An explanation of why the fiduciary cannot borrow money to pay the tax due.

If an extension of time to pay is granted and the fiduciary pays all the tax due by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. The fiduciary should make payments as soon as possible to reduce the interest the trust or estate would otherwise owe.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to make a direct tax payment. After logging into the TSC, select the Make Payment Only option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Mail: Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1041" and the Federal Employer Identification Number (FEIN), if applicable, or SSN, optional, on the front of the check. DRS may submit your check to your bank electronically. Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Estimated Tax Payments

Generally a payment of estimated Connecticut income tax is required if the Connecticut income tax (after tax credits) **minus** Connecticut tax withheld is \$1,000 or more and it is expected the Connecticut income tax withheld will be less than the required annual payment.

Except as provided below, a trust created in 2010 must use 90% of the income tax shown on the 2010 Form CT-1041 as the required annual payment.

Exceptions

Decedent's Estates: For any taxable year ending before the date that is two years after a decedent's death, the decedent's estate is not required to make estimated payments and no underpayment interest will be charged.

Certain Grantor Trusts: For any taxable year ending before the date that is two years after a decedent's death, a trust is not required to make estimated payments and no underpayment interest will be charged if:

- The trust was created under IRC §§671 through 679, inclusive, as owned by the decedent and will receive the residue of the decedent's estate under the will; or
- If no will is admitted to probate, the trust is primarily responsible for paying debts, taxes, and expenses of administration.

Required Annual Payment

The required annual income tax payment for the 2011 taxable year is the lesser of:

- 90% of the income tax shown on the 2011 Connecticut income tax return; or
- 100% of the income tax shown on the 2010 Connecticut income tax return if the fiduciary filed a 2010 Connecticut income tax return that covered a full 12-month period.

The fiduciary is not required to make estimated income tax payments if:

- The trust or estate was a resident trust or estate during the entire 2010 taxable year and did not file a 2010 Connecticut income tax return because the trust or estate had no Connecticut income tax liability; or
- The estate or trust was a nonresident estate or nonresident or part-year resident trust with Connecticut-sourced income during the 2010 taxable year and did not file a 2010 Connecticut income tax return because the estate or trust had no Connecticut income tax liability.

2011 Estimated Tax Due Dates			
Due dates of inst	allments and the amount of required payments for 2011 calendar year taxpayers are:		
April 15, 2011*	25% of your required annual payment		
June 15, 2011	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)		
September 15, 2011	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)		
January 15, 2012	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)		

An estimate is considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

* Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15, 2011, will be treated as timely filed if they are filed on April 18, 2011.

If a nonresident estate or trust or part-year resident trust did not have Connecticut-sourced income in 2010, the fiduciary must use 90% of the income tax shown on the 2011 Connecticut income tax return as the required annual payment.

A trust created in 2011 must use 90% of the income tax shown on the 2011 Form CT-1041 as the required annual payment.

Use **Form CT-1041ES**, *Estimated Connecticut Income Tax for Trusts and Estates*, to make estimated Connecticut income tax payments for 2011.

Guidelines for Banking Institutions

Banking institutions that wish to file multiple estimated Connecticut income tax payments, see **Informational Publication 2009(26)**, A Guide for Filers of Multiple Form CT-1041ES.

Annualized Income Installment Method

If the trust or estate income varies throughout the year, the trust or estate may be able to reduce or eliminate the amount of an estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2010(28)**, A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040 AES, and Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates.

Special Rules for Farmers and Fishermen

If the trust or estate had income from farming or fishing as provided in IRC \$6654(i)(2), the required installment is the lesser of 66\(^2\)_3\% of the Connecticut income tax shown on the 2011 Form CT-1041 return or 100\% of the Connecticut income tax shown on the 2010 Form CT-1041 if a 2010 Form CT-1041 was filed and it covered a 12-month period.

If the trust or estate is required to make 2011 estimated income tax payments, you must do one of the following:

- Pay the required installment on or before January 15, 2012;
 or
- File Form CT-1041 for 2011 on or before March 1, 2012, and pay the full amount computed on the return. In this case do not make estimated tax payments for 2011.

Farmers or fishermen who use these special rules must complete and attach Form CT-2210 to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Form CT-2210, Part I, Box D, must be checked as well as the box for Form CT-2210 on the front of Form CT-1041. See Informational Publication 2010(16), Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or Informational Publication 2009(14), Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

If the fiduciary did not pay enough tax through withholding or estimated payments, or both, by any installment due date, interest may be charged. This is true even if the trust or estate is due a refund on the income tax return. Interest is calculated separately for each installment. Therefore, interest may be owed for an earlier installment even if the fiduciary paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2011, or the date on which the underpayment is paid.

A fiduciary who files a 2010 Connecticut income tax return on or before January 31, 2011, and pays the amount computed on the return as payable in full on or before that date will not be charged interest for failing to make the estimated payment due January 15, 2011.

Filing Form CT-2210

The trust or estate may be charged interest if the 2010 Connecticut income tax after tax credits minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest and send you a bill.

Interest and Penalties Interest

In general, interest applies to any portion of the tax not paid on or before the original due date of the return.

If you do not pay the tax when due, the trust or estate will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

If the fiduciary did not pay enough tax through withholding or estimated payments, or both, by any installment due date, interest may be charged. This is true even if the trust or estate is due a refund when the income tax return is filed. See *Interest on Underpayment of Estimated Tax* above.

Penalty for Late Payment or Late Filing

The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return or \$50, whichever is greater. If a request for an extension of time has been granted, the trust or estate can avoid a penalty for failure to pay the full amount due by the original due date if the fiduciary:

- Pays at least 90% of the income tax shown to be due on the return on or before the original due date of the return; and
- Pays the balance due with the return on or before the extended due date.

The Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed even if no tax is due.

Penalty for Failure to File

If the fiduciary does not file the return and DRS files a return for the trust or estate, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If the fiduciary was required to file an amended Form CT-1041 and failed to do so, a penalty may be imposed. See *Amended Return* on Page 27.

Waiver of Penalty

To make a penalty waiver request, taxpayer's must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the DRS Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at **860-297-4797**.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

Recordkeeping

Keep a copy of the tax return, worksheets you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

Copies of previously-filed Connecticut income tax returns may be requested from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. Requests are normally processed in three weeks.

Order in Which to Complete Form CT-1041 and Schedules

For trusts or estates that do not meet the Quick-File Requirements: See Form CT-1041 Quick-File Requirements on Page 13 for verification.

Complete Form CT-1041 and the schedules for resident and nonresident estates, full-year resident and nonresident trusts, and part-year resident trusts in the following order:

- 1. Resident trust or estate with resident beneficiaries:
 - Schedule A:
 - Schedule CT-1041B, Part 1;
 - Schedule CT-1041C;
 - The front of Form CT-1041; and
 - Form CT-1041 Schedule I, Parts 1 and 2, as necessary.

- 2. Resident estate or full-year resident testamentary trust with any nonresident beneficiaries or a full-year resident inter vivos trust with nonresident, contingent beneficiaries but without nonresident, noncontingent beneficiaries:
 - Schedule A;
 - Schedule CT-1041B, Part 1;
 - Schedule CT-1041FA, Parts 3 and 2;
 - Schedule CT-1041C;
 - The front of Form CT-1041; and
 - Form CT-1041 Schedule I, Parts 1 and 2, as necessary.
- 3. Full-year resident inter vivos trust with nonresident, noncontingent beneficiaries:
 - Schedule A:
 - Schedule CT-1041B, Parts 1 and 2;
 - Schedule CT-1041FA, Parts 3 and 2;
 - Schedule CT-1041C;
 - The front of Form CT-1041; and
 - Form CT-1041 Schedule I, Parts 1 and 2, as necessary.
- 4. Nonresident estate, full-year nonresident trust, or part-year resident inter vivos trust without nonresident, noncontingent beneficiaries:
 - Schedule A;
 - Schedule CT-1041B, Part 1;
 - Schedule CT-1041FA, Parts 3, 2, and 1;
 - The front of Form CT-1041; and
 - Form CT-1041 Schedule I, Parts 1 and 2, as necessary.
- 5. Part-year resident inter vivos trust with nonresident, noncontingent beneficiaries:
 - Schedule A:
 - Schedule CT-1041B, Parts 1 and 2;
 - Schedule CT-1041FA, Parts 3, 2, and 1;
 - The front of Form CT-1041; and
 - Form CT-1041 Schedule I, Parts 1 and 2, as necessary.

Form CT 8801, Credit for Prior Year's Connecticut minimun Tax for Individuals, Trusts, and Estates, and **Schedule CT-IT Credit**, Income Tax Credit Summary, must be completed as necessary for all types of trusts and estates that expect a credit or credit carryforward of alternative minimum tax paid in a prior year.

Instructions for Form CT-1041

Filing Year

All information on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, should be for the calendar year January 1 through December 31, 2010, or any fiscal year beginning in 2010. If filing for a fiscal year or short taxable year, enter the month and day the taxable year began and the month, day, and year it ended at the top of Page 1.

Federal Employer Identification Number (FEIN)

The Department of Revenue Services (DRS) no longer processes income tax returns for trusts and estates without an FEIN. You can no longer write "applied for" in the FEIN field. You must have applied for and been issued an FEIN before you file a return. However, if you have not received the FEIN by April 15 for the calendar year filers or for noncalendar year filers by the fifteenth day of the fourth month following the close of the taxable year, file the return without the FEIN and pay the tax due. DRS will contact you upon receipt of the return and will hold the return until you receive the FEIN and forward the information to DRS. For information on how to obtain an FEIN, contact the IRS. See the back cover.

Name, FEIN, and Address

Enter the name and FEIN of the trust or estate and the name and address of the fiduciary in the spaces on Page 1 of the return.

Enter the name and FEIN of the trust or estate in the spaces provided on all applicable schedules.

Type of Return

Check the applicable box if:

- The trust or estate has been terminated and this is a final return; or
- This is an amended return. Attach a statement explaining the reason for filing an amended return.

Resident Status

Enter the date the trust or estate was created and the date the trust or estate was terminated, if applicable, in the space provided.

Check only one applicable box to identify the residency status of the trust or estate.

The trust would be a **part-year resident trust** if:

- It was revocable when property was transferred to it but has become irrevocable subsequently; and
- The residency status of the grantor, whether as a resident or nonresident individual, during the taxable year the trust became irrevocable differs from the residency status of the grantor during the taxable year that property was transferred to the trust.

Type of Entity

Check the applicable box to identify the type of trust or estate. Also check the appropriate box to indicate if the trust was created by the will of the decedent or is an inter vivos trust.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Negative Numbers

When entering a negative number, you must precede the number with a minus sign or bracket the amount.

Form CT-1041 Quick-File Requirements

The fiduciary of a resident estate or full-year resident trust may Quick-File Form CT-1041 if the resident estate or full-year resident trust has no:

- Nonresident beneficiaries;
- Schedule A, Connecticut fiduciary adjustments;
- Connecticut alternative minimum tax;
- Income tax credit reported in Schedule CT-IT Credit, Income Tax Credit Summary, and
- Federal election to be treated as an Electing Small Business Trust (ESBT).

A trustee that files one aggregate federal Form 1041-QFT, U.S. Income Tax Return for Qualified Funeral Trusts, for all qualified funeral trusts (QFT) may Quick-File one aggregate Form CT-1041 for all Connecticut resident QFTs as long as all grantors and all beneficiaries of every QFT are Connecticut residents.

Form CT-1041 Quick-File Line Instructions Line 1 - Connecticut Taxable Income

Enter federal taxable income of a trust or estate from federal Form 1041, Line 22. If you are the trustee of the bankruptcy estate of a debtor who is an individual in a case under Chapter 7 or Chapter 11 of the Bankruptcy Code, you may, in computing the estate's federal taxable income, deduct the exemption amount under IRC §151(d)(1), but may not deduct the personal exemption under IRC §642(b).

Line 2 - Connecticut Income Tax

Multiply Line 1 by 6.5% and enter the result.

Line 3 - Allocated Connecticut Income Tax

Do not complete Line 3.

Line 4 - Credit for Income Tax Paid to Qualifying Jurisdictions

Resident Estates and Full-Year Resident Trusts Only

Enter the amount from *Worksheet A*, *Credit for Income Taxes Paid to Qualifying Jurisdictions*, Line 8, on Page 17. You must attach a copy of all income tax returns filed with qualifying jurisdictions to the back of the Form CT-1041 or the credit will be disallowed.

Line 5

Subtract Line 4 from Line 2. If Line 4 is greater than Line 2, enter "0."

Line 6 - Connecticut Alternative Minimum Tax

Do not complete Line 6.

Line 7

Enter the amount from Line 5.

Line 8 - Allowable Credits

Do not complete Line 8.

Line 9 - Connecticut Income Tax

Enter the amount from Line 7.

Lines 10 - 23

To complete Lines 10 through 23, see Form CT-1041 Line Instructions below.

Also see *Who Must Sign the Return, Paid Preparer Signature*, and *Mailing the Return* on Page 15.

Form CT-1041 Line Instructions

For trusts or estates that do not meet the Quick-File Requirements.

Line 1 - Connecticut Taxable Income

Resident Estate or Full-Year Resident Trust Only

Enter the amount from **Schedule CT-1041C**, *Connecticut Taxable Income*, Line 14.

Line 2 - Connecticut Income Tax

Resident Estate or Full-Year Resident Trust Only

Multiply Line 1 by 6.5% and enter the result.

Line 3 - Allocated Connecticut Income Tax Nonresident Estates or Trusts and Part-Year Resident Trusts Only

Enter the amount from **Schedule CT-1041FA**, *Fiduciary Allocation*, Part 1, Line 12.

Line 4 - Credit for Income Tax Paid to Qualifying Jurisdictions

Resident Estates and Full or Part-Year Resident Trusts Only

Enter the amount from *Worksheet A*, Line 8. You must attach a copy of all income tax returns filed with qualifying

jurisdictions to the back of the Form CT-1041 or the credit will be disallowed. See *Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 15 and *Instructions for Worksheet A, Credit for Income Taxes Paid to Qualifying Jurisdiction* on Page 16.

Line 5

Resident Estates and Trusts

Subtract Line 4 from Line 2.

Part-Year Resident Trusts

Subtract Line 4 from Line 3. If the result is zero or less, enter "0."

Line 6 - Connecticut Alternative Minimum Tax

If the trust or estate was required to pay federal alternative minimum tax for 2010, you must file **Form CT-1041 Schedule I**, *Connecticut Alternative Minimum Tax Computation of Trusts or Estates*. Enter the amount from Form CT-1041 Schedule I, Part 1, Line 23. To obtain Form CT-1041 Schedule I, see *Forms and Publications* on Page 5.

Line 7

Add Line 5 and Line 6 and enter the total.

Line 8 - Allowable Credits

Enter the amount from the appropriate line of Schedule CT-IT Credit. If you did not pay Connecticut alternative minimum tax in a prior year or you entered an amount on Line 6 of this form, enter "0."

Line 9 - Connecticut Income Tax

Subtract Line 8 from Line 7 and enter the result.

Line 10 - Connecticut Income Tax Withheld

In general, the trust or decedent's estate must enter any Connecticut income tax withheld on Form CT-1041, Line 10, even if the related income is distributed to the beneficiary.

This amount must total the Connecticut income taxes withheld as indicated on the copies of W-2, W-2G, Schedule CT K-1, and certain 1099 forms. Enter only Connecticut income tax withheld. Be sure you staple the **copy** of all W-2 forms and any other forms showing Connecticut tax withheld to the front of the return or the claim of amounts withheld will not be allowed.

Line 11 - Estimated Tax Paid

Enter the total of all 2010 estimated income tax payments and any 2009 income tax overpayment credited to 2010. Be sure to include any 2010 estimated income tax payments made in 2011.

Line 12 - Payments Made With Extension Request

If you filed **Form CT-1041 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates*, for 2010, enter the amount you paid with Form CT-1041 EXT.

If this is an amended return, also include the amount paid with the original return.

Line 13 - Total Payments

Add Lines 10, 11, and 12 and enter the total.

Line 14 - Amount Overpaid

If Line 13 is greater than Line 9, subtract Line 9 from Line 13 and enter the result. This is the amount of the overpayment. To properly allocate the overpayment, go to Lines 15 and 18. If Line 13 is less than Line 9, go to Line 19.

Line 15 - Amount of Line 14 to Be Applied to 2011 Estimated Tax

Enter the amount of the 2010 overpayment you wish to apply to the 2011 Connecticut estimated income tax. It will be treated as an estimate filed on April 15, 2011, if the return is filed on time or if you filed a timely request for extension and the return is filed within the extension period. For fiscal year filers, it will be treated as an estimate filed on the fifteenth day of the fourth month of the 2011 taxable year.

Your decision to apply this amount to 2011 estimated income tax is irrevocable.

Line 16 - Balance of Overpayment

Subtract Line 15 from Line 14 and enter the result.

Line 17 - Reserved for Future Use.

Line 18 - Amount to Be Refunded

Enter the amount from Line 16. This is the amount of refund.

Line 19 - Amount of Tax Due

If Line 9 is greater than Line 13, subtract Line 13 from Line 9 and enter the result.

Line 20 - Penalty for Late Payment or Filing

If you are making a late payment or filing the return after the due date of the return, see *Penalty for Late Payment or Late Filing* on Page 11.

Line 21 - Interest for Late Payment

If you fail to pay the tax when due, see *Interest* on Page 11.

Line 22 - Interest on Underpayments of Estimated Tax

If Line 9 minus Line 10 is \$1,000 or more, the trust or estate may owe interest on estimated income tax you either underpaid or paid late. **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals*, *Trusts*, *and Estates*, can help you find out if you did underestimate and help you calculate the interest.

If you prefer to have DRS calculate the interest, do not file Form CT-2210; leave Line 22 blank and we will bill you. Interest on underpayment of estimated income tax stops accruing on the **earlier** of the day you pay the tax or April 15, 2011.

Line 23 - Amount Due

Add Lines 19 through 22 and enter the total. Pay the amount in full with the return. Pay the tax electronically or make check

payable to **Commissioner of Revenue Services**. Write "2010 **Form CT-1041**" and the FEIN on the front of the check. DRS may submit your check to your bank electronically.

Who Must Sign the Return

The fiduciary or an officer representing the fiduciary must sign and date Form CT-1041 on the back of the return.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1041. Paid preparers must also enter their Preparer Tax Identification Number (PTIN) or Social Security Number (SSN), their firm's address, FEIN, and telephone number in the spaces provided.

Mailing the Return

See *Where to File* on Page 5. If you file a paper return, make a copy of this return for the records of the trust or estate. Attach copies of any required schedules and forms to this return. Do **not** attach copies of the federal income tax return or federal schedules.

Credit for Income Taxes Paid to Qualifying Jurisdictions

Resident estates, full-year resident trusts, and part-year resident trusts use *Worksheet A* on Page 17 to calculate a credit against the Connecticut income tax liability for income taxes paid for the taxable year to another state, a political subdivision of that state, or to the District of Columbia. Credit may only be claimed if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction. For part-year resident trusts, the credit is allowed only for that portion of the taxable year in which a taxpayer was a Connecticut resident trust.

No credit is allowed for any of the following:

- Income tax payments made to a qualifying jurisdiction on income not included in Connecticut taxable 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 the fiduciary claimed credit on that other jurisdiction's income tax return for income taxes paid to Connecticut; **or**
- Penalties or interest on income taxes the fiduciary paid to a qualifying jurisdiction.

The allowable credit must be separately computed for each qualifying jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. If you need more than two columns, you should create an identical worksheet. Attach a copy of all income tax returns filed with qualifying jurisdictions to the back of your Form CT-1041 or the credit will be disallowed.

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:

- Use only **one** column of the worksheet to calculate your credit;
- 2. Enter the same income taxed by both the city and state on Line 2 on the worksheet; **and**
- 3. Combine the amounts of tax paid to the city and the state on that income and enter the total on Line 6.

B. If the **amounts** of income taxed by both the city and state **are not the same**:

- 1. Use two columns on the worksheet;
- 2. Enter only the income taxed by both jurisdictions on Line 2 in the first column; **and**
- 3. Enter the excess income taxed by only one of the jurisdictions in the next column.

The credit claimed cannot exceed the amount of tax due to Connecticut on that portion of income taxed in another jurisdiction.

Instructions for Worksheet A, Credit for Income Taxes Paid to Qualifying Jurisdiction Line 1 - Connecticut Taxable Income of Resident Trust or Estate

Enter:

- 1. The Connecticut taxable income from Form CT-1041, Line 1; and
- 2. Any net loss derived from or connected with sources in one or more qualifying jurisdiction(s) where you were subject to income taxation whether or not income tax was actually paid to the jurisdiction(s).

Example: Taxpayer B, a resident trust, has taxable income of \$70,000, which includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$15,000 from a business conducted in Rhode Island. The fiduciary of this trust must add the \$15,000 net loss to the \$70,000 and enter \$85,000 on Line 1.

Part-Year Resident Trust

Enter the amount from Schedule CT-1041FA, Part 1, Line 9, with the following exceptions:

- 1. Add to the amount from Schedule CT-1041FA, Part 1, Line 9, any **net** loss derived from or connected with sources in one or more qualifying jurisdiction(s) where you were subject to income taxation whether or not income tax was actually paid to the jurisdiction(s); **and**
- 2. For the period the trust is a Connecticut resident trust, add back any item of loss or deduction and subtract any item of income or gain that is an item of special accrual.

Enter the modified amount on Line 1 of the worksheet.

Example: Taxpayer L, a part-year resident trust, has taxable income from its residency period of \$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. The fiduciary of this trust must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 1.

Line 2 - Non-Connecticut Income Resident Trust or Estate

Enter the total non-Connecticut income included on Line 1 and reported on another jurisdiction's income tax return.

Part-Year Resident Trust

Enter the total non-Connecticut income for the period of Connecticut residency included on Line 1 and reported on another jurisdiction's income tax return.

For the period the trust is a Connecticut resident trust, add back any item of loss or deduction and subtract any item of income or gain that is an item of special accrual.

Line 3

Resident and Part-Year Resident Trust

Divide Line 2 by Line 1. The result cannot exceed 1.0000. Round to four decimal places.

Line 4 - Connecticut Income Tax Liability Resident Trust or Estate

Enter the Connecticut tax liability as shown on Form CT-1041, Line 2.

Part-Year Resident Trust

Enter the allocated Connecticut income tax liability as shown on Schedule CT-1041FA, Line 12. To determine the Connecticut income tax liability of a part-year resident trust, the tax applies to the income derived from or connected with sources within this state. The income derived from or connected with sources within this state for a part-year resident trust is the sum of the trust's Connecticut taxable income during the residency portion of the taxable year **and** the trust's income derived from or connected with sources within Connecticut during the nonresidency portion of the taxable year.

Line 5

Multiply Line 3 by Line 4 and enter the result.

Line 6 - Income Tax Paid to Qualifying Jurisdictions Resident Trust or Estate

Enter the total amount of income tax paid to a qualifying jurisdiction for the taxable year.

Income tax paid means the lesser of the tax liability to that jurisdiction or the tax the trust or estate paid to that jurisdiction, excluding any penalty or interest, as reported on a return filed with that jurisdiction. Do not report taxes withheld for the qualifying jurisdiction.

Worksheet A

Credit for Income Taxes Paid to Qualifying Jurisdictions

Resident estates and full or part-year resident trusts only

	Column A	Column B
1. Connecticut taxable income		
Enter name of each qualifying jurisdiction		
2. Non-Connecticut income included on Line 1 above 2.		
3. Divide Line 2 by Line 1 (may not exceed 1.0000) 3.	•	•
4. Connecticut tax liability		
5. Multiply Line 3 by Line 4		
6. Income tax paid to a qualifying jurisdiction 6.		
7. Enter the lesser of Line 5 or Line 6		
8. Total Credit: Add the amount on Line 7 for each column	8.	.00

Part-Year Resident Trust

Enter the total amount of income tax paid to a qualifying jurisdiction for the period of Connecticut residency only.

Income tax paid means the lesser of the trust's tax liability to the qualifying jurisdiction or the tax the trust paid to that jurisdiction, excluding any penalty or interest, as reported on a return filed with that jurisdiction. Do not report taxes withheld for the qualifying jurisdiction.

If the tax the trust paid to that jurisdiction was also based on income earned during the nonresidency period, 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 the period of Connecticut residency bears to the total amount of income the trust earned in that jurisdiction in the taxable year.

Example: Taxpayer H, a part-year resident trust, conducted business in Rhode Island all year and paid \$1,200 in Rhode Island tax in 2010. The trust's total Rhode Island income for 2010 was \$20,000 of which \$15,000 was earned while the trust was a Connecticut resident trust. The income tax paid to Rhode Island during the Connecticut residency period is:

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

The fiduciary of this trust should enter \$900 on Line 6.

Line 7

Enter the lesser of Line 5 or Line 6.

Line 8 - Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 7A, Line 7B, and Line 7 of any additional worksheets. The amount on Line 8 cannot exceed the amount on Line 5. Enter the total here and on Form CT-1041, Line 4.

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

Schedule CT-IT Credit

If all or a portion of the credit earned by a trust or estate is being allocated to the beneficiary of the trust or estate, the trust or estate **must** complete *Worksheet B, Worksheet for Schedule CT-IT Credit*, on Page 18 prior to completing Schedule CT-IT Credit. Attach a copy of the worksheet to the trust or estate's Form CT-1041.

Instructions for Worksheet B, Worksheet for Schedule CT-IT Credit

Before completing this worksheet, if the trust or estate is a qualified small business or an employer that received a certification letter from the Department of Economic and Community Development (DECD) indicating that the qualified small business job creation tax credit or the vocational rehabilitation job creation tax credit is available to be claimed, the trust or estate **must** complete **Form CT-1120 SBJ**, *Small Business Job Creation Tax Credit*, or **Form CT-1120 VRJ**, *Vocational Rehabilitation Job Creation Tax Credit*, or both, to determine the amount of allowable credit. These forms can be downloaded and printed from the DRS website at **www.ct.gov/DRS**. Include Form CT-1120 SBJ and Form CT-1120 VRJ with the return.

Select the credit claimed. Check only one box. Complete one worksheet for each credit and attach a copy to the trust or estate's Form CT-1041.

Column A

Enter the name of each beneficiary as on **Schedule CT-1041B**, *Fiduciary Adjustment Allocation*, Part 1. If there are more than four beneficiaries, create a supplemental schedule. Enter the information on Line 5.

Worksheet B Worksheet for Schedule CT-IT Credit Select the credit claimed Qualified Small Business Job Creation Tax Credit ■ Vocational Rehabilitation Job Creation Tax Credit Angel Investor Tax Credit ☐ Insurance Reinvestment Fund Credit Column B Column D Column A Column C Name of Beneficiary Percentage of **Identifying Number** Credit Amount Federal List in the same order as on of Each Beneficiary Earned Distributable Net Schedule CT-1041B, Part 1 Income (DNI) 1. 2. 3. 4. 5. From supplemental schedule 6. Trust or estate Total Schedule CT-IT Credit 7. 100%

Column B

Enter the identifying number of each beneficiary from Schedule CT-1041B, Part 1.

Column C

Enter the percentage of federal distributable net income from Schedule CT-1041B, Part 1, Column 4.

Column D

Enter on Line 7, Column D, the total of each of the following credits:

Qualified Small Business Job Creation Tax Credit: Enter the credit amount reported to the trust or estate on Schedule CT K-1, Schedule CT-1041 K-1, or the amount calculated on Form CT-1120 SBJ or Form CT-1120 VJR.

Vocational Rehabilitation Job Creation Tax Credit: Enter the credit amount reported to the trust or estate on Schedule CT K-1, Schedule CT-1041 K-1, or the amount calculated on Form CT-1120 SBJ or Form CT-1120 VJR.

Angel Investor Tax Credit: Enter the credit amount reported to the trust or estate on Schedule CT K-1, Schedule CT-1041 K-1, or the credit certificate issued by Connecticut Innovations Inc.

Insurance Reinvestment Fund Tax Credit: Enter the credit reported on **Form CT-IRF**, *Insurance Reinvestment Fund Tax Credit*.

Multiply Line 7, Column D, by Column C. Enter the amount in Column D for each respective beneficiary and trust or estate's portion of the credit.

Enter the amount from Line 6, Column D, on Schedule CT-IT Credit as follows:

- Qualified Small Business Job Creation Tax Credit: Line 2, Column C.
- Vocational Rehabilitation Job Creation Tax Credit: Line 4, Column C.
- Angel Investor Tax Credit: Line 6, Column C.
- Insurance Reinvestment Fund Tax Credit: Use this amount to complete Form CT-IRF.

Enter the amount of each beneficiary's share of credit, from Column D to **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*. Part III.

Connecticut Fiduciary Adjustment

Use *Schedule A* to compute the Connecticut fiduciary adjustment, which is then allocated among the trust or estate and its beneficiaries in Schedule CT-1041B, Part 1. The fiduciary adjustment is the net amount of the additions and subtractions enumerated on *Schedule A*, which relate to items of income, gain, loss, or deduction of the trust or estate.

Amount Paid or Set Aside for Charitable Purposes

When calculating the fiduciary adjustment on *Schedule A*, do not include the modifications for any amount paid or set aside for a charitable purpose during the taxable year. See instructions for federal Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts, and federal Form 5227, Split-Interest Trust Information Return, for information on charitable deductions.

Member of a Pass-Through Entity

If the trust or estate has income as a member of a pass-through entity, any additions or subtractions that apply to the income should be included on *Schedule A*. You may obtain the trust's or estate's share of the entity's items from Schedule CT K-1, *Member's Share of Certain Connecticut Items*.

Beneficiary of Another Trust or Estate

If the trust or estate is a beneficiary of another trust or estate, you may generally obtain the trust or estate's share of the fiduciary adjustment to be included on *Schedule A* from Schedule CT-1041 K-1 provided by the other trust or estate.

The trust or estate must make the additions and subtractions for its taxable year within which the taxable year of any S corporation, partnership, or trust or estate of which it is a shareholder, partner, or beneficiary, respectively, ends.

Entering Additions and Subtractions

Enter on Line 11 any expense related to the amounts entered on *Schedule A*, Lines 1 through 4, to the extent deductible in determining federal taxable income prior to the deductions related to distributions to beneficiaries. Do not net the expenses against the amounts entered on Lines 1 through 4.

Enter on Line 5 any expense related to the amounts entered on *Schedule A*, Lines 7 through 10, to the extent deductible in determining federal taxable income prior to the deductions related to distributions to beneficiaries. Do not net the expenses against the amounts entered on Lines 7 through 10.

Example: To the extent deductible in determining federal taxable income prior to the deductions relating to distributions to beneficiaries, interest expenses on indebtedness incurred to purchase:

- 1. State and local government bonds, the interest from which is subject to Connecticut income tax but exempt from federal income tax, is entered on Line 11 and not netted against the amount entered on Line 1.
- 2. U.S. government bonds, the interest from which is subject to federal income tax but exempt from Connecticut income tax, is entered on Line 5 and not netted against the amount entered on Line 7.

Instructions for Schedule A

See Policy Statement 2005(2), Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities, to determine if you are required to make an adjustment.

Additions to Federal Taxable Income

Enter all amounts as positive numbers.

Line 1 - 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 2 - Exempt-Interest Dividends Received 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 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 or 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 Line 2.

Line 3 - Loss on Sale of Connecticut State and Local Government Bonds

Enter the total amount of losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities.

Line 4 - Connecticut Income Tax Payments Deducted in Determining Federal Taxable Income

Add back any Connecticut income tax paid or accrued to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries.

Line 5 - Other

Use Line 5 to 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 to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries;
- Amortizable bond premium on bonds producing interest income exempt from Connecticut income tax to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries;

- 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;
- 4. Interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities, the income from which is exempt from Connecticut income tax, to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries; or
- 5. Domestic production activity deduction (IRC §199): This modification is allowed to the extent the amount is deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries.

Line 6 - Total Additions

Add Lines 1 through 5.

Subtractions From Federal Taxable Income

Enter all amounts as positive numbers.

Line 7 - Interest on U.S. Government Obligations

Enter the total of any interest income (to the extent includable in federal taxable income) derived from U.S. government obligations which federal law prohibits states from taxing (for example, U.S. government bonds such as Savings Bonds Series EE and Series HH or U.S. Treasury bills and notes).

Do not enter the amount of interest earned on 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 8 - Exempt Dividends From Certain 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. See Line 7 instructions above.

Line 9 - Gain on Sale of Connecticut State and Local Government Bonds

Enter the total amount of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities.

Line 10 - Refunds of Connecticut Income Tax

Enter the amount of taxable refunds of Connecticut income tax reported on federal Form 1041, Line 8.

Line 11 - Other

To the extent not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, use Line 11 to subtract:

- Any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable for federal purposes;
- 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;
- Any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax: or
- Any interest income from notes, bonds, or other obligation
 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 political subdivision
 and only to the extent the credit amount is treated as interest
 includible in gross income for federal income tax purposes.

Do **not** use Line 11 to subtract income subject to tax in another jurisdiction. See *Worksheet A, Credit for Income Taxes Paid to Qualifying Jurisdictions*, Line 4, on Page 17.

Line 12 - Total Subtractions

Add Lines 7 through 11.

Line 13 - Connecticut Fiduciary Adjustment

Subtract Line 12 from Line 6. Enter here and on Schedule CT-1041B, Part 1, Line f, Column 5. This amount may be positive or negative.

If you have a Connecticut fiduciary adjustment, complete Schedule CT-1041B, Part 1, to calculate the trust or estate's and each beneficiary's share of the Connecticut fiduciary adjustment.

Schedule CT-1041B, Part 2, should only be completed by full-year resident or part-year resident inter vivos trusts with any nonresident, noncontingent beneficiaries to calculate the percentage of resident, noncontingent beneficiaries. The status of the beneficiaries is determined as of year end.

Form CT-1041, Questions A, B, and C

The fiduciary **must** complete Form CT-1041, Questions A, B, and C. All inter vivos trusts claiming a resident, noncontingent beneficiary percentage on Schedule CT-1041B, Part 2, **must** complete Form 1041, Question A, or this percentage could be disallowed.

Instructions for Schedule CT-1041B

Part 1 - Shares of Connecticut Fiduciary Adjustment

Part 1 shows the distribution of the Connecticut fiduciary adjustment among the beneficiaries and the trust or estate. The shares of the beneficiaries and of the trust or estate in Schedule A, Connecticut Fiduciary Adjustment, Line 13, of Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, are in proportion to their respective shares of federal distributable net income of the trust or estate.

Report on Part 1 the names and addresses of all beneficiaries, both resident and nonresident, to whom income is distributable whether or not the income is taxable to the nonresident beneficiaries. Complete this section even if there is no distribution to the beneficiaries.

Columns 1 and 2

Enter the name, address, and identifying number of each beneficiary of the trust or estate. If the mailing address differs from the home address, give both. If a beneficiary is a nonresident, check the appropriate box to the right of the beneficiary's name. If there are more than four beneficiaries, attach a schedule identical to Part 1 for the additional beneficiaries.

Column 3

Enter the respective share of federal distributable net income of each beneficiary and of the trust or estate on the appropriate lines. Entries must be made for all resident and nonresident beneficiaries

If the distributable net income of a trust or estate for the taxable year is zero or less than zero, each beneficiary's share in the Connecticut fiduciary adjustment is in proportion to that beneficiary's share of the income of the trust or estate for the taxable year and any other amounts properly paid or credited or required to be distributed during the taxable year. Any balance of the fiduciary adjustment not allocable to any beneficiary is allocated to the trust or estate.

Column 4

Determine the percentage interest of each beneficiary and of the trust or estate in federal distributable net income of the trust or estate based upon amounts in Column 3. Enter that percentage on the appropriate line of Column 4.

Column 5

Enter the amount of the Connecticut fiduciary adjustment from *Schedule A*, Line 13, as the total on Line f, Column 5. The share of each beneficiary and of the trust or estate in the total amount is determined by multiplying the total fiduciary adjustment by the Column 4 percentage.

If the trust or estate has no federal distributable net income, each beneficiary's share in the fiduciary adjustment must be in proportion to his or her share of the trust or estate income for the taxable year under local law or the governing instrument, which is required to be distributed currently, and any amounts of the income distributed during the year. Any balance of the fiduciary adjustment not allocable to beneficiaries must be allocated to the trust or estate. If the shares in the Connecticut fiduciary adjustment are apportioned in accordance with this paragraph, show the apportionment in a schedule attached to the return.

The fiduciary must provide each beneficiary with a **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, with the fiduciary adjustment to be included in *Schedule 1 of* **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year resident Income Tax Return*.

Part 2 - Percentage of Resident, Noncontingent Beneficiaries

Complete Part 2 to calculate the resident, noncontingent beneficiary percentage of a full-year resident or part-year resident inter vivos trust with nonresident, noncontingent beneficiaries. These trusts are taxed on income derived from or connected with sources within Connecticut and all other income earned during the period of residency multiplied by the resident, noncontingent beneficiary percentage. The percentage is a fraction. The numerator is the total number of resident, noncontingent beneficiaries and the denominator is the sum of both resident, noncontingent and nonresident, noncontingent beneficiaries. An example follows the line instructions. For an explanation of inter vivos trust and noncontingent beneficiary, see *Definitions* on Page 4.

Line 1

Enter the number of resident, noncontingent beneficiaries if any.

Line 2

Enter the number of nonresident, noncontingent beneficiaries.

Line 3

Add Line 1 and Line 2.

Line 4

Divide Line 1 by Line 3 and enter the result as a decimal. Round to four decimal places.

If the trust is a full-year resident inter vivos trust, enter this decimal on **Schedule CT-1041C**, *Connecticut Taxable Income Calculation*, Line 11.

If the trust is a part-year resident inter vivos trust, enter this decimal on **Schedule CT-1041FA**, *Fiduciary Allocation*, Part 1, Line 5.

Example: Mr. Jones, a Connecticut resident, established an irrevocable trust in 2002 for the benefit of his three grandchildren, Beneficiaries A, B, and C. Since the trust consists of property transferred from a Connecticut resident, the trust is considered a resident trust. Because the trust was not created by the will of the decedent, the trust is an inter vivos trust. The trust agreement permits the trustee to distribute income or corpus, or both, to all three beneficiaries during the year. This makes all three beneficiaries noncontingent beneficiaries. Beneficiaries A and B are Connecticut residents, but Beneficiary C is a Vermont resident. Since there are one or more nonresident, noncontingent beneficiaries, the fiduciary of this trust must complete Schedule CT-1041B, Part 2, as follows:

1.	Indicate the number of resident noncontingent beneficiaries, if any.	2
2.	Indicate the number of nonresident noncontingent beneficiaries.	1
3.	Add Lines 1 and 2.	3
4.	Divide Line 1 by Line 3 and enter decimal to four places.	0.6667

The decimal on Line 4, rounded to four decimal places, is entered on Schedule CT-1041C, Line 11.

If the trust in the example is a part-year resident trust, the amount on Line 4 is entered on Schedule CT-1041FA, Part 1, Line 5.

Instructions for Schedule CT-1041C

Verify line references from federal Form 1041, U.S. Income Tax Return for Estates and Trusts, at the time you complete this schedule.

Resident estates or full-year resident trusts must complete this schedule to calculate Connecticut taxable income.

Resident estates or full year resident trusts with nonresident beneficiaries must complete and attach Connecticut ESBT worksheet, if applicable.

Resident Trust or Estate With or Without Nonresident Beneficiaries

Each **resident estate** or **full-year resident trust**, except for Quick-Filers, must select the applicable box pertaining to the status of its beneficiaries. Inter vivos trusts with nonresident, noncontingent beneficiaries calculate Connecticut taxable income differently than other trusts. See *Connecticut Taxable Income for Certain Inter Vivos Trusts* on Page 6.

Type of Trust or Estate Line 1

Resident trust or estate without nonresident beneficiaries: Check the box and complete Lines 4 through 6 and Line 14.

Line 2

Resident estate or a resident testamentary trust with one or more nonresident beneficiaries or an inter vivos trust with nonresident, contingent beneficiaries but without nonresident, noncontingent beneficiaries: Check the box, complete Schedule CT-1041FA, *Fiduciary Allocation*, Parts 2 and 3, and complete Lines 4 through 6 and Line 14.

Line 3

Resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: Check the box and complete Schedule CT-1041FA, Parts 2 and 3. Then complete Lines 4 through 14.

Line 4 - Federal Taxable Income

Enter the amount of federal taxable income from federal Form 1041, Line 22, and federal ESBT taxable income. Attach federal ESBT worksheet.

Line 5 - Trust or Estate's Share of Connecticut Fiduciary Adjustment

Enter the fiduciary's share of the Connecticut fiduciary adjustment from **Schedule CT-1041B**, *Fiduciary Adjustment Allocation*, Part 1, Line e, Column 5. This may be a positive or negative number.

Line 6 - Connecticut Gross Taxable Income as Modified

Add Line 4 and Line 5.

Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries, complete Lines 7 through 14. All others go to Line 14.

Line 7 - Trust or Estate's Share of Income From Connecticut Sources

Enter the trust or estate's share of income derived from or connected with sources within Connecticut from Schedule CT-1041FA, Part 2, Line e, Column 3, and Connecticut ESBT worksheet. Attach Connecticut ESBT worksheet.

Line 8a

Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column B.

Line 8b

Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.

Line 8c

Subtract Line 8b from Line 8a.

Line 9 - Income From Connecticut Sources as Modified

Add Line 7 and Line 8c.

Line 10 - Connecticut Taxable Income From Non-Connecticut Sources as Modified

Subtract Line 9 from Line 6.

Line 11 - Percentage of Resident, Noncontingent Beneficiaries

Enter the decimal, rounded to four places, from Schedule CT-1041B, Part 2, Line 4.

Line 12 - Connecticut Taxable Portion of Non-Connecticut-Sourced Income

Multiply Line 10 by Line 11.

Line 13 - Connecticut Taxable Income of a Resident Inter Vivos Trust With One or More Nonresident, Noncontingent Beneficiaries

Add Line 9 and Line 12.

Line 14 - Connecticut Taxable Income

If the taxpayer is a resident inter vivos trust with one or more nonresident, noncontingent beneficiaries, enter the amount from Line 13. Otherwise, enter the amount from Line 6.

The amount on Line 14 must also be entered on Form CT-1041, Line 1.

Instructions for Schedule CT-1041FA

Verify line references from federal Form 1041, at the time you complete this schedule

Connecticut ESBT worksheet, if applicable, and Schedule CT-1041FA must be completed and attached to Form CT-1041 filed for a:

- 1. Nonresident trust or estate having income derived from or connected with sources within Connecticut;
- 2. Part-year resident trust;
- 3. Resident trust or estate with a nonresident beneficiary; or
- 4. Resident inter vivos trust with one or more nonresident, noncontingent beneficiaries.

Refer to the front page of Schedule CT-1041FA to determine which parts must be completed and in what order.

Part 1 - Computation of Connecticut Tax of a Nonresident Estate or Trust and Part-Year Resident Trust

Line 1 - Federal Taxable Income

Enter the federal taxable income from federal Form 1041, Line 22, and federal ESBT worksheet. Attach federal EBST worksheet.

Line 2 - Trust or Estate's Share of Connecticut Fiduciary Adjustment

Enter the amount from Schedule CT-1041B, Part 1, Line e, Column 5. This may be a positive or negative number.

Line 3 - Gross Taxable Income as Modified

Add Line 1 and Line 2.

Line 4 - Connecticut Taxable Income From Connecticut Sources

Part-year resident inter vivos trusts with nonresident, noncontingent beneficiaries complete Lines a through i of *Schedule CT-1041FA-Line 4 Worksheet*. All others, enter Subtotal from Line c on Schedule CT-1041FA, Part 1, Line 4, and Connecticut ESBT worksheet and go to Line 9 of Schedule CT-1041FA. Attach Connecticut ESBT worksheet.

The amount entered on Line c includes the trust or estate's share of distributable net income and certain gains derived from or connected with Connecticut sources for the residency and nonresidency portions of the taxable year. The share for the residency portion of the taxable year may include income not from Connecticut sources. If so, complete Lines d through i to determine the amount to be subtracted from the amount entered on Line c.

To determine the Connecticut taxable income of the trust or estate from Connecticut sources, complete the worksheet below.

Schedule CT-1041FA - Line 4 W	orksheet/
a. Trust or estate's share of income from Connecticut sources from Schedule CT-1041FA, Part 2, Line e, Column 3, and federal EBST worksheet.	
b. Subtract the amount on Schedule CT-1041FA, Part 3, Line 18, Column B, from the amount on Part 3, Line 4, Column B. Enter result here.	
c. Subtotal: Add Line a and Line b.	.00
d. Enter the portion of the amount on Schedule CT-1041FA, Part 3, Line 24, Column B, that was non-Connecticut-sourced income during the residency portion of the taxable year.	
e. Enter the percentage from Schedule CT-1041B, Part 1, Line e, Column 4.	
f. Multiply Line d by Line e.	.00
g. Enter the portion of Line b that was non-Connecticut-sourced income during the residency portion of the taxable year.	
h. Subtotal: Add Line f and Line g.	
i. Total: Subtract Line h from Line c and enter the result here and on Schedule CT-1041FA, Part 1, Line 4.	.00

Complete Lines 5 through 8 only for part-year resident inter vivos trusts with nonresident, noncontingent beneficiaries.

Line 5 - Percentage of Resident, Noncontingent Beneficiaries

Enter the decimal rounded to four places from Schedule CT-1041B, Part 2, Line 4.

Line 6 - Connecticut Taxable Income From Non-Connecticut Sources During the Residency Portion of the Taxable Year as Modified

Enter the amount from *Schedule CT-1041FA - Line 4 Worksheet*, Line h, on Page 23.

Line 7 - Connecticut Taxable Portion of Non-Connecticut-Sourced Income

Multiply Line 6 by Line 5 and enter the result.

Line 8 - Connecticut Taxable Income of a Part-Year Resident Inter Vivos Trust With Nonresident, Noncontingent Beneficiaries

Add Line 4 and Line 7.

Line 9

For a part-year resident inter vivos trust with nonresident, noncontingent beneficiaries, enter the amount from Line 8. Otherwise, enter the greater of Line 3 or Line 4.

Line 10 - Connecticut Income Tax

Multiply Line 9 by 6.5% and enter the result. If Line 9 is zero or less, enter "0."

Line 11

Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries:

If Line 9 is greater than zero, enter 1.0000.

If Line 9 is zero or less, enter "0."

All others

If Line 4 is greater than zero and Line 4 is greater than or equal to Line 3, enter 1.0000.

If Line 4 is greater than zero and less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal. Round to four decimal places.

If Line 4 is zero or less, enter "0."

Line 12 - Allocated Connecticut Tax

Multiply Line 10 by Line 11. Enter the result here and on Form CT-1041, Line 3.

Part 2 - Trust or Estate's and Beneficiary's Share of Income From Connecticut Sources

The federal distributable net income derived from or connected with sources within Connecticut (Part 3, Line 24, Column B) is allocated in Part 2 to the trust or estate and its beneficiaries in proportion to their respective shares in the federal distributable net income of the trust or estate. Do not complete Part 2 if Part 3, Line 24, Column B, is zero.

Columns 1 and 2

Using Schedule CT-1041B, Part 1, Columns 3 and 4, enter the respective amount and percentage of federal distributable net income of each beneficiary and of the trust or estate on the appropriate lines of Columns 1 and 2. List beneficiaries in the same order as used on Schedule CT-1041B, Part 1, Column 1. The entries on Schedule CT-1041B, Part 1, Columns 3 and 4, and Schedule CT-1041FA, Part 2, Columns 1 and 2, are identical.

For resident beneficiaries, their entire distributable share of trust or estate income, not just the portion derived from or connected with Connecticut sources, is included in their Connecticut adjusted gross income.

Column 3

Enter on the Total line of Column 3 the amount entered on Part 3, Line 24, Column B.

Determine the share of each nonresident beneficiary or of the trust or estate of a nonresident estate or trust or part-year resident trust in the total amount by multiplying the total in Column 3 by the percent in Column 2. For part-year resident trusts, the amounts in Column 3 for nonresident beneficiaries should not include amounts received during the residency portion of the taxable year not derived from or connected with sources within Connecticut.

The fiduciary must provide each nonresident beneficiary with a **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, to include on his or her Form CT-1040NR/PY, **Schedule CT-SI**, *Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources*.

Part 3 - Details of Federal Distributable Net Income and Amounts of Income Derived From or Connected With Sources Within Connecticut

Enter in Column A the amount reported on federal Form 1041 as modified for the applicable items reported on *Schedule A*. For information on federal amounts which may be modified, such as the gain or loss on the sale of Connecticut state and local government bonds, see *Instructions for Schedule A* on Page 19. Enter in Column B the portion of each amount in Column A that is income or deductions derived from or connected with sources within Connecticut.

Passive Activity Loss Limitations

In completing Column B, recompute any deduction for passive activity losses to determine the amounts that would be allowed if the federal taxable income took into account only items of income, gain, loss, or deduction of income derived from or connected with sources within Connecticut.

Part-Year Resident Trusts Only

For a part-year resident trust, include in Column B all income during the residency portion of the taxable year and all income derived from or connected with sources within Connecticut during the nonresidency portion of the taxable year. If the trust was a part-year resident trust, include in Column B all items of special accruals. See *Special Accruals* on Page 8.

Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries should create a worksheet for Schedule CT-1041FA, Part 3, Column B. This worksheet should indicate the amount from Column B attributable to non-Connecticut-sourced income during the residency portion of the taxable year. Use this determination to complete the worksheet for Schedule CT-1041FA, Part 1, Line 4.

Line 1 and Line 2 - Interest Income and Dividends

Report on Line 1 and Line 2, Column B, income from interest and dividends included in Column A from a trade or business carried on in Connecticut. Also include amounts which relate to items of income, gain, loss, or deduction of the trust or estate derived from or connected with sources within Connecticut. Include in Column A and, if applicable, Column B interest on state and local obligations other than Connecticut and exempt-interest dividends on state and local obligations other than Connecticut.

However, do not include in Column A or Column B any income exempt from state taxes under the laws of the United States or of Connecticut, such as interest on U.S. government bonds or dividends from qualifying mutual funds 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.

Line 3 - Business Income (Loss)

Enter in Column B the net income (loss) from a trade or business carried on in Connecticut by the trust or estate. If business is carried on both within and outside of Connecticut and the Connecticut income can be adequately determined from the books and records of the business, enter on Line 3, Column B, the net income (loss) from business carried on in Connecticut. If the Connecticut income cannot be adequately determined from the books and records of the business, refer to Schedule CT-1040BA, Nonresident Business Apportionment, for instructions on how to determine the portion related to the Connecticut business operations. This form is available on the DRS website at www.ct.gov/DRS.

Line 4 - Capital Gain (Loss)

Enter in Column B the amount of capital gain (loss) from income derived from or connected with sources within Connecticut.

Line 5 - Rents, Royalties, Pass-Through Entities (Partnerships, S Corporations), and Other Trusts and Estates

Include in Column B net rents and royalties from:

- 1. Real property situated in Connecticut whether or not used in or connected with a business;
- 2. Tangible personal property not used in or connected with a business if the property has an actual location in Connecticut; **and**
- 3. Tangible and intangible personal property used in or connected with a trade or business carried on in Connecticut by the trust or estate.

If the estate or trust received a federal Schedule K-1 and a Schedule CT K-1 from a partnership, S corporation, or other pass-through entity, use the corresponding lines on Form CT-1041FA to report the income from the pass-through entity (for example, interest, dividends, capital gains).

Line 6 - Farm Income (Loss)

Enter in Column B the net income (loss) from farming carried on in Connecticut by the trust or estate. If farming is carried on both within and outside of Connecticut and the Connecticut income can be adequately determined from the books and records of the farm, enter on Line 6, Column B, the net income (loss) from farming carried on in Connecticut. If the Connecticut income cannot be adequately determined from the books and records of the farm, refer to Schedule CT-1040BA for instructions on how to determine the portion related to the Connecticut business operations.

Line 7 - Ordinary Gain (Loss)

Enter in Column B the amount of any ordinary gain (loss) from federal Form 4797 derived from or connected with sources within Connecticut.

Line 8 - Other Income

Enter in Column B any income derived from or connected with sources within Connecticut not reportable elsewhere in Part 3.

Line 9

Add Lines 1 through 8.

Lines 10 through 14

Enter in Column B only that portion of each item of deduction reported in Column A that relates to income derived from or connected with sources within Connecticut as reported in Column B on Lines 1 through 8.

Line 15

Enter on Line 15, Column A, the deduction allowed to trusts and estates under IRC §642(b). Use the following calculation to determine the amount of the §642 deduction to be reported on Line 15, Column B:

$$\frac{\text{Line 15,}}{\text{Column B}} = \frac{\text{Part 3, Line 9, Column B}}{\text{Part 3, Line 9, Column A}} \times \frac{\text{Line 15,}}{\text{Column A}}$$

Line 16

Add Lines 10 through 15.

Line 17 - Adjusted Total Income (Loss)

Subtract Line 16 from Line 9 and enter the result.

For Lines 18 through 24, enter in Column B only that portion of Column A that relates to Connecticut sources.

Line 18

Enter on Line 18, Column A, the amount from federal Form 1041, Schedule D, Line 15(1).

Line 19

Enter on Line 19, Column A, the amount from federal Form 1041, Schedule A, Line 1 (long term and short term capital gain portion only).

Line 20

Enter on Line 20, Column A, the amount from federal Form 1041, Schedule A, Line 4.

Line 21

If the amount on Line 4 of this schedule is a loss, enter that amount on Line 21, Column A, as a positive figure. Otherwise, enter "0."

Line 22

Add Lines 17 through 21.

Line 23

If Line 4 of this schedule is a gain, enter that amount. Otherwise, enter "0."

Line 24 - Distributable Net Income

Subtract Line 23 from Line 22. Enter the amount from Part 3, Line 24, Column B, on Part 2, Total line, Column 3.

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Amended Return

Use **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, to amend a previously-filed Connecticut income tax return for trusts and estates. Check the *Amended Return* box on the front of Form CT-1041. Enter the amount paid with the original return on Line 12. If an amended Form CT-1041 is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for

an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. If additional tax is due, interest will apply. See *Interest and Penalties* on Page 11.

Do not file an amended Form CT-1041 to have an overpayment refunded instead of applied to next year's estimated tax. The elections you made on the original return cannot be changed by filing an amended Form CT-1041.

The following circumstances require the filing of an amended Form CT-1041. **Attach** a statement explaining the reason for filing an amended return.

or filing an amended return.				
1. The IRS or federal courts change or correct the federal income tax return and the change or correction results in the trust's or estate's Connecticut income tax being overpaid or underpaid.	File no later than 90 days after the final determination. If the fiduciary files an amended Form CT-1041 no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to the trust or estate even if the Connecticut statute of limitations has otherwise expired.			
2. The fiduciary of the trust or estate filed a timely amended federal income tax return and the amendment results in the Connecticut income tax being overpaid or underpaid.	File no later than 90 days after the final determination. If the fiduciary files an amended Form CT-1041 no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to the trust or estate even if the Connecticut statute of limitations has otherwise expired.			
3. The fiduciary claimed a credit for income tax paid to a qualifying jurisdiction on the original income tax return and the tax officials or courts of that qualifying jurisdiction made a change or correction to the income tax return and the change or correction results in the Connecticut income tax being overpaid or underpaid by increasing or decreasing the amount of the allowable credit.	File no later than 90 days after the final determination. If the fiduciary files an amended Form CT-1041 no later than 90 days after the final determination and the fiduciary claimed credit for income tax paid to a qualifying jurisdiction on the original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to the trust or estate even if the Connecticut statute of limitations has otherwise expired.			
4. The fiduciary claimed a credit for income tax paid to a qualifying jurisdiction on the original income tax return and the fiduciary filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in the Connecticut income tax being overpaid or underpaid by increasing or decreasing the amount of the allowable credit.	File no later than 90 days after the final determination. If the fiduciary files an amended Form CT-1041 no later than 90 days after the final determination and the fiduciary claimed credit for income tax paid to a qualifying jurisdiction on the original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to the trust or estate even if the Connecticut statute of limitations has otherwise expired.			
5. None of the above circumstances apply, but the fiduciary made a mistake or omission on the Connecticut income tax return and the mistake or omission results in the Connecticut income tax being overpaid or underpaid.	File no later than three years after the due date of the return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.			

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

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E-Filing Is Green Filing

File and pay Connecticut taxes electronically and help eliminate state costs associated with printing and delivery of paper returns. Visit **www.ct.gov/TSC** to create an account and eliminate the paper clutter in your life.

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Faster Money With Direct Deposit

Choose to have your Connecticut tax refund deposited into your bank account using direct deposit! A direct deposit refund when filing through TSC is the fastest way to get your tax refund into your account!

Internet	Tax Information The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.		Forms and Publications Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.	Internet	
Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).		1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	Phone	
E-Mail	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic <i>TSC</i> .		Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us	E-Mail	
Walk-In	Free personal taxpayer assistance and forms are available by visiting our Hartford office at 25 Sigourney Street, Hartford CT. Walk-in assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS Hartford office are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.				
	Federal Tax Information		Statewide Services		
For questions about federal taxes , visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040. To order federal tax forms , call 1-800-829-3676.			Visit the <i>ConneCT</i> website at www.ct.gov for a formation on statewide services and programs.		

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1041 EXT

Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates

Complete the	is form in blue or black ink	only. Read instructions on rev	erse before completin	g this application.	
	Name of trust or estate		•	Federal Employer Identific	cation Number (FEIN)
Name and	Name and title of fiduciary			DRS use only	
Address	,		▶	· –	- 20
Please type or print.	Address of fiduciary	Number and street	PO Box		Number (SSN): For estates only
or print.	City, town, or post office		State	ZIP code	
Taxp	Wer Service Certer	lectronically file F	Form CT-1041	EXT	
See instruct account any	ions. However, if you exp Connecticut income tax wi	pay your tax. You must indect to owe no additional Conhected or estimated Connected deral income tax return, you	onnecticut income tax cut income tax payme	for the 2010 taxab	le year, after taking into h, and you requested an
		ime to September 15, 2011 ,			
Tax, Informa	tion, and Other Returns, fo	federal Form 7004, Application realendar year 2010 or fiscal	year beginning	sion of Time to File (Certain Business Income
If No, the rea	ason for the Connecticut ex	tension is			
	You w	ill be notified only if you	extension reques	st is denied.	
		y for 2010: You may estimate a 1. If you do not expect to ow		." 1	00
2. Connect	ticut income tax withheld			2	00
		e tax payments including any 2		3	00
4. Add Line	e 2 and Line 3			4	00
		e: Subtract Line 4 from Line 1	•		00
		s (DRS) Taxpayer Service Cer ownload and print the return.	nter (TSC) website at v	vww.ct.gov/TSC to el	ectronically file your return
		mmissioner of Revenue Serv 41 EXT" on the front of the che			
Mail paper re	turn and check to: Departme	ent of Revenue Services, State	of Connecticut, PO Box	x 2934, Hartford CT 0	6104-2934
belief, it is true,	complete, and correct. I understa	nave examined this return (including a and the penalty for willfully delivering ration of a paid preparer other than t	a false return or document	t to DRS is a fine of not me	ore than \$5,000, imprisonment
	Signature of fiduciary or officer re	presenting fiduciary	Date	Telephone number	
Sign Here				()	
Keep a copy	Paid preparer's signature		Date	Preparer's Tax Identi	ification Number (PTIN) or SSN
of this form for	Firm's name and address	-		Firm's FEIN	
your records.				Telephone number	

Form CT-1041 EXT Instructions

Purpose: Use Form CT-1041 EXT to request a five-month extension to file your Connecticut income tax return for trusts and estates. Complete the return in blue or black ink only. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 7004 with the Internal Revenue Service (IRS). If federal Form 7004 was not filed, the fiduciary can apply for a five-month extension to file a Connecticut income tax return provided there is reasonable cause for the request.

Exception

If you expect to owe no additional Connecticut income tax for the 2010 taxable year, after taking into account any Connecticut income tax withheld or any estimated Connecticut income tax payments you have made, or both, and you have requested an extension of time to file your 2010 federal income tax return, you are not required to file Form CT-1041 EXT.

Federal Employer Identification Number (FEIN)

The Department of Revenue Services (DRS) no longer processes income tax returns for trusts and estates without an FEIN. You can no longer write "applied for" in the FEIN field. You must have applied for and been issued an FEIN before you file a return. However, if you have not received the FEIN by April 15 for the calendar year filers or by the fifteenth day of the fourth month following the close of the taxable year for noncalendar year filers, file the return without the FEIN and pay the tax due. DRS will contact you upon receipt of the return and will hold the return until you receive the FEIN and forward the information to DRS. For information on how to obtain an FEIN, contact the IRS. See the back cover of the Form CT-1041 instruction booklet.

Where to File

File electronically: Form CT-1041EXT can be filed electronically through the DRS Taxpayer Service Center (TSC). The pay, and manage state tax responsibilities.



Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper returns to:

Department of Revenue Services State of Connecticut PO Box 2934 Hartford CT 06104-2934

Pay Electronically: Visit www.ct.gov/TSC to make a direct tax payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically, you must still file your return on or before the due date.

How to Get an Extension to File and Pay

To obtain a Connecticut extension of time to file if the exception above does not apply, the fiduciary must:

- 1. Complete Form CT-1041 EXT in its entirety;
- 2. File it on or before the due date of the return: and
- 3. Pay the amount shown on Line 5.

DRS will notify you **only** if your request is denied.

Form CT-1041 EXT only extends the time to file the Connecticut income tax return. Form CT-1041 EXT does not extend the time to pay the income tax.

Trust or estates may qualify for a six-month extension of time to pay the tax. To request this extension, you must file Form CT-1127, Application for Extension of Time for Payment of Income Tax, with the timely-filed Connecticut income tax return or extension request.

Interest and Penalty

Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return.

If the tax is not paid when due, the trust or estate will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Late Payment Penalty: The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return or \$50, whichever is greater.

Late Filing Penalty: The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

When to File Form CT-1041 EXT

File Form CT-1041 EXT on or before April 15, 2011. If the taxable year is other than the calendar year, file Form CT-1041 EXT on or before the fifteenth day of the fourth month following the close of the taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

The following information must be provided when completing Form CT-1041 EXT:

- 1. Name of the trust or estate:
- 2. FEIN of the trust or estate:
- 3. Name and title of the fiduciary:
- 4. Address of the fiduciary: and
- 5. Decedent's Social Security Number (SSN) for estates only.

Signature

The fiduciary or an officer representing the fiduciary must sign this form.

Paid Preparer Information

A paid preparer must sign and date Form CT-1041 EXT. Paid preparers must also enter their Preparer Tax Identification Number (PTIN) or SSN and their firm's FEIN in the spaces provided.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a fiduciary is unable by reason of illness, absence, or other good cause to sign a request for an extension, any person standing in a close personal or business relationship to the fiduciary, including attorneys, accountants, and enrolled agents, may sign the request on his or her behalf and is considered a duly authorized agent for this purpose provided the request establishes the reasons for a signature other than that of the fiduciary and states the relationship existing between the fiduciary and the signer.

Form CT-1041ES

(Rev. 12/10) 2011 Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates

Complete this form in blue or black ink only.

Who Should File This Coupon: Use this coupon if you must make estimated income tax payments for 2011.

Nonresident Trusts and Estates and Part-Year Resident Trusts: Nonresident trusts and estates are subject to Connecticut income tax on their Connecticut-sourced income. Part-year resident trusts are taxed on all income received while a resident trust of Connecticut and on income received from Connecticut sources while a nonresident trust. Connecticut-sourced income includes but is not limited to income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

Who Must Make Estimated Payments: In most cases, a payment of estimated income tax is required if your Connecticut income tax (after tax credit) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment.

The required annual payment is the lesser of:

- 90% of the income tax shown on the 2011 Connecticut income tax return; or
- 100% of the income tax shown on the 2010 Connecticut income tax return if the fiduciary filed a 2010 Connecticut income tax return that covered a 12-month period.

The fiduciary does not have to make estimated income tax payments if:

- The trust or estate was a resident trust or estate during the 2010 taxable year and did not file a 2010 Connecticut income tax return because the trust or estate had no Connecticut income tax liability; or
- The estate or trust was a nonresident estate or nonresident or part-year resident trust with Connecticut-sourced income during the 2010 taxable year and did not file a 2010 Connecticut income tax return because the estate or trust had no Connecticut income tax liability.

If a nonresident estate or trust or part-year resident trust did **not** have Connecticut-sourced income in 2010, the fiduciary **must** use 90% of the income tax shown on the 2011 Connecticut income tax return as the required annual payment.

Except as provided below, a trust created in 2011 must use 90% of the income tax shown on the 2011 **Form CT-1041**, *Connecticut Income Tax Return for Trust and Estates*, as the required annual payment.

Exceptions

Decedent's Estates: For any taxable year ending before the date that is two years after a decedent's death, the decedent's estate is not required to make estimated payments and no underpayment interest will be charged.

Certain Grantor Trusts: For any taxable year ending before the date that is two years after a decedent's death, a trust is not required to make estimated payments and no underpayment interest will be charged if:

- The trust was created under Internal Revenue Code (IRC) §§671 through 679, inclusive, as owned by the decedent and will receive the residue of the decedent's estate under the will; or
- If no will is admitted to probate, the trust primarily responsible for paying debts, taxes, and expenses of administration.

When to File: Estimated payments for the 2011 taxable year are due April 15, June 15, September 15, 2011, and January 15, 2012. Fiscal year filers should follow federal filing due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate is considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2008(3)**, Designated Private Delivery Services and Designated Types of Service.

How Much Should I Pay: Complete the *2011 Estimated Connecticut Income Tax Worksheet* on the back to calculate your required annual payment.

Estimated Payment Rules for Farmers or Fishermen: If the trust or estate had income from farming or fishing as provided in IRC §6654(i)(2), the required installment is the lesser of 66% of the Connecticut income tax shown on the 2011 Form CT-1041 return or 100% of the Connecticut income tax shown on the 2010 Form CT-1041 if a 2010 Form CT-1041 was filed and it covered a 12-month period.

If the trust or estate is required to make 2011 estimated income tax payments, you must to do one of the following:

- Pay the required installment on or before January 15, 2012; or
- File Form CT-1041 for 2011 on or before March 1, 2012, and pay
 the full amount computed on the return. In this case, do not make
 estimated tax payments for 2011.

See Informational Publication 2010(16), Farmer's Guide to Sales and Use Taxes, Motor Vehicles Fuels Tax, Estimated Income Tax, and Withholding Tax, or Informational Publication 2009(14), Fisherman's Guide to Sales and Use Tax and Estimated Income Tax.

Annualized Income Installment Method: If the income from the trust or estate varies throughout the year, using the annualized income installment method may help you reduce or eliminate the amount of the estimated tax payment for one or more periods. See Informational Publication 2010(28), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES.

Interest: If enough tax is not paid through withholding or estimated payments, or both, by any installment due date, the trust or estate will be charged interest even if a refund is due when you file the tax return.

Completing the Payment Coupon

Complete the attached payment coupons. Be sure to enter all the required taxpayer identification information. Enter the payment amount on Line 1 of this coupon. In determining your payment amount, you may subtract from your installment amount any **available** overpayment of 2010 income tax.

7	cut here			/
(Rev. 12/10) Estimated Connection Complete this form in blue or black ink only.	cticut Income Tax Payme	ent for Trusts and Est	ates 201 CT-104	
Federal Employer Identification Number (FEIN) • =		Payment 4	For taxable year ending	
Name of trust or estate		DRS use only		
Name and title of fiduciary		1. Payment amount	>	00
Address (number and street)	PO Box	See instructions for information.	filing requirements. Print	all
City or town, state, and ZIP code		DRS may submit you	our check to your bank	

Send completed coupon and payment to: Department of Revenue Services State of Connecticut PO Box 2934 Hartford CT 06104-2934



 Make check payable to Commissioner of Revenue Services.

electronically.

 Write the FEIN of the trust or estate and "2011 Form CT-1041ES" on the check. If you do not have an FEIN, see Page 13 of the 2010 instruction booklet for Form CT-1041. Interest is computed separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the earlier of April 15, 2012, or the date on which the underpayment is paid.

If you file your income tax return for the 2011 taxable year on or before January 31, 2012, and pay the full amount computed on the return as payable for the taxable year, no interest will be calculated on the underpayment of estimated income tax for the fourth required installment. This does not apply to taxpayers paying estimated Connecticut income taxes as farmers or fishermen.

How to File and Pay: Visit www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to electronically file your return and make a direct tax payment or to download and print the return. If you choose, you can mail the completed payment coupon to the address listed on the coupon.



For More Information: Call the Department of Revenue Services (DRS) during business hours, Monday through Friday, at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

	2011 Estimated Connecticut Income Tax Worksheet		
1.	Federal taxable income of trust or estate you expect in 2011	1.	00
2.	Allowable Connecticut fiduciary adjustments: Additions or subtractions, see instructions	2.	00
3.	Connecticut taxable income: Add Line 1 and Line 2. Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: Enter your income from Connecticut sources if greater than your Connecticut taxable income	3.	00
4.	Connecticut income tax: Multiply Line 3 by 6.5% (.065).	4.	00
5.	Apportionment factor: Connecticut resident trusts and estates, enter 1.0000. Nonresident trusts and estates and part-year resident trusts, see instructions.	5.	
6.	Multiply Line 4 by Line 5.	6.	00
7.	Net credit for income taxes due to qualifying jurisdictions: See instructions.	7.	00
8.	Subtract Line 7 from Line 6.	8.	00
9.	Estimated Connecticut alternative minimum tax: See instructions.	9.	00
10.	Add Line 8 and Line 9.	10.	00
11.	Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11: See instructions.	11.	00
12.	Total estimated income tax: Subtract Line 11 from Line 10	12.	00
13.	Multiply Line 12 by 90% (0.90).	13.	00
14.	Enter 100% of the income tax shown on your 2010 Connecticut income tax return. See instructions	14.	00
15.	Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13. This is your required annual payment. See caution below.	15.	00

Caution: Generally, if you do not prepay (through timely estimates or withholding, or both) the lesser of 100% of the income tax shown on your 2010 Connecticut income tax return or 90% of the income tax shown on your 2011 Connecticut income tax return, you may owe interest. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2010 Connecticut income tax return.

16.	Connecticut income tax withheld or expected to be withheld in 2011: If Line 12 minus Line 16 is \$1,000 or less, no estimated payment is required.	16.		00
17.	Subtract Line 16 from Line 15. If the result is zero or less, no estimated payment is required	17.		00
18.	Installment percentage	18.	.25	
19.	Multiply Line 17 by Line 18. Pay this amount for each installment.	19.		00

Instructions for Completing Worksheet

Line 2: Enter the total of your estimated allowable Connecticut fiduciary adjustments. See the Form CT-1041 instruction booklet for information about allowable adjustments.

Line 3: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If the trust or estate's Connecticut-sourced income is greater than the Connecticut gross taxable income, enter the Connecticut-sourced income on this line.

Resident or part-year resident inter vivos trusts with nonresident, noncontingent beneficiaries:

Line 5: Nonresident trusts and estates and part-year resident trusts without any nonresident, noncontingent beneficiaries: If the trust or estate's Connecticut-sourced income is less than the Connecticut gross taxable income, complete the calculation below and enter the result on Line 5.

Do not enter a number less than zero or greater than 1. If the result is zero or less, enter "0." If greater than 1, enter 1.0000. Round to four decimal places.

Line 7: Resident estates, resident trusts, and part-year resident trusts only: Enter estimated allowable net credit for income taxes due and paid to other jurisdictions. Enter "0" if not applicable. See *Credit for Income Taxes Paid to Qualifying Jurisdictions* and *Worksheet Instructions* in the Form CT-1041 instruction booklet.

Line 9: If the trust or estate expects to owe federal alternative minimum tax in 2011, it may also owe Connecticut alternative minimum tax. Enter the estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-1041 Schedule I**, *Connecticut Alternative Minimum Tax Return Computation of Trusts and Estates*.

Line 11: Allowable Credits: Enter the estimated allowable credits from Schedule CT-IT Credit, *Income Tax Credit Summary*, Part I, Line 11.

Line 14: If the 2010 Connecticut income tax return covered a 12-month period, enter the amount from the 2010 Form CT-1041, Line 9. If the trust or estate was a resident in 2010 and did not file a 2010 Connecticut income tax return because it had no Connecticut income tax liability, enter "0." If the trust or estate was a nonresident or part-year resident in 2010 with Connecticut-sourced income and did not file a 2010 Connecticut income tax return because it had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

Form CT-1041ES (Rev. 12/10) Page 2 of 3

(Rev. 12/10) Estimated Connect Complete this form in blue or black ink only.	icut Income Tax Paymer	nt for Trusts and Es	tates	2011 CT-1041ES
Federal Employer Identification Number (FEIN)		Payment	For taxable year	
>		3		-
Name of trust or estate		DRS use only		20
Name and title of fiducions		•	_	20
Name and title of fiduciary		1. Payment amount	>	00
Address (number and street)	PO Box	See instructions for	r filing requiren	nents. Print all
City or town, state, and ZIP code		information.		
ony or town, state, and an occur		 DRS may submit y electronically. 	our check to yo	our bank
Send completed coupon and payment to:	Elle Electronically	Make check payate	ole to Commiss	sioner of
Department of Revenue Services	FILE THOUGHT	Revenue Service	S.	
State of Connecticut	WWW.cf.gov/DRS	 Write the FEIN 		
PO Box 2934		"2011 Form CT-10		•
Hartford CT 06104-2934	Parpayer Service Certes	have an FEIN, see	•	e 2010 instruction
		booklot for Form C	71 1011.	
<u>}</u>	cut here			_8
				70
(Rev. 12/10) Estimated Connect	icut Income Tax Paymer	nt for Trusts and Es	tates	2011
Complete this form in blue or black ink only.			Te	CT-1041ES
Federal Employer Identification Number (FEIN)		Payment 2	For taxable year	ar ending
Name of trust or estate		DRS use only		
		▶		
Name and title of fiduciary		Payment amount		00
Address (number and street)	PO Box	See instructions for	r filina requiren	
		information.	9	
City or town, state, and ZIP code		DRS may submit y	our check to yo	our bank
		electronically.		
Send completed coupon and payment to:	Eile Electronically	 Make check payate Revenue Service 		sioner of
Department of Revenue Services	WWW.ct.gov/DRS	Write the FEIN		or estate and
State of Connecticut	-	"2011 Form CT-10		
PO Box 2934		have an FEIN, see		
Hartford CT 06104-2934	Papayer Service Centes	booklet for Form C		
\	cut here			*
(Rev. 12/10) Estimated Connect Complete this form in blue or black ink only.	icut Income Tax Paymer	nt for Trusts and Es	tates	2011 CT-1041ES
Federal Employer Identification Number (FEIN)		Payment	For taxable year	
>		1		3
Name of trust or estate		DRS use only		20
N. ISH (C)		>		<u> 20</u>
Name and title of fiduciary		Payment amount	•	00
Address (number and street)	PO Box	See instructions for	r filing requiren	nents. Print all
		information.	3 - 1	
City or town, state, and ZIP code		 DRS may submit y electronically. 	our check to yo	our bank
Send completed coupon and payment to:	Flectronic	Make check payate	ole to Commiss	sioner of
Department of Revenue Services	File Electronically	Revenue Service		

Department of Revenue Services
State of Connecticut
PO Box 2934
Hartford CT 06104-2934



Write the FEIN of the trust or estate and "2011 Form CT-1041ES" on the check. If you do not have an FEIN, see Page 13 of the 2010 instruction booklet for Form CT-1041.

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1065/CT-1120SI

Connecticut Composite Income Tax Return

2010

CT-1065/CT-1120SI

Complete this form in blue or black ink only. See instructions before completing this return. Visit **www.ct.gov/TSC** to file and pay this return electronically.

FO	or calendar year 2010, or other taxable year ▶ beginning	, 2010, and ▶	enaing		· ·
Na	ame of pass-through entity (PE)	•	Federal Employ	er ID Number (FE	EIN)
Nu	umber and street PO		DRS use only		
	•	>	-	. –	- 20
Cit	ity or town State ZIP	code	Connecticut Tax	Registration Nun	nber
-	pe of PE ► ☐ Electing large partnership (ELP) ► ☐ General Limited liability partnership (LLP) ► ☐ Limited partnership	ral partnership (G			s a partnership)
Pa	ass-Through Entity Information				
Сс	omplete this section first and then complete Part I, Schedule C.				
A.	Check here if ► ☐ Final return (out of business in Connecticut) ☐ Amended return ☐ Short period return Explanation:	ate of dissolution: _			/20
В.	☐ Change of address. See instructions, Page 15.				
C.	Total number of noncorporate members as of the close of the PE's taxab Resident (RI, RE, RT) ► Nonresident (NI, NE, N	-			
D.	. Enter the six-digit Business Code Number from federal Form 1065 or federal Business Code Number ▶	al Form 1120S.			
E.	Date business began:// Date business	began in Connect	icut:		// Yes No
F.	Does this PE own, directly or indirectly, an interest in Connecticut real pr is Yes , and either answer to Item G or H is Yes , provide a listing of all C			estion	
G.	. Was a controlling interest in this PE transferred? If Yes , enter transferor Number (SSN) or FEIN, transferee name, and date of transfer below		•	>	□
	Transferor name:	SSN or FEIN:			
	Transferee name:Da	ate of transfer:			
H.	Did this PE transfer a controlling interest in an entity that owns, directly connecticut real property? If Yes , enter name and FEIN, transferee name Name:	e, and date of tran	sfer below		
	Transferee name:Da				
Pa	art I Schedule A – PE Computation of Composite Tax Du	e			
	Total Connecticut-sourced income included in composite return				
	from Part I, Schedule B, Line 10, Column C		▶	1.	00
2	2. Multiply Line 1 by 6.5% (.065)			2.	00
3	3. Members' credits from Part I, Schedule B, Line 12, Column E			3.	00
4	4. Tax liability: Subtract Line 3 from Line 2.			4.	00
5	5. Payment made with Form CT-1065/CT-1120SI EXT			5.	00
6	6. Parent PE only: Enter amount from Part I, Schedule D, Line 10, Columi	n C		6.	00
	7. Add Line 5 and Line 6		_	7.	00
	3. Amount to be refunded to PE: If Line 7 is more than Line 4, subtract Line		-	8.	00
	9. Amount of tax owed: If Line 4 is more than Line 7, subtract Line 7 from		-	9.	00
	If late, enter penalty. See instructions		-	10.	00
	If late, enter interest. Multiply the amount on Line 9 by 1% (.01). Multiply of months or fraction of a month late	y the result by the	number	11.	00
12	2. Balance due with this return: Add Lines 9 through 11			12.	00
			I .	1	1

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).

S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s).

Part I Schedule B – PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A	Column B	Column C		Column D	Column E		Column F			
Member # From Part IV	Identification Number See instructions.	Connecticut-Sourced Incom See instructions.	ie	Multiply Column C by 6.5% (0.065) Members' Credit Schedule CT K-1, Part IV, Line 5, Col. E		1,	Connecticut Income Tax Liability Column D minus Column E			
1.	>	▶ 0	00	00		00	>	00		
2.	>	▶ 0	00	00	>	00	>	00		
3.	>	▶ 0	00	00	>	00	>	00		
4.	>	▶ 0	00	00	 	00	>	00		
5.	>	▶ 0	00	00	 	00	•	00		
6.	>	▶ 0	00	00	 	00	>	00		
7.	>	▶ 0	00	00	 	00	>	00		
8.	>	▶ 0	00	00	 	00	>	00		
9. Subtotal(s) fro	m supplemental attachment(s)	0	00	00		00		00		
	rough 9, Column C. Enter and on Part I, Schedule A, Line 1.	0	0							
11. Add Lines 1 th	nrough 9, Column D.			00						
12. Add Lines 1 th	nrough 9, Column E. Enter am	ount here and on Part I, Sc	hed	lule A, Line 3.		00				
13. Total compos	13. Total composite return tax liability. Add Lines 1 through 9, Column F.									

Part I Schedule C – Federal Schedule K Information (Form 1065 or Form 1120S)

All PEs must complete this schedule.		Column A Amounts Reported by This PE on Federal Schedule K		Column B Amount From Subsidiary PE(s	s)	Column C Column A minus Column B	
1. Ordinary business income (loss)	1.	•	00	>	00		00
2. Net rental real estate income (loss)	2.	>	00	>	00		00
3. Other net rental income (loss)	3.	•	00	>	00		00
4. Guaranteed payments	4.	>	00	>	00		00
5. Interest income	5.	•	00	>	00		00
6a. Ordinary dividends	6a.	>	00	>	00		00
6b. Qualified dividends	6b.	•	00	>	00		00
7. Royalties	7.	•	00	>	00		00
8. Net short-term capital gain (loss)	8.	•	00	>	00		00
9a. Net long-term capital gain (loss)	9a.	•	00	>	00		00
9b. Collectibles (28%) gain (loss)	9b.	•	00	>	00		00
9c. Unrecaptured section 1250 gain	9c.	•	00	>	00		00
10. Net section 1231 gain (loss)	10.	•	00	>	00		00
11. Other income (loss): Attach statement	11.	•	00	>	00		00
12. Section 179 deduction			00	>	00		00
13. Other deductions: Attach statement	13.	>	00	•	00		00

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed. Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1		Column B Amount From Connecticut Sources	\$	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1	
1. ▶	>	>	00	>	00	>	00
2. ▶	>	>	00	>	00	>	00
3. ▶	>	>	00	>	00	>	00
4. ▶	•	>	00	>	00	>	00
5. ▶	•	>	00	>	00	>	00
6. ▶	•	>	00	>	00	>	00
7. ▶	>	>	00	>	00	>	00
8. ▶	•	>	00	>	00	>	00
9. Subtotal(s) from supplementa	l attachment(s)		00		00		00
10. Add Lines 1 through 9, Colum amount here and on Part I, So							00

Part II Allocation and Apportionment of Income

Complete only if all of the following apply:

- There are one or more nonresident noncorporate members or one or more members that are PEs;
- The PE carries on business both within and outside Connecticut; and
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

		Column A Totals Everywhere		Column B Connecticut Only		Column C Fraction Enter as a decimal.
Real property owned	1.		00		00	Divide Column B
2. Real property rented from others	2.		00		00	by
3. Tangible personal property owned or rented	3.		00		00	Column A
4. Property owned or rented: Add Lines 1, 2, and 3	4.	>	00	>	00	
5. Employee wages and salaries	5.	>	00	>	00	
6. Gross income from sales and services	6.	>	00	>	00	▶ .
7. Total: Add Lines 4, 5, and 6, Column C	7.	.				
8. Apportionment fraction: Divide Line 7 by three or actu	8.	.				

Part III Place(s) of Business Attach supplemental attachment(s), if needed.

Complete only if the PE carries on business both within and outside Connecticut.

Location	Description	Owned or Rented to PE	Activity

Part IV - Member Information Attach supplemental attachment(s), if needed.

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
>		•	>	▶.	▶.	▶.
•		•	>	▶.	▶.	▶.
•	•	•	>	▶.	▶.	▶.
•	>	•	>	▶.	▶.	▶.

Part V Member's Share of Connecticut Modifications Attach supplemental attachment(s), if needed.

7. ▶

8.

10.

Additions: Enter all amounts as positive numbers		Member #_	_	Member #_	_	Member #	_	Totals for All Members
Interest on state and local government obligations other than Connecticut	1.	•	00	>	00	>	00	00
Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	>	00	>	00	>	00	00
Certain deductions relating to income exempt from Connecticut income tax	3.	>	00	>	00	>	00	00
4. Cancellation of debt income	4.	>	00	>	00	>	00	00
5. Other - specify:	5.	>	00	>	00	>	00	00
Subtractions: Enter all amounts as positive numb	ers		•		•			
6. Interest on U.S. government obligations	6.	>	00	>	00		00	00
7. Exempt dividends from certain qualifying mutual								

00

00

00

00

00

00

00

00

00

10. Other - specify:_

9. Reserved for future use

funds derived from U.S. government obligations

8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax

00

00

00

Part VI Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.

Include member's share of Connecticut modifications from Part V.

Attach supplemental attachment(s), if needed.		Member #	_	Member #		Member #		Totals for All Members	
1. Ordinary business income (loss)	1.	>	00	>	00	>	00		00
2. Net rental real estate income (loss)	2.	•	00	>	00	>	00		00
3. Other net rental income (loss)	3.	•	00	>	00	>	00		00
4. Guaranteed payments	4.	•	00	>	00	>	00		00
5. Interest income	5.	•	00	>	00	>	00		00
6a. Ordinary dividends	6a.	•	00	>	00	>	00		00
6b. Qualified dividends	6b.	•	00	>	00	>	00		00
7. Royalties	7.	•	00	>	00	>	00		00
8. Net short-term capital gain (loss)	8.	>	00	>	00	>	00		00
9a. Net long-term capital gain (loss)	9a.	•	00	>	00	>	00		00
9b. Collectibles (28%) gain (loss)	9b.	•	00	>	00	>	00		00
9c. Unrecaptured section 1250 gain	9c.	>	00	>	00	>	00		00
10. Net section 1231 gain (loss)	10.	•	00	>	00	>	00		00
11. Other income (loss): Attach statement	11.	•	00	>	00	>	00		00
12. Section 179 deduction	12.	>	00	>	00	>	00		00
13. Other deductions: Attach statement	13.	>	00	>	00	>	00		00

Part VII Connecticut Income Tax Credit Su Attach supplemental attachment(s), if needed.	mn	nary Member #		Member #		Member #		Totals for All Members	i
Qualified small business tax credit	1.	>	00	>	00	>	00	>	00
2. Vocational rehabilitation job creation tax credit	2.	>	00	>	00	>	00	>	00
3. Angel investor tax credit	3.	>	00	>	00	>	00	>	00
4. Insurance reinvestment fund tax credit	4.	>	00	>	00	>	00	>	00
5. Total credits: Add Lines 1 through 4	5.		00		00		00		00

The PE must furnish Schedule CT K-1 to all members.

For taxable years beginning on or after January 1, 2009, copies of all Schedule CT K-1s issued by a PE must be filed with the Department of Revenue Services (DRS).

Do not attach Schedule CT K-1s to the composite income tax return. See Form CT K-1T instructions.

Visit the DRS website at www.ct.gov/TSC to use the Taxpayer Service Center (*TSC*) to file and pay this return electronically. To pay by mail, make check payable to Commissioner of Revenue Services. Mail return with payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019. Mail return without payment to: Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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, 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.

Sign Here	Signature of general partner or corporate officer	Date	May DRS contact the preparer shown below about this return?
Keep a copy	Title	Telephone number	Yes No (See instructions, Page 28.)
of this return for your	Paid preparer's signature	Date	Preparer's SSN or PTIN ☐ SSN ☐ PTIN
records.	Firm's name and address	FEIN ▶	Telephone number

2010 FORM CT-1065/ CT-1120SI

Connecticut Composite Income Tax

Return and Instructions

This booklet contains:

- Form CT-1065/ CT-1120SI
- Form CT-1065/ CT-1120SI EXT
- Schedule CT K-1
- Form CT K-1T
- Form CT-1065/ CT-1120SI Supplemental Attachment

Tax information is available on the DRS website at www.ct.qov/DRS



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What's New

Due Date

Washington DC will celebrate Emancipation Day on Friday, April 15, 2011. As a result, any federal return otherwise due on April 15 that is filed (mailed or transmitted) on Monday, April 18, 2011, will be considered timely filed. Connecticut will conform to the federal extended due date. Therefore, Connecticut income tax returns and payments normally due on April 15 will be treated as timely filed if they are filed on April 18, 2011.

Tax Credits

Effective for income tax years beginning on or after January 1, 2010, new legislation provides for credits applicable against the income tax. For more information regarding additional requirements and limitations to these credits, see **Special Notice 2010(3)**, 2010 Legislative Changes Affecting the Income Tax, or contact the Department of Economic Development (DECD) or Connecticut Innovations Inc.

Qualified Small Business Job Creation Tax Credit

An employer with less than 50 employees in Connecticut may earn a credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the income years beginning on or after January 1, 2010, and before January 1, 2013.

The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired and, if eligible, the two immediately succeeding income years. However, this credit cannot be used against the employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee is not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Vocational Rehabilitation Job Creation Tax Credit

An employer may earn a credit equal to \$200 per month for hiring a new qualifying employee who is receiving rehabilitation services from the Bureau of Rehabilitation Services within the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must be hired after May 6, 2010, to work at least 20 hours per week for 48 weeks of a calendar year.

The tax credit may be used against the tax liability under Chapter 229 or against the tax liability under Chapter 207 or 208 of the Connecticut General Statutes, for the income year in which the new employee is hired and, if eligible, the two immediately succeeding income years. However, this credit cannot be used against the employer's withholding tax liability. Additionally, this credit does not carry forward, is nonrefundable, and if used against an income tax liability imposed under Chapter 229 of the Connecticut General Statutes, is limited by the amount of the tax. The tax credit is not available for an income year if the new employee is not employed by the employer at the close of that income year. The tax credit is administered by DECD.

Angel Investor Tax Credit

This tax credit is available to angel investors making a cash investment of not less than \$100,000 in the qualified securities of a Connecticut business. The credit is applicable to taxable years beginning on or after January 1, 2010. However, tax credits cannot be reserved for any investments made on or after July 1, 2014.

The allowable credit is 25% of the cash investment, cannot exceed \$250,000, cannot exceed the amount of the income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year, and cannot be used against the withholding tax liability imposed by Conn. Gen. Stat. §12-707. The credit must be claimed in the taxable year in which the investment is made. Any tax credit claimed but

not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied. The credit is not transferable. The tax credit is administered by Connecticut Innovations, Inc.

Claiming the Tax Credits

These credits may be claimed by the shareholders of an S corporation or the partners of an entity treated as a partnership for federal income tax purposes. The pro-rata share of the credits earned by a pass-through entity (PE) must be reported to each member or partner on **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.

A PE required to make Connecticut income tax payments on behalf of its nonresident noncorporate members, when calculating the required income tax payment, may subtract the nonresident noncorporate members' pro-rata share of any of the credits earned by the PE. See instructions for **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, Part I, *Schedule B - PE Member Composite Return*, on Page 17 and *Schedule CT K-1 Instructions* on Page 27.

Substantial Economic Presence

For taxable years beginning on or after January 1, 2010, a partnership, limited liability company treated as a partnership for federal income tax purposes, or S corporation having a substantial economic presence in Connecticut will be deemed to be doing business in Connecticut. A partnership, limited liability company, or S corporation has substantial economic presence in Connecticut if it purposefully directs business toward the state. The purpose can be determined by the frequency, quantity, and systematic nature of its economic contact with Connecticut. See **Informational Publication 2010(29)**, *Q & A on Economic Nexus*.

Amending Connecticut Income Tax Returns

Effective for taxable years beginning on or after January 1, 2010, if a Connecticut taxpayer files an amended federal income tax return with the Internal Revenue Service (IRS) or other competent authority, the taxpayer is required to file an amended Connecticut income tax return on or before the date that is 90 days after the final determination is made on the amended return by the IRS or other competent authority. Previously, the Connecticut taxpayer was required to file an amended return with Connecticut on or before 90 days after filing an amended return with the IRS or other competent authority.

Other Taxes For Which the Pass-Through Entity May Be Liable

The information that follows is a general description of other Connecticut taxes for which a pass-through entity (PE) may be liable. Failure to pay these or any taxes for which the PE is liable may subject the PE to civil and criminal penalties.

Connecticut Income Tax Withholding

Any PE that maintains an office or transacts business in Connecticut (regardless of the location of the payroll department) and is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from Connecticut wages as defined in Conn. Agencies Reg. §12-706(b)-1. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide - Circular CT*.

Business Entity Tax (BET)

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes, either:
 - Treated as a partnership, if it has two or more members; or
 - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnerships (LPs).

The BET applies to those business entities listed above if either: 1) the entities were formed under Connecticut law; or 2) the entities were not formed under Connecticut law but are required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). Visit the Department of Revenue Services (DRS) website at www.ct.gov/bet for additional information regarding the BET.

Connecticut Sales and Use Taxes

A PE may be responsible for filing sales and use tax returns. Sales tax is due if the company sells taxable goods or services. Use tax is due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have not collected the sales tax. Both taxes are reported on **Form OS-114**, *Sales and Use Tax Return*.

Controlling Interest Transfer Taxes

Tax is imposed on the sale or transfer for consideration of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on Form AU-330, Controlling Interest Transfer Taxes. See Special Notice 2003(11), Legislation Affecting the Controlling Interest Transfer Tax.

Real Estate Conveyance Tax

If a PE transfers real estate in Connecticut, it must complete and file **Form OP-236**, *Real Estate Conveyance Tax Return*, in the town in which the real estate is situated.

Registration

Generally, a PE must register with DRS if it is liable for any taxes administered by DRS, such as sales and use taxes and Connecticut income tax withholding. If the PE does not have a Connecticut Tax Registration Number, the PE may register online through the DRS website at **www.ct.gov/DRS**. If the PE already has a Connecticut Tax Registration Number additional taxes for which the PE is liable may be added to the registration online through the **Taxpayer Service Center** (*TSC*).

Abusive Tax Shelters

Any individual or business entity that fails to disclose participation in an abusive tax shelter designated by the Internal Revenue Service (IRS) as a *listed transaction* is subject to audit penalties of 75% of the tax deficiency that results from the tax shelter activity. To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must file a completed **Form CT-8886**, *Connecticut Listed Transaction Disclosure Statement*, with DRS. Form CT-8886 must be filed for each taxable year for which a taxpayer participates in, or receives a benefit from, a listed transaction.

Definitions

Pass-through entity (PE) means a partnership or an S corporation.

Partnership means and includes a general partnership, limited partnership, limited liability partnership, publicly traded partnership, limited liability company (LLC) treated as a partnership for federal income tax purposes, or other entity treated as a partnership for federal income tax purposes.

Parent pass-through entity (parent PE) is a PE which is a member of another PE. A PE may be both a parent PE (with respect to one or more PEs) and a subsidiary PE (with respect to one or more PEs).

Subsidiary pass-through entity (subsidiary PE) is a PE which has at least one member which is itself a PE. A PE may be both a subsidiary PE (with respect to one or more PEs) and a parent PE (with respect to one or more PEs).

S corporation means a corporation which is an S corporation for federal income tax purposes.

Member means and includes a partner of a partnership, a member of an LLC treated as a partnership for federal income tax purposes, or a shareholder of an S corporation.

Member's share means a partner's distributive share of partnership income, gain, loss, or deduction; a member's distributive share of LLC income, gain,

loss, or deduction; or a shareholder's pro-rata share of S corporation income, gain, loss, or deduction.

Noncorporate member means each member that is a resident individual, resident trust, resident estate, nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Nonresident noncorporate member means each noncorporate member who is a nonresident individual, nonresident trust, nonresident estate, part-year resident individual, part-year resident trust.

Resident noncorporate member means each noncorporate member who is a resident individual, resident trust, or resident estate.

Corporate member means each member which is a C corporation for federal income tax purposes, LLC which has elected to be taxed as a C corporation for federal income tax purposes, real estate investment trust, real estate mortgage investment conduit, regulated investment company, individual retirement account described in 26 U.S.C. §408(a), trust described in 26 U.S.C. §401(a), or organization exempt from federal income tax (including organizations described in 26 U.S.C. §501(c) or (d).

General Information

Requirement to Attach Copies of Federal Forms

Taxpayers completing a paper **Form CT-1065**/**CT-1120SI**, *Connecticut Composite Income Tax Return*, are required to attach a copy of **completed** federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation. Do **not** attach copies of federal Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or Schedule K-1 (Form 1120S), Shareholders Share of Income, Deductions, Credits, etc.

Cancellation of Debt Income

Section 1231 of the American Recovery and Reinvestment Act of 2009 allows a taxpayer, at the taxpayer's election, to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011. For taxable years ending after December 31, 2008, a partnership or S corporation making the federal deferral election must enter on Form CT-1065/CT-1120SI, Part V, Line 4, each member's share of the deferred cancellation of debt income for the 2010 taxable year. See **Special Notice 2009(3)**, 2009 Legislative Changes Affecting the Income Tax.

Domestic Production Activity Deduction

For taxable years beginning on or after January 1, 2009, the domestic production activity deduction allowed under Internal Revenue Code (IRC) §199 is not allowed for Connecticut income tax purposes. See SN 2009(3).

Requirement to Identify Exempt Members

If a subsidiary pass-through entity (PE) is not making complete Connecticut income tax payments on behalf of a parent PE because one or more members of the parent PE are corporate members or resident noncorporate members, the subsidiary PE must attach a statement listing the parent PE's corporate and resident noncorporate members. The statement must include each exempt member's name, Social Security Number (SSN) or Federal Identification Number (FEIN), ownership percentage, and share of income.

Requirement to Separately Submit Copies of All Schedule CT K-1s Issued

For taxable years beginning on or after January 1, 2009, copies of all Schedule CT K-1s issued by a PE must be filed with DRS. Schedule CT K-1s should be attached to **Form CT K-1T**, *Transmittal of Schedule CT K-1*, *Member's Share of Certain Connecticut Items*, and sent separately to DRS. **Do not** file Form CT K-1T and Schedule CT K-1s if Form **CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, is electronically filed with DRS. Schedule CT K-1 must still to be issued to all members. Use Form CT K-1T even if only one paper Schedule CT K-1 is being submitted. Do not file Schedule CT K-1s with the composite income tax return. See Form CT K-1T and Schedule CT K-1 *Instructions*.

How to Get Help

DRS is ready to help you get answers to Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours. For personal assistance, visit the DRS office at 25 Sigourney Street, Hartford. Be sure to bring your completed federal return if applicable.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime.

Taxpayer Service Center

The **Taxpayer Service Center** (*TSC*) allows taxpayers to electronically file, pay, and manage state tax responsibilities. DRS encourages Connecticut composite income tax filers to use the *TSC* to electronically file and pay their CT-1065/CT-1120SI tax return. The *TSC* is an interactive site that provides a fast, free, accurate, and secure way to file eligible tax returns and pay the tax due or to initiate a payment-only transaction.

Additionally, the *TSC* offers a secure mailbox for information sharing, multi-level access to your account by tax type, the ability to view transactions, and the ability to cancel your electronic payments. The *TSC* also offers an easy way to get answers to most frequently-asked questions and enables taxpayers to send queries for additional information.

Estimated Payments

A PE is not required to make estimated Connecticut income tax payments on behalf of its nonresident members.

Income Tax Overpayment

A member's Connecticut income tax overpayment will be refunded only to the PE.

Who Must File

Every PE that does business in Connecticut or has income derived from or connected with sources within Connecticut must file Form CT-1065/CT-1120SI regardless of the amount of its income (loss). The PE must first complete either federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S corporation. Information on the federal return is needed to complete Form CT-1065/CT-1120SI.

An electing large partnership (ELP) that completes federal Form 1065-B, U.S. Return of Income for Electing Large Partnerships, must still use Form CT-1065/CT-1120SI. Connecticut does not conform to the electing large partnership provisions.

Special Filing Requirements for Form CT-1040NR/PY

If the member's only income derived from or connected with Connecticut sources is from one or more PEs and each PE is required to make a Connecticut income tax payment on his or her behalf because the member's share of each PE's income derived from or connected with Connecticut sources is \$1,000 or more, the member is **not required** to file Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return. Except as otherwise provided in Informational Publication 2006(22), Connecticut Income Tax Changes Affecting Pass-Through Entities, Question 10, with respect to a member's payment obligations, the Connecticut income tax payment made by each PE on the member's behalf satisfies the member's Connecticut income tax filing and payment obligations. If the Connecticut income tax payment made on the member's behalf by a PE exceeds the amount of the member's Connecticut income tax liability, as reported on Schedule CT K-1, Part III, Line 1, issued to the member by the PE, DRS will refund the excess to the PE.

Extension of Time to File

The extension of time to file Form CT-1065/CT-1120SI has been reduced from six months to five months for any tax returns and forms that are due on or after April 15, 2011. If you are requesting an extension of time to file Form CT-1065/CT-1120SI, the extended due date of your return is September 15, 2011, if you are a calendar year filer.

A PE Must Provide Schedule CT K-1 to All Members

For taxable years beginning on or after January 1, 2009, a PE must furnish Schedule CT K-1s, to all members on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year filers). See *Schedule CT K-1 Instructions* on Page 27.

If the PE requested an extension of time to file Form CT-1065/CT-1120SI by timely filing Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite Income Tax Return, the deadline for furnishing Schedule CT K-1 to members is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the PE's taxable year for federal purposes is the calendar year).

How Members Report Income Resident Noncorporate Member

If the member is a resident individual, his or her share of PE income or loss is included in his or her federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's Form CT-1040, Connecticut Resident Income Tax Return. The PE must provide the member with Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1040, Schedule 1.

If the member is a resident trust or estate, its share of PE income or loss is included in its federal taxable income and, therefore, is includable in the federal taxable income reported on the member's Form CT-1041, Connecticut Income Tax Return for Trusts and Estates. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1041, Schedule A.

Nonresident Noncorporate Member

If the member is a nonresident individual, his or her share of PE income or loss is included in federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's Form CT-1040NR/PY. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1040NR/PY, Schedule 1, and amounts of PE income or loss derived from or connected with Connecticut sources the member must include on Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources, assuming the member is required to file Form CT-1040NR/PY.

A member who is a nonresident individual is expressly relieved of the obligation to file his or her own Connecticut income tax return if the member's only Connecticut-sourced income is from one or more PEs and the total is less than \$1,000.

If a nonresident member's Connecticut-sourced income from one or more PEs is not the member's only Connecticut-sourced income, the filing of a composite income tax return by the PE and the making of an income tax payment by the PE on the member's behalf does not excuse the member from the obligation to file his or her own separate Connecticut income tax return.

If a nonresident member's only Connecticut-sourced income is from one or more PEs, the filing of a composite income tax return by each PE and the making of an income tax payment by each PE on the member's behalf fulfills the Connecticut income tax filing and payment requirements otherwise separately imposed on the member by Chapter 229 of the Connecticut General Statutes.

If the member is a nonresident trust or estate,

its share of PE income or loss is included in federal taxable income and, therefore, is includable in the federal taxable income reported on the member's Form CT-1041. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1041, *Schedule A*, and amounts of PE income or loss derived from or connected with Connecticut sources that the member must include on **Schedule CT-1041FA**, *Fiduciary Allocation*.

For filing requirements of a nonresident trust or estate, see **Form CT-1041 Booklet**, *Connecticut Income Tax Return for Trusts and Estates*.

Member That Is Itself a Pass-Through Entity

If the member is a PE, it is referred to as a parent PE and the PE of which it is a member is referred to as a subsidiary PE. The parent PE's share of the subsidiary PE's income or loss is included in the income or loss reported on the parent PE's federal Form 1065 or federal Form 1120S, as the case may be, and is, therefore, included in the income or loss reported on the parent PE's Form CT-1065/CT-1120SI. The subsidiary PE must furnish a Schedule CT K-1 to the parent PE and report:

- Connecticut modifications that the parent PE must include on Form CT-1065/CT-1120SI, Part V;
- Amounts of the subsidiary PE's income or loss derived from or connected with Connecticut sources that the parent PE must report on its Form CT-1065/ CT-1120SI, Part I, Schedule D, Column B, and must include on its Form CT-1065/CT-1120SI, Part VI; and
- The Connecticut income tax liability that the parent PE must report on its Form CT-1065/CT-1120SI, Part I, Schedule D, Column C.

The parent PE must, in turn, provide its members with a Schedule CT K-1 reporting their share of the Connecticut modifications as reported on the parent PE's Form CT-1065/CT-1120SI, Part V; their share of the amounts of the parent PE's income or loss derived from or connected with Connecticut sources as reported on the parent PE's Form CT-1065/CT-1120SI, Part VI; and their share of the Connecticut income tax liability paid by the parent PE on behalf of its members as reported on the parent PE's Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column F.

Composite Payment of Tax

For taxable years beginning on or after January 1, 2008, the PE should not rely or act on a statement made by a member that a Connecticut income tax payment, including estimated Connecticut income tax payments, have been made by the member for the taxable year. The PE must make an annual Connecticut income tax payment on behalf of the member where the following criteria are met regardless of any instructions to the contrary by the member to the PE:

- The member is a nonresident noncorporate member or a PE; and
- The member's share of the PE's income derived from or connected with Connecticut sources is \$1,000 or more.

The annual income tax payment that a PE is required to make on behalf of nonresident noncorporate or PE members must be calculated using the highest marginal rate of 6.5%. Interest and penalty will be assessed on the Connecticut income tax payment required to be made but not made by the PE on behalf of a member.

Accounting Period and Method of Accounting

A PE's accounting period and method of accounting for Connecticut income tax purposes must be the same as its accounting period and method of accounting for federal income tax purposes.

If a PE's accounting period or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File Form CT-1065/CT-1120SI

Form CT-1065/CT-1120SI is due on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year filers). (However, for the 2010 calendar year, DRS will follow the IRS deadline of April 18, 2011.) If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express

(FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- UPS Next Day Air Saver
- · UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. To verify the names of designated PDSs and designated types of service see Policy Statement 2008(3), Designated Private Delivery Services and Designated Types of Service.

If Form CT-1065/CT-1120SI is filed late or all the tax due is not paid with the return, see Interest and Penalties on Page 13 to determine if interest and penalty must be reported with this return.

Extension Request

To get a five-month extension of time to file Form CT-1065/CT-1120SI and the same extension of time to furnish Schedule CT K-1 to its members, the PE must file Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite *Income Tax Return*, on or before the fifteenth day of the fourth month following the close of the taxable year together with payment of the total tax due. Timely filing this form automatically extends the due date for five months only if federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns. has been filed with the Internal Revenue Service (IRS). If federal Form 7004 was not filed, a PE may apply for a five-month extension to file Form CT-1065/ CT-1120SI only if there is reasonable cause for the request.

Form CT-1065/CT-1120SI EXT extends only the time to file a return. It does not extend the time to pay the amount of income tax due. See Interest and Penalties on Page 13.

If a general partner or corporate officer is unable, by reason of illness, absence, or other good cause, to request an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the general partner or corporate officer may sign the request on his or her behalf and is considered a duly authorized agent for this purpose provided the request states the reasons for a signature other than that of a general partner or corporate officer and the relationship existing between the general partner or corporate officer and the signer.

Extension Request With Credit or Debit Card Payments

Do not send Form CT-1065/CT-1120SI EXT if payment is made with a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. All credit or debit card payments with extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your extension request is denied. See Pay by Credit Card or Debit Card on Page 13.

Amended Returns

Check the Amended Return box on the front of Form CT-1065/CT-1120SI to amend a previously-filed Form CT-1065/CT-1120SI. If an amended return is filed to have an overpayment of Connecticut income tax refunded, the overpayment will be refunded to the PE. However, the amended Form CT-1065/CT-1120SI must be filed before the Connecticut statute of limitations expires. Generally, the statute of limitations for refunding any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If an amended return is filed to report an underpayment of Connecticut income tax, interest will apply and, if the amended return is not timely filed, a penalty may be imposed. See *Interest and Penalties* on Page 13. An amended Form CT-1065/CT-1120SI must be filed under the following circumstances

1. The IRS or federal courts change or correct the PE's federal income tax return and the change or correction results in the Connecticut income tax being overpaid or underpaid.	File no later than 90 days after the final determination by the IRS or federal courts.
2. The PE files a timely amended federal income tax return and the amendment results in the Connecticut income tax being overpaid or underpaid.	File no later than 90 days after the final determination by the IRS.
3. If neither of the circumstances above apply, but the PE made a mistake or omission on its Form CT-1065/CT-1120SI and the mistake or omission results in the Connecticut income tax being overpaid or underpaid.	File no later than three years after the due date of the return or, if a timely request for an extension of time to file the return was filed, three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier.

Extension of Time to Pay the Tax

A PE making a composite income tax payment may be eligible for a six-month extension of time to pay the tax due if the PE can show that paying the tax on or before the due date will cause undue hardship. The PE may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1065/CT-1120SI or Form CT-1065/CT-1120SI EXT and send it on or before the due date. As evidence of the need for extension, the PE **must** attach:

• A statement of its assets and liabilities;

- An itemized list of its receipts and disbursements for the preceding three months; and
- An explanation of why it could not borrow money to pay the tax due.

If an extension of time to pay is granted and the PE pays all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. The PE should make payments as soon as possible to reduce the interest it would otherwise owe. Write "2010 Form CT-1065/CT-1120SI" and the PE's FEIN on the front of the check. DRS may submit your check to your bank electronically.

Where to File

File Electronically: This return can be filed electronically through the TSC. The TSC allows taxpayers to Taxpayer Service Co electronically file, pay, and manage



state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper return with payment to:

Department of Revenue Services Accounts Receivable Unit PO Box 5019 Hartford CT 06102-5019

Mail paper return without payment to:

Department of Revenue Services State of Connecticut PO Box 2967 Hartford CT 06104-2967

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the TSC to make a direct tax payment. After logging into the TSC, select the Make Payment Only option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest. You must pay the balance due on or before April 15, 2011, to avoid penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your tax liability using a credit card (American Express®, Discover®, Master Card® or Visa®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the TSC and select Make Payment by Credit Card;
- Visit www.officialpayments.com and select *State* Payments; or

Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail: Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1065/ CT-1120SI" and the PE's Federal Employer Identification Number (FEIN) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Income Tax Deficiency Assessment

A Connecticut income tax deficiency may, at the discretion of DRS, be assessed against the PE or the member provided any Connecticut income tax deficiency assessed against the member is limited to the member's share. Except as provided in Conn. Gen. Stat. §12-733, the deficiency assessment is required to be made not later than three years after the PE's composite income tax return is filed.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If the PE does not pay the tax when due, it will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of tax is 10% of the tax not paid on or before the original due date of the return. The PE can avoid a penalty for failure to pay the full amount due by the original due date if:

- The PE files Form CT-1127;
- An extension of time to pay is granted; and
- The PE pays all the tax due in full by the end of the extension period.

See Extension of Time to Pay the Tax on Page 12.

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Failure to File

If the PE does not file its return and the Commissioner of Revenue Services files a return for it, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

If the PE is required to file an amended Form CT-1065/CT-1120SI and fails to timely do so, a penalty may be imposed.

Penalty for Willful Failure to File or Pay

If you willfully fail to pay the tax or file a return, you may be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned from one to five years, or both.

Offset Against Debts

If the PE is due a refund, all or part of the overpayment may be used to pay outstanding debts or taxes. The overpayment will be applied in the following order: penalty and interest owed, other taxes owed DRS, or debts to other Connecticut state agencies. Any remaining balance will be refunded to the PE. If the refund is reduced, DRS will mail an explanation for the reduction.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to the Department of Revenue Services (DRS) Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at **860-297-4797**.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, Requests for Waiver of Civil Penalties.

Recordkeeping

Keep a copy of the tax return, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Copies of Returns

APE can request copies of previously-filed Connecticut tax returns from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. Requests are normally processed in three weeks.

Form CT-1065/CT-1120SI Instructions

Order in Which to Complete Schedules

Complete the schedules for Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return in the following order:

- Pass-Through Entity (PE) Information;
- Part I Schedule C Federal Schedule K Information;
- Part I Schedule D Connecticut-Sourced Income From Subsidiary PE(s) if applicable;
- Part II Allocation and Apportionment of Income if applicable;
- Part III Place(s) of Business if applicable;
- Part IV Member Information;
- Part V Member's Share of Connecticut Modifications;
- Part VI Connecticut-Sourced Portion of Items From Federal Schedule K-1;
- Part VII Connecticut Income Tax Credit Summary;
- Part I Schedule B PE Member Composite Return;
- Schedule CT K-1, Member Share of Certain Connecticut Items;
- Part I Schedule A PE Computation of Composite Tax Due; and
- Attach a completed copy of federal Form 1065 or federal Form 1120S.

Pass-Through Entity Information

Enter the PE's name, address, Federal Identification Number (FEIN), and Connecticut Tax Registration Number.

Type of PE: Check the box to indicate type of PE: Electing large partnership (ELP), General partnership (GP), S corporation, Limited liability partnership (LLP), Limited partnership (LP), or Partnership.

Item A: Check the appropriate box(es) for an amended return, final return, or short period return. Provide an explanation for each checked box.

Item B: Check the change of address box and complete **Form CT-8822**, *Change of Address*, to indicate a change in the PE's physical or mailing address. If the change of address box is checked, you **must** attach a completed Form CT-8822 to Form CT-1065/CT-1120SI.

Item C: Enter the total number of resident noncorporate members as of the close of the PE's taxable year. Enter the total number of nonresident noncorporate members as of the close of the PE's taxable year. Include PEs and part-year noncorporate members as nonresidents.

Item D: Enter the Business Code Number as reported on federal Form 1065 or the Business Activity Code Number on federal Form 1120S.

Item E: Enter the date the PE first began business and the date the PE first began business in Connecticut.

Item F: Indicate whether the PE owns, directly or indirectly, an interest in Connecticut real property.

Additionally, if the answer to item *G* or item *H* is **Yes**, attach a statement listing all Connecticut real properties owned, including addresses.

Item G: Indicate if a controlling interest in the PE was transferred. If the answer is **Yes** and the PE owned, directly or indirectly, Connecticut real property, the transferor(s) is liable for the controlling interest transfer tax. Enter the name and Social Security Number (SSN) or FEIN of the transferor(s), the name of the transferee, and the date of transfer.

Item H: Indicate if the PE transferred a controlling interest. If the answer is **Yes**, the PE is liable for the controlling interest transfer tax. Enter the name of the entity in which a controlling interest was transferred and its FEIN, the name of the transferee, and the date of transfer.

See Controlling Interest Transfer Taxes on Page 6.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Part I Schedule A – PE Computation of Composite Tax Due

Do not complete Part I, *Schedule A* and *Schedule B*, for members who are:

- Resident noncorporate members; or
- Corporate members.

All other members, including members that are PEs, must be included in Part I, *Schedule A* and *Schedule B*. If a subsidiary PE is not making complete Connecticut income tax payments on behalf of a parent PE because one or more members of the parent PE are corporate members or resident noncorporate members, the subsidiary PE must attach a statement listing the parent PE's corporate and resident noncorporate members. The statement must include each member's name, SSN or FEIN, ownership percentage, and share of income.

Line 1: Total Connecticut-Sourced income included in composite return

Enter the amount from Part I, *Schedule B*, Line 10, Column C.

Line 2: Multiply Line 1 by 6.5%. The amount computed should equal the amount entered on Part I, *Schedule B*, Line 11, Column D.

Line 3: Members' credit

Enter the amount from Part I, *Schedule B*, Line 12, Column E.

Line 4: Tax liability

Subtract Line 3 from Line 2 and enter the result. The amount computed should equal the amount entered on Part I, *Schedule B*, Line 13, Column F.

Line 5: Payment made with Form CT-1065/ CT-1120SI EXT

If **Form CT-1065/CT-1120SI EXT**, *Application for Extension of Time to File Connecticut Composite Income Tax Return*, was filed, enter the amount of tax paid with Form CT-1065/CT-1120S EXT.

Line 6: Parent PE only

Enter the amount from Part I, *Schedule D*, Line 10, Column C.

Do **not** enter on Line 5 or Line 6 any amount of Connecticut income tax withholding reported to the PE by a designated withholding agent from:

- Form CT-592, Athlete or Entertainer Withholding Tax Statement, Part 5, Line 2; or
- Federal Form 1099-MISC, Miscellaneous Income, Box 16.

Athlete and entertainer withholding tax cannot be applied to the Connecticut composite income tax return on Form CT-1065/CT-1120SI. Performing entities receiving federal Form 1099-MISC must determine how much of the aggregate income and Connecticut income tax withholding reported on federal Form 1099-MISC is attributable to each member or participant and prepare Form CT-592 for each member or participant accordingly. The individual receiving Form CT-592 must report the income and claim the withholding as it appears on Form CT-592 on his or her Connecticut income tax return. See **Policy Statement 2009(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Line 7: Add Line 5 and Line 6 and enter the total.

Line 8: Overpayment

If Line 7 is more than Line 4, subtract Line 4 from Line 7 and enter the result.

Income Tax Overpayment: A member's Connecticut income tax overpayment will be refunded only to the PE.

Line 9: Amount of tax owed

If Line 4 is more than Line 7, subtract Line 7 from Line 4 and enter the result.

Line 10: Late payment or late filing penalty

The penalty for late payment of the tax due is 10% of the amount due. In the event that no tax is due, the Commissioner of Revenue Services **may** impose a \$50 penalty for the late filing of any return or report required by law to be filed. However, if a request for extension of time to file a tax return has been granted, no late payment penalty will be imposed if:

- The amount of tax shown to be due on the return, minus the amount of tax paid on or before the due date of the return, equals an amount not greater than 10% of the amount of the tax shown to be due on the return; and
- The balance due is remitted with the return on or before the extended due date of the return.

Line 11: Late payment interest

If the tax is not paid by the due date, interest is charged at the rate of 1% per month or fraction of a month from the due date until the tax is paid in full.

Line 12: Balance due with this return

Add Lines 9 through 11 and enter the total. Pay the balance due with this return. Visit www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to file and pay this return or make a direct tax payment. Make check payable to Commissioner of Revenue Services. Write the PE's FEIN and "2010 Form CT-1065/CT-1120SI" on the front of the check. Be sure to sign the check and paper clip it to the front of the return. Do not send cash. DRS may submit your check to your bank electronically.

Part I Schedule B – PE Member Composite Return

See Composite Payment of Tax on Page 10.

Do not complete Part I, *Schedule A* and *Schedule B*, for members who are:

- Resident noncorporate members; or
- Corporate members.

All other members, including members that are PEs, must be included in Part I, *Schedule A* and *Schedule B*. If the PE filing the return has a member that is a PE (parent PE) which in turn has exempt members, such as corporate members or resident noncorporate members, and is not making Connecticut income tax payments on all of the parent PE's members' share of total Connecticut-sourced income, then the PE filing the return must attach a statement listing each member's name, SSN or FEIN, ownership percentage, and share of income. If there are more than eight members entered in Part I, *Schedule B*, use Form CT-1065/CT-1120SI Supplemental Attachment (included in this booklet) and enter the subtotal on Line 9, Columns C through F.

Column A: Member Number

Enter the assigned member number of each nonresident noncorporate member or PE in Part IV.

Column B: Identification Number

Enter the FEIN or SSN of members who are nonresident noncorporate members or PEs.

Column C: Connecticut-Sourced Income

Enter the member's Connecticut-sourced income. This amount is the total of the amounts entered for the member on Form CT-1065/CT-1120SI, Part VI, Lines 1 through 13. **Federal rules apply** for restrictions

in netting only similar characters of income. If a member's Connecticut-sourced income is less than \$1,000, enter "0" for the member. Enter the total for all members on Line 10, Column C, and Part I, *Schedule A*, Line 1.

Column D

Multiply Column C by 6.5% and enter the total for all members on Line 11, Column D.

Column E: Members' Credit

Enter the member's amount of credit allowed on the member's behalf. This amount is entered for the member on Schedule CT K-1, Part IV, Line 5, Column B. Enter the total for all members on Line 12, Column E.

Column F: Tax Liability

Subtract Column E from Column D and enter the amount for each member. Enter the total for all members on Line 13, Column F.

Part I Schedule C – Federal Schedule K Information

All PEs must complete this schedule.

Refer to Schedule K of federal Form 1065 or federal Form 1120S for the amounts to enter on Line 1 through Line 13.

Column A: Enter the amounts from federal Form 1065, Schedule K, or federal Form 1120S, Schedule K.

Column B: If you are a parent PE, refer to the federal Schedule K-1 issued to you by a subsidiary PE or PEs. Enter in Column B the portion of Column A attributable to the subsidiary PE or PEs. If none of the income (loss) in Column A is from a subsidiary PE or PEs, enter "0." If reporting amounts from more than one subsidiary PE, attach a statement indicating the income or loss from each PE and enter the sum.

Column C: Subtract the amount in Column B from the amount in Column A. If the amount in Column B is a loss, add the amount in Column B to the amount in Column A.

If the PE carries on business in Connecticut only, the amounts in Column C represent Connecticut-sourced income (loss) and must be used in Part VI to determine each member's Connecticut-sourced income (loss).

If the PE carries on business both within and outside Connecticut **and** it maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, those amounts, as disclosed in the books and records, must be used in Part VI to determine each member's Connecticut-sourced income (loss).

If the PE carries on business both within and outside Connecticut **and it does not** maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the amounts in Column C are multiplied by the apportionment fraction computed in Part II. The apportioned amounts are used in Part VI to determine each member's Connecticut-sourced income (loss).

Line 1: Ordinary business income (loss)

Column A - Enter the amount of ordinary business income or loss derived from the PE's trade or business activities. This is the amount reported on federal Form 1065 or 1120S, Schedule K, Line 1.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 2: Net rental real estate income (loss)

Column A - Enter the net income or loss from rental real estate activities from federal Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation. This is the amount reported on federal Form 1065 or federal Form 1120S, or Schedule K, Line 2.

Attach a statement indicating the kind and location of each property reported on Form 8825.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 3: Other net rental income (loss)

Column A - Enter the net income or loss from rental activities other than those reported on federal Form 8825. This is the amount reported on federal Form 1065 or 1120S, Schedule K, Line 3. Attach a statement indicating the exact location of each rental activity.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 4: Guaranteed payments

Column A - Enter the amount of guaranteed payments reported on federal Form 1065, Schedule K, Line 4.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 5: Interest income

Column A - Enter the amount of taxable interest income reported on federal Form 1065, Schedule K, Line 5, or federal Form 1120S, Schedule K, Line 4.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 6a: Ordinary dividends

Column A - Enter the amount of taxable ordinary dividends reported on federal Form 1065, Schedule K, Line 6a, or federal Form 1120S, Schedule K, Line 5a.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 6b: Qualified dividends

Column A - Enter the amount of qualified dividends reported on federal Form 1065, Schedule K, Line 6b, or federal Form 1120S, Schedule K, Line 5b.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 7: Royalties

Column A - Enter the amount of royalty income reported on federal Form 1065, Schedule K, Line 7, or federal Form 1120S, Schedule K, Line 6.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 8: Net short-term capital gain (loss)

Column A - Enter the amount of short-term capital gain or loss reported on federal Form 1065, Schedule K, Line 8, or federal Form 1120S, Schedule K, Line 7.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9a: Net long-term capital gain (loss)

Column A - Enter the amount of long-term capital gain or loss reported on federal Form 1065, Schedule K, Line 9a, or federal Form 1120S, Schedule K, Line 8a.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9b: Collectibles (28%) gain (loss)

Column A - Enter the amount of collectibles gain or loss reported on federal Form 1065, Schedule K, Line 9b, or federal Form 1120S, Schedule K, Line 8b.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9c: Unrecaptured section 1250 gain

Column A - Enter the amount of unrecaptured section 1250 gain reported on federal Form 1065, Schedule K, Line 9c, or federal Form 1120S, Schedule K, Line 8c.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 10: Net section 1231 gain (loss)

Column A - Enter the amount of net section 1231 gain or loss reported on federal Form 1065, Schedule K, Line 10, or federal Form 1120S, Schedule K, Line 9.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 11: Other income (loss)

Column A - Enter the amount of other income or loss (not included on Lines 1 through 10 above) reported on federal Form 1065, Schedule K, Line 11, or federal Form 1120S, Schedule K, Line 10. Attach a statement that separately identifies the type and amount of income or loss.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 12: Section 179 deduction

Column A - Enter the amount of section 179 deduction reported on federal Form 1065, Schedule K, Line 12, or federal Form 1120S, Schedule K, Line 11.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 13: Other deductions

Column A - Enter the other deductions reported on federal Form 1065, Schedule K, Line 13, or federal Form 1120S, Schedule K, Line 12. Attach a statement that separately identifies the type and amount of each deduction.

Column B - Enter the portion of the Column A amount from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s)

Only parent PEs must complete this schedule.

Refer to the federal Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc., issued to you by the subsidiary PE for the amount to enter in Column A of this schedule.

Refer to the **Schedule CT K-1**, *Member's Share* of Certain Connecticut Items, issued to you by the subsidiary PE for the amounts to enter in Column B and Column C of this schedule. The amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and federal capital loss limitations.

If there are more than eight PEs entered in Part I, *Schedule D*, use Form CT-1065/CT-1120SI Supplemental Attachment, (included in this booklet) and enter the subtotal(s) on Line 9, Columns A, B, and C.

Name of Subsidiary PE: Enter the name and the Federal Employer Identification Number (FEIN) of the subsidiary PE.

Column A: Amount Reported on Federal K-1

Refer to the federal Schedule K-1 issued to you by the subsidiary PE and enter the sum of the amounts reported on the schedule and included in Part I, *Schedule C*, Column B, for this PE.

Column B: Amount From Connecticut Sources

Refer to Part II of the Schedule CT K-1 issued to you by the subsidiary PE and enter the Connecticut-sourced income from the subsidiary PE. Take into account passive activity limitations, at-risk limitations, and federal capital loss limitations. The amount reported in this column represents Connecticut-sourced income. Connecticut-sourced income should not be allocated or apportioned using the Form CT-1065/CT-1120SI, Part II, apportionment fraction. It should be used to complete Part VI to determine each member's Connecticut-sourced income (loss).

Column C: Connecticut Tax Liability

Refer to Part III of the Schedule CT K-1 issued to you by the subsidiary PE and enter the Connecticut tax liability as reported by the subsidiary PE on Schedule CT K-1, Part III, Line 1. Add Lines 1 through 9 and enter the total on Line 10, Column C, and on Part I, *Schedule A*, Line 6.

Part II – Allocation and Apportionment of Income

Complete Part II only if **all** of the following apply:

- The PE has at least one member who is a nonresident noncorporate member or a PE;
- The PE carries on business both within and outside Connecticut; and
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

The apportionment fraction calculated on Line 8 is used to complete Part VI unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, in which case those amounts must be used to complete Part VI.

The apportionment fraction is calculated using only those factors directly related to the PE filing the return. Factors from subsidiary PEs should not be used.

Part II must be completed even if an approved alternative apportionment method under Conn. Agencies Regs. §§12-711(b)-15 and 12-712(d)-1 is used. Attach a detailed explanation of the approved alternative apportionment method used to determine the Connecticut income.

Line 1: Real property owned

Enter in Column A the average value of all real property, wherever located, owned by the PE. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during taxable year. Enter in Column B the average value of real property owned by the PE and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year.

To determine the average value of real property owned by the PE, add its fair market value at the beginning and the end of the taxable year and divide the sum by two.

Line 2: Real property rented from others

Enter in Column A the value of all real property rented from others by the PE, wherever located. Enter in Column B the value of Connecticut real property rented from others by the PE. The value of real property rented by the PE from others and included on Line 2 is eight times the gross rent payable during the taxable year for which the return is filed.

Gross rent includes:

- Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
- Any amount payable as additional rent or in lieu of rent such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; and
- The yearly amortization applicable to any improvement to real property made by or on behalf of the PE which reverts to the owner or lessor upon termination of a lease or other arrangement.

However, if a building is erected on leased land by or on behalf of the PE, the value of the building is determined in the same manner as if it were owned by the PE.

Line 3: Tangible personal property owned or rented from others

Enter in Column A the average value of all tangible personal property, wherever located and owned by the PE, and the value of all tangible personal property, wherever located and rented from others by the PE.

Enter in Column B the average value of tangible personal property owned by the PE and located in Connecticut and the value of tangible personal property rented from others by the PE and located in Connecticut.

To determine the average value of tangible personal property owned by the PE, add its book value at the beginning and at the end of the taxable year and divide the sum by two.

To determine the value of tangible personal property rented from others, multiply by eight the gross rents payable during the taxable year for which the return is filed.

Line 4: Property owned or rented from others

Add Lines 1, 2, and 3 in Column A and Column B. Enter the result on Line 4 in Column A and Column B. On Line 4, divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter on Line 4 in Column C.

If zeros are entered on Line 4 in both Column A and Column B, do not enter any amount in Column C.

Line 5: Employee wages and salaries

Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on everywhere. Enter in Column B the total compensation paid to employees during the taxable year in connection with business operations carried on in Connecticut. Only enter wages, salaries, and other personal service compensation paid to employees of the PE. Do not include payments to independent contractors, independent sales agents, etc. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter in Column C.

If zeros are entered on Line 5 in both Column A and Column B, do not enter any amount in Column C.

Line 6: Gross income from sales and services

Enter in Column A total gross sales made and charges for services performed by the PE or by its employees, agents, agencies, or independent contractors of the PE everywhere. Enter in Column B the portion of total gross sales or charges that represents the sales made or services performed by the PE or by its employees, agents, agencies, or independent contractors of the PE in Connecticut. This includes sales made or services performed by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the PE (or its agencies) located in Connecticut.

Example: If the sales territory of a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by the salesperson are allocated to Connecticut and included on Line 6, Column B.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter in Column C.

If zeros are entered on Line 6 in both Column A and Column B, do not enter any amount in Column C.

Line 7: Total (of percentages)

Add Lines 4, 5, and 6 in Column C and enter the total on Line 7, Column C.

Line 8: Apportionment fraction

Divide Line 7 by three or by the actual number of fractions if less than three. Carry the result to four decimal places and enter on Line 8, Column C. The actual number of fractions is less than 3 if zero was entered on Lines 4, 5, or 6 in both Column A and Column B.

Part III – Place(s) of Business

Complete Part III only if the PE carries on business both within and outside Connecticut. List the exact location of each place where the PE carries on business. Briefly describe each place, such as sales office, agency, or factory, and indicate whether the location is rented by the PE or owned by the PE. Briefly describe the activity at the location shown such as storage, administration, manufacturing, etc.

Part IV – Member Information

Complete Part IV for all members.

Assign each member a number and a member type code and list in sequential order. Each member must be assigned the same "Member #" for Part I, Schedule B, and Parts IV, V, VI, and VII. Assign numbers to each member in the following order:

	wembe Type Code
1. Nonresident or part-year resident individua	
2. Nonresident or part-year resident trust	NT
3. Nonresident estate	NE
4. Pass-through entity	PE
5. Resident individual	RI
6. Resident trust	RT
7. Resident estate	RE
8. Corporate member	CM

Use corporate member code for each member which is a: C corporation for federal income tax purposes, LLC which has elected to be taxed as a C corporation for federal income tax purposes, real estate investment trust, real estate mortgage investment conduit, regulated investment company, individual retirement account described in 26 U.S.C. §408(a), trust described in 26 U.S.C. §401(a), or organization exempt from federal income tax (including organizations described in 26 U.S.C. §501(c) or (d).

Enter each member's name and address, Member Type Code, FEIN or SSN (whichever is applicable), and percentages of profit sharing, loss sharing, and capital ownership. Enter as a decimal and carry to four places.

The PE must use the same member number assigned to a member in Part IV when providing information for that member in other Parts of Form CT-1065/CT-1120SI. The residency status of the member will determine which Part(s) of Form CT-1065/CT-1120SI must be completed for that member.

Example 1: Mary Smith is a resident individual and is identified as Member #15 in Part IV. Mary must also be identified as Member #15 in Part V. However, because Mary is a resident individual, there is no entry in Part I and Part VI for Member #15.

Example 2: X Inc. is a corporate member and is identified as Member # 49 in Part IV. Because X Inc. is a C corporation, there is no entry in Part I and Part V for Member # 49.

If there are more than four members, use Form CT-1065/CT-1120SI, Supplemental Attachment. The supplemental attachment is included in this booklet.

Part V – Member's Share of Connecticut Modifications

Complete Part V for all noncorporate members or PEs. **Assign each member the same number** for Part I, *Schedule B*, and Parts IV, V, VI, and VII.

Enter each member's share of Lines 1 through 10.

If there are more than three members, use Form CT-1065/CT-1120SI Supplemental Attachment. Regardless of whether Form CT-1065/CT-1120SI Supplemental Attachment is used, add and enter the totals for all members on Form CT-1065/CT-1120SI, Part V, *Totals for All Members* column.

Additions

Enter the amount of each member's share as a positive number.

Line 1: Interest on state and local government obligations other than Connecticut

Enter the amount of each member's share of interest income derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities, which interest income 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 2: Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations

Enter the amount of each member's share of exempt-interest dividends received from a mutual fund 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% is added back on this line.

Line 3: Certain deductions relating to income exempt from Connecticut income tax

Enter the amount of each member's share of the amount deducted for federal income tax purposes for:

- Interest expense on loans used to buy bonds and securities whose interest is exempt from Connecticut income tax;
- Expenses related to income exempt from Connecticut income tax; and
- Amortizable bond premium on any bond, the interest from which is exempt from Connecticut income tax.

Line 4: Cancellation of debt income

Enter each member's share of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011, and deferred for federal income tax purposes.

Line 5: Other

Use Line 5 to report the amount of each member's share of additions to income not listed on Lines 1 through 4. For example, include the amount of each member's share of:

 Any loss recognized on the sale or exchange of bonds or other obligations of the State of Connecticut or its municipalities;

- The PE's share of any positive Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;
- Any interest or dividend income on federal obligations or securities exempt from federal income tax and which federal law does not exempt from state income taxes:
- Income taxes imposed under Chapter 229 of the Connecticut General Statutes and paid to Connecticut by the PE with a composite return on behalf of nonresident members to the extent deductible by the nonresident members in determining their federal adjusted gross income;
 and
- To the extent deductible in determining federal adjusted gross income, expenses paid for the production or collection of Connecticut tax- exempt income or paid for the management, conservation, or maintenance of property held for the production of the income.

Subtractions

Enter the amount of each member's share as a positive number.

Line 6: Interest on U.S. government obligations

Enter the amount of each member's share of interest income derived from U.S. government obligations, to the extent included in federal adjusted gross income, that federal law prohibits states from taxing, for example, all U.S. government bond interest such as Savings Bonds Series EE and Series HH or U.S. Treasury bills and notes.

Do not enter the amount of interest earned on 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 interest is taxed by Connecticut. See **Policy Statement 2005(2)**, Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities.

Line 7: Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations

Enter the amount of each member's share of exempt dividends received from a qualifying mutual fund and 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 the PE by the mutual fund.

Do not enter the amount of 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 \$100 distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 7 is \$55.

Line 8: Certain expenses related to income exempt from federal income tax but subject to Connecticut tax

Enter the amount of each member's share of interest expense on money borrowed to purchase or carry bonds or securities, whose interest income is subject to Connecticut income tax but exempt from federal income tax, provided this interest was a business expense for the federal taxable year and was not deducted in determining the PE's income.

Line 10: Other

Report the amount of each member's share of subtractions not listed on Lines 6 through 8. For example, include the amount of each member's share of:

- Any gain recognized on the sale or exchange of bonds or other obligations issued by the State of Connecticut or its municipalities;
- Interest income from federally taxable Connecticut bonds include 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 political subdivision, and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.
- The PE's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;

- Any refund or credit for the overpayment of income taxes imposed by any state of the United States, a political subdivision of the United States, or the District of Columbia to the extent the amount was included in federal adjusted gross income;
- Business expenses incurred in connection with the income or property held to produce income subject to Connecticut income tax but exempt from federal income tax provided these expenses were not deducted in determining PE income; and
- Amortization of bond premium on any bond that provides interest income taxable in Connecticut but exempt from federal income tax provided this amortization was business expense for the taxable year and was not deductible in determining PE income.

Part VI – Connecticut-Sourced Portion of Items From Federal Schedule K-1, Form 1065, or Form 1120S

Complete Part VI for all nonresident noncorporate members, and each member that is a PE. Assign each member the same number for Part I, *Schedule B*, and Parts IV, V, VI, and VII.

If there are more than three members, use Form CT-1065/CT-1120SI Supplemental Attachment. Regardless of whether Form CT-1065/CT-1120SI Supplemental Attachment is used, add and enter the totals for all members on Form CT-1065/CT-1120SI Part VI. Total for All Members column.

Any PE carrying on business in Connecticut only must combine the amounts reported in Part I, *Schedule C*, Column C, with the income from subsidiary PEs (Part I, *Schedule D*, Column B), if any, to calculate the amount of each member's Connecticut-sourced income (loss) to be reported in Part VI.

Any PE carrying on business both within and outside Connecticut must apportion the amounts reported in Part I, *Schedule C*, Column C, and then combine the apportioned amounts with the income from subsidiary PEs (Part I, *Schedule D*, Column B), if any, to calculate the amount of each member's Connecticut-sourced income (loss) to be reported in Part VI.

If the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, combine the amount disclosed in the books and records with the income from subsidiary PEs

(Part I, *Schedule D*, Column B) to calculate the amount of each member's Connecticut-sourced income (loss) reported in Part VI.

The character of the income (loss) for Connecticut income tax purposes must mirror the character of the income (loss) for federal income tax purposes.

The amounts entered on Lines 1 through 13 should also reflect the amount of the member's share of Connecticut modifications as reported on Part V, Lines 1 through 10, to the extent the modifications are derived from or connected with Connecticut sources.

Line 1: Ordinary business income (loss)

Enter the Connecticut portion of each member's share of nonseparately stated income or loss.

APE that maintains books and records that satisfactorily disclose the portion of its nonseparately stated income or loss derived from or connected with Connecticut sources must enter on Line 1 in the appropriate column the amount of each member's share of that nonseparately stated income or that nonseparately stated loss as determined from those books and records. The portion of the PE's nonseparately stated income or loss derived from or connected with Connecticut sources, as determined from the PE's books and records, is multiplied by the member's share (%) of that income or loss.

A PE that does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income or loss derived from or connected with Connecticut sources must use the apportionment fraction computed on Part II, Line 8, or an authorized alternative apportionment method to determine the portion of any item derived from or connected with Connecticut sources. Multiply the amount of each member's share of nonseparately stated income or nonseparately stated loss by the PE's apportionment fraction as reported on Part II, Line 8, and enter the result on Part VI.

Example 1: Assume that a PE, whose nonseparately stated income is entirely derived from its retail business, maintains books and records that satisfactorily disclose the portion of the income derived from or connected with each of its retail stores (including its stores in Connecticut). Assume the PE has nonseparately stated income of \$500,000. Member #1's share of the PE's nonseparately stated income is 10% and the PE's books and records disclose that the portion of its nonseparately stated income derived from or connected with Connecticut sources is \$150,000. The PE must enter \$15,000 (\$150,000 x .10) on Line 1 as the amount of Member

#1's share of the PE's nonseparately stated income derived from or connected with Connecticut Sources.

Example 2: The facts are the same as in Example 1 except that the PE does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income derived from or connected with each of its retail stores. Assume that the PE's apportionment fraction as reported on Part II, Line 8, is 40%. The PE must enter $$20,000 \ (($500,000 \ x \ .10) \ x \ .40 = $20,000)$ on Line 1 as the amount of Member #1's share of the PE's nonseparately stated income derived from or connected with Connecticut sources.

Line 2: Net rental real estate income (loss)

Enter the Connecticut portion of the amount of the member's share attributable to rental activities (gain or loss). The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

Line 3: Other net rental income (loss)

Enter the Connecticut portion of the amount of the member's share attributable to rental activities (gain or loss). Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the amount from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 4: Guaranteed payments (partnerships and LLCs treated as partnerships only)

Enter the Connecticut portion of the amount of each member's share of guaranteed payments made to the member. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's distributive share of guaranteed payments from federal Form 1065, Schedule K-1, by the apportionment fraction on Part II, Line 8.

Line 5: Interest income

Enter the Connecticut portion of the member's share of interest income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books

and records that satisfactorily disclose the portion of the interest income derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 6a: Ordinary dividends

Enter the Connecticut portion of the member's share of dividend income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. For example, dividends from stock used as collateral to secure a business loan (for a Connecticut business) would be income from intangible personal property employed in a Connecticut trade or business and therefore would be subject to Connecticut income tax. Unless the PE maintains books and records that satisfactorily disclose the portion of the dividend income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 6b: Qualified dividends

Enter the Connecticut portion of the member's share of qualified dividends from Line 6a above.

Line 7: Royalties

Enter the Connecticut portion of the member's share of royalty income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books and records that satisfactorily disclose the portion of the royalties income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 8: Net short-term capital gain (loss)

Enter the Connecticut portion of the member's share of net short-term capital gain (loss). If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property (such as the sale of stock) are not sourced to Connecticut except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Line 9a: Net long-term capital gain (loss)

Enter the Connecticut portion of the member's share of net long-term capital gain (loss). If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property, such as the sale of stock, are not sourced to Connecticut except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Line 9b: Collectibles (28%) gain (loss)

Enter the Connecticut portion of the member's share of collectibles gain (loss).

Line 9c: Unrecaptured section 1250 gain

Enter the Connecticut portion of the member's share of IRC §1250 gain.

Line 10: Net section 1231 gain (loss)

Enter the Connecticut portion of the member's share of gain (loss) under IRC §1231.

The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

If the amount relates to a trade or business activity, unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion of the member's share of the gain (loss) is calculated by multiplying the amount of the member's share of gain (loss) under IRC §1231 from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 11: Other income (loss)

Enter the Connecticut portion of the member's share of other items of income, gain, loss, or deduction not included on Lines 1 through 10 above. Attach a statement that separately identifies the type and amount of income or loss.

Line 12: Section 179 deduction

Enter the Connecticut portion of the member's share of the deduction allowed under IRC §179.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the deduction from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 13: Other deductions

Enter the Connecticut portion of the member's share of other deductions not deducted in arriving at ordinary income (loss) from trade or business activities and separately stated on the federal Schedule K-1. Domestic production activities information, qualified production activity income (QPAI) and W-2 wages amounts reported to a member on federal Schedule K-1 under IRC §199, domestic production activity deduction, should **not** be included on this line.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the deduction from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Attach a statement that separately identifies the type and amount of each deduction.

Part VII – Connecticut Income Tax Credit Summary

Before completing Part VII, if the PE is a qualified small business or an employer that received a certification letter from the Department of Economic and Community Development (DECD) indicating that the qualified small business job creation tax credit or the vocational rehabilitation job creation tax credit is available to be claimed, the PE must complete Form CT-1120 SBJ, Small Business Job Creation Tax Credit, or Form CT-1120 VRJ, Vocational Rehabilitation Job Creation Tax Credit, or both, to determine the amount of allowable credit.

Include Form CT-1120 SBJ, and Form CT-1120 VRJ with Form CT-1065/ CT-1120SI, if filing by paper. If filing electronically, keep Form CT-1120 SBJ, and Form CT-1120 VRJ for your records and send it to DRS upon request.

Visit the DRS website at **www.ct.gov/DRS** to download and print Form CT-1120 SBJ and Form CT-1120 VRJ.

Complete Part VII for all members. Include the amounts reported on Schedule CT K-1, Part IV, Lines 1 through 4, Column A, issued by a subsidiary PE. Assign each member the same number for Part I, *Schedule B*, and Parts IV, V, VI, and VII.

Line 1: Qualified small business tax credit

Enter the gross amount of each member's share of the qualified small business tax credit.

Line 2: Vocational rehabilitation job creation tax credit

Enter the gross amount of each member's share of the vocational rehabilitation job creation tax credit.

Line 3: Angel investor tax credit

Enter the gross amount of each member's share of the angel investor tax credit.

Line 4: Insurance reinvestment fund tax credit

Enter the gross amount of each member's share of the insurance reinvestment fund tax credit.

Line 5: Total credits

Enter the total amount of each member's share of the income tax credits.

Schedule CT K-1 Instructions

Complete Schedule CT K-1 for each member listed on **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, Part IV, as follows:

If Member Type Code is:	Complete Schedule CT K-1 Parts:
NI	I, II, III, and IV
NT	I, II, III, and IV
NE	I, II, III, and IV
PE	I, II, III, and IV
RI	I, IV
RT	I, IV
RE	I, IV
CM	IV

Part I – Connecticut Modifications

Transfer entries for that member from Form CT-1065/CT-1120SI, Part V, Lines 1 through 10.

Part II – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S

Transfer the amounts attributable to that member from Federal Form 1065, Schedule K-1, Lines 1 through 13 or Federal Form 1120S, Schedule K-1, Lines 1 through 12 to Column A. Transfer the amounts attributable to that member from Form CT-1065/CT-1120SI, Part VI, Lines 1 through 13 to Column B.

Part III – Connecticut Income Tax Information

Line 1: Transfer the amount of Connecticut income tax liability as reported by the PE for that member on Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column F.

Part IV – Connecticut Income Tax Credit Summary

Transfer entries for that member from Form CT-1065/CT-1120SI, Part VII, Lines 1 through 5 to Column A. After completing the Income Tax Credit Worksheet, transfer the amount reported for each credit on Column C of the Income Tax Credit Worksheet to Column B.

Income Tax Credit Worksheet

Transfer the amount of income tax liability as reported by the PE for that member on Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column D to Line 1, Column A.

Signature

Form CT-1065/CT-1120SI must be signed by a general partner or corporate officer. Provide a telephone number.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1065/CT-1120SI. Paid preparers must also enter their Social Security Number (SSN) or Personal Taxpayer Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's address and telephone number in the spaces provided.

Paid Preparer Authorization

If the PE wishes to authorize DRS to contact the paid preparer who signed the 2010 tax return to discuss it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the paid preparer's signature section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the PE authorizes DRS to call the paid preparer to answer questions that may arise during the processing of the 2010 Form CT-1065/CT-1120SI. The PE also authorizes the paid preparer to:

- Give DRS any information missing from the return:
- Call DRS for information about processing the PE's return or the status of the PE's refund or payment; and
- Respond to certain DRS notices the PE may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The PE is **not** authorizing the paid preparer to receive any refund check, bind the PE to anything (including additional tax liability), or otherwise represent the PE before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2011 Connecticut Composite Income Tax Return. This is on or before the fifteenth day of the fourth month following the close of the taxable period.

Keep a copy of this return for the PE's record.

NOTES

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

File and pay Connecticut taxes electronically and help reduce the cost of paper returns. Visit www.ct.gov/TSC to create an account and eliminate the paper clutter in your life.

Connecticut tax filers can file most tax returns, extensions, and estimates using the **Taxpayer Service Center** (*TSC*) at www.ct.gov/TSC for free.

Faster Money With Direct Deposit

Choose to have your Connecticut tax refund deposited into your bank account using direct deposit! A direct deposit refund when filing through TSC is the fastest way to get your tax refund into your account!

Internet	Tax Information The <i>TSC</i> includes a comprehensive <i>FAQ</i> database wit more than 600 searchable answers. Search by category type, keyword, or phrase.	Conn viewe	Forms and Publications ecticut forms and publications may be ed, downloaded, or printed by visiting c.ct.gov/DRS the DRS website.	Internet				
Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside Greater Hartford calling area only); or 860-297-5962 (anywhere).	the Grown select	0-382-9463 (Connecticut calls outside reater Hartford calling area only) and to Option 2 ; or 860-297-4753 (from there).	Phone				
Email	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related quest including bill and refund inquiries, use the Secure Mailb feature by logging into the DRS electronic <i>TSC</i> .	ons, addre the na	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us					
Walk-In	Free personal taxpayer assistance and forms are avail Street, Hartford CT. Walk-in assistance is available M (arrive by 4:00 p.m.) Directions to DRS Hartford offi DRS website. If you require special accommodations	onday throug e is available	gh Friday, 8:30 a.m. to 4:30 p.m. e using our phone menu or visiting the	Walk-In				
	Federal Tax Information		Statewide Services					
	For questions about federal taxes , visit www.irs.gov or 1 the Internal Revenue Service (IRS) at 1-800-829-1040. To order federal tax forms , call 1-800-829-3676.		e <i>ConneCT</i> website at www.ct.gov for ion on statewide services and programs.					

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1065/CT-1120SI Supplemental Attachment

Complete this form in blue or black ink only.

Part I Schedule B – PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification Number See instructions.	Connecticut-Sourced Inco	ome	Column D Multiply Column C by 6.5% (0.065)	;	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B		Tax Liability	
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	•	>	00	0	0	▶ 0	0	•	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	00	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	00	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	0	▶ 0	0	>	00
	>	>	00	0	00	▶ 0	0	>	00
D, E, and F. Enter the to	hment Subtotal - Total Columns C, otal of all supplemental attachments 1120SI, Part I, Schedule B, Line 9.		00	0	00	0	0		00

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s)

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

		Column A		Column B		Column C	
Name of Subsidiary PE	FEIN	Amount Reported on Federal K-1		Amount From Connecticut Sources		CT Income Tax Liability Schedule CT K-1, Part III, Line 1	
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
>	>	>	00	>	00	>	00
Supplemental Attachment Subtotal and C. Enter the total of all supplemental CT-1065/CT-1120SI, Part I, Sche	ental attachments on		00		00		00

Part IV - Member Information

	monipor información					1
Member #	Member Name and Address See instructions for order in which to list and for member type codes	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
>		>	>	▶.	▶.	▶.
•		>	•	▶.	▶.	.

Part V – Member's Share of Connecticut Modifications

Additions: Enter all amounts as positive numbers.		Member #		Member #		Member #		Member #	
Interest on state and local government obligations other than Connecticut	1.	>	00	>	00	>	00	>	00
Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	•	00	>	00	>	00	>	00
Certain deductions relating to income exempt from Connecticut income tax	3.	>	00	>	00	>	00	>	00
4. Cancellation of debt income	4.	>	00	>	00	>	00	>	00
5. Other - specify:	5.	>	00	>	00	>	00	>	00
Subtractions: Enter all amounts as positive numbe	rs.								
6. Interest on U.S. government obligations	6.	>	00	>	00	>	00	>	00
Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	>	00	>	00	>	00	>	00
Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	>	00	>	00	>	00	>	00
9. Reserved for future use	9.								
10. Other - specify:	10.	>	00	>	00	>	00	>	00

Part VI – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S

Include member's share of Connecticut modifications from Part V.

		Member #	Member #		Member #		Member #	
Ordinary business income (loss)	1.	> 00	>	00	•	00	•	00
2. Net rental real estate income (loss)	2.	▶ 00	>	00	> (00	>	00
3. Other net rental income (loss)	3.	▶ 00	•	00	> (00	•	00
4. Guaranteed payments	4.	▶ 00	>	00	> (00	>	00
5. Interest income	5.	▶ 00	>	00	> (00	>	00
6a. Ordinary dividends	6a.	▶ 00	>	00	> (00	>	00
6b. Qualified dividends	6b.	▶ 00	>	00	> (00	>	00
7. Royalties	7.	▶ 00	>	00	> (00	>	00
8. Net short-term capital gain (loss)	8.	▶ 00	>	00	> (00	>	00
9a. Net long-term capital gain (loss)	9a.	▶ 00	>	00	>	00	>	00
9b. Collectibles (28%) gain (loss)	9b.	▶ 00	•	00	> (00	•	00
9c. Unrecaptured section 1250 gain	9c.	▶ 00	>	00	> (00	>	00
10. Net section 1231 gain (loss)	10.	▶ 00	>	00	> (00	>	00
11. Other income (loss): Attach statement	11.	▶ 00	•	00	> (00	•	00
12. Section 179 deduction	12.	▶ 00	>	00	> (00	>	00
13. Other deductions: Attach statement	13.	> 00	>	00	>	00	>	00

Part VII - Connecticut Income Tax Credit Summary

		Member #_		Member #		Member #		Member #	
Qualified small business tax credit	1.	>	00	>	00	>	00	>	00
2. Vocational rehabilitation job creation tax credit	2.	>	00	>	00	>	00	>	00
3. Angel investor tax credit	3.	>	00	>	00	>	00		00
4. Insurance reinvestment fund tax credit	4.	>	00	>	00	>	00	>	00
5. Total credits: Add Lines 1 through 4	5.		00		00		00		00

Department of Revenue Services State of Connecticut (Rev. 1/11)

Schedule CT K-1 Member's Share of Certain Connecticut Items

2010

For calendar year 2010 or other taxable year ▶ beginning ___ _, 2010, and ▶ ending Complete in blue or black ink only. Pass-through entity (PE) information Member information Federal Employer ID Number (FEIN) CT Tax Registration Number Member's Social Security Number (SSN) or FEIN ► T SSN ► FEIN Name Name PO Box Number and street address PO Box Number and street address City or town State ZIP code City or town State ZIP code Type of member (check one): Check the box if this is an amended or a final Schedule CT K-1. ► □ PE ► 🗖 RI ► 🗖 RE ► □ RT ► ☐ Amended Schedule CT K-1 ► ☐ Final Schedule CT K-1 ► T NI ► T NE ► T NT ► □ CM Part I - Connecticut Modifications From Form CT-1065/CT-1120SI, Part V Additions Enter all amounts as positive numbers. 00 1. Interest on state and local obligations other than Connecticut...... 2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal 00 government obligations 00 3. Certain deductions relating to income exempt from Connecticut income tax.....▶ 00 4. Cancellation of debt income 00 5. Other - specify..... 5. Subtractions Enter all amounts as positive numbers. 6. Interest on U.S. government obligations▶ 00 00 7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations. 00 8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax... 9. Reserved for future use 00 10. Other – specify▶|10. Part II - Connecticut-Sourced Portion of Items From Column A Column B Federal Schedule K-1 of Form 1065 or 1120S From Federal Schedule K-1 From Form CT-1065/CT-1120SI, Part VI 00 | 00 1. Ordinary business income (loss) 1. 00 ▶ 2. 00 2. Net rental real estate income (loss)..... 00 3. Other net rental income (loss)..... 3. 00 |▶ 00 ▶ 4. 00 4. Guaranteed payments...... 5. 00 |▶ 00 5. Interest income..... 6a. Ordinary dividends 6a. 00 ▶ 00 6b. Qualified dividends..... 00 |▶ 00 00 |▶ 00 7. Royalties..... 00 Net short-term capital gain (loss) 00 |▶ 00 ► 00 Net long-term capital gain (loss)..... 9a 9a. 00 00 ▶ 9b. Collectibles 28% gain (loss) 9b. 9c. Unrecaptured section 1250 gain 00 ▶ 00 9c. 00 ▶ 00 10. Net section 1231 gain (loss)...... 10. 00 00 11. Other income (loss): Attach statement. 11. 00 ▶ 00 12. Section 179 deduction..... 12. 13. Other deductions: Attach statement. 00 ▶ 00 Part III - Connecticut Income Tax Information 1. Member's Connecticut income tax liability as reported by the PE for the member on Form CT-1065/CT-1120SI, Part I, Schedule B, Column F..... 00

Part IV - Connecticut Income Tax Credit Summary

		Column A Total credit earned member in 2010 (fro Form CT-1065/CT-112 Part VII)	m	Credit allowed on be of member on comporeturn (amounts fro worksheet below	osite om
Qualified small business tax credit	. 1.	>	00	>	00
Vocational rehabilitation job creation tax credit	2.	>	00	>	00
Angel investor tax credit	3.	>	00	>	00
Insurance reinvestment fund tax credit	4.	>	00	>	00
5. Total credits: Add Lines 1 through 4.	5.		00		00

Income Tax Credit Worksheet

Completed for Nonresident and PE members only		Column A Tax credit limitation	Column B 2010 credit amount earned (enter amounts from Part IV, Column A)	Column C Amount of credit applied to 2010 income tax liability	
Income tax liability: PE should enter member's amount from Form CT-1065/CT-1120SI, Part I, Schedule B, Column D	1.	00			
Qualified small business tax credit: Enter in Column C the lesser of Line 2, Column B, or Line 1, Column A	2.		00	00	
Balance of income tax liability: Subtract Line 2, Column C from Line 1, Column A. If less than zero, enter "0."	3.	00			
Vocational rehabilitation job creation credit: Enter in Column C the lesser of Line 4, Column B, or Line 3, Column A	4.		00	00	
Balance of income tax liability: Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0."	5.	00			
Angel Investor tax credit: Enter in Column C the lesser of Line 6, Column B, or Line 5, Column A	6.		00	00	
Balance of income tax liability: Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."	7.	00			
Insurance reinvestment fund tax credit: Enter in Column C the lesser of Line 8, Column B, or Line 7, Column A	8.		00	00	

Schedule CT K-1 (Rev. 1/11)
Page 2 of 4

Schedule CT K-1 Instructions

Credit, Part II.

Complete the return in blue or black ink only.

A pass-through entity (PE) must furnish **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*, to all members.

General Instructions for PEs

A PE must complete Part I for resident noncorporate members, nonresident noncorporate members, and members that are pass-through entities. A PE must also complete Part II and Part III for nonresident noncorporate members and members that are pass-through entities. Part IV, Column A, should be completed for all members, if applicable.

A PE must furnish Schedule CT K-1 on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 if the PE's taxable year for federal income tax purposes is the calendar year). If the PE requested an extension of time to file Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return, by timely filing Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite Income Tax Return, the deadline for furnishing Schedule CT K-1 to members is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the PE's taxable year for federal income tax purposes is the calendar year).

For taxable years beginning on or after January 1, 2009, copies of all Schedule CT K-1s issued by a PE must be filed with Department of Revenue Services (DRS). Do not file Schedule CT K-1s with the composite income tax return. Schedule CT K-1s should be attached to **Form CT K-1T**, *Transmittal of Schedule CT K-1*, *Member's Share of Certain Connecticut Items*, and sent separately to DRS. **Do not** file Form CT K-1T and Schedule CT K-1s if Form CT-1065/CT-1120SI was electronically filed with DRS. See Form CT K-1T Instructions.

For taxable years beginning on or after January 1, 2010, income tax credits that may be claimed by the member of the PE are reported on Schedule CT K-1, Part IV. See **Special Notice 2010(3)**, *Legislative Changes Affecting the Income Tax.*

Specific Instructions for Schedule CT K-1

Complete the member information section, including the member's Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Check the box to indicate if the number is an SSN or FEIN.

Part I - Connecticut Modifications

Transfer entries for that member from Form CT-1065/CT-1120SI, Part V, Lines 1 through 10.

Part II - Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or 1120S

Column A: Transfer the amount attributable to each member from Federal Form 1065, Schedule K-1, Lines 1 through 13 or Federal Form 1120S, Schedule K-1, Lines 1 through 12.

Column B: Transfer the Connecticut-sourced amounts attributable to each member from Form CT-1065/CT-1120SI, Part VI, Lines 1 through 13.

Part III - Connecticut Income Tax Information I ine 1

Transfer the amount of Connecticut income tax liability reported by the PE for that member from Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column F.

Part IV - Connecticut Income Tax Credit Summary Lines 1 through 4

Column A: Transfer the member's allocable gross amount of each type of income tax credit from Form CT-1065/CT-1120SI, Part VII. Resident noncorporate members and nonresident noncorporate members filing Forms CT-1040, CT-1040NR/PY, or CT-1041, must file Schedule CT-IT Credit, Income Tax Credit Summary. Column A is used to calculate the amount of the credit allowed on the respective returns, and also when completing Schedule CT-IT

Column B: Complete the Income Tax Credit Worksheet on Page 2 before completing this column. This column should be completed for nonresident noncorporate members and PE members only. Transfer the amount(s) of credit allowed on behalf of the member from Column C of the Income Tax Credit Worksheet.

Line 5, **Column B:** The total credit is transferred to Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column E for each member.

Specific Instructions for Income Tax Credit Worksheet

This worksheet should be completed **only** for nonresident, noncorporate members, and members that are PEs.

Tax Credits Without Carryforward Provisions

The qualified small business job creation credit and the vocational rehabilitation job creation credit, which have no carryforward provision, are applied first.

Tax Credits With Limited Carryforward Provisions

If an income tax liability remains after the application of the credits without a carryforward provision, the angel investor credit and the insurance reinvestment fund credit are applied. Any angel investor credit or insurance reinvestment fund tax credit balance that remains after applying the tax credit to the current year income tax liability may be carried forward if the period for claiming the tax credit has not expired. However, the composite income tax return Form CT-1065/CT-1120SI and Schedule CT K-1 does not compute nor report each member's credit carryforward information. A nonresident, noncorporate member may elect to file a Connecticut income tax return and Schedule CT-IT Credit to properly calculate the amount of income tax credit carryforward, if any.

Line 1: Income Tax Liability

Column A: Enter the 2010 income tax liability for the member from Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column D.

Line 2: Qualified Small Business Tax Credit

Column B: Enter the amount of qualified small business job creation tax credit earned from Part IV, Column A.

Column C: Enter the amount applied to the member's 2010 income tax liability. Enter the lesser of Line 2, Column B, or Line 1, Column A.

Line 3: Balance of Income Tax Liability

Subtract Line 2, Column C, from Line 1, Column A. If less than zero, enter "0."

Line 4: Vocational Rehabilitation Job Creation Credit

Column B: Enter the amount of vocational rehabilitation job creation credit earned from Part IV, Column A.

Column C: Enter the amount applied to the member's 2010 income tax liability. Enter the lesser of Line 4, Column B, or Line 3, Column A.

Schedule CT K-1 (Rev. 1/11) Page 3 of 4

Line 5: Balance of Income Tax Liability

Subtract Line 4, Column C from Line 3, Column A. If less than zero, enter "0"

Line 6: Angel Investor Tax Credit

Column B: Enter the amount of angel investor tax credit earned from Part IV, Column A.

Column C: Enter the amount applied to the member's 2010 income tax liability. Enter the lesser of Line 6, Column B, or Line 5, Column A.

Line 7: Balance of income Tax Liability

Subtract Line 6, Column C from Line 5, Column A. If less than zero, enter "0."

Line 8: Insurance Reinvestment Fund Tax Credit

Column B: Enter the amount of insurance reinvestment fund tax credit earned from Part IV, Column A.

Column C: Enter the amount applied to the member's 2010 income tax liability. Enter the lesser of Line 8, Column B, or Line 7, Column A.

General Instructions for Recipients

Do not attach Schedule CT K-1 to your Connecticut income tax return.

Recipients That Are Resident Individuals

Enter amounts from Schedule CT K-1, Part I, Lines 1, through 5, on Form CT-1040, Connecticut Resident Income Tax Return, Schedule 1, Lines 31 through 38. Enter amounts from Schedule CT K-1, Part I, Lines 6 through 10, on Form CT-1040, Schedule 1, Lines 40 through 49.

Use the amounts from Schedule CT K-1, Part IV, Column A, to complete Schedule CT-IT Credit, Part I, Column C, where applicable, and Part II, Column D.

Use the Pass-through entity (PE) information on the upper left hand section of Schedule CT K-1 to complete Schedule CT-IT Credit, Part II.

Recipients That Are Nonresident or Part-Year Resident Individuals

Enter amounts from Schedule CT K-1, Part I, Lines 1 through 5, on Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return, Lines 33 through 40. Enter amounts from Schedule CT K-1, Part I, Lines 6 through 10, on Form CT-1040NR/PY, Lines 42 through 51.

Enter amounts from Schedule CT K-1, Part II, Lines 1 through 13, on the appropriate lines of Form CT-1040NR/PY, Schedule CT-SI.

Enter the amount from Schedule CT K-1, Part III, Line 1, on Form CT-1040NR/PY, on one of the lines for income tax withheld (Lines 20a through 20g). Also enter the PE's FEIN and the Connecticut-sourced income. Check the box to indicate that the information is from Schedule CT K-1.

Use the amounts from Schedule CT K-1, Part IV, Column A, to complete Schedule CT-IT Credit, Part I, Column C, where applicable, and Part II, Column D.

Use the Pass-through entity (PE) information on the upper left hand section of Schedule CT K-1 to complete Schedule CT-IT Credit, Part II

When Recipients That Are Nonresident or Part-Year Resident Individuals Are Required to File Form CT-1040NR/PY

 If a member has income derived from or connected with Connecticut sources other than from one or more PEs, the member is required to file Form CT-1040NR/PY.

- If a member's only income derived from or connected with Connecticut sources is from one or more PEs, but at least one of the PEs is not required to make a Connecticut income tax payment on the member's behalf because the member's share of that PE's income derived from or connected with Connecticut sources is less than \$1,000, the member is required to file Form CT-1040NR/PY if the sum of the member's income from all PEs is \$1,000 or more. If the sum is less than \$1,000, the member is not required to file Form CT-1040NR/PY.
- If a member's only income derived from or connected with Connecticut sources is from one or more PEs and each PE is required to make a Connecticut income tax payment on the member's behalf because the member's share of each PE's income derived from or connected with Connecticut sources is \$1,000 or more, the member is not required to file Form CT-1040NR/PY.

Recipients That Are Trusts or Estates

Enter amounts from Schedule CT K-1, Part I, Lines 1 through 5, on **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates, Schedule A, Lines 1 through 5. Enter amounts from Schedule CT K-1, Part I, Lines 6 through 10, on Form CT-1041, Schedule A, Lines 7 through 11.

Enter amounts from Schedule CT K-1, Part II, Lines 1 through 13, on the appropriate lines of Schedule CT-1041FA, Part III, Column B.

Enter the amount from Schedule CT K-1, Part III, Line 1, on Form CT-1041, Line 10. You are required to attach Schedule CT K-1 to Form CT-1041.

If all or a portion of the amounts reported on Schedule CT K-1, Part IV, Column A, is to be allocated between the trust and the trust beneficiaries, use the amount reported to complete the worksheet for Schedule CT-IT Credit found in the **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, instructions booklet.

If the trust is not allocating the amounts reported on Schedule CT K-1, Part IV, Column A, between the trust and the trust beneficiaries (the trust is claiming the entire amount of credit(s) reported in Column A), then use the amounts reported on Schedule CT K-1, Part IV, Column A, to complete Schedule CT-IT Credit Part I, Column C, where applicable, and Part II, Column D. Use the PE information on the upper left hand section of Schedule CT K-1 to complete Schedule CT-IT Credit, Part II.

Recipients That Are Parent PEs

Include the following for each of your members:

- The amounts from Schedule CT K-1, Part I, Lines 1 through 10, in the amounts entered on the parent PE's Form CT-1065/ CT-1120SI, Part V, Lines 1 through 10.
- The amounts from Schedule CT K-1, Part II, Lines 1 through 13, in the amounts entered on the parent PE's Form CT-1065/ CT-1120SI, Part VI, Lines 1 through 13.
- The amounts from Schedule CT K-1, Part IV, Lines 1 through 4, Column A, on the parent PE's Form CT-1065/CT-1120SI, Part VII, Lines 1 through 4.

Recipients that are parent PEs must also enter the amount from Schedule CT K-1, Part III, Line 1, on the parent PE's Form CT-1065/CT-1120SI, Part I, *Schedule D*, Column C.

Schedule CT K-1 (Rev. 1/11) Page 4 of 4

Department of Revenue Services State of Connecticut PO Box 150420 Hartford CT 06115-0420

Form CT K-1T

2010

Transmittal of Schedule CT K-1, Member's Share of Certain Connecticut Items

(Rev. 12/10)

For DRS use only

Complete this form in blue or black ink only.				20	
Pass-Through Entity Information					
➤ Federal Employer ID Number (FEIN) CT Tax Registration Number					
▶ Pass-through entity name					
► Number and street address	PO B	ох			
► City or town	State ZIP co				
Part I - Schedule CT K-1s Submitted	 I				
Total number of Schedule CT K-1s subr			. ▶ 1.		
Part II - Number of Members			. ,		
	Column A Number of Members		Owne	Column B Ownership Percentage by Member Type	
1. Resident (RI, RT, RE)		>	•	•	
2. Nonresident (NI, NT, NE, PE)		>	•	•	
3. Corporate (CM)		>	•	•	
Part III - Summary of Schedule CT K	(-1 Information				
Total Connecticut-sourced income (NI, NT, NE)			. ▶ 1.	00	
Total Connecticut-sourced income (PE) ▶			. ▶ 2.	00	
3. Connecticut-sourced income: Amount from Form CT-1065/CT-1120SI, Part I, Schedule A, Line 1 ▶			. ▶ 3.	00	
4. Connecticut tax liability: Amount from Form CT-1065/CT-1120SI, Part I, Schedule A, Line 4 ▶			. ▶ 4.	00	
Part IV - Summary of Income Tax Cr	edits				
			Total	Credit Allocated to Members	
Qualified small business tax credit			. ▶ 1.	00	
Vocational rehabilitation job creation tax credit ▶			. ▶ 2.	00	
Angel investor tax credit ▶			. ▶ 3.	00	
Insurance reinvestment fund tax credit			. ▶ 4.	00	
5. Total credits earned in 2010: Add Lines 1 through 4.			. ▶ 5.	00	
Do not attach Form CT K-1T or copies of Schedule CT K-1, Member's Share of Certain Connecticut Items to Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return. Form CT K-1T must be mailed separately.	Attach Schedule CT K-1s to Formail to: Department of Rever State of Connecticut PO Box 150420 Hartford CT 06115 - 0	\$2,000 pi failure to to DRS u cause an	er calendar y provide a c	chedule (up to a total of ear) will be imposed for opy of Schedule CT-K1 ure is due to reasonable Il neglect.	

Declaration: I declare under the penalty of law that I have examined this return (including any accompanying schedules and statements) 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Sign Here	Signature	Date
Keep a copy of this		
return for	Title	Telephone number
your records.		()

Form CT K-1T Instructions

Complete this form in blue or black ink only.

Complete Form CT K-1T, Transmittal of Schedule CT K-1, Member's Share of Certain Connecticut Items, to file all Schedule CT K-1, Member's Share of Certain Connecticut Items, issued by a PE.

For taxable years beginning on or after January 1, 2009, copies of all Schedule CT K-1s issued by a PE **must** be filed with the Department of Revenue Services (DRS). Copies of all Schedule CT K-1s being filed must be attached to Form CT K-1T and sent to the DRS.

All Schedule CT K-1s submitted with each Form CT K-1T must show the correct tax year and the PE's Federal Employer Identification Number (FEIN).

Form CT K-1T must be completed even if only one Schedule CT K-1 was issued.

Electronically Filed Forms and Schedules

If Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return, was electronically filed using the DRS Taxpayer Service Center (TSC), then you are not required to file Form CT K-1T and paper copies of Schedule CT K-1 with DRS.

However, Schedule CT K-1 is still required to be issued to the members.

Do not send any payment with this form.

Specific Instructions

Pass-Through Entity Information

Complete the pass-through entity information section, including the entity's FEIN and Connecticut Tax Registration Number (TID).

Part I - Schedule CT K-1 Submitted

Enter the total number of Schedule CT K-1s submitted.

Part II - Number of Members

Enter the total number of resident, nonresident, and corporate members in Column A.

Enter the total ownership percentage for each member type in Column B. The total of all members' ownership percentage should equal to 1.0000.

Part III - Summary of Schedule CT K-1 Information

Line 1: Enter the total Connecticut-sourced income for all nonresident noncorporate individuals, trust and estate members.

Line 2: Enter the total Connecticut-sourced income for all pass-through entity members.

Line 3: Enter the amount reported from Form CT-1065/CT-1120SI, Part I, *Schedule A*, Line 1.

Line 4: Enter the tax liability amount reported on Form CT-1065/CT-1120SI, Part I, *Schedule A*, Line 4.

Part IV - Summary of Income Tax Credits

Lines 1 through 4: Enter the total amount from all Schedule CT K-1s, Part IV, Column A, Lines 1 through 4, allocated to members for each respective credit. The amounts should equal the amounts reported on Form CT-1065/CT-1120SI, Part VII, *Totals for All Members* column.

Penalty

A penalty of \$5 per schedule (up to a total of \$2,000 per calendar year) will be imposed for failure to provide a copy of Schedule CT-K1 to DRS unless the failure is due to reasonable cause and not to willful neglect.

Signature

Form CT K-1T should be signed by a general partner or corporate officer. Include title and provide a contact telephone number.

When to File

Form CT K-1T and Schedule CT K-1s must be submitted on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 if the PE's taxable year for federal income tax purposes is the calendar year). If the PE requested an extension of time to file Form CT-1065/CT-1120SI by timely filing Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite Income Tax Return, the deadline is automatically extended to the fifteenth day of the ninth month following the close of the taxable year (September 15 if the PE's taxable year for federal income tax purposes is the calendar year).

Where to File

Attach copies of all Schedule CT K-1s issued to Form CT K-1T and mail to:

Department of Revenue Services State of Connecticut PO Box 150420 Hartford CT 06115 - 0420 Department of Revenue Services State of Connecticut

Form CT-1065/CT-1120SI EXT

2010

(Rev. 12/10)

Application for Extension of Time to File Connecticut Composite Income Tax Return

See instructions on back before completing this form. Complete this form in blue or black ink only.

Visit www.ct.gov/TSC to file and pay this return electronically.

_	Name of pass-through entity (PE)		>	Federal Employer Ide	nuncation Number (FEIN)
Taxpayer . Please	Number and street	РО Вох		DRS use only	- 20
Type or Print.	City or town	State	ZIP code	Connecticut Tax Regi	
			<u> </u>		
	Payment must be in	s not an extension of time to cluded if any tax is due or inte	erest and penalties		
An ext	tension granted by the Internal	Revenue Service does not au	utomatically exten	nd the Connectic	ut filing date.
Type of PI					
	large partnership (ELP) liability partnership (LLP)	☐ General partnership (GP) ☐ Limited partnership (LP)		oration ship (LLC treated :	as a partnorship)
	/e-month extension of time to Septe				
•	e extension of time to furnish Sched	ule CT K-1, Member's Share of Ce		ems, to members fo	
Income Tax,	tension has been requested on fer Information, and Other Returns, fo	or calendar year 2010 or			
•	beginning				☐ Yes ☐ No
If No , the rea	son for the Connecticut extension is	3:			
	Notification	will be sent only if the extensi			
1. Reserv	red for future use			1	
2. Reserv	red for future use			2	
3. Connec	cticut composite income tax lial	bility for 2010: You may estim	ate this amount.		
An amo	ount must be entered on Line 3	s. If no tax is due, enter zero "	0."		
	full with this form.				00
Visit the D to use the T	epartment of Revenue Services Taxpayer Service Center (TSC) to	(DRS) website at www.ct.gov/ o file and pay this return electronic	100		
To pay by	mail: Make check payable to Co	mmissioner of Revenue Servi	ces. Taxpayer Service	Center	
	E's FEIN and "2010 Form CT-1069 t your check to your bank electroni		DRS		
Services, S	State of Connecticut, PO Box 501 nent of Revenue Services, State of	9, Hartford CT 06102-5019. Mai	I form without paym	nent	
	·				1 - (- (- (- (- (- (- (- (- (-
the best of m to DRS is a fi	I declare under penalty of law that y knowledge and belief, it is true, co- ine of not more than \$5,000, imprisonated on all information of which the	omplete, and correct. I understand onment for not more than five year	the penalty for willful	illy delivering a false	e return or document
Sign Here	Signature of general partner or corpora	te officer Title	Date	Telephone numb	per
Keep a cop	Paid preparer's signature		Date	Preparer's SSN	or PTIN
of this return for	-			FEIN	
your record					
				Telephone numb	oer

Form CT-1065/CT-1120SI EXT Instructions

Complete this form in blue or black ink only.

Partnerships and S Corporations

Use Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite Income Tax Return, to request a five-month extension of time to file Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return, and the same five-month extension of time to furnish Schedule CT K-1, Member's Share of Certain Connecticut Items, to members.

It will not be necessary to include a reason for the Connecticut extension request if an extension request has already been filed with the Internal Revenue Service for the PE on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns.

If federal Form 7004 was not filed, the PE can apply for a five-month extension to file Form CT-1065/CT-1120SI if there is reasonable cause for the request.

How to Get an Extension of Time to File

To get a Connecticut filing extension, the PE **must** complete and file Form CT-1065/CT-1120SI EXT on or before the due date of the return and pay the amount shown on Line 3. However, do not send in Form CT-1065/CT-1120SI EXT if payment is made electronically or if payment is made by credit card or debit card.

We will notify you only if the extension request is denied.

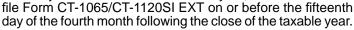
Form CT-1065/CT-1120SI EXT only extends the time to file Form CT-1065/CT-1120SI and the time to furnish Schedule CT K-1 to members. Form CT-1065/CT-1120SI EXT does not extend the time to pay the amount of tax due.

Form CT-1127, Application for Extension of Time for Payment of Income Tax, must be filed to extend the due date for any payment due with this extension.

When to File Form CT-1065/CT-1120SI EXT

If you are filing a calendar-year Form CT-1065/CT-1120SI, file Form CT-1065/CT-1120SI EXT on or before April 15, 2011. If the due date falls

on a Saturday, Sunday, or legal holiday, the next business day is the due date. If you are filing Form CT-1065/CT-1120SI for a taxable year other than the calendar year,



Where to File

File Electronically: This return can be filed electronically through the Department of Revenue services (DRS) Taxpayer Service Center (TSC). The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper returns with payment to:

Department of Revenue Services State of Connecticut PO Box 5019 Hartford CT 06102-5019

Mail paper returns without payment to:

Department of Revenue Services State of Connecticut PO Box 2967 Hartford CT 06104-2967

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the *TSC* to make a direct tax payment. After logging into the *TSC*, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your composite tax liability using a credit card (American Express®, Discover®, Master Card® or Visa®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the TSC and select Make Payment by Credit Card;
- Visit www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge. Do not send in Form CT-1065/CT-1120SI EXT if payment is made through the credit card service provider. All credit or debit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your request is denied.

Pay by Mail: Make your check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1065/CT-1120SI EXT" and the PE's Federal Employer Identification Number (FEIN) on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Form CT-1065/CT-1120SI EXT Instructions Continued

Interest and Penalty

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return. Interest is computed on the underpayment of tax at the rate of 1% per month or fraction of a month until the tax is paid in full.

Late Payment Penalty

The penalty for underpayment of tax is 10% of the tax not paid on or before the original due date of the return.

Late Filing Penalty

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Signature

This form must be signed by a general partner or corporate officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1065/CT-1120SI EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a general partner or corporate officer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the general partner or corporate officer may sign the request on his or her behalf and will be considered a duly authorized agent for this purpose provided the request sets forth the reasons for a signature other than that of a general partner or corporate officer and states the relationship existing between the general partner or corporate officer and the signer.

Form OP-424 (DRS/N) Business Entity Tax Return

also liable for the BET for the year in which it officially dissolves/withdraws with the Connecticut Secretary of the State.

2010

An entity is liable for the BET until it officially dissolves/withdraws with the Connecticut Secretary of the State. An entity is

Business Entity Tax

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes, either:
 - Treated as a partnership, if it has two or more members; or
 - Disregarded as an entity separate from its owner, if it has a single member;
- · Limited liability partnerships (LLPs); and
- · Limited partnerships (LPs).

The BET applies to those business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). Visit the Department of Revenue Services (DRS) website at www.ct.gov/BET for additional information regarding the BET.

Required Information: Enter the entity's taxable year, Connecticut Tax Registration Number, Federal Employer Identification Number (FEIN), and Connecticut Secretary of the State Business Identification Number in the spaces provided at the top of Form OP-424.

Due Date: The business entity tax must be paid to DRS on or before the fifteenth day of the fourth month (April 15 for calendar year filers) following the close of each taxable year of the entity. An entity's taxable year is its taxable year for federal income tax purposes. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Interest: If the tax is not paid by the due date, interest is computed on any unpaid tax at the rate of 1% per month or fraction of a month until the tax is paid in full.

Penalty: The penalty for late payment of the tax due is \$50.

Signature: This return must be signed by a general partner if the entity is a partnership, or, if the entity is a limited liability company, by anyone with authority to sign the return. If the entity is an S corporation, an officer must sign the return.

Waiver of Penalty: To request a penalty waiver, complete and submit Form DRS-PW, Request for Waiver of Civil Penalty. DRS will only consider the request if Form DRS-PW is fully completed and properly executed. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

For detailed information about the penalty waiver process and to obtain Form DRS-PW, go to the DRS website at www.ct.gov/DRS and click the link for Penalty Waiver Request. See Policy Statement 2010(1), Request for Waiver of Civil Penalties.

Where to File

File Electronically: This return can be filed electronically through the Taxpayer Service Center (TSC). The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit www.ct.gov/TSC to make electronic transactions or administer your tax account online. If you file electronically, you are expected to pay electronically at the time of filing.

File a Paper Return: Mail this return to Department of Revenue Services, State of Connecticut, PO Box 2936, Hartford CT 06104-2936.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to make a direct tax payment. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. If you pay electronically, you must still file your return on or before the due date.

Pay by Mail: Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form OP-424" and the entity's Connecticut Tax Registration Number on the front of your check. Do not send cash. DRS may submit your check to your bank electronically.

For More Information: Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

Detach and return bottom portion.

State of Connectic	ut (Rev. 12/10) Form	OF	P-424 (DRS	S/N)) – Bı	usiness Entity	/ Tax R	eturn	2010
For taxable year ending	Connecticut Tax Registration Numb	er	Federal Employer II	D Nun	nber	Secretary of State Busin	ness ID	DRS use only	
>	>		>					-	– 20
1. Business entity t	ax	1.	\$250	00		Check if this is			vithdrawn.
2. If late: Enter pen	alty. See <i>Penalty</i> above.	2.		00	Visit w	/ww.ct.gov/TSC to fi	le and pay	Form OP-42	4 using the TSC.
3. If late: Enter inte	rest. See Interest above.	3.		00	Mail to	Department of Re State of Connecti		vices	
4. Total amount du	e: Add Lines 1, 2, and 3.	4.		00		PO Box 2936 Hartford CT 0610			
Enter busir	ness name and address. Please	pri	nt or type.		the bes	ation: I declare under pe t of my knowledge and b	oelief, it is tru	e, complete, an	d correct. I understand
Business name						alty for willfully delivering nan \$5,000, imprisonme			
Address N	umber and street PC) Bo	x		Sign he	re		Date _	
City or town	Sta	ate	ZIP code	<u> </u>					

Form CT-941 (DRS) Connecticut Quarterly Reconciliation of Withholding

2011

(Rev. 12/10)

General Instructions

Complete this return in blue or black ink only.

Form CT-941 (DRS) may be used by new employers or employers who have not received their 2011 Connecticut Employer Wage Withholding Returns and Instructions. Form CT-941 (DRS) is used to reconcile quarterly Connecticut income tax withholding from wages only.

Payers of nonpayroll amounts must use **Form CT-945 (DRS)**, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts.

Complete all requested information on the front and back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Amended returns: Use Form CT-941X, Amended Connecticut Reconciliation of Withholding, to amend Form CT-941 (DRS).

Rounding off to whole dollars: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

When to File

Due dates: First quarter, April 30, 2011; second quarter, July 31, 2011; third quarter, October 31, 2011; and fourth quarter, January 31, 2012. An employer who makes timely withholding payments and owes no additional withholding for the quarter has ten days after the normal due date to file Form CT-941. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers who are registered for Connecticut income tax withholding (other than household employers, agricultural employers granted annual filer status, and seasonal filers) are required to file Form CT-941 (DRS) for each calendar quarter **even if no tax is due** or if no tax was required to be withheld.

Household employers who are registered to withhold Connecticut income tax from wages of their household employees should **not** file Form CT-941 for each calendar quarter, but instead must file one **Form CT-941 HHE**, *Connecticut Annual Reconciliation of Withholding for Household Employers*, for the entire calendar year. The due date is April 15, 2012. Special rules apply for household employers. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide, Circular CT*.

Seasonal and annual filers, including agricultural employers, may request permission from DRS to file Form CT-941 (DRS) for only the calendar quarters in which they pay Connecticut wages. Certain agricultural employers may request permission to file one Form CT-941 (DRS) for the entire calendar year. See IP 2011(1).

Where to File

Weekly and monthly remitters are required to file and pay electronically if notified by DRS. Quarterly remitters may file paper returns. See IP 2011(1).

Use the **Taxpayer Service Center** (*TSC*) to electronically file this return. See *TSC* on back.

If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. DRS may submit your check to your bank electronically. Mail the completed return and payment, if applicable, to the address on the return below.

Enter name and address below. Please print or type. Enter name and address below. Please print or type. 2. Gross Connecticut wages						
CT-941 (DRS) C	onnecticut Quar	terly Reconciliat	ion of Withholding		>	2011
Connecticut Tax Registration Number	Federal Employer I	D Number	Enter reporting quarter (1,	2, 3, or 4)	Due date	
Enter name and address below. Ple	ase print or type.	1. Gross wages		▶ 1	•	00
Name		2. Gross Connecticu				
Address		4. Credit from prior of	quarter	> 4		00
City State	ZIP code	6. Total payments: A	Add Line 4 and Line 5.	▶ 6		00
and enter date of last payroll:/		8a. Penalty:► 9. Amount to be cred	+ 8b. Interest:►	= 8 > 9		00
PO Box 2931		Use Form CT-941X to	o amend this return.	▶11		00
I declare under penalty of law that I have (including any accompanying schedules a to the best of my knowledge and belief, it i correct.	and statements) and,)	Date		

Sonarate here and mail return to DPS. Make a copy for your records

Line Instructions

Line 1: Enter gross wages, for federal income tax withholding purposes, paid to all employees during this quarter.

Line 2: Enter gross Connecticut wages paid during this quarter. Connecticut wages are all wages paid to employees who are residents of Connecticut even if those wages are paid for work performed outside Connecticut by those resident employees and wages paid to employees who are nonresidents of Connecticut if those wages are paid for work performed in Connecticut by those nonresident employees.

Line 3: Enter total Connecticut income tax withheld on wages during this quarter. This should equal *Summary of Connecticut Tax Liability for the Calendar Quarter*, Line 12 below.

Line 4: Enter credit from your prior quarter Form CT-941 (DRS), Line 9. However, if any portion of that amount was overwithheld from employees during a prior quarter and not repaid to those employees prior to the end of that quarter or prior to filing the return for that quarter, whichever is earlier, subtract the portion not repaid from Line 9 of your prior quarter Form CT-941 (DRS). Enter the difference.

Line 5: Enter the sum of all payments made for this quarter.

Line 6: Add Line 4 and Line 5. This is your total payments and credits for this quarter.

Line 7: Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

Line 8: Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

Late Filing Penalty: If no tax is due, Department of Revenue Services (DRS) may impose a \$50 penalty for the late filing of this return.

Interest: Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

Line 9 and Line 10: Enter the amount from Line 7 you want credited to the next quarter on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from your employee(s) during calendar year 2011 and not repaid to your employee(s) prior to the end of calendar year 2011 or prior to filing the fourth quarter return, whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from your employee(s), the amount overwithheld should be reimbursed to the employee in the same calendar year the overcollection occurred.

Line 11: If the amount on Line 7 is net tax due, add Line 7 and Line 8. This is the total amount due.

This form may be filed using the **Taxpayer Service Center** (*TSC*). See *TSC* below.

Instructions for Back of Form CT-941 (DRS)

Quarterly remitters: Enter total liability on Line 11 and Line 12 of the *Third Month* column. This should equal Line 3 on the front of Form CT-941 (DRS). Quarterly remitters are required to make payments with this form.

Monthly remitters: Enter total liability for each month on Line 11 of that month. Add the Line 11 amounts and enter the total on Line 12. This should equal Line 3 on the front of this form.

Weekly remitters: Enter the liability for each week on Line 1 through Line 10 for each month. Enter the total for the month on Line 11. Add the Line 11 amounts and enter the total on Line 12. This should equal Line 3 on the front of this form.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Taxpayer Service Center

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit **www.ct.gov/TSC** and select *Business*.



9	_	_
σ	7	

Separate here and mail return to DRS. Make a copy for your records.

Summary of Connecticut Tax Liability for the Calendar Quarter See *Instructions for Back of Form CT-941 (DRS)*.

Pay	A	В	С
Period	First Month	Second Month	Third Month
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11. Totals			
12. Total liability	for the quarter: Add Line 11, Colu	ımns A, B, and C. Enter total.	

Department of Revenue Services State of Connecticut PO Box 2931 Hartford, CT 06104-2931

Form CT-8109 (DRS)

2011

Connecticut Withholding Tax Payment Form for Nonpayroll Amounts

General Instructions

(Rev. 12/10)

Form CT-8109 (DRS) may be used by new payers or payers who have not received their 2011 Connecticut Payer of Nonpayroll Amounts Withholding Returns and Instructions. Once the withholding book is received, use only the preprinted coupons in that book.

All payers of nonpayroll amounts subject to Connecticut income tax withholding are required to withhold Connecticut income tax at the time payments of nonpayroll amounts are made.

See Informational Publication 2011(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts.

Use Form CT-8109 (DRS) to make your withholding tax payments to the Department of Revenue Services (DRS). See back of form for nonpayroll amounts subject to withholding.

Payment Frequency

Each calendar year DRS classifies payers for Connecticut income tax withholding purposes as a weekly, monthly, or quarterly remitter. Most new payers will be classified as quarterly remitters.

The payment frequency is based on the payer's reported withholding tax liability for the look-back calendar year. The look-back calendar year for calendar year 2011 is calendar year 2009. See **Special Notice 2004(10)**, 2004 Legislation Affecting Connecticut Income Tax Withholding by Payers From Nonpayroll Amounts Paid on or After January 1, 2005, and the Connecticut Withholding Tax Payment Schedule on back.

Weekly and monthly remitters are required to file and pay electronically if notified by DRS. Quarterly remitters are encouraged to file and pay electronically.

Line Instructions

Complete this form in blue or black ink only. Enter name, address, and identification numbers.

Line 1: Enter the number of the quarter to which this payment applies. Enter 1 for the 1st quarter (January 1 through March 31), 2 for the 2nd quarter (April 1 through June 30), 3 for the 3rd quarter (July 1 through September 30), or 4 for the 4th quarter (October 1 through December 31).

If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter the quarter in which the tax liability was incurred. For example, if the tax liability was incurred in March and paid to DRS in April, enter 1.

Line 2: Enter total Connecticut income tax withheld from nonpayroll amounts.

How to File

Do not file Form CT-8109 (DRS) if no payment is due or payment was made by electronic funds transfer (EFT).

Use the *TSC* to electronically file and pay the amount on Line 2. See *TSC* on back.

To pay by mail, make your check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number and the calendar quarter to which the payment applies on your check. DRS may submit your check to your bank electronically. Mail the completed form and payment to:

Department of Revenue Services State of Connecticut PO Box 2931 Hartford CT 06104-2931

	Do not file	Form CT-8109 (DR	S) if no payment is due.	
4	Separate here a	nd mail coupon to DRS	S. Make a copy for your records	*
CT-8109 (DRS)	Connecticut WithI	nolding Tax Paym	ent Form for Nonpayroll Amou	ints 2011
Connecticut Tax Registrati	on Number	Federal Employer ID	Number	Year 2011
	ame and address below. Please pr	int or type.	1. Enter quarter (1, 2, 3, or 4) See instructions.).
Name			2. Connecticut tax withheld	>
Address			 File electronically at www.c Do not file Form CT-8109 Pay amount on Line 2. If filing by mail, send payme 	(DRS) if no payment is due.
City	State	Zip code	DRS, PO Box 2931, Hart • Make check payable to Commissioner of Rever	tford CT 06104-2931 nue Services.
DO N	IOT FOLD OR BEND COU	PON	Write your Connecticut Tax on your check.	Registration Number

Nonpayroll Amounts Subject to Connecticut Income Tax Withholding

The following are Connecticut nonpayroll amounts subject to Connecticut income tax withholding:

- Connecticut lottery winnings if reportable for federal income tax withholding purposes whether or not federal income tax withholding is required. See Informational Publication 2009(38), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut:
- Gambling winnings, other than Connecticut lottery winnings, if the payment is subject to federal income tax withholding and the payment is made to a resident, part-year resident, or someone receiving the payment on behalf of a resident. See Informational Publication 2009(36), Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings:

- Pension and annuity distributions if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- Military retirement pay if the recipient is a Connecticut resident and has requested Connecticut income tax withholding:
- Unemployment compensation payments if the recipient has requested Connecticut income tax withholding; and
- Payments made to athletes or entertainers if the payments are not wages for federal income tax withholding purposes, but Connecticut income tax withholding is required. See Policy Statement 2009(1), Income Tax Withholding for Athletes or Entertainers.

Connecticut Withholding Tax Payment Schedule

Reported Liability	Payment Frequency	Due Dates
\$2,000 or less	Quarterly remitter	Last day of the month following the calendar quarter during which the nonpayroll amounts were paid. Make payments using Form CT-8109, Connecticut Withholding Tax Payment Form for Nonpayroll Amounts.
More than \$2,000 but not more than \$10,000	Monthly remitter	Fifteenth day of the month following the month during which the nonpayroll amounts were paid. Make payments using Form CT-8109. Monthly remitters may be required to file and pay electronically if notified by DRS.
More than \$10,000	Weekly remitter	Wednesday following the weekly period during which the nonpayroll amounts were paid. Weekly period means the seven-day period beginning on a Saturday and ending on the following Friday. Weekly remitters are required to file and pay electronically if notified by DRS. See TSC below.

Taxpayer Service Center

The Taxpayer Service Center (TSC) allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic



transactions or administer your tax account online, visit www.ct.gov/TSC and select Business.

For More Information

Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

Department of Revenue Services State of Connecticut PO Box 2931 Hartford, CT 06104-2931

Form CT-945 (DRS)

Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts

2011

General Instructions

(Rev. 12/10)

Complete this return in blue or black ink only.

Form CT-945 (DRS) may be used by new payers of nonpayroll amounts or payers who have not received their 2011 Connecticut Payers of Nonpayroll Amounts Withholding Returns and Instructions.

Payers of nonpayroll amounts who are registered for Connecticut income tax withholding are required to file Form CT-945(DRS) **even if no tax is due**, tax was not required to be withheld, or federal Form 945 is not required to be filed. See **Informational Publication 2011(8)**, Connecticut Tax Guide for Payers of Nonpayroll Amounts.

Complete all requested information on the front and back of this return. See instructions on back. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Amending Form CT-945 (DRS)

Use Form CT-941X, Amended Connecticut Reconciliation of Withholding, to amend or correct Form CT-945 (DRS) or use the **TSC** at www.ct.gov/TSC to amend or correct your return electronically.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Nonpayroll Amounts Subject to Connecticut Income Tax Withholding

The following are Connecticut nonpayroll amounts subject to Connecticut income tax withholding:

 Connecticut Lottery winnings if reportable for federal income tax withholding purposes whether or not subject to federal income tax withholding. See Informational Publication 2009(38), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut,

- Gambling winnings if the payment is subject to federal income tax withholding and the payment is made to a resident, part-year resident, or someone receiving the payment on behalf of a resident. See Informational Publication 2009(36), Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings;
- Pension and annuity distributions if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- Military retirement pay if the recipient is a Connecticut resident and has requested Connecticut income tax withholding;
- Unemployment compensation payments if the recipient has requested Connecticut income tax withholding; and
- Payments made to athletes or entertainers if the payments are not wages for federal income tax withholding purposes, but Connecticut income tax withholding is required under Policy Statement 2009(1), Income Tax Withholding for Athletes or Entertainers.

When to File

Form CT-945 (DRS) is due **January 31, 2012**. However, a payer that has made timely deposits of Connecticut withholding tax in full payment of taxes due for the 2011 calendar year may file Form CT-945 (DRS) on or before February 10, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Where to File

Use the **Taxpayer Service Center** (**TSC**) to electronically file this return. See **TSC** on back.



If filing by mail, make check payable to **Commissioner of Revenue Services**. Write your Connecticut Tax Registration Number on your check. DRS may submit your check to your bank electronically. Mail your completed return and payment, if applicable, to the address on the return below.

Separate	e here and ma	il return to DRS. Make a copy for you	ır records		%
CT-945 (DRS) Connecticut Annual I	Reconcilia	tion of Withholding for No	npayroll Amounts	▶2011	
Connecticut Tax Registration Number ▶	Federal Emp	oloyer ID Number	Calendar year ending	Due date January 31, 20	12
Enter name and address below. Please print	t or type.	Gross nonpayroll amounts	▶ 1		00
Name		2. Gross Connecticut nonpayroll am	ounts \triangleright 2		00
		3. Connecticut tax withheld	▶ 3		00
Address		Credit from prior year	▶ 4		00
		5. Payments made for this year	▶ 5		00
City State ZIP	code	6. Total payments: Add Line 4 and L	ine 5. ► 6		00
		7. Net tax due (or credit): Line 3 min	nus Line 6.		00
If you are no longer making payments of nonpay	roll amounts,	8a. Penalty: ► + 8b. Intere	st: ► = 8		00
enter date of last payment:/		9. Amount to be credited	▶ 9		00
mm dd	уууу	10. Amount to be refunded	▶10		00
Mail to: Department of Revenue Services		11. Total amount due: Add Line 7 ar	nd Line 8. ►11		00
PO Box 2931 Hartford CT 06104-2931		Use Form CT-941X to amend this	return.		
I declare under penalty of law that I have examine (including any accompanying schedules and state		Signature			
to the best of my knowledge and belief, it is true, c	, .	Title	Date		
correct.		Tolophono number ()			

Line Instructions

Line 1: Enter total nonpayroll amounts paid to all recipients during the 2011 calendar year whether or not the nonpayroll amounts are subject to Connecticut income tax withholding.

Line 2: Enter total nonpayroll amounts subject to Connecticut income tax withholding during calendar year 2011.

Line 3: Enter total Connecticut income tax withheld on Connecticut nonpayroll amounts during calendar year 2011.

Line 4: Enter credit from your prior year Form CT-945 (DRS), Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, Line 9. However, if any portion of that amount was withheld from recipients during a prior year and not repaid to those recipients prior to the end of that year or prior to filing the return for that year, whichever is earlier, subtract the portion not repaid from the amount on Line 9 of your prior year Form CT-945 (DRS). Enter the difference.

Line 5: Enter the sum of all payments made for calendar year 2011.

Line 6: Add Line 4 and Line 5. This is your total payments and credits for calendar year 2011.

Line 7: Subtract Line 6 from Line 3 and enter the difference. If Line 3 is more than Line 6, complete Line 8a and Line 8b if necessary, then go to Line 11. If Line 6 is more than Line 3, complete Line 9 and Line 10.

Line 8: Enter penalty on Line 8a, interest on Line 8b, and the total on Line 8.

Late Payment Penalty: The penalty for paying all or a portion of the tax late is 10% of the tax paid late.

Late Filing Penalty: If no tax is due, the Department of Revenue Services (DRS) may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Interest: Interest is computed on the tax paid late at the rate of 1% per month or fraction of a month.

Line 9 and Line 10: Enter the amount from Line 7 you want credited to the next guarter on Line 9. Enter the amount from Line 7 you want refunded on Line 10. However, if any portion of the amount on Line 7 was overwithheld from recipient(s) during calendar year 2010 and not repaid to recipient(s) prior to the end of calendar year 2011 or prior to filing Form CT-945 (DRS), whichever is earlier, the amount not repaid must be subtracted from the amount on Line 7. Enter the difference on Line 9 or Line 10.

If you overwithheld Connecticut income tax from any nonwage payment, the amount overwithheld should be reimbursed to the recipient in the same calendar year in which the overcollection occurred. Keep in your records the recipient's written receipt showing the date and amount of the reimbursement.

Line 11: If the amount on Line 7 is a net tax due, add Line 7 and Line 8. This is the total amount due.

Summary of Connecticut Tax Liability Instructions

Quarterly remitters: Enter total liability for each quarter on Line 6 for March, June, September, and December. Add the Line 6 amounts and enter the total on Line 7. This should equal Line 3 on the front of Form CT-945 (DRS).

Monthly remitters: Enter total liability for each month on Line 6 of that month. Add the Line 6 amounts and enter the total on Line 7. This should equal Line 3 on the front of Form CT-945 (DRS). Monthly remitters may be required to file and pay electronically if notified by DRS.

Weekly remitters: Are required to file and pay electronically if notified by DRS.

For More Information

Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford area only); or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

Taxpayer Service Center

The Taxpayer Service Center (TSC) allows manage state tax responsibilities. To make taxpayers to electronically file, pay, and



account online, visit www.ct.gov/TSC and select Business.

Separate here and mail return to DRS. Make a copy for your records. Summary of Connecticut Tax Liability

Enter tax liability not deposits. See instructions.

January	February	March	April	May	June
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
July	August	September	October	November	December
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	3	3	3
4	4	4	4	4	4
5	5	5	5	5	5
6	6	6	6	6	6
7 Total liability for the	year				00

Department of Revenue Services PO Box 2931 Hartford, CT 06104-2931

Form CT-941X

Amended Connecticut Reconciliation of Withholding



(Rev. 12/10)

Complete this return in blue or black ink only. See instructions on back before completing.

Name of emp	ployer				Connecticu	t Tax Registration	on Number
Address (nui	mber and street)				Federal Em	ployer ID Numl	per (FEIN)
City, town, or	post office			State	Z	IP code	
Name of form	n being amended (check	one): ►□Forn	n CT-941 ►□	Form CT-945	►□Form CT-94	1 HHE Housel	nold emplover*
	ng amended (Form C T	•					Calendar
	uarter	2nd Quarter	3rd Qua	_	4th Quarter		year
►□ Janua		April - June	►□ July - Sep		October - Decem	her ►	
		•			-		
of Withholdir	nuary 1, 2011, Form CT- ng for Household Employ Reconciliation of Withhol	ers replaces Form	CT-941(DRS/P),	Column A Amount as Orig Reported o CT-941 or CT	ginally Net Con (Increase of	Imn B Change or Decrease)	Column C Corrected Amount
	gross wages from Form nonpayroll amounts fro					>	
CT noi	gross CT wages from F npayroll amounts from	Form CT-945, Li				•	
	CT tax withheld from F CT-945, Line 3		3.			>	
calend	credit from prior quarte ar year (Form CT-941	filers only)	4.			>	
	its made with Form CT CT-8109 (Form CT-945					>	
	nt paid with Form CT-9 m CT-941 HHE*					•	
7. Total p	ayments: Add Lines 4,	5, and 6	7.			>	_
8. Overpa	ayment, if any, as show	vn on original retu	ırn (or as previou	sly adjusted)		8. ▶_	
9. Subtra	ct Line 8 from Line 7					9. >	
10. Net tax	due or (credit): Subtra	act Line 9 from Li	ne 3			10. ▶	
11. Interes	st on net tax due					11. ▶	
	mount due or (credit): er account					12. ▶	
Overpaymen amount here	at: If amount on Line 12 ► \$	is a credit, enter t	the overpayment	Use the Taxpa file this return.	ayer Service Cente See <i>TSC</i> on back.	r (TSC) to elec	tronically 75C
▶□	Applied to next return	or ► Refunde	b				nissioner of Revenue
Declaration:	I declare that (check the	appropriate box)					ber on your check. Do ices (DRS) may submi
_	vithheld Connecticut inco				your bank electroni		-, -, -, -, -, -, -, -, -, -, -, -, -, -
	e repaid to employees pric u must keep in your recor			Attach a copy of	of all applicable sche	dules and form	S.
	the date and amount of r				epartment of Rever	nue Services	
■ None of t	his refund or credit was v	vithheld from emplo	yees.		O Box 2931 artford CT 06104-2	931	
knowledge a	are under penalty of law nd belief, it is true, compl 5,000, imprisonment for n	ete, and correct. I	understand the pen				
Sign Here	Signature of employer			Date			
Keep a copy of this return	Paid preparer's signature			Date	•	FEIN	
for your records.	Firm name and address					Telephone num	ber

Explanation of Changes to the Connecticut Reconciliation

•	, , ,	•	•	pporting forms and schedules edits cannot be transferred to

Form CT-941X Instructions

General Instructions

Complete this return in blue or black ink only. This form must be filed before the end of the current calendar year to correct Connecticut income tax withholding errors made during the same calendar year. This form may not be filed after the end of the calendar year to correct Connecticut income tax withholding errors made during that calendar year unless to correct an **administrative error**.

Use Form CT-941X to correct Form CT-941, Connecticut Quarterly Reconciliation of Withholding, Form CT-945, Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, or Form CT-941 HHE, Connecticut Quarterly Reconciliation of Withholding for Household Employers, as it was originally filed. Form CT-941X can only be used to correct a single period. If additional periods require correction, or if you are amending for more than one type of return, a separate Form CT-941X must be completed for each period and for each type of return that you are amending.

To claim a refund for the overpayment of Connecticut withholding tax, Form CT-941X must be filed within three years from the due date of the original return. If you filed federal Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund, or federal Form 945-X, Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund, you must file Form CT-941X no later than 90 days after the date of filing the amended federal return. If the tax reported on your federal Form 941, Employer's Quarterly Federal Tax Return, or federal Form 945, Annual Return of Withheld Federal Income Tax, is changed or corrected by the Internal Revenue Service or other competent authority, and the change increases or decreases your Connecticut withholding tax liability, you must file Form CT-941X to report the change or correction no later than 90 days after the final determination of the change or correction.

Amending Form CT-W3 or Form CT-1096

Form CT-941X is not used to correct any mistakes made on Form CT-W3, Connecticut Annual Reconciliation of Withholding, or Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns. To correct any errors made on Form CT-W3 or Form CT-1096, you must submit a revised Form CT-W3 or Form CT-1096 clearly labeled "AMENDED." The total amounts reported for Connecticut tax withheld on Line 3 of Form(s) CT-941, Form CT-945, or if applicable, Form(s) CT-941X, for the calendar year must agree with the total amount reported on Form CT-W3, Line 1, or Form CT-1096, Line 1, or both. The total amounts reported for gross Connecticut wages or nonpayroll amounts on Form(s) CT-941, Form CT-945, Line 2, or if applicable, Form(s) CT-941X, Line 2, for the calendar year must agree with total Connecticut wages reported on Form CT-W3, Line 2, or total nonpayroll amounts reported on Form CT-1096, Line 2, or both.

Information Section

Enter the employer's name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN) in the spaces provided. Check the appropriate box to indicate the type of quarterly return you are amending. Also, check the appropriate box and enter the calendar year to identify the quarterly return being amended.

Line Instructions

In Column A, enter the amount reported on the original Form CT-941, Form CT-945, or Form CT-941 HHE.

In Column B, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in parentheses.)

In Column C, enter the amount that should have been reported on the original Form CT-941, Form CT-945, or Form CT-941 HHE.

Line 10: If the amount on Line 10 is a net tax due, you must complete Line 11 and Line 12. If Line 10 is a credit, enter the same amount on Line 12 and complete the overpayment section.

Line 11: The unpaid amount is subject to interest of 1% per month or fraction of a month from the due date.

Line 12: Add Line 10 and Line 11.

Attachments

A copy of your federal Form 941-X, federal Form 945-X, quarterly reconciliations of withholding from other states (original and corrected copies), and all federal Forms W-2c, Corrected Wage and Tax Statement, must be attached to support your changes.

Signature

This form must be signed by the employer. Anyone paid to prepare the tax return must sign the return. The preparer's FEIN, firm name, firm address, and telephone number must also be entered in the space provided.

For More Information

Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit anytime by calling 860-297-4911.

Taxpayer Service Center

The **Taxpayer Service Center** (*TSC*) allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit www.ct.gov/TSC and select *Business*.

Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930

Form CT-W3 (DRS) Connecticut Annual Reconciliation of Withholding

2011

(Rev. 01/11)

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

Form CT-W3 (DRS) may be used by new employers or employers who have not received their 2011 Connecticut Employer Wage Withholding Returns and Instructions. Do not make a payment with this return.

When to File

If filing electronically, Form CT-W3 (DRS) is due the last day of March 2012 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. If filing electronically, do not mail in Form CT-W3 (DRS). If filing by paper, Form CT-W3 (DRS) is due the last day of February 2012.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers must file every Copy 1 of federal Form W-2 with Form CT-W3 (DRS) even if Connecticut income tax was not withheld.

Where to File

Use the **Taxpayer Service Center** (*TSC*) to electronically file this return. See *TSC* on back. If filing by paper, mail completed return including Forms W-2 to the address on the return below.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Line Instructions

Line 1

Enter total **Connecticut income tax** withheld from wages during the 2011 calendar year. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during the 2011 calendar year. *Connecticut wages* are all wages paid to employees who are residents of Connecticut, even if those wages are paid for work performed outside Connecticut by those resident employees, and wages paid to employees who are nonresidents of Connecticut if those wages are paid for work performed in Connecticut by those nonresident employees.

Line 3

Enter the number of W-2 forms submitted with this return.

Reminders

- Complete all requested information on the front and back of this return
- Do not send a payment with this return. Payments are made using electronic funds transfer (EFT); Form CT-941 (DRS), Connecticut Quarterly Reconciliation of Withholding; and Form CT-941X, Amended Connecticut Reconciliation of Withholding.
- Sign and date the return in the space provided.

Household and agricultural employers see back page.

CT-V	W3 (DRS) Connecticut Ai	nnual Reconciliation of Withholdi	ng	▶ 201	l1		
Conr	necticut Tax Registration Number	Federal Employer ID Number		Due date February 29,	2012		
Name	Enter name and address below. Please print or type.	Connecticut tax withheld from wages	▶ 1.		00		
Addre	ess	Total Connecticut wages reported	▶ 2.		00		
City	State ZIP code	3. Number of W-2s submitted	▶ 3.				
		Do not send payment with this return.					
	Check if you are a household employer and you withhold Connecticut income tax from the wages of household employees.	Hartford CT 06104-2930 I declare under penalty of law that I have exa	mined this re				
	Check if you are a household employer and you do not withhold Connecticut income tax from the wages of household employees.	schedules and statements) and, to the best of my knowledge and belief, it is true, co and correct. I understand the penalty for willfully delivering a false return or document					
	or neaderiora employees.	Signature					
		Title		Date			

Separate here and mail return to DRS. Make a copy for your records.

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms W-2 reporting Connecticut wages paid are **required** to file Form CT-W3 (DRS) and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver from Filing Informational Returns Electronically*, on or before January 15, 2012.

Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically but may use paper forms without requesting a waiver.

Electronic Reporting Information

Connecticut taxpayers can either key in or upload their Form CT-W3 (DRS) and Forms W-2 electronically through the **Taxpayer Service Center** (*TSC*).

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 or by calling DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries by calling 860-297-4911.

Amending Form CT-W3

Do not use Form CT-941X to amend Form CT-W3 or Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns.

To amend Form CT-W3 submit a revised Form CT-W3 clearly labeled "AMENDED." The total Connecticut tax withheld, for all four quarters, on Form CT-941 or Form CT-941X, Line 3, must agree with the total reported on Form CT-W3, Line 1.

The total gross Connecticut wages on Form CT-941 or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3, Line 2.

Household Employers

A household employer **not** registered with DRS to withhold Connecticut income tax should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Agricultural Employers

An agricultural employer **not** registered with DRS to withhold Connecticut income tax should write the words "AGRICULTURAL EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Taxpayer Service Center

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities.



To make electronic transactions or administer your tax account online visit www.ct.gov/TSC and select *Business*.

2

Separate here and mail return to DRS. Make a copy for your records.



Complete for Each Period

Peri	od	Connecticut Income Tax Withheld From Wages	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total		00)

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

Electronic Filing Requirements: Taxpayers who file 25 or more Forms W-2 reporting Connecticut wages paid are required to file Form CT-W3 and every Copy 1 of federal Form W-2 electronically. You may request a waiver of the electronic filing requirements by completing Form CT-8508, Request for Waiver from Filing Informational Returns Electronically, on or before January 15, 2012.

Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically, but may use paper forms without requesting a waiver.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 or by calling DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.



This should equal Line 1 on the front of this return.

Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930

Form CT-W3 (DRS) Connecticut Annual Reconciliation of Withholding

2010

(Rev. 01/10)

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

Form CT-W3 (DRS) may be used by new employers or employers who have not received the 2010 Employer's Withholding Remittance Coupon Book. Do not make a payment with this return.

When to File

If filing electronically, Form CT-W3 (DRS) is due the last day of March 2011 and will be completed as part of the electronic filing process when you upload Copy 1 of federal Forms W-2. If filing electronically do not mail in Form CT-W3 (DRS). If filing by paper, Form CT-W3 (DRS) is due the last day of February 2011.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Employers must file every Copy 1 of federal Form W-2 with Form CT-W3 (DRS) even if Connecticut income tax was not withheld.

Where to File

Use the **Taxpayer Service Center** (*TSC*) to electronically file this return. See *TSC* on back. If filing by paper, mail completed return including Forms W-2 to the address on the coupon.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Line Instructions

Line 1

Enter total **Connecticut income tax** withheld from wages during the 2010 calendar year. This should equal the *Total* line on the back of this return.

Line 2

Enter total **Connecticut wages** reported during the 2010 calendar year. *Connecticut wages* are all wages paid to employees who are residents of Connecticut, even if those wages are paid for work performed outside Connecticut by those resident employees, and wages paid to employees who are nonresidents of Connecticut if those wages are paid for work performed in Connecticut by those nonresident employees.

Line 3

Enter the number of W-2 forms submitted with this return.

Reminders

- Complete all requested information on the front and back of this return
- Do not send a payment with this return. Payments are made using Form CT-WH (DRS), Connecticut Withholding Tax Payment Form; Form CT-941 (DRS), Connecticut Quarterly Reconciliation of Withholding; and Form CT-941X, Amended Connecticut Reconciliation of Withholding.
- Sign and date the return in the space provided.

Household and agricultural employers, see back page.

CT-W3 (I	DRS) Connecticu	t Annual Reconciliation of Withholding	g	▶ 2010)
Connecticu	It Tax Registration Number	Federal Employer ID Number		Due date February 28, 2	2011
Ente	er name and address below. Please print or type			·	
Name		Connecticut tax withheld from wages	▶ 1.		00
Address		Total Connecticut wages reported	▶ 2.		00
City	State ZIP code	3. Number of W-2s submitted	▶ 3.		
		Do not send payment with this return.			
withl	ck if you are a household employer and hold Connecticut income tax from the wage sehold employees.	schedules and statements) and, to the best of n and correct. I understand the penalty for willfully	ned this re ny knowled delivering	dge and belief, it is true, c a false return or documer	omplete, it to DRS
not \	ck if you are a household employer and you withhold Connecticut income tax from the wabusehold employees.	0:		Date	otn.

Separate here and mail coupon to DRS. Make a copy for your records.

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms W-2 reporting Connecticut wages paid are **required** to file Form CT-W3 (DRS) and every Copy 1 of federal Form W-2 **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver from Filing Informational Returns Electronically*, on or before January 15, 2011.

Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically but may use paper forms without requesting a waiver.

Electronic Reporting Information

Connecticut taxpayers can either key in or upload their Form CT-W3 (DRS) and Forms W-2 electronically through the **Taxpayer Service Center** (*TSC*).

For information regarding electronic reporting requirements, visit www.ct.gov/TSC or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries by calling 860-297-4911.

Amending Form CT-W3

Do not use Form CT-941X to amend Form CT-W3 or Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns.

To amend Form CT-W3 submit a revised Form CT-W3 clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-941 or Form CT-941X, Line 3, must agree with the total reported on Form CT-W3, Line 1.

The total gross Connecticut wages on Form CT-941 or Form CT-941X, Line 2, must agree with the total Connecticut wages reported on Form CT-W3, Line 2.

Household Employers

A household employer **not** registered with DRS for Connecticut income tax withholding purposes should enter the words "HOUSEHOLD EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Agricultural Employers

An agricultural employer **not** registered with DRS for Connecticut income tax withholding purposes should write the words "AGRICULTURAL EMPLOYER" in the space reserved for the Connecticut Tax Registration Number on this return.

Taxpayer Service Center

The **TSC** allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer



your tax account online visit www.ct.gov/TSC and select Business.

4

Separate here and mail coupon to DRS. Make a copy for your records.



Complete for Each Period

Peri	od	Connecticut Income Tax Withheld From Wages	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total		00)

Include Copy 1 of all wage and tax statements reporting Connecticut wages paid during the calendar year with this return.

Electronic Filing Requirements: Taxpayers who file 25 or more Forms W-2 reporting Connecticut wages paid are required to file Form CT-W3 and every Copy 1 of federal Form W-2 electronically. You may request a waiver of the electronic filing requirements by completing Form CT-8508, Request for Waiver from Filing Informational Returns Electronically, on or before January 15, 2011.

Taxpayers who file **24 or fewer** Forms W-2 reporting Connecticut wages paid are encouraged to file electronically, but may use paper forms without requesting a waiver.

For information regarding electronic reporting requirements, visit www.ct.gov/TSC or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

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This should equal Line 1 on the front of this return.

Form CT-W4

Employee's Withholding Certificate

Complete this form in blue or black ink only.

Employee Instructions

(Rev. 12/10)

- Read instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return. See instructions.

Filing Jointly *	Withholding Code
Our expected combined annual gross income is less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA) *** and no withholding is necessary.	Е
My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married or Civil Union Individuals</i> , Page 2.	А
My spouse is not employed and our expected combined annual gross income is greater than \$24,000.	С
My spouse is employed and our expected combined annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Qualifying Widow(er) With Dependent Child	Withholding Code
My expected annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA *** and no withholding is necessary.	E
My expected annual gross income is greater than \$24,000 and less than or equal to \$100,500.	А
My expected annual gross income is greater than \$100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

* Filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only

- Choose the statement that best describes your gross income.
- Enter the Withholding Code on Line 1 below. .

Filing Separately **	Withholding Code
My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA ***	
and no withholding is necessary.	Е
My expected annual gross income is greater than \$12,000.	Α
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Single	Withholding Code
My expected annual gross income is less than or equal to \$13,000 and no withholding is necessary.	E
My expected annual gross income is greater than \$13,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Head of Household	Withholding Code
My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary.	Е
My expected annual gross income is greater than \$19,000.	В
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

- ** Filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only
- *** If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

Employees: See Employee General Instructions on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records. Check if you are claiming the MSRRA exemption and enter state of legal 2. Additional withholding amount per pay period: If any, see Page 3 instructions.2. \$ residence/domicile: First name MI Last name Home address Social Security Number City/town State ZIP code Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both. Employee's signature Date Employers: See Employer Instructions on Page 2. ■ No Yes Is this a new or rehired employee? Enter date hired: mm/dd/yyyy Employer's business name Employer's business address Federal Employer Identification Number City/town State ZIP code Telephone number Contact person

Employee General Instructions

Form CT-W4, *Employee's Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld.

You are required to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

If your circumstances change, such as you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change.

Gross Income

For Form CT-W4 purposes, *gross income* means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from *Schedule 1* of **Form CT-1040**, *Connecticut Resident Income Tax Return* or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Return*.

Filing Status

Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return but have a different residency status. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

If you are a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13, you must recalculate your federal adjusted gross income as if your filing status for federal income tax purposes were married filing jointly or married filing separately. Unless otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union.

Check Your Withholding

You may be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under Certain Married or Civil Union Individuals and do not use the Supplemental Table on Page 3 and Page 4; or
- You have substantial nonwage income.

If you are underwithheld, you should consider adjusting your withholding or making estimated payments using **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also select *Withholding Code* "D" to elect the highest level of withholding.

If you owe \$1,000 or more in Connecticut income tax over and above what has been withheld from your income for the prior taxable year, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month.

You may be overwithheld if your combined annual income is more than \$500,000 but less than \$1,000,000 and your Connecticut filing status is filing jointly. To help determine if your withholding is correct, see **Informational Publication 2011(7)**, *Is My Connecticut Withholding Correct?*

Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete Form CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment, and provide it to your employer. The information on Form CT-W4NA and Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. To obtain Form CT-W4NA, visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS or request the form from your employer. Any nonresident who expects to have no Connecticut income tax liability should choose Withholding Code "E."

Certain Married or Civil Union Individuals

If you are a married or civil union individual filing jointly and you and your spouse both select *Withholding Code* "A," you may have too much or too little Connecticut income tax withheld from your pay. This is because the phaseout of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact

withholding requirement without considering the income of your spouse. To minimize this problem, use the *Supplemental Table* on Page 3 and Page 4 to adjust your withholding. You are not required to use this table. **Do not** use the supplemental table to adjust your withholding if you use the worksheet in IP 2011(7).

Armed Forces Personnel and Veterans

If you are a Connecticut resident, your armed forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. If you qualify as a nonresident, you may request that no Connecticut income tax be withheld from your armed forces pay by entering *Withholding Code* "E" on Line 1.

Military Spouses Residency Relief Act (MSRRA)

If you are claiming an exemption from Connecticut income tax under the MSRRA, you must provide your employer with a copy of your military spouse's Leave and Earnings Statement (LES) and a copy of your military dependent ID card.

See Informational Publication 2009(21), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the 5% marginal rate without allowance for exemption unless the highest marginal rate applies. You are required to keep Form CT-W4 in your files for each employee. See **Informational Publication 2011(1)**, *Connecticut Employer's Tax Guide, Circular CT*, for complete instructions.

Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See IP 2011(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2011(1) under *Reporting Certain Employees to DRS* on Page 11 with **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding*, if you file a paper return. If you file Form CT-941 electronically, mail only the copies of Forms CT-W4 meeting the conditions listed in IP 2011(1) to: DRS, PO Box 2931, Hartford CT 06104-2931.

Report New and Rehired Employees to the Department of Labor (DOL)

New employees are workers not previously employed by your business, or workers rehired after having been separated from your business for more than six months.

Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the DOL within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at www.ctnewhires.com
- Faxing copies of completed Forms CT-W4 to 1-800-816-1108 or mail copies of completed Forms CT-W4 to:

CT Department of Labor

Office of Research, Form CT-W4

200 Folly Brook Boulevard

Wethersfield CT 06109

For more information on DOL requirements or for alternative reporting options, visit the DOL website at **www.ctdol.state.ct.us** or call DOL at 860-263-6310.

For More Information

Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users **only** may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Supplemental Table for Qualifying Widow(er) With Dependent Child and Couples Filing Jointly - Effective January 1, 2011

For married or civil union couples who both select Withholding Code "A" on Form CT-W4 (combined income is \$100,500 or less)

Instructions

Reading across the top of the table, select the approximate annual wage income of one spouse. Reading down the left column, select the approximate annual wage income of the other spouse. See Page 4 for the continuation of this table.

At the intersection of the two numbers is an adjustment amount. **This is a yearly adjustment amount.** To calculate the adjustment for each pay period, complete the following worksheet. ა რ

Pay periods in a year: See pay period table. Adjustment amount 4 ω Ω

3C. 3B. Pay period adjustment: Divide Line 3A by Line 3B.

4.

Pay periods in a year: Monthly12 Biweekly26 Semi-monthly24 Pay Period Table If you are paid: Weekly

24 000 22.000 18.000 | 20.000 If the adjustment is positive, enter the adjustment amount from Line 3C on Form CT-W4, Line 2, of one spouse. If the adjustment is negative, enter the adjustment amount in brackets from Line 3C on Form CT-W4, Line 3, of one spouse. 16.000 12.000 14.000 8.000 | 10.000 000.9 4.000 2.000 Annual Salary

Annual Salary	2,000	4,000	000'9	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000	24,000	26,000
3,000	0	0	0	0	0	0	(15)	(42)	(66)	(156)	(248)	(318)	(485)
000'9	0	0	0	0	0	0	(15)	(42)	(66)	(141)	(225)	(295)	(414)
000,6	0	0	0	0	0	0	(15)	(32)	(77)	(119)	(182)	(192)	(308)
12,000	0	0	0	0	0	0	0		(24)	(48)	(09)	(106)	(249)
15,000	(23)	(23)	(23)	(23)	(12)	0	0		27	38	(24)	(20)	(162)
18,000	(66)	(66)	(66)	(84)	(69)	(24)	(9)		36	18	(42)	50	(111)
21,000	(203)	(195)	(180)	(165)	(129)	(24)	(3)		6)	24	27	10	(87)
24,000	(325)	(310)	(292)	(232)	(145)	(106)	(82)		20	14	0	0	(12)
27,000	(286)	(220)	(475)	(408)	(370)	(331)	(256)	<u>`</u>	(170)	(142)	(113)	(9)	25
30,000	(792)	(202)	(999)	(627)	(288)	(441)	(402)	(347)	(319)	(506)	(87)	50	18
33,000	(926)	(917)	(878)	(788)	(989)	(618)	(248)	(447)	(312)	(156)	(75)	20	18
36,000	(1,167)	(1,128)	(981)	(930)	(845)	(200)	(602)	(414)	(279)	(156)	(75)	20	18
39,000	(1,193)	(1,091)	(1,023)	(828)	(810)	(618)	(420)	(267)	(144)	(21)	09	155	153
42,000	(1,200)	(1,115)	(1,030)	(860)	(642)	(420)	(282)	(132)	6	114	195	290	288
45,000	(1,208)	(1,080)	(888)	(675)	(495)	(315)	(120)	က	126	249	330	425	423
48,000	(1,130)	(912)	(720)	(540)	(360)	(180)	(12)	138	261	384	465	260	468
51,000	(1,086)	(906)	(126)	(246)	(396)	(186)	(21)	132	255	378	414	419	327
54,000	(1,060)	(880)	(200)	(520)	(340)	(160)	2	158	281	314	305	310	218
22,000	(940)	(200)	(280)	(400)	(220)	(40)	125	233	266	299	290	295	203
000'09	(820)	(640)	(460)	(280)	(100)	80	155	218	251	284	275	280	188
63,000	(200)	(520)	(340)	(160)	(22)	65	140	203	236	269	260	265	173
000'99	(280)	(400)	(220)	(130)	(40)	20	125	188	221	254	245	250	158
000'69	(460)	(325)	(235)	(145)	(22)	32	110	173	206	239	230	235	143
72,000	(430)	(340)	(250)	(160)	(20)	20	92	158	191	224	215	220	308
75,000	(442)	(322)	(265)	(175)	(82)	2	8	143	176	209	289	478	578
78,000	(460)	(320)	(280)	(190)	(100)	(10)	92	128	161	374	553	099	
81,000	(475)	(382)	(295)	(202)	(115)	(22)	20	202	419	644			
84,000	(490)	(400)	(310)	(220)	(130)	(40)	215	466	601				
87,000	(202)	(415)	(322)	(232)	(26)	218	485						
90,000	(220)	(430)	(340)	(20)	208	400							
93,000	(532)	(320)	(82)	200									
96,000	(370)	(95)	100		F	:: 0: 01401	1010410	9					
99,000	(100)				SIUI	table joir	is the tar	Inis table joins the table on Page	ge 4.				
(Rev. 12/10)													

Supplemental Table for Qualifying Widow(er) With Dependent Child and

Couples Filing Jointly - Effective January 1, 2011

For married or civil union couples who both select Withholding Code "A" on Form CT-W4 (combined income is \$100,500 or less).

Annual Salary 28,000	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	20,000	52,000
3,000	(647)	(752)	(998)	(1,007)	(1,148)	(1,148)	(1,136)	(1,158)	(1,163)	(1,125)	(1,023)	(885)	(1,002)
000'9	(525)	(999)	(807)	(948)	(981)	(1,020)	(1,025)	(1,030)	(026)	(822)	(720)	(722)	(732)
000'6	(467)	(809)	(869)	(222)	(888)	(883)	(852)	(753)	(930)	(240)	(450)	(452)	(462)
12,000	(408)	(441)	(220)	(665)	(200)	(089)	(552)	(450)	(360)	(270)	(180)	(182)	(192)
15,000	(258)	(370)	(465)	(518)	(206)	(383)	(293)	(203)	(113)	(23)	89	99	99
18,000	(224)	(319)	(329)	(291)	(279)	(189)	(66)	6)	8	171	261	259	249
21,000	(158)	(146)	(113)	(113)	(113)	(23)	99	158	248	338	428	426	371
24,000	· ∞	20	20	20	20	110	200	290	380	470	260	468	368
27,000	7	7	7	7	7	26	187	277	367	412	412	320	220
30,000	0	0	0	0	0	90	180	270	270	270	270	178	78
33,000	0	0	0	0	0	06	135	135	135	135	135	43	(22)
36,000	0	0	0	0	0	0	0	0	0	0	0	(85)	(192)
39,000	135	135	135	90	0	0	0	0	0	0	0	(95)	(192)
42,000	270	270	180	90	0	0	0	0	0	0	0	(85)	(192)
45,000	360	270	180	06	0	0	0	0	0	0	0	(85)	(103)
48,000	360	270	180	06	0	0	0	0	0	0	0	88	176
51,000	219	129	39	(21)	(141)	(141)	(141)	(141)	(141)	(25)	132	232	
54,000	110	20	(20)	(160)	(220)	(250)	(250)	(250)	(20)	118	220		
22,000	92	2	(82)	(175)	(265)	(265)	(176)	∞	200				
000'09	80	(10)	(100)	(190)	(280)	(100)	88	190					
63,000	9	(22)	(115)	(116)	(22)	170							
000'99	20	(40)	20	148	160								
000'69	124	218	320		i			:	•				
72,000	388	400			<u>_</u>	This table joins the table on Page 3.	ins the ta	able on P	age 3.				

(Rev. 12/10

Department of Revenue Services State of Connecticut (Rev. 12/10)

Effective January 1, 2011

Form CT-W4NA Employee's Withholding Certificate

Employee's Withholding Certificate
Nonresident Apportionment

Do not mail this form to the	e Department of Revenue S	Services (DRS). Give the certific	ate to	your employer.
Your first name and middle initial	Last name		Your S	Social Security Number
Home address (number and street), apartment	number, PO box	'		
City, town, or post office	State	ZIP code		
Purpose: Complete Form CT-W4NA if yo performs services partly within and partly of the same employer. Form CT-W4NA, in a Employee's Withholding Certificate, will withholding the correct amount of Connect wages for services performed in Connectic How Your Employer Will Calculate Your If you are a nonresident, your employer Connecticut income tax on all wages paid to 1. You have filed Form CT-W4NA with your 2. Your employer maintains adequate curred termine the amount of wages paid performed within Connecticut.	outside of Connecticut for addition to Form CT-W4, assist your employer in cicut income tax from your cut. Withholding r is required to withhold to you unless: r employer; or rent records to accurately to you for the services	Connecticut income tax from your services you estimate you calendar year. Your employer with the calendar year if your employer with the percentage of services you longer correct. In making the adithe percentage of wages paid within Connecticut by using the from or connected with Connecticut or connected with Connecticut services performed within Conron file from the preceding calent will make any necessary adjust employer knows or has reason Form CT-W4NA is no longer or	our way will pay will man byer known to you exame ticut so the penecticular years to known to	
Connecticut. 1. Estimated total working days inside an	ad outside of Connecticut at	t this job:		
Total days in the year less nonworking			1.	
2. Estimated number of days physically p			2.	
3. Estimated number of days in Connecti	•		3.	
4. Estimated Connecticut working days: \$			4.	
5. Estimated Connecticut percentage of s	ervices performed in Conne	ecticut: Divide Line 4 by Line 1.	5.	%
Employee Declaration: I certify that I am not of my services performed in Connecticut durchange in the percentage of my services per I declare under penalty of law that I have ex I understand the penalty for reporting false	ring the calendar year is acc erformed within Connecticut amined this certificate and,	curately estimated above. I will no or of a change in my status from to the best of my knowledge and	otify my nonre belief	y employer within ten days of any sident to resident of Connecticut. , it is true, complete, and correct.
Signature of employee			Da	ate
Employer Declaration: I certify that I am work locations of the employee submitting estimate of the proportion of time and dutie	this form. To the best of my	knowledge the information prov		
Signature of authorized representative			Da	ite
Employer name and address			Co	onnecticut Tax Registration Number

Employer: You must withhold the applicable amount of Connecticut income tax from wages paid to employees who file this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on Form CT-W4NA is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages derived from

or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records whether or not your employee files Form CT-W4NA. Refer to Informational Publication 2011(1), Connecticut Employer's Tax Guide - Circular CT. Keep this certificate with your records.

When to File Form CT-W4NA

You must complete Form CT-W4NA if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; or
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent Form CT-W4NA on file with your employer; or
- Your residency status has changed from resident to nonresident.

General Instructions: Before you complete Form CT-W4NA, review the information you have provided on Form CT-W4 and make any necessary changes. If you have not completed Form CT-W4, you must complete and file it with your employer before you complete Form CT-W4NA.

Complete the certificate, sign it, and return it to your employer.

Employee Apportionment Worksheet

A nonresident or part-year resident who is employed in Connecticut during the nonresidency period is required to use the *Employee Apportionment Worksheet* on Page 1 to estimate the percentage of time spent performing services in Connecticut if the employer does not maintain adequate current records to accurately determine the amount of wages paid for services performed within the state.

The apportionment must be a reasonable estimate of your time spent performing services in Connecticut. If you discover later that the percentage originally reported to your employer is no longer accurate, you must complete and provide a new Form CT-W4NA to your employer.

Regardless of the estimated percentage computed on this worksheet, you must file Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return, for the taxable year and report your Connecticut-sourced wages based on the actual days worked in Connecticut and the actual income received. The percentage indicated on this form does not determine the amount of Connecticut income tax that may be due when filing your Form CT-1040NR/PY.

Line Instructions for Employee Apportionment Worksheet

Line 1: Enter the estimated total number of days you expect to work inside and outside of Connecticut during the calendar year. A work day does not include days on which you are not required to work, such as holidays, sick days, vacations, paid or unpaid leave, but does include days in which you perform activities that are ancillary to your primary work duties.

Line 2: Enter the number of days you expect to be physically present in Connecticut for any employment-related activities including duties that may be considered ancillary to your primary work duties. If you spend a working day partly inside and partly outside of Connecticut, treat the day as having been spent entirely inside Connecticut.

Line 3: Enter the estimated number of days in Connecticut that you expect to perform activities that are ancillary to your primary work duties.

An activity performed in Connecticut may be considered ancillary if the activity is secondary to your primary work duties normally performed at a base of operations outside of Connecticut. Days on which you perform ancillary activities are not considered Connecticut working days in calculating the estimated percentage of services performed in Connecticut during the calendar year.

For More Information: Call the Department of Revenue Services (DRS) during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls from outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Form CT-1096 (DRS)

(Rev. 01/11)

Connecticut Annual Summary and Transmittal of Information Returns

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

If you are not required to file federal Form 1096, you are not required to file **Form CT-1096 (DRS)**. Special rules apply to designated withholding agents. See **Policy Statement 2009(1)**, *Income Tax Withholding for Athletes or Entertainers*.

Form CT-1096 (DRS) may be used by new payers or payers who have not received their 2011 Connecticut Payer of Nonpayroll Amounts Withholding Returns and Instructions.

See Informational Publication 2011(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts.

When to File

If filing electronically, Form CT-1096 is due the last day of March 2012. Do not mail Form CT-1096 (DRS) if you are filing electronically. If filing by paper, Form CT-1096 (DRS) is due the last day of February 2012.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. See *Who Must File Form CT-1096 (DRS)* on back page.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Where to File

Use the **Taxpayer Service Center** (*TSC*) to electronically file this return. See *TSC* on back.



If filing by paper, mail your completed return and every copy 1 of federal Form 1096, 1099-MISC, 1099-R, or W-2G to the address on the return below.

Group the forms by form number and send each group with a separate Form CT-1096.

Line Instructions

Line 1: Enter Connecticut income tax withheld from Connecticut nonpayroll amounts during the calendar year. This should equal the *Total* Line on the back of this return.

Line 2: Enter total:

- Connecticut Lottery winnings paid to resident and nonresident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Other gambling winnings paid to resident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld:
- Miscellaneous payments reported on federal Form 1099-MISC to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld; and
- Distributions from pensions, annuities, retirement, or profit-sharing plans, as reported on federal Form 1099-R, but only if Connecticut income tax was withheld.

Line 3: Enter the number of 1099-MISC, 1099-R, or W-2G forms submitted with this return.

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

Do not make a payment with this return.

CT-1096 (I	DRS) Connecticut A	nnual Sum	mary and Transmittal of In	formation I	Returns	s > 2	2011
Connecticut ⁻	Tax Registration Number	Federal Emp	loyer ID Number	Calendar year	ending	Due date February 2	29, 2012
Enter r	name and address below. Please prin	t or type.	Connecticut income tax withheld	d from			
Name			Connecticut income tax withheld Connecticut nonpayroll amounts	s ► 1.			00
			Total nonpayroll amounts report with Form CT-1096	ed ▶ 2.			00
Address							
			3. Number of 1099-MISC, 1099-R W-2Gs submitted	, or ► 3.			
City	State ZIP	code	I declare under penalty of law accompanying schedules and and belief, it is true, complete, a delivering a folgo return or declar	statements) ar and correct. I u	nd, to the understar	e best of my land the penalty	knowledge for willfully
Do not sen	d payment with this return.		delivering a false return or docu imprisonment for not more than			or not more the	an \$5,000,
;	Department of Revenue Services State of Connecticut PO Box 5081		Signature				
I	Hartford CT 06102-5081		Title		Date _		

Separate here and mail return to DRS. Make a copy for your records.

Who Must File Form CT-1096 (DRS)

If you are required to file federal Form 1096, you must file Form CT-1096 (DRS) with the Department of Revenue Services (DRS) and attach every state copy of:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident and nonresident individuals even if no Connecticut income tax was withheld; and (2) other gambling winnings paid to resident individuals even if no Connecticut income tax was withheld:
- Federal Form 1099-MISC for payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld; and
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

Federal Forms 1099-MISC, 1099-R, and W-2G must be filed with DRS even if you are not required to be registered with DRS. Unregistered filers should write "Information Only" in the space reserved for the Connecticut Tax Registration Number on this return.

All payments must be made using Form CT-8109 (DRS), Connecticut Withholding Tax Payment Form for Nonpayroll Amounts, Form CT-945 (DRS), Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, or Form CT-941X, Amended Connecticut Reconciliation of Withholding.

Electronic Filing Requirements

Taxpayers who file **25 or more** Forms 1099-MISC, 1099-R, or W-2G are **required** to file Form CT-1096 and Forms 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, on or before January 15, 2012.

Taxpayers who file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G are encouraged to file electronically but may use paper forms without requesting a waiver. If you file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G and choose to file using paper forms, mail your completed return to the address on the coupon.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 or by calling DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Amending Form CT-1096

To amend Form CT-1096, submit a revised Form CT-1096 clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-945 or Form CT-941X, Line 3, must agree with the total reported on Form CT-1096, Line 1.

The gross Connecticut nonpayroll amounts reported on Form CT-945 or Form CT-941X, Line 2, must agree with total nonpayroll amounts reported on Form CT-1096, Line 2.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Taxpayer Service Center

The Taxpayer Service Center (TSC) allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit www.ct.gov/TSC and select Business.



Complete for Each Period

Period		Connecticut Income Withheld From Nonp Amounts	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total: This s equal Line 1 front of this r	on the		00

Attach Form CT-1096 (DRS) and every Copy 1 of the following:

- Federal Form W-2G for (1) Connecticut Lottery winnings paid to resident or nonresident individuals even if Connecticut income tax was not withheld; and (2) other gambling winnings paid to resident individuals even if Connecticut income tax was not withheld;
- Federal Form 1099-MISC for payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if Connecticut income tax was not withheld; and
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

If you file **25 or more** Forms 1099-MISC, 1099-R, or W-2G, you are **required** to file Form CT-1096 (DRS) and Forms 1099-MISC, 1099-R, or W-2G **electronically**. You may request a waiver of the electronic filing requirements by completing **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, on or before January 15, 2012. If you file **24 or fewer** Forms 1099-MISC, 1099-R, or W-2G, you may file using paper forms without requesting a waiver.

Electronic reporting requirements are available on the DRS website at www.ct.gov/DRS/ew2 or by calling DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

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Form CT-1096 (DRS)

(Rev. 01/10)

Connecticut Annual Summary and Transmittal of Information Returns

Electronic Filing Requirements - Read instructions on back before completing this form.

General Instructions

Complete this return in blue or black ink only.

If you are not required to file federal Form 1096 you are not required to file Form CT-1096 (DRS). Special rules apply to designated withholding agents. See Policy Statement 2009(1), Income Tax Withholding for Athletes or Entertainers.

Form CT-1096 (DRS) may be used by new payers or payers who have not received the 2010 Withholding Remittance Coupon Book for Payers of Nonpayroll Amount.

See Informational Publication 2010(8), Connecticut Tax Guide for Payers of Nonpayroll Amounts.

When to File

If filing electronically, Form CT-1096 (DRS) is due the last day of March, 2011. Do not mail in Form CT-1096 (DRS) if you are filing electronically. If filing by paper, Form CT-1096 (DRS) is due the last day of February, 2011. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. See Who Must File Form CT-1096 (DRS) on back page.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Where to File

Use the Taxpayer Service Center (TSC) to electronically file this return. See TSC on back.

If filing by paper, mail your completed return to:

Department of Revenue Services State of Connecticut PO Box 5081 Hartford CT 06102-5081

Line Instructions

Line 1: Enter Connecticut income tax withheld from Connecticut nonpayroll amounts during the calendar year. This should equal the Total Line on the back of this return.

Line 2: Enter total:

- Connecticut Lottery winnings paid to resident and nonresident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld;
- Other gambling winnings paid to resident individuals, as reported on federal Form W-2G, whether or not Connecticut income tax was withheld:
- Miscellaneous payments reported on federal Form 1099-MISC to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if Connecticut income tax was not withheld; and
- · Distributions from pensions, annuities, retirement, or profit-sharing plans, as reported on federal Form 1099-R, but only if Connecticut income tax was withheld.

Line 3: Enter the number of 1099-MISC, 1099-R, or W-2G forms submitted with this return.

Group the forms by form number and send each group with a separate Form CT-1096 (DRS).

Complete all required information on the front and back of this return. Sign and date the return in the space provided.

Do not make a payment with this return.

}	Sepai	rate here and mail	coupon to DRS. Make a copy for	your records.			`
CT-1096	(DRS) Connecticut	Annual Sum	mary and Transmittal of	Information F	Returns	>	2010
Connection	cut Tax Registration Number	Federal Emp	loyer ID Number	Calendar year	ending	Due date February	28, 2011
Ent Name	ter name and address below. Please p	orint or type.	Connecticut income tax withh Connecticut nonpayroll amou				00
Address			Total nonpayroll amounts repwith Form CT-1096 Number of 1099-MISC, 1099 W-2Gs submitted				00
City	State Z	IP code	I declare under penalty of la accompanying schedules an and belief, it is true, complete delivering a false return or do	nd statements) an e, and correct. I u	nd, to the inderstan	best of my d the penalty	knowledge for willfully
Do not s	end a payment with this return	n.	imprisonment for not more that	an five years, or b	oth.		
Mail to:	Department of Revenue Servic State of Connecticut PO Box 5081	es	Signature				
	Hartford CT 06102-5081		Title		Date _		

Who Must File Form CT-1096 (DRS)

If you are required to file federal Form 1096 you must file Form CT-1096 (DRS) with the Department of Revenue Services (DRS) and attach every state copy of:

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- Federal Form 1099-MISC for payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if Connecticut income tax was not withheld; and
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

Federal Forms 1099-MISC, 1099-R, and W-2G must be filed with DRS even if you are not required to be registered with DRS. Unregistered filers should write "Information Only" in the space reserved for the Connecticut Tax Registration Number on this return.

All payments must be made using Form CT-8109 (DRS), Connecticut Withholding Tax Payment Form for Nonpayroll Amounts, Form CT-945 (DRS), Connecticut Annual Reconciliation of Withholding for Nonpayroll Amounts, or Form CT-941X, Amended Connecticut Reconciliation of Withholding.

Electronic Filing Requirements

Taxpayers who file 25 or more Forms 1099-MISC, 1099-R, or W-2G are required to file Form CT-1096 (DRS) and Forms 1099-MISC, 1099-R, or W-2G electronically. You may request a waiver of the electronic filing requirements by completing Form CT-8508, Request for Waiver From Filing Informational Returns Electronically, on or before January 15, 2011.

Taxpayers who file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G are encouraged to file electronically but may use paper forms without requesting a waiver. If you file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G and choose to file using paper forms, mail your completed return to the address on the coupon.

For information regarding electronic reporting requirements, visit the DRS website at www.ct.gov/TSC or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Amending Form CT-1096

To amend Form CT-1096, submit a revised Form CT-1096 clearly labeled "AMENDED." The total Connecticut tax withheld on Form CT-945 or Form CT-941X, Line 3, must agree with the total reported on Form CT-1096, Line 1.

The gross Connecticut nonpayroll amounts reported on Form CT-945 or Form CT-941X, Line 2, must agree with total nonpayroll amounts reported on Form CT-1096, Line 2.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Taxpayer Service Center

The Taxpayer Service Center (TSC) allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or



administer your tax account online visit www.ct.gov/TSC and select Business.

Complete for Each Period

Period		Connecticut Income Withheld From Nonp Amounts	
January 1 - March 31	1st Quarter		
April 1 - June 30	2nd Quarter		
July 1 - September 30	3rd Quarter		
October 1 - December 31	4th Quarter		
Total: This s equal Line 1 front of this r	on the		00

Attach Form CT-1096 (DRS) and every Copy 1 of the following:

- Federal Form W-2G for (1) Connecticut Lotterv winnings paid to resident or nonresident individuals even if Connecticut income tax was not withheld; and (2) other gambling winnings paid to resident individuals even if Connecticut income tax was not withheld;
- Federal Form 1099-MISC for payments made to resident individuals or to nonresident individuals if the payments relate to services performed wholly or partly in Connecticut even if Connecticut income tax was not withheld; and
- Federal Form 1099-R reporting distributions from pensions, annuities, retirement, or profit sharing plans, but only if Connecticut income tax was withheld.

If you file 25 or more Forms 1099-MISC, 1099-R, or W-2G you are required to file Form CT-1096 (DRS) and Forms 1099-MISC, 1099-R, or W-2G electronically. You may request a waiver of the electronic filing requirements by completing Form CT-8508, Request for Waiver From Filing Informational Returns Electronically, on or before January 15, 2011. If you file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G you may file using paper forms without requesting a waiver.

For information regarding electronic reporting requirements, visit www.ct.gov/TSC or call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032 (Rev. 12/06)

Form CT-4852

For DRS Use Only	

Substitute for Form W-2, Wage and Tax Statement, or Form 1099R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.

Purpose				
or Form 1099R (Distributions Fro	om Pensions, Annuities, Retirement fied the Internal Revenue Service	nt or Pro	ofit-Sharing Plans, IRA	Form W-2, Wage and Tax Statement, As, Insurance Contracts, etc.) from an rate Form CT-4852 for each missing
General Information				
First Name and Middle Initial	Last Name			Social Security Number
Mailing Address	Number and Str	eet	Apt. No.	Telephone Number
City, Town, or Post Office	State		ZIP Code	
Substitute Form Information	on			
1099R from my employer or p		shown	below are my best est	ceived an incorrect) Form W-2 or Form timates of all wages or payments paid (year).
2. Name, Address, City, State, and ZIF	Code of Employer or Payer		3. Connecticut Tax Regi	istration Number of Employer or Payer
			4. Federal Employer Ide (if known)	entification Number of Employer or Payer
5. Federal Income Tax Withheld	6. Wages, Tips, Other Compensation or Payments (See below.)	7. Conr	 necticut Income Tax Withh	neld 8. Connecticut Wages, Tips, Etc.
Include total wages paid, noncash pa	ayments, tips reported, and all other co	mpensati	on before deductions for	taxes, insurance, etc. in Box 6 and Box 8.
federal income tax withheld, to report federal wages and CT-4852 to your Connecticut	attach a copy to Form CT-4852. federal tax withheld, attach a co	If you opy of fe -4852 w	did not receive a Forn deral Form 4852 to F vith your tax records. `	rm W-2 showing federal wages and n W-2 but you file federal Form 4852 Form CT-4852. Do not attach Form You may be asked by the Department
10. Give reason Form W-2, 109 if known, and explain your e		and Tax	Statement, was not	furnished by the employer or payer,
				ing any accompanying schedules and stand 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.

Date

Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930 (Rev. 10/10)

Form CT-8809

Request for Extension of Time to File Informational Returns

(For Forms W-2, W-2G, 1099-R, and 1099-MISC)

		Complete this form in	blue or black ink or	nly. See instructions	on reverse.	
Extension Request		smitter name and mailing addrender, or PO Box, city, state, and		eet including room	2. Connecticut Tax	Registration Number
for Calendar Year					3. Federal Employe	er Identification Number (FEIN)
201	4. Person to be	e contacted about this request			5. Telephone numb	per
		oply. You need not enter the	number of return	S.		
Media	Туре	W-2	W-2G		1099-R	1099-MISC
Electronic						
С	D					
Pa _l	per					
	No etail why you i	Yes Pend			e extension reque	st approval.)
Declaration: I of my knowledg	No declare under the e and belief, it it es (DRS) is a f	s true, complete, and correct. I	amined this return (i understand the pena imprisonment for n	including any accom alty for willfully delive ot more than five ye	panying schedules a	e recipient on time? and statements) and, to the best redocument to the Department of claration of a paid preparer other
Signature	or is pased off	an information of which the prep	Saroi nas any know	Title		Date

Form CT-8809 Instructions

Complete this form in blue or black ink only. Use Form CT-8809 to request an extension of time to file Forms W-2, W-2G, 1099-R, and 1099-MISC. Do not use this form to request an extension of time to furnish the statement to the recipient or for an extension of time to file Form CT-1040, Connecticut Resident Income Tax Return. For rules on extending the time to file Form CT-1040, see Form CT-1040 Instructions.

Who May File: Filers of informational returns submitted electronically through the Taxpayer Service Center (TSC) or on CD may use this form to request an extension of time to file. A transmitter



for multiple filers may file this form, but must attach a list of the names, addresses, and Federal Employer Identification Numbers (FEIN) of those for whom the transmitter will be filing.

When to File: Department of Revenue Services (DRS) encourages you to file Form CT-8809 as soon as you know an extension of time to file is necessary. However, Form CT-8809 must be filed on or before the last day of March if filing electronically, or the last day of February if not filing electronically. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. If you are requesting an extension of time to file several types of forms, you may use one Form CT-8809. You can request an extension for only one calendar year on this form. An extension cannot be granted if a request is filed after the original due date of the returns.

Filing Due Dates:

Form Number W-2, W-2G, 1099-R, 1099-MISC **Due Date**

Last day of March if filing electronically, or last day of February if not filing electronically.

Where to File:

Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930

Approval or Denial of Request: Requests for extensions of time to file informational returns are not automatically granted. Approval or denial is based on administrative criteria and guidelines. DRS will send you a letter of explanation **only** if your request is denied.

Extension Period: If your extension request is approved, an extension is granted for 30 days from the original due date.

Additional Extension: If you need additional time to file, you may request an additional 30 days by submitting another Form CT-8809.

Specific Instructions

- Block 1. Enter the name and complete mailing address, including room or suite number, of the filer requesting the extension of time. If you act as transmitter for a group of filers, enter the transmitter's name and address and attach a list of filer names, addresses, Connecticut Tax Registration Numbers, and FEINs. Notification of denial is sent only to the person who requested the extension.
- Block 2. Enter your Connecticut Tax Registration Number.
- **Block 3.** Enter your FEIN or Social Security Number (SSN) if you are not required to have an employer identification number. Do not enter hyphens. A transmitter should enter the transmitter's FEIN in this box.

- **Block 4.** Enter the name of someone to contact if additional information is required.
- **Block 5.** Enter the telephone number, including area code, of the contact person shown in Block 4.
- **Block 6.** Indicate the type(s) of informational return(s) for which you are requesting an extension of time to file and method of filing by checking the appropriate box(es).

An employer or payer filing 25 or more Forms W-2, W-2G, 1099-R, or 1099-MISC per form type, must file these forms electronically through the *TSC*. An employer or payer filing 24 or fewer Forms W-2, W-2G, 1099-R, or 1099-MISC with DRS is encouraged to file those forms electronically and do not need to request a waiver. The *Key and Send* method is recommended for employers and payers submitting 50 or fewer informational returns to DRS. See Informational Publication 2010(11), Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2010, or Informational Publication 2010(12), Form W-2 Electronic Filing Requirements for Tax Year 2010.

- Block 7. Indicate whether or not the filer applied for an extension of time to file federal informational returns. If an extension was requested, a copy of the federal Form 8809, Request for Extension of Time to File Informational Returns, must be attached. If a federal extension was requested, indicate whether or not it was approved by the Internal Revenue Services (IRS). If the extension was approved, attach a copy of the approval.
- **Block 8.** Explain why you need an extension of time to file your informational returns.
- **Block 9.** Check the appropriate box to indicate whether you will provide, or have provided, a copy of the informational returns or the required statement to the recipients on time.

If this extension request is approved, it will only extend the due date for filing the returns with DRS. It will not extend the January 31 due date for furnishing the required copies of statements to recipients.

Signature: The extension request must be signed by you or a person who is **duly authorized** to sign a return, statement, or other document.

Failure to properly complete and sign this form may cause a delay in processing or result in the denial of your request. Be sure you are requesting an extension of time only for returns listed on this form.

For More Information: Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Form CT-706/709 Connecticut Estate and Gift Tax Return

CT-706/709
Calendar Year
>2010

(Rev. 05/10))	Complete in blue o	r black ink only.		>2010				
Donor or de	cedent's first name and middle initial	Last	name	So	cial Security l	Number (SSN)			
>			DO 1	<u> </u>		<u> </u>			
Address	Number and street		PO box	►	deral Employ	er ID Number (FEI	iN) if applicable		
City, town, o	r post office	State	ZIP code		S use only				
•				•	•		20		
Mailing addr	ress (firm name if applicable)	Number and street		PO b	ОХ				
City, town, o	r pact office	State	ZIP code						
City, town, o	i post office	State	ZIF Code						
Attention, ca	are of, or estate representative (if applicable)								
>									
Fiduciary's r	name and address								
Residenc	y Connecticut resider Nonresident - nonre		only attach Form	C-3 State	of Conne	cticut Domicile	Peclaration		
Amended	I Return ► □ Check if using this f		•		0, 00,,,,0	sticat Borriono	- Boolaration.		
	n 1 – Gift Tax Computation -				ar 2010				
1	onor died during calendar year 2		•		a. 20.0				
	ent year Connecticut taxable gifts fro	•			- 1.		00		
1	total from Schedule B, Column B						00		
1	ine 1 and Line 2				3.		00		
	ax due: See instructions. Enter here				4.		00		
	n 2 – Estate Tax Computation				and all si	ınnlemental	documents		
	nt's date of death:								
5. Total	gross estate for federal estate tax p	ourposes from federal Fo	rm 706, Part 2, Li	ne 1 >	5.		00		
6. Estate	e tax deductions from Schedule C,	Line 4			6.		00		
7. Subtr	act Line 6 from Line 5				7.		00		
8. Curre	ent year Connecticut taxable gifts fro	om Schedule A, Line 9: S	See instructions		8.		00		
9. Enter	total from Schedule B, Column B				9.		00		
10. Conn	ecticut taxable estate: Add Lines 7,	8, and 9. If \$3,500,000	or less, see instru	ctions.	10.		00		
11. Tax d	lue: See instructions				- 11.		00		
12. Nonre	esident decedent estate only: Tax d	ue from <i>Schedule E</i> , Line	e 5		12.		00		
Sectio	n 3 - Calculation of Total Tax	, Penalty, and Interes	st						
13. Enter	tax due: See instructions				13.		00		
14. Enter	total from Schedule B, Column C.				14.		00		
15. Resid	lent decedent estate only: Enter am	ount from Schedule D, L	ine 14		15.		00		
16. Total	credits: Add Line 14 and Line 15				16.		00		
17. Balar	nce of tax payable: Subtract Line 16	from Line 13. If less that	n zero, enter "0." .		17.		00		
18. Prior	payments and payments made with	extension request (For	m CT-706/709 EX	T) >	18.		00		
19. Refu	nd: If Line 18 is greater than Line 1	7, enter amount overpaid	d		19.		00		
20. Tax c	lue: If Line 17 is greater than Line 1	8, enter balance due			20.		00		
21. If paid	d late, enter penalty. See instruction	ıs			- 21.		00		
22. If paid	d late, enter interest. See instruction	ns			- 22.		00		
23. Total	amount due: Add Lines 20, 21, an	ıd 22			- 23.		00		
my knowled Revenue S	on: I declare under penalty of law that I I dge and belief, it is true, complete, and of ervices (DRS) is a fine of not more than opayer is based on all information of whi	correct. I understand the per \$5,000, or imprisonment for	nalty for willfully deli r not more than five	vering a fals	se return or	document to the	e Department of		
Sign Here	Signature of donor or fiduciary	Title	-	Date		Telephone number	er		
2.5.7.1.010						()			
Keep a	Signature of paid preparer or authorized est	tate representative	Date	Preparer's F	PTIN or SSN	Telephone number	er		
copy for your	Firm name and address					()			
records	Firm name and address					FEIN			

S	Schedule A - Computation of Current Year Connecticut Taxable Gifts							
A Item No.	B Gifts Subject to Gift Tax • Donee's name, address, SSN, relationship to donor if any; • Gift description: If gift was made by means of a trust, enter trust's identifying number. If gift was securities, enter CUSIP number(s) if available.	Basis of Gift	D Date of Gift	Value at Dat Enter the fair ma at the date the made. See ins for farmland	arket value e gift was structions	F Split Gifts Only For split gifts, enter one-half of Column E.	G Net Transfe Subtract Column F fror Column E.	
1.								
Gif	s Made by Spouse - Complete only if you	are splitting gifts	with your spe	ouse and you	r spouse a	also made gifts.		
1.	Total gifts: Add the value of all gifts listed in	Column G and e	enter here		1.		C	00
2.	Total annual exclusion for present interest g	ifts listed on Sche	edule A: See i	nstructions	2.		С	00
3.	Subtract Line 2 from Line 1				3.		C	00
	uctions							\mathbb{Z}
4.	Gifts to spouse for which a marital deduction is claimed: Enter item No(s). from above:				00			
5.	Exclusions attributable to gifts on Line 4	5.			00			//
6.	Marital deduction: Subtract Line 5 from Line	9 4 6.			00			//
7.	Charitable deductions less exclusions: Ente	er 7.			00			
8.	Total deductions: Add Line 6 and Line 7				8.		C	00
9.	Current year Connecticut taxable gifts: Subon Section 1, Line 1, or Section 2, Line 8.				9.		C	00
10.	Did you consent for federal gift tax purposes parties considered as made one-half by each lf Yes , enter spouse's name and Social Secu	of you?				spouse, or both of	you, to third	
	Print spouse's: Name ▶		Socia	al Security Nun	nber ▶ _			_
							Yes No	
11.	Is your spouse a U.S. citizen?							
	If No , did you transfer any property to your		-					
12.	Were you married to one another during the If No , check current marital status and enterprise of the		date: ► 1	☐ Married	Div	rorced		
13.	If the donor is claiming special valuation on a	gift of farmland, c						e.
	If you elect under IRC §529(c)(2)(B) to tre over a five-year period beginning this year	eat any transfers	made this ye					
15	If you are a party to a civil union or a marri			ct 2009-13 cl	heck here	►□		
	minable Interest Marital Deduction as Re				11001111010	. , _		
	nor is bound by election made for federal gi				d for feder	al gift tax purpose	s:	
16.	■ To include gifts of qualified termi was claimed. Enter the item numb IRC §2523(f).	ers from Sched						
17.	Not to treat as qualified terminable intright to receive payments before the annuity(ies) for which you made this expression.	death of the last	of you to die.	Enter the iten	n number	s from Schedule		

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Schedule B - Gifts From Prior Pe	List annual Connecticut ta January 1, 2005, but prior				
Column A - Calendar Year	Column C - Connecticut Gift Tax	Paid			
>	•		00	>	00
>	•		00	>	00
>	•		00	>	00
>	•		00	>	00
>	•		00	>	00
Column Totals:	•		00	•	00

Schedule C - Estate Tax Deduction Computation						
Allowable estate tax deductions for federal estate tax purposes other than deduction allowable for state death taxes under IRC §2058	1.			00		
2. Reserved for future use.	2.					
Deduction for transfers to civil union partners or a spouse in a marriage recognized under Public Act 2009-13	3.			00		
4. Add Line 1 and Line 3. Enter here and on Section 2, Line 6 ▶	4.			00		
Qualified Terminable Interest Property (QTIP) Questions			Yes	No		
Was an election made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP under IRC §2056(b)(7)? ▶						
6. If no election was made for federal estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP, is an IRC §2056(b)(7) election being made to have the trust or other property treated as QTIP for Connecticut estate tax purposes? See instructions on Page 19						
7. Does the decedent's gross estate for federal estate tax purposes contain any IRC §2044 property (QTIP from a prior gift or estate)?						
8. If the decedent's gross estate for federal estate tax purposes does not contain any IF property from a prior gift or estate, does the decedent's gross estate for Connecticut contain any IRC §2044 property from a prior estate that made an IRC §2056(b)(7) election Connecticut estate tax purposes?	estat ection	e tax purposes n for				

Estates continue to Page 4.

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S			
	chedule D – Estate Tax Credits be completed only by resident estate with real or tangible personal property located	d in another s	state
Pá	art 1: Credit for Real or Tangible Personal Property Located in Another State and of That State	d Subject to	Death Tax
1.	Enter tax due amount from Section 2, Line 11.	1.	00
	Enter state where real or tangible personal property is located.		Death Tax Paid
 2a.		2a.	00
2b.		2b.	00
2c.		2c.	00
2d.		2d.	00
2.	Add Lines 2a through 2d. If necessary, attach additional sheets and include amounts in total.	2.	00
3.	Total gross estate for federal estate tax purposes from Section 2, Line 5▶	3.	00
4.	Enter the value of real or tangible personal property in Line 3 located in the states entered in Lines 2a through 2d	4.	00
5.	Divide Line 4 by Line 3. Round to four decimal places.	5.	1
6.	Multiply Line 1 by Line 5	6.	00
	Multiply Line 1 by Line 5 Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	6. 7.	00
7. P a	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below▶ art 2: Credit for Real or Tangible Personal Property Located in Another State an State	7. d Not Subje	ct to Death Tax of That
7. P a	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje	ct to Death Tax of That
7. P a	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below▶ art 2: Credit for Real or Tangible Personal Property Located in Another State an State	7. d Not Subje	ct to Death Tax of That 00 Property Value
7. Pa 8. 9a.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje	ct to Death Tax of That 00 Property Value 00
7. Pa 8. 9a. 9b.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje	ct to Death Tax of That 00 Property Value 00 00
7. Pa 8. 9a. 9b. 9c.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje 8. F 9a. 9b. 9c.	ct to Death Tax of That 00 Property Value 00 00 00 00
7. Pa 8. 9a. 9b.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje	ct to Death Tax of That 00 Property Value 00 00
7. Pa 8. 9a. 9b. 9c. 9d.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje 8. F 9a. 9b. 9c.	ct to Death Tax of That 00 Property Value 00 00 00 00
7. Pa 8. 9a. 9b. 9c. 9d.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje 8. F 9a. 9b. 9c. 9d.	oo ct to Death Tax of That Oo Property Value OO OO OO OO
7. 8. 9a. 9b. 9c. 9d. 10.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje 8.	ct to Death Tax of That 00 Property Value 00 00 00 00 00
7. Pa 8. 9a. 9b. 9c. 9d. 10. 11.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below	7. d Not Subje 8.	ct to Death Tax of That 00 Property Value 00 00 00 00 00
7. 8. 9a. 9b. 9c. 9d. 10. 11. 12.	Enter the smaller of Line 2 or Line 6. Enter here and on Part 2, Line 13, below. Art 2: Credit for Real or Tangible Personal Property Located in Another State an State Enter tax due amount from Section 2, Line 11. Enter state where real or tangible personal property is located. Add Lines 9a through 9d. If necessary, attach additional sheets and include amounts in total. Total gross estate for federal estate tax purposes from Section 2, Line 5 Divide Line 9 by Line 10. Round to four decimal places.	7. d Not Subje 8.	ct to Death Tax of That 00 Property Value 00 00 00 00 00 00

S	Schedule E - Computation of Tax for Nonresident Decedent Estate							
1.	Enter tax due amount from Section 2, Line 11			1.		00		
2.	Total gross estate for federal estate tax purposes from Section 2, Line 5▶	2.	00					
3.	Gross estate for federal estate tax purposes within Connecticut▶	3.	00					
4.	Divide Line 3 by Line 2. Round to four decimal places	4.	•					
5.	Multiply Line 1 by Line 4. Enter here and on Section 2	, Line	12	5.		00		

Form CT-706/709 (Rev. 05/10) Page 4 of 4

2010 FORM CT-706/709

This booklet contains:

- Form CT-706/709
- Form CT-706/709 EXT
- Schedule CT-709 Farmland

Taxpayer information is available on our website:

www.ct.gov/DRS



Connecticut Estate and Gift Tax

Return and Instructions

The 2010 Connecticut
estate and gift tax
booklet should be used
to report Connecticut
taxable gifts made during
calendar year 2010 and to
compute the Connecticut
estate tax on the estates
of decedents dying during
the calendar year 2010.

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Some Important Information

Repeal of Federal Estate Tax Has No Effect On Connecticut Estate Tax Liability

For Connecticut estate tax purposes, the Connecticut taxable estate is the sum of two amounts, one of which is the gross estate less allowable deductions as determined under Chapter 11 of the Internal Revenue Code (IRC) (other than the deduction for state death taxes paid under §2058 of the IRC). The other amount is the aggregate amount of all Connecticut taxable gifts made by the decedent for all calendar years beginning on or after January 1, 2005. Conn. Gen. Stat. §12-391(c) provides that, "in the event of repeal of the federal estate tax, then all references to the Internal Revenue Code in this section shall mean the Internal Revenue Code as in force on the day prior to the effective date of such repeal." In Pub. L. No. 107-16, Congress repealed the federal estate tax for estates of decedents dying during 2010. Therefore, under Conn. Gen. Stat. §12-391(c), the IRC, for Connecticut estate tax purposes, is the IRC in force on December 31, 2009. While estates of decedents dying during 2010 may or may not be subject to federal estate tax (depending on what action Congress takes), estates of decedents dving during 2010 for which the amount of the Connecticut taxable estate exceeds \$3.5 million will be subject to Connecticut estate tax and will be required, unless Congress acts to restore the federal estate tax for estates of decedents dying during 2010, to submit a pro forma federal Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Rev. September 2009) along with Form CT-706/709.

Civil Unions and Marriages Recognized Under Public Act 2009-13

Connecticut estate tax rules for individuals who were parties to a civil union or in a marriage recognized under Public Act 2009-13 are the same Connecticut estate tax rules that apply to spouses in a marriage recognized for federal purposes.

This treatment first applied for Connecticut gift tax purposes to gifts made on or after January 1, 2006, for parties to a civil union or a marriage recognized under Public Act 2009-13. The treatment first applied for Connecticut estate tax purposes to estates of decedents dying on or after January 1, 2006, for parties to a civil union or a marriage recognized under Public Act 2009-13. In these situations, the following gift and estate tax provisions apply.

Marital deduction: If any marital deduction is elected for federal estate tax purposes, the same amount must also be elected for Connecticut estate tax purposes. However, an election may be made solely for Connecticut estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP property only if

no election was made for federal estate tax purposes under IRC §2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP property. A Connecticut marital deduction is allowable for property passing from a donor or decedent to his or her spouse, whether in a civil union or in a marriage recognized under Public Act 2009-13, to the same extent that property transferred to a husband or wife or surviving spouse is allowable as a marital deduction provided the requirements of IRC §2523 for gifts and §2056 for bequests are otherwise met.

Because neither civil unions nor marriages recognized under-Public Act 2009-13 are recognized for federal tax purposes, civil union partners or spouses in a marriage recognized under Public Act 2009-13 who elect a marital deduction for Connecticut gift tax or estate tax purposes are required to submit with the Form CT-706/709 filed with the Department of Revenue Services (DRS) or the Form CT-706 NT filed with the Probate Court:

- A pro forma federal Form 709 or Form 706 completed as if federal tax law allowed a marital deduction to civil union partners or spouses in a marriage recognized under Public Act 2009-13 which reflects the marital deductions taken by them; and
- A copy of the federal Form 709 or Form 706 (whichever is applicable) actually filed with the Internal Revenue Service (IRS).

Joint property: Civil union partners and spouses in a marriage recognized under Public Act 2009-13 are allowed to include in the gross estate of a decedent one-half the value of certain joint interests in the same manner that a husband and wife are permitted this treatment provided the interest in property otherwise meets the requirements of IRC §2040(b)(2).

Gift splitting: Spouses are eligible for federal gift tax purposes to elect to gift split. Where spouses elect to gift split, all gifts made by one spouse to another person or persons are considered as made one-half by the donor and one-half by the donor's spouse. This same election is available for Connecticut gift tax purposes to civil union partners and to spouses in a marriage recognized under Public Act 2009-13.

Because neither civil unions nor marriages recognized under Public Act 2009-13 are recognized for federal tax purposes, civil union partners and spouses in a marriage recognized under Public Act 2009-13 who elect to gift split for Connecticut gift tax purposes are required to submit with the Form CT-706/709 filed with DRS:

- A pro forma federal Form 709, completed as if federal law allowed them to gift split, which reflects the gift-splitting elected by the spouses; and
- Copies of the federal Forms 709 actually filed with the IRS.

DRS Policy on Cooperative Units

The DRS treatment of cooperative units, for Connecticut estate and gift tax purposes follows the law of the jurisdiction in which the property was located. For example, if New York law treats shares in a New York cooperative as intangible property, the treatment for Connecticut estate and gift tax purposes of shares in a New York cooperative will be as intangible property. Likewise, because Connecticut law treats a Connecticut cooperative unit as an interest in real property the treatment for Connecticut estate and gift tax purposes of a Connecticut cooperative unit will be as an interest in real property.

Connecticut Gift Tax Overview

The Connecticut gift tax continues to apply to **Connecticut taxable gifts**, which are federal taxable gifts made by a resident or nonresident of Connecticut on or after January 1, 2005:

 For a Connecticut resident, the taxable gifts include real property or tangible personal property located in Connecticut as well as intangible personal property wherever located; and For a nonresident of Connecticut, the taxable gifts include only real property or tangible personal property located in Connecticut.

A Connecticut gift tax return must be filed to report all Connecticut taxable gifts made in any calendar year on or after January 1, 2005, even though Connecticut gift tax may not be due.

Change in Connecticut gift tax exemption: For Connecticut taxable gifts made during a calendar year beginning on or after January 1, 2010, a donor will not pay Connecticut gift tax unless the aggregate amount of the Connecticut taxable gifts made on or after January 1, 2005, exceeds \$3.5 million. A credit is allowed against the Connecticut gift tax for Connecticut gift taxes paid on Connecticut taxable gifts made during calendar years beginning on or after January 1, 2005; however, the credit will not exceed the amount of the Connecticut gift tax.

Gift Tax Table for Connecticut Taxable Gifts Made On or After January 1, 2010

If the Aggregate Amount of Connecticut Taxable Gifts Made On or After January 1, 2005 ls:	The Amount of the Gift Tax Is:
Not over \$3,500,000	None
Over \$3,500,000 but not over \$3,600,000	7.2% of the excess over \$3,500,000
Over \$3,600,000 but not over \$4,100,000	\$7,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$46,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$130,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$220,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$316,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

Connecticut Estate Tax Overview

Resident and nonresident estates are liable for the Connecticut estate tax if the amount of their Connecticut taxable estate is more than \$3.5 million. A *resident estate* is an estate of a decedent who at the time of death was domiciled in Connecticut. A *nonresident estate* is an estate of a decedent who at the time of death was not domiciled in Connecticut, but owned real or tangible personal property in Connecticut.

The *Connecticut taxable estate* is the sum of:

- The total value of the decedent's federal gross estate less allowable deductions (other than the deduction for state death taxes paid under IRC §2058); and
- The aggregate amount of Connecticut taxable gifts made by the decedent, during his or her lifetime, during all calendar years beginning on or after January 1, 2005.

If the amount of the Connecticut taxable estate exceeds \$3.5 million, the estate must file Form CT-706/709 with

DRS. A copy of Form CT-706/709 must also be filed with the appropriate probate court.

For a nonresident estate, if the amount of the Connecticut taxable estate exceeds \$3.5 million, the tax calculated is then multiplied by a fraction. See line instructions for *Schedule E - Computation of Tax for Nonresident Decedent Estate* on Page 20.

If the amount of the Connecticut taxable estate is \$3.5 million or less, Connecticut estate and gift tax is not due. However, the estate must file Form CT-706 NT, Connecticut Estate Tax Return (for Nontaxable Estate), with the probate court for the district in which the decedent resided at the date of death, or if the decedent died as a nonresident of Connecticut, with the probate court for the district in which the decedent's real property or tangible personal property is located. Do not file Form CT-706 NT with DRS.

Estate Tax Table for Estates of Decedents Dying On or After January 1, 2010

If the Amount of Connecticut Taxable Estate Is:	The Amount of the Estate Tax Is:
Not over \$3,500,000	None
Over \$3,500,000 but not over \$3,600,000	7.2% of the excess over \$3,500,000
Over \$3,600,000 but not over \$4,100,000	\$7,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$46,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$130,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$220,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$316,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

General Information

How to Get Help

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Steet, Hartford.

How to Get Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available during regular business hours at the DRS office at 25 Sigourney Street, Hartford.

The forms mentioned in these instructions are also available from any of the Connecticut probate courts.

Recordkeeping

Keep a copy of your tax return, worksheets you used, and records of all items appearing on the return. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

To request copies of previously-filed Connecticut tax returns from DRS, complete **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. Requests are normally processed in three weeks.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

Private Delivery Services

Your return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS), is on or before the due date. Not all services provided by the designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- · FedEx Standard Overnight
- FedEx 2 Day
- · FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- UPS Next Day Air Saver
- · UPS 2nd Day Air
- · UPS 2nd Day Air A.M.
- · UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See Policy Statement 2008(3), Designated Private Delivery Services and Designated Types of Service.

Where to File

Mail your return to:

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of the tax is 10% of the tax due or \$50, whichever is greater.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed with DRS.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you were required to file an amended Form CT-706/709 and failed to do so, you will be subject to a penalty.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to DRS Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at **860-297-4797**.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty

waiver process, see Policy Statement 2010(1), Requests for Waiver of Civil Penalties.

Declaration

Anyone signing the return is declaring that the return and any accompanying schedules and statements are true, complete, and correct to the best of the signatory's knowledge. 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.

Getting Started

Connecticut estate and gift taxes are filed on **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*. The return is divided into three sections.

The first section applies to filing the gift tax portion of the return. The second section applies to filing the estate tax portion of the return. Your circumstances determine which section you complete. The third section is used to calculate the payment or refund amount.

Section 1- Gift Tax

This section is used to report gifts made by a donor during calendar year 2010. If the donor died during calendar year 2010, report the gifts made during calendar year 2010 in *Section 2 - Estate Tax.* See instructions on Page 16.

Section 2 - Estate Tax

This section is used for the estate of a decedent dying during calendar year 2010. Gifts made by the decedent during calendar year 2010 are reportable in this section and **not** in Section 1.

Section 1 - Gift Tax

Steps to Completing Section 1 - Gift Tax Before You Start

Form CT-706/709 is an annual return and covers the entire calendar year. File your 2010 Form CT-706/709 on or before April 15, 2011.

Form CT-706/709 covers **all** gifts exceeding the annual exclusion amounts that you made to **all** donees during the calendar year. Do not file a separate Form CT-706/709 for each gift or for each donee.

No Joint Returns

If you and your spouse are each required to file Form CT-706/709, you must each file a separate Form CT-706/709. You and your spouse cannot file a joint Form CT-706/709.

Step One – Determine whether you are required to file a federal gift tax return.

Determine whether you are required to file a federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return by following the instructions for federal Form 709.

If you are not required to file federal Form 709, stop here. You are not required to complete Form CT-706/709, Section 1.

Step Two – Determine whether you are required to file a Connecticut gift tax return.

If you are required to file federal Form 709, use the information on that return to determine whether you are required to file Form CT-706/709.

If you are a **resident** individual, you are required to file Form CT-706/709 if:

- You made a gift of real or tangible personal property located in Connecticut or made a gift of intangible property and the amount of your Connecticut taxable gifts entered on your Form CT-706/709, *Schedule A*, Line 9, is more than \$0; or
- You made a gift of Connecticut farmland and valued it in accordance with Conn. Gen. Stat. §12-646a. See Schedule CT-709 Farmland.

If you are a **nonresident** individual, you are required to file Form CT-706/709 if:

- You made a gift of real or tangible personal property located in Connecticut and the amount of Connecticut taxable gifts entered on your Form CT-706/709, *Schedule A*, Line 9, is more than \$0; or
- You made a gift of Connecticut farmland and valued it in accordance with Conn. Gen. Stat. §12-646a. See Schedule CT-709 Farmland.

Residence

For purposes of the Connecticut gift tax:

Resident means any individual who is domiciled in Connecticut at the time he or she made gifts.

Nonresident means any individual who is not domiciled in Connecticut at the time he or she made gifts.

Domicile is the place which an individual intends to be his or her permanent home and to which the individual intends to return whenever absent.

Person Responsible for Filing Return and Paying Tax

If Form CT-706/709 must be filed, the donor is responsible for filing Form CT-706/709 and paying the tax due.

If a donor becomes legally incompetent or dies before filing the return, the donor's guardian, conservator, executor, or administrator is responsible for filing the return. If there is no duly qualified executor or administrator, the donor's heirs, legatees, devisees, or distributees are required to pay the tax to the extent of the value of their inheritances, bequests, devises, or distributive shares of the donor's estate.

If the gift tax is not paid when due, each donee is personally liable for the tax to the extent of the value of the gift received.

Financial Disability

If you, as the donor, are financially disabled as defined in IRC §6511(h)(2), the statute of limitations for having an overpayment of Connecticut gift tax refunded to you is extended for as long as you are financially disabled. You are financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not financially disabled during any period your spouse or any other person is authorized to act on your behalf in financial matters.

When to File

In general, Form CT-706/709 is due on or before April 15 of the year following the year the gifts were made unless an extension for filing Form CT-706/709 is granted.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Extension Requests

You may request an extension of time to file your Form CT-706/709 by filing Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension. If you request an extension of time to file your federal gift tax return, you do not have to provide an explanation for requesting an extension of time to file your Form CT-706/709. If you do not request an extension of time to file your federal gift tax return, you must provide an explanation for requesting an extension of time to file your Form CT-706/709.

Payment of all of the Connecticut gift tax you expect to owe must accompany Form CT-706/709 EXT. Filing Form CT-706/709 EXT only extends the time to file your Connecticut gift tax return; it does not extend the time to pay Connecticut gift tax. If the payment accompanying your Form CT-706/709 EXT is less than the gift tax reported on your Form CT-706/709, you will owe interest and penalty. See *Interest and Penalties* on Page 6.

If a taxpayer is unable to request an extension because of illness, absence, or other good cause, any person standing in a close personal or business relationship to the taxpayer (including an attorney, accountant, or enrolled agent) may file the request on the taxpayer's behalf.

Comparison Between Federal Gift Tax and Connecticut Gift Tax

Gifts

A gift is a transfer of property or interest in property without adequate consideration. For Connecticut gift tax purposes, a transfer is only treated as a gift if it is treated as a gift for federal gift tax purposes. Some transfers treated as gifts for federal gift tax purposes are not treated as gifts for Connecticut gift tax purposes. For example, real property located outside Connecticut is not subject to the Connecticut gift tax. Gifts to which the Connecticut gift tax applies are gifts of real property and tangible personal property located in Connecticut whether the donor is a resident of Connecticut or a nonresident of Connecticut and gifts of intangible personal property but only where the donor is a resident of Connecticut.

Exclusions and Deductions

For federal gift tax purposes, the first \$13,000 of gifts to a donee during the calendar year of a present interest in property is excluded from the total amount of gifts. There is no annual exclusion for gifts of future interests. A present interest in property is an unrestricted right to the immediate use, possession, or enjoyment of property or the income from the property. For Connecticut gift tax purposes, the same first \$13,000 of gifts to a donee during the calendar year of a present interest in property that was excluded for federal gift tax purposes is excluded from the total amount of gifts, but only if that same first \$13,000 of gifts to the donee is gifts to which the Connecticut gift tax applies.

For federal gift tax purposes, the first \$134,000 of gifts made to a spouse who is not a U.S. citizen during the calendar year of a present interest in property is excluded from the total amount of gifts. For Connecticut gift tax purposes, the same first \$134,000 of gifts to a spouse who is not a U.S. citizen during the calendar year of a present interest in property that was excluded for federal gift tax purposes is excluded from the total amount of gifts, but only if that same first \$134,000 of gifts to the spouse is gifts to which the Connecticut gift tax applies.

For federal gift tax purposes, deductions are allowed for gifts to charitable organizations or to a spouse who is a U.S. citizen. For Connecticut gift tax purposes, deductions are allowed for gifts to charitable organizations or to a spouse who is a U.S. citizen, but only if those gifts are gifts to which the Connecticut gift tax applies.

Valuation

In general, the valuation rules used for federal gift tax purposes are also used for Connecticut gift tax purposes. These rules include the special valuation rules of IRC §§2701 to 2704, where they apply. Generally, the special valuation rules apply if a donor transfers certain property to a member of his or her family and, immediately after the transfer, retains or is deemed to have retained an interest in the property. For example, certain gifts of real property in which the donor retains a life estate and transfers a remainder interest to a member of his or her family are subject to the special valuation rules. Where the special valuation rules apply, the value of the retained interest is disregarded in determining the value of the gift made to the family member. See IRC §2702. If a gift of farmland is made, the donor may elect to use a valuation method other than the federal valuation rules. See *Gifts of Farmland* on Page 10.

Example: During calendar year 2010, Mary conveys title to her house to her three children and either retains a life use for herself on the deed or does not retain a life use for herself on the deed but continues to occupy the residence. Mary does not receive any money or other type of consideration for the house from her children. Mary has made a gift of a future interest to her children. Because this is a gift of a future interest to her lineal descendants, it is subject to the special valuation rules (IRC §§2702 et seq.). The value of Mary's gift determined under the special valuation rules is the property's fair market value (less encumbrances). Because this is a gift of a future interest, annual exclusions do not apply.

Gift Splitting

For federal gift tax purposes, if both spouses consent to gift split, all gifts made to third parties during the calendar year, whether made by one spouse alone or made partly by each spouse, are considered made one-half by each spouse (only if at the time of the gift each spouse is a citizen or resident of the U.S.). For federal purposes, the first \$26,000 of gifts of a present interest in property to a donee by consenting spouses during the calendar year are excluded from the total amount of gifts. To gift split:

- Spouses must be married to each other at the time the gifts were made for gift splitting to apply. If they are subsequently divorced during the year, they may still gift split for gifts made while they were married so long as neither marries anyone else during the year;
- Spouses must both be citizens or residents of the United States on the date of the gift; and
- One spouse may not create a general power of appointment in the other spouse over the property transferred.

The executor or administrator for a deceased spouse's estate or the guardian of a legally incompetent spouse may sign the consent. The consent of an executor or administrator is not effective for gifts made by the surviving spouse during that portion of the calendar year his or her spouse was deceased.

A husband and wife who have both consented to gift split for federal gift tax purposes are deemed to have both consented to gift split for Connecticut gift tax purposes and are required to gift split for Connecticut gift tax purposes. The rules that apply to determine whether and which gifts may be gift split for federal gift tax purposes also apply for Connecticut gift tax purposes. If a husband and wife have not both consented to gift split for federal gift tax purposes, they may not gift split for Connecticut gift tax purposes.

The Connecticut gift tax liability of the spouses deemed to have consented to gift split is joint and several. Joint and several means one or both parties can be held responsible to pay the full amount of the tax due.

No Joint Gift Tax Return

A married couple may **not** file a joint gift tax return for either federal gift tax purposes or Connecticut gift tax purposes.

Applicable Credit Amount

An applicable credit amount of \$1 million is allowed against the federal gift tax. There is no comparable credit allowable against the Connecticut gift tax. However, Connecticut gift tax is payable only once the aggregate amount of Connecticut taxable gifts made by the donor in his or her lifetime during all calendar years beginning on or after January 1, 2005, exceeds \$3.5 million.

Gifts of Farmland

Transfers of Farmland or Change of Classification

Iflandclassified as farmland under Conn. Gen. Stat. §12-107c is transferred to a donee who is a lineal descendant or that descendant's spouse, the land may be valued based on its current use as farmland. If within ten years of the transfer the donee transfers this farmland to a person other than the donee's lineal descendant or his or her descendant's spouse or the land is no longer classified as farmland, the donee will be liable for the difference between the tax that was due from the donor and the tax that would have been due if the land was valued at its fair market value.

A *lineal descendant* is a person in the direct line of descent such as a child or grandchild. A lineal descendant does not include a corporation, partnership, or trust.

The donor who claims special valuation on a gift of farmland must provide a copy of **Schedule CT-709 Farmland** to the donee so the donee knows the amount of any additional tax that may become due.

Due Date of Additional Tax Liability

If within ten years a gift of farmland is transferred to a person other than the donee's lineal descendant or his or her descendant's spouse or the land is no longer classified as farmland under Conn. Gen. Stat. §12-107c, the donee must submit to DRS a copy of the Schedule CT-709 Farmland the original donor provided to the donee. The additional tax entered on Schedule CT-709 Farmland, Column F, must be paid no later than 60 days following the transfer or the change in classification. The donee must provide a written statement indicating when the land was transferred to a person other than the donee's lineal descendant or that

descendant's spouse, or if the land is no longer classified as farmland under Conn. Gen. Stat. §12-107c, when the classification of the land was changed.

Attach a check for the additional tax to a copy of Schedule CT-709 Farmland provided by the donor to the donee and the donee's written statement.

Mail to:

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

The check should be payable to **Commissioner of Revenue Services**.

Do not send cash. To ensure payment is applied to the account, write "Schedule CT-709 Farmland" and your SSN, optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your return. DRS may submit your check to your bank electronically.

If the tax is not paid on time, the penalty is 10% of the balance due or \$50, whichever is greater. Interest is charged on the underpayment of the tax at the rate of 1% per month or fraction of a month.

The Commissioner may, for good cause, extend the time for payment of the tax if the descendant or the descendant's spouse files a written application with the Commissioner on or before the 60-day period expires. If the land was transferred to the donee's lineal descendant or his or her descendant's spouse, the Commissioner may, for good cause, extend the time for payment of the tax if the descendant or the descendant's spouse files a written application with the Commissioner on or before the 60-day period expires.

Recordkeeping

For gifts of farmland, you must provide a copy of Schedule CT-709 Farmland to your donee(s) and advise your donee(s) to keep the copy for ten years.

Gift Tax Instructions for Form CT-706/709

General Instructions

- Write the donor's name, address, SSN, and legal residence in the space provided. Include the name and address of the firm or fiduciary,
- Check the applicable residency box.
- Check the box for Amended Return if you are filing an amended return.
- If the donor died during calendar year 2010, skip Section 1 and proceed to Section 2. Gifts made in the calendar year of the decedent's death must be reported in Section 2.

Line Instructions

Section 1 - Gift Tax Computation

Line 1

Enter the amount from Form CT-706/709, *Schedule A*, Line 9. This is the amount of Connecticut taxable gifts for the current year.

Line 2

Enter the total from *Schedule B*, Column B.

Line 3

Add Line 1 and Line 2.

Line 4

Calculate the Connecticut gift tax by using the *Gift Tax Table for Connecticut Taxable Gifts Made On or After January 1, 2010* on Page 4 and enter the amount here and on Section 3, Line 13. You must make an entry even if the amount is zero.

Section 2 - Estate Tax Computation

Lines 5 through 12

Leave blank.

Section 3 - Calculation of Total Tax, Penalty, and Interest

Line 13

Enter the amount from Section 1, Line 4.

Line 14

Enter total from Schedule B, Column C.

Line 15

Leave blank.

Line 16

Enter amount from Line 14.

Line 17

Subtract Line 16 from Line 13. If less than zero, enter "0."

Line 18

Prior payments: Include amount paid on **Form CT-706/709 EXT**, Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension, Line 1.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* on Page 6.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

Payment Information

Pay the amount on Line 23 with this return.

Do not send cash. Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to the account, write "2010 Form CT-706/709" and your SSN, optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your return. DRS may submit your check to your bank electronically.

Who Must Sign the Return

The donor must sign and date Form CT-706/709. If the donor becomes legally incompetent or dies before filing the gift tax return, the donor's guardian, conservator,

executor, or administrator, as the case may be, may sign the return on the donor's behalf.

Paid Preparer Information

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

Mailing Your Return

Retain a copy of this return for your records. Attach to this return a complete copy of federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, including **all** attachments and other documents. See *Form CT-706/709 Gift Tax Attachments* on Page 16.

Mail to

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Schedule A - Overview

General Instructions

The information for each gift on *Schedule A* should generally be identical to the information reported on federal Form 709, Schedule A. However, only those gifts to which the Connecticut gift tax applies should be reported on Form CT-706/709, *Schedule A*. For gifts of land classified as farmland under Conn. Gen. Stat. §12-107c, the land's value as farmland may differ from that reported on federal Form 709, Schedule A. See *Gifts of Farmland* on Page 10.

If the total amount of Connecticut gifts of present interests to any donee is more than \$13,000 in the calendar year, you must enter all gifts you made during the year to or on behalf of that donee.

If the total amount of Connecticut gifts to a donee is \$13,000 or less, do not enter on *Schedule A* any gifts you made to that donee unless the Connecticut gift is of a future interest or of a present interest where the annual exclusion does not apply to the Connecticut gift.

You must always enter all gifts of future interests you made during the calendar year regardless of value. There is no annual exclusion for gifts of future interests. See *Gifts* on Page 9.

Contributions to Qualified State Tuition Programs

An election may be made under IRC §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year. See the instructions for Line 14 on Page 15.

Gifts to Your Spouse

Enter gifts to your spouse on *Schedule A* if:

- You gave a gift of a terminable interest to your spouse;
- You gave a gift of a terminable future interest to your spouse; or
- Your spouse was not a citizen of the United States at the time of the gift.

Do **not** enter gifts to your spouse on *Schedule A* if all the terminable interests you gave to your spouse qualify as life estates with power of appointment.

However, if you gave your spouse any terminable interest that does not qualify as a life estate with power of appointment, you must report on *Schedule A* all gifts of terminable interests you made to your spouse during the year.

Gift Splitting With Your Spouse

You are **not** permitted to gift split for Connecticut gift tax purposes if you do not consent to gift split for federal tax purposes.

You are **required** to gift split for Connecticut gift tax purposes if you consent to gift split for federal gift tax purposes.

Enter on *Schedule A* the entire value of every gift you made during that portion of the calendar year you were married even if the gift's value will be less than \$13,000. See *Gift Splitting* on Page 9.

If you elected gift splitting and your spouse made gifts, list those gifts in the space below *Gifts made by spouse*.

Terminable Interests

Generally, you cannot take the marital deduction if the gift to your spouse is a terminable interest. In most cases, a terminable interest is nondeductible if someone other than the donee spouse will have an interest in the property following the termination of the donee spouse's interest.

Some examples of terminable interests are:

- A life estate:
- An estate for a specified number of years; or
- Any other property interest that after a period of time may terminate or fail.

If you transfer an interest to your spouse as sole joint tenant with yourself or as a tenant by the entirety, the interest is not considered a terminable interest just because the tenancy may be severed.

Life Estate With Power of Appointment

You may deduct, without a federal election, a gift of a terminable interest if **all** four of the following requirements are met:

- 1. Your spouse is entitled for life to all of the income from the entire interest;
- 2. The income is paid yearly or more often;
- 3. Your spouse has the unlimited power, while he or she is alive or by will, to appoint the entire interest in all circumstances; and
- 4. No part of the entire interest is subject to another person's power of appointment except to appoint it to your spouse.

If either the right to income or the power of appointment given to your spouse pertains only to a **specific portion** of the property interest, the marital deduction is allowed only to the extent that the rights of your spouse meet all four of the conditions listed. For example, if your spouse is to receive all of the income from the entire interest, but only

has a power to appoint one-half of the entire interest, then only one-half qualifies for the marital deduction.

Election to Deduct Qualified Terminable Interest Property (QTIP)

You may elect, for federal gift tax purposes, to deduct a gift of a terminable interest if it meets requirements 1, 2, and 4 under *Life Estate With Power of Appointment* even though it does not meet requirement 3.

If you make this federal election, you must check the box on *Schedule A*, Line 16. You may not check the box if you did not make the election for federal gift tax purposes.

Charitable Remainder Trusts

If you made a gift to a charitable remainder trust and your spouse is the only noncharitable beneficiary other than you, the interest you gave to your spouse is not considered a terminable interest gift and, therefore, should not be reported on Form CT-706/709, *Schedule A*.

Schedule A - Column Instructions

Column A

Assign a number to each gift made during the year a number.

Column B

List each donee and all gifts made in chronological order.

If a transfer results in gifts to two people (for example, a life estate to one, remainder to another), the gifts must be listed separately.

Describe each gift in enough detail so that the donee and the property can be easily identified.

Column C

Show the adjusted basis you would use for federal income tax purposes if the gift were sold or exchanged. Generally, this means cost plus improvements less applicable depreciation, amortization, and depletion.

The adjusted basis for Connecticut gift tax purposes is the same as the adjusted basis for federal gift tax purposes.

Column E

Enter the fair market value of the gift at the date the gift is made. The *fair market value* is the price at which the property would change hands between a willing buyer and a willing seller, when neither is forced to buy or sell, and both have reasonable knowledge of all relevant facts. See *Gifts of Farmland* on Page 10.

Column F

Enter one-half of the Column E amount in this column **only** if you have chosen to split gifts with your spouse.

Column G

If you are **not** gift splitting, carry Column E amounts to Column G.

If you are gift splitting, subtract Column F from Column E and enter the difference in Column G.

Schedule A - Line Instructions

Line 1

Add the value of all gifts listed in *Schedule A*, Column G, and enter the sum.

Line 2

Enter the total annual exclusions you are claiming for the gifts listed on *Schedule A*, Line 1. The **first \$13,000 or less**

of gifts to any donee during the calendar year of a present (not future) interest in property is excluded.

When determining the annual exclusion amount, do not count any donee more than once. The annual exclusion is per donee and **not** per gift.

However, if the first \$13,000 of gifts to any donee involves tangible personal property or real property located

outside Connecticut, no annual exclusion is available for Connecticut gift tax purposes for gifts to that donee.

The first \$134,000 of gifts made to a spouse who is not a U.S. citizen during the calendar year of a present interest in property is excluded from the Connecticut total amount of gifts.

If you split a gift with your spouse, the annual exclusion you claim against the gift may not be more than your half of the gift.

Line 3

Subtract Line 2 from Line 1 and enter the balance. This is the total amount of gifts before the calculation of the marital deduction and charitable deduction.

Line 4

Enter all of the gifts to your spouse you entered on *Schedule A* and for which you are claiming a marital deduction. **Do not enter any gift you did not include on** *Schedule A*. Indicate on the line provided which numbered items from *Schedule A* are gifts to your spouse for which you are claiming the marital deduction.

Do not enter any gifts to your spouse if your spouse was not a U.S. citizen at the time of the gift. There is no marital deduction for gifts to a spouse who is not a U.S. citizen. However, an annual exclusion may apply. See *Gifts* on Page 9.

Line 5

Enter the amount of the annual exclusions claimed for the gifts you entered on Line 4.

Line 6

Subtract Line 5 from Line 4 and enter the balance. This is the marital deduction that can be claimed for the year.

Line 7

If you are claiming a deduction for charitable gifts, enter your total charitable, public, or similar gifts (minus exclusions allowed.) **Do not enter any gift you did not include on** *Schedule A*. Enter on the line provided the item number(s) of the gift(s) from *Schedule A* you are deducting here. You may deduct from the total amount of gifts made during the calendar year all gifts you gave to or for the use of:

- The United States, a state or political subdivision of a state, or the District of Columbia for exclusively public purposes;
- Any corporation, trust, community chest, fund, or foundation organized and operated only for religious, charitable, scientific, literary, or educational purposes; or to prevent cruelty to children or animals; or to foster national or international amateur sports competition (if none of its activities involve providing athletic equipment

- unless it is a qualified amateur sports organization) as long as no part of the earnings benefits any one person, no substantial propaganda is produced, and no lobbying or campaigning for any candidate for public office is done;
- A fraternal society, order, or association operating under a lodge system if the transferred property is to be used only for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals; or
- Any war veterans' organization organized in the United States or any of its possessions or any of its auxiliary departments of local chapters or posts as long as no part of any of the earnings benefits any one person.

Line 8

Add Line 6 and Line 7 and enter the amount. This is the total of the marital deduction and the charitable gift deduction.

Line 9

Subtract Line 8 from Line 3. Enter this amount here and on Section 1. Line 1.

Line 10

If you and your spouse consented for federal gift tax purposes to consider all the gifts made during the calendar year as made one-half by each spouse and, as a result, are required to gift split for Connecticut gift tax purposes, check the box marked **Yes** and enter the consenting spouse's name and SSN on the applicable lines.

The consent may generally be signed any time after the end of the calendar year. However, two exceptions are:

- 1. The consent may not be signed after April 15 following the end of the year in which the gift was made. If neither you nor your spouse has filed a federal gift tax return for the year on or before that date, the consent must be made on the first federal gift tax return for the year filed by either of you; and
- The consent may not be signed after a notice of deficiency for federal gift tax for the year has been sent to either you or your spouse.

The executor or administrator for a deceased spouse or the guardian for a legally incompetent spouse may consent.

The consent is effective for the entire calendar year. Therefore, all gifts made by both you and your spouse to third parties during the calendar year while you were married must be split. See *Gift Splitting* on Page 9.

Line 11

Indicate whether your spouse is a U.S. citizen. If **No**, indicate if any property was transferred to him or her during the calendar year.

Line 12

If you were married to one another for the entire calendar year, check the **Yes** box. If you were married for only part of the year, check the **No** box.

Also, check the box that explains the change in your marital status during the year and give the date you were married, divorced, or widowed.

Line 13

Check this box if you are making a gift of land classified as farmland under Conn. Gen. Stat. §12-107c to a lineal descendant or that descendant's spouse and you are using a value based on its current use as farmland. Attach an appraisal or other document showing an adequate explanation of value based upon its current use and Schedule CT-709 Farmland. If no appraisal is attached to show how the property is valued, explain in detail how it was determined.

Line 14

Check this box if, for federal gift tax purposes, you elected to treat certain contributions made during calendar year 2010 to qualified state tuition programs as being made ratably over a five-year period. If your total contributions during calendar year 2010 are:

Less than or equal to \$65,000:

- Report 20% of your total contributions on your 2010 Form CT-706/709; and
- Report 20% of your total contributions on your Form CT-706/709 for calendar years 2011, 2012, 2013, and 2014.

More than \$65,000:

- Report on your 2010 Form CT-706/709 the amount in excess of \$65,000 plus \$13,000 (20% of \$65,000); and
- Report \$13,000 (20% of \$65,000) on your Form CT-706/709 for calendar years 2011, 2012, 2013, and 2014.

Example: In year 1, when the annual exclusion amount under IRC $\S2503$ (b) is \$13,000, P makes a contribution of \$70,000 to a qualified state tuition program for the benefit of P's child. P elects under IRC $\S529$ (c)(2)(B) to account for the gift ratably over a five-year period beginning with the calendar year of contribution. P is treated as making an excludible gift of \$13,000 in each of years 1 through 5 and a taxable gift of \$5,000 is reported in year 1.

Line 15

Check the box if you are a party to a civil union recognized under Connecticut law or a marriage recognized under Public Act 2009-13.

Line 16

Check the box if you elected under IRC §2523(f) to include gifts of qualified terminable interest property as gifts to your spouse for which a marital deduction was claimed under IRC §2523. Enter the item numbers from Form CT-706/709, *Schedule A*, of the gifts for which you made this election on the space provided.

Line 17

Check the box if you elected under IRC §2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuity where only you and your spouse have the right to receive payments before the death of the last of you to die. Enter the item numbers from Form CT-706/709, *Schedule A*, for the annuity(ies) for which you made this election in the space provided.

Any annuities entered in the space provided on Line 17 may not be entered on *Schedule A*, Line 8. Any annuities not listed in the space provided on Line 17 must be entered on *Schedule A*, Line 4. If there is more than one joint and survivor annuity, the election under IRC §2523(f)(6) may, but is not required to, cover all of them. Once made, the election is irrevocable.

Schedule B - General Instructions

You must report Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2010, on *Schedule B*.

Column A

Enter the calendar years in which the gifts were made.

Column B

For gifts made during each of the calendar years 2005 through 2009, enter the amounts from the 2005 through 2009 Forms CT-706/709, Section 1, Line 1.

Column C

For gifts made during each of the calendar years 2005 through 2009, enter the amounts from the 2005 through 2009 Form CT-706/709, Section 3, Line 17.

Form CT-706/709 Gift Tax Attachments

- Attach a complete copy of your federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, including all attachments.
- A donor claiming special valuation on a gift of farmland must attach Schedule CT-709 Farmland to provide the fair market value of the farmland based on its highest and best use value at the time of the gift. The donor must also provide a copy of Schedule CT-709 Farmland to the donee(s).
- For gifts of stock of closely held or inactive corporations, attach the balance sheet for the period nearest the date of the gift, statements of net earnings or operating results and dividends paid for each of the five preceding years, and a concise statement of the method of valuation.
- For each gift of a life insurance policy, attach a copy of federal Form 712, Life Insurance Statement.

- For single premium or paid-up policies, where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy is greater than the amount shown on federal Form 712, Line 59. In these situations, you should report the true economic value of the policy.
- Attach any other documents, such as appraisals, required for adequate explanation of value. If no appraisal is attached to show how property is valued, explain in detail how value was determined.
- If claiming a civil union partner deduction, you must attach a completed pro forma federal Form 709 completed as if federal tax law allowed a marital deduction to civil union partners and a copy of the federal Form 709 that was actually filed with the IRS.

Section 2 - Estate Tax

Remember to fill out all required returns and schedules and attach all required information or your return will be incomplete.

Steps to Completing Section 2 - Estate Tax

Use these instructions to file Form CT-706/709, Connecticut Estate and Gift Tax Return, for estates of decedents dying during calendar year 2010.

Which Estates Must File With DRS

Form CT-706/709 must be filed for:

- Every resident decedent where the decedent's Connecticut taxable estate exceeds \$3.5 million; and
- Any nonresident decedent where the decedent's Connecticut taxable estate exceeds \$3.5 million and whose gross estate includes any real property or tangible personal property located in Connecticut.

The decedent's *Connecticut taxable estate* is the sum of:

- The decedent's gross estate, as valued for federal estate tax purposes, less allowable federal estate tax deductions other than the federal estate tax deduction for state death taxes paid; and
- The aggregate amount of Connecticut taxable gifts made by the decedent in his or her lifetime during all calendar years beginning on or after January 1, 2005, but prior to January 1, 2011.

If the total amount of Connecticut taxable estate exceeds \$3.5 million, Form CT-706/709 must be filed with DRS. A copy must be filed with the probate court for the district in which the decedent was a Connecticut resident or if the

decedent was a nonresident of Connecticut, a copy must be filed with the probate court for the district in which the decedent owned real property or tangible personal property in Connecticut.

Which Estates Must File With Probate Court Only

If the total of the amount of the Connecticut taxable estate is \$3.5 million or less, the estate must file Form CT-706 NT, Connecticut Estate Tax Return (for Nontaxable Estates), with the probate court for the district in which the decedent was a Connecticut resident or the probate court for the district in which the decedent owned real property or tangible personal property within Connecticut if the decedent was a nonresident of Connecticut. Do not file Form CT-706 NT with DRS.

Property and Proceeds Reported for Federal Estate Tax Purposes

The value of the gross estate of the decedent is determined by including the fair market value at the time of his or her death of all property, real or personal, tangible or intangible, wherever located.

All property in which the decedent had any interest must be reported at its fair market value on the decedent's date of death unless alternate valuation is elected for federal estate tax purposes on a completed and signed federal Form 706 filed with the IRS. If the estate files only a pro forma federal Form 706, alternate valuation will not be permitted for Connecticut estate tax purposes.

Assets which must be reported include:

- Tangible personal property* wherever located;
- Real property** wherever located;
- All intangible personal property*** wherever located;
- Real property located in Connecticut**; and
- Tangible personal property* located in Connecticut.
- * Tangible personal property includes but is not limited to antiques, art collections, automobiles, boats, clothing, coin collections, household furniture and furnishings, jewelry, and stamp collections.
- ** The description of the real property should include the acreage and whether it is a home, rental, commercial, farm, or vacant land.
- *** Intangible personal property includes but is not limited to bank accounts, cash, stocks, bonds, pensions, copyrights, interest in estates of other decedents, royalties, mortgages, notes, partnership interests, remainder interest in trusts and estates, and unincorporated businesses.

All tangible personal property the decedent owned at death must be reported at fair market value. For real estate, the fair market value may be determined through a written appraisal or by a comparable market analysis prepared by a realtor. For stocks quoted on a stock exchange, use the mean between the high and the low or bid and asked price at the date of death. For bank accounts, be sure that all interest has been posted as of the date of death. For U.S. Savings Bonds, use the value at death, not the face amount. Do not reduce the reported fair market value of any property by the amount of any mortgages, liens, or encumbrances. Attach required supporting documents to the return.

Residence

For purposes of the Connecticut estate tax:

Resident means the estate of any individual who is domiciled in Connecticut at the time of his or her death.

Nonresident means the estate of any individual who is not domiciled in Connecticut at the time of his or her death.

Domicile is the place which an individual intends to be his or her permanent home and to which the individual intends to return whenever absent. Refer to the general instructions on **Form C-3**, *State of Connecticut Domicile Declaration*.

If the decedent is claimed to be a nonresident, the estate must also file Form C-3 either with DRS or the probate court depending on which has jurisdiction over the estate.

Release of Estate Tax Lien Required for Sale of Connecticut Real Property

For an estate required to file Form CT-706/709 that includes a decedent's interest in Connecticut real property, prior to the sale of the interest in the Connecticut real property, its Connecticut attorney or corporate fiduciary **must** request a release of the estate tax lien provided in Conn. Gen. Stat. §12-398 (d) by filing a completed **Form CT-4422 UGE**, *Application for Certificate Releasing Connecticut Estate Tax Lien*, with DRS. If the estate's payment of the estate tax is sufficiently provided for, DRS will issue to the corporate fiduciary or Connecticut attorney its signed and sealed Form CT-792 UGE evidencing the discharge of the estate tax lien.

Executor

The term *executor* means the executor, personal representative, or administrator of the decedent estate. If none of these is appointed, qualified, and acting in this state, a survivor or transferee in possession of estate assets may be appointed by the probate court for the district in which the decedent resided or if the decedent was a nonresident of this state, in the probate court in which the decedent's Connecticut real property or tangible personal property, or both, was located.

When to File

Form CT-706/709 for Connecticut estate tax must be filed within six months after the decedent's date of death unless an extension of time to file is requested.

Use Form CT-706/709 EXT, Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension, to apply for an extension of time to file.

Who Must File

The executor(s) of the estate must sign and date Form CT-706/709. If there is more than one executor, all must sign the return and all are liable for tax, interest, and penalty. See *Executor* above.

Estate Tax Instructions for Form CT-706/709

General Instructions

You must enter the decedent's date of death and the Connecticut probate court having jurisdiction over this estate on the front of the return under the Section 2 heading. Failure to report this information will delay processing of this return.

Gifts made in the same calendar year as the decedent's death must be reported in Section 2 and **not** Section 1 of this return.

Credits

Connecticut resident and nonresident estates are allowed a credit against the estate tax for Connecticut gift tax previously paid by the decedent (during his or her lifetime) on Connecticut taxable gifts made during calendar years beginning on or after January 1, 2005. In addition, Connecticut resident estates are also allowed a credit for death taxes (estate, inheritance, legacy, or succession taxes) paid to any other state or the District of Columbia. When used in this booklet, the word *state* also means the District of Columbia.

Supporting Documentation

To be a complete return, a death certificate and copies of the completed and signed federal Forms 706 and 709 (if applicable), including all supplemental documents, must be attached to Form CT-706/709. Any estate with a gross estate in excess of \$3.5 million that does not file a completed and signed federal Form 706 must attach to Form CT-706/709 a pro forma Form 706 completed as if federal tax law required the estate to file the return with the IRS. **Form C-3**, *State of Connecticut Domicile Declaration*, must also be attached for a nonresident estate.

If claiming a deduction for a civil union partner or a spouse in a marriage recognized under Public Act 2009-13, you must attach a completed pro forma federal Form 706 completed as if federal tax law allowed a marital deduction to civil union partners or a spouse. If applicable, attach a signed copy of the federal Form 706 actually filed with the IRS.

Line Instructions

Section 2 - Estate Tax Computation

Enter decedent's date of death and Connecticut Probate Court.

Line 5

Enter the total gross estate for federal estate tax purposes from federal Form 706, Part 2, Line 1.

Line 6

Enter the allowable estate tax deductions from *Schedule C*, Line 4. Estates must complete *Schedule C* to calculate the allowable estate tax deductions. See *Schedule C - Estate Tax Deduction* on Page 19.

Line 7

Subtract Line 6 from Line 5 and enter the difference.

Line 8

Enter the current year Connecticut taxable gifts made by the decedent from *Schedule A*, Line 9. If the decedent made Connecticut taxable gifts during calendar year 2010, those gifts must be reported on *Schedule A*. See *Schedule A - Overview* on Page 12.

Line 9

Enter total from *Schedule B*, Column B.

Line 10

Add Lines 7, 8, and 9 and enter the sum.

If the amount on Line 10 is \$3.5 million or less, no estate tax is due and you are **not** required to file this return. Instead you must file Form CT-706 NT with the appropriate Connecticut Probate Court. **Do not file Form CT-706 NT with DRS.**

If the Line 10 amount is greater than \$3.5 million, go to Line 11.

Line 11

Calculate the Connecticut estate tax by using the *Estate Tax Table for Estates of Decedents Dying On or After January 1, 2010* on Page 5. If the decedent was a Connecticut resident at the time of his or her death, enter here and on Line 13.

Line 12

Nonresident decedent estates only: Enter the tax due amount from *Schedule E*, Line 5. Enter here and on Line 13. See *Schedule E - Computation of Tax for Nonresident Decedent Estate* on Page 20.

Section 3 - Calculation of Total Tax, Penalty, and Interest

Line 13

Resident decedent estates only: Enter tax due from Line 11. **Nonresident decedent estates only:** Enter the tax due from Line 12.

Line 14

Enter total from Schedule B, Column C.

Line 15

Resident decedent estates only: Enter amount from *Schedule D*, Part 2, Line 14.

Line 16

Add Line 14 and Line 15.

Line 17

Subtract Line 16 from Line 13 and enter the difference. If less than zero, enter "0."

Line 18

Prior payment amount: Include amount paid on Line 2 of Form CT-706/709 EXT.

Amended returns: Include amount paid with your original return.

Line 19

If the amount on Line 18 is greater than Line 17, enter the amount overpaid.

Line 20

If the amount on Line 17 is greater than Line 18, enter the balance of tax due.

Line 21 and Line 22

If you are making a late payment or filing the return after the due date, see *Interest and Penalties* on Page 6.

Line 23

Add Lines 20, 21, and 22. This is your total amount due.

Payment Information

Pay the amount on Line 23 with this return.

Do not send cash. Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2010 Form CT-706/709" and the decedent's Social Security Number, optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your return. DRS may submit your check to your bank electronically.

Paid Preparer Information

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

Due Date

Due date is six months after the decedent's date of death.

Mailing Your Return

A copy of this return **must be filed** with the appropriate Connecticut probate court.

Retain a copy of this return for your records. Attach to this return a complete copy of federal Forms 706 and 709, if applicable, including **all** attachments.

Mail to:

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Schedule Instructions for Form CT-706/709

Schedule C - Estate Tax Deduction

Line 1

Enter the allowable estate tax deductions for federal estate tax purposes excluding any deduction for state death taxes (estate, inheritance, legacy, or succession taxes) paid. Generally, this is the amount on federal Form 706, Part 2, Line 2, less any state death taxes paid and included in that amount.

Line 2

Leave blank.

Line 3

Civil union partners or spouses in a marriage recognized under Public Act 2009-13 only: Enter amount from Part 5, Line 20, of the pro forma federal Form 706.

Line 4

Add Line 1 and Line 3. Enter here and on Section 2, Line 6.

Line 5

If, for federal estate tax purposes, an election was made to treat a trust or other property of the decedent's gross estate as qualified terminable interest property (QTIP) under IRC §2056(b)(7), check **Yes**.

If the decedent estate did not file a federal Form 706, or if the decedent estate filed a federal Form 706 but did not

make a QTIP election under IRC §2056(b)(7), check **No**. If **Yes**, skip Line 6 and go to Line 7.

Line 6

If any marital deduction is elected for federal estate tax purposes, the same amount must also be elected for Connecticut estate tax purposes. However, an election may be made solely for Connecticut estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP property only if no election was made for federal estate tax purposes under IRC §2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP property.

In addition, a copy of Schedule M of federal Form 706 must be attached to the return. Write "CT-706/709" on the top of Schedule M.

Line 7

If, for federal estate tax purposes, the decedent's gross estate contains any IRC §2044 property (QTIP from a prior gift or estate), check **Yes**. If the decedent estate did not file a federal Form 706, or if the decedent estate filed a federal Form 706 but the decedent's gross estate, for federal estate tax purposes, does not contain any IRC §2044 property, check **No**. If **Yes**, skip Line 8.

Line 8

If the decedent's gross estate, for Connecticut estate tax purposes only, contains any IRC §2044 type property from

a prior estate that made a QTIP election for Connecticut estate tax purposes only, check **Yes**.

IRC §2044 type property means that a property would have qualified as IRC §2044 property from a prior estate had a QTIP election under IRC §2056(b)(7) been made by the prior estate.

Schedule D - Estate Tax Credits (Resident Estates Only)

Part 1 - Credit for Real or Tangible Personal Property Located in Another State and Subject to Death Tax of That State

Line 1

Enter the tax due amount from Section 2, Line 11.

Lines 2a through 2d

Enter the name of each state and tax amount paid to that state for any death taxes (estate, inheritance, legacy, or succession taxes) for which a credit is being claimed. Do not include interest or penalty paid to those states. Attach a copy of each state tax return for which a credit is being claimed to Form CT-706/709.

Line 2

Add Lines 2a through 2d. If necessary, attach additional sheets and include amounts in total.

Line 3

Enter the total gross estate for federal estate tax purposes from Section 2. Line 5.

Line 4

Enter the value for federal estate tax purposes of the real or tangible personal property included on Line 3 that is located in states identified on Lines 2a through 2d.

Line 5

Divide Line 4 by Line 3. Round to four decimal places.

Line 6

Multiply Line 1 by Line 5.

Line 7

Enter the smaller of Line 2 or Line 6 here and in Part 2, Line 13.

Part 2 - Credit for Real or Tangible Personal Property Located in Another State and Not Subject to Death Tax of That State

Line 8

Enter the tax due amount from Section 2, Line 11.

Lines 9a through 9d

Enter the name of each state and the value for federal estate tax purposes of real or tangible personal property located in that state which is not subject to death taxes of the state.

Schedule D, Part 2, applies to real or tangible personal property located in other states that do **not** by statute impose death taxes. In addition, it also applies to real or tangible personal property located in other states that by statute impose death taxes, but the property of this particular estate is not subject to those death taxes.

Line 9

Add Lines 9a through 9d. If necessary, attach additional sheets and include amounts in total.

Line 10

Enter the total gross estate for federal estate tax purposes from Section 2. Line 5.

Line 11

Divide Line 9 by Line 1. Round to four decimal places.

Line 12

Multiply Line 8 by Line 11.

Line 13

Enter amount from Part 1, Line 7.

Line 14

Add Line 12 and Line 13. Enter the amount here and in Section 3, Line 15.

Schedule E - Computation of Tax for Nonresident Decedent Estate

Line 1

Enter the tax due from Section 2, Line 11.

Line 2

Enter the total gross estate for federal estate tax purposes from Section 2, Line 5.

Line 3

Enter the amount of the gross estate for federal estate tax purposes that is attributable to real property and tangible personal property located in Connecticut.

Line 4

Divide Line 3 by Line 2. Round to four decimal places.

Line 5

Multiply Line 1 by Line 4. This is the amount of the tax due for a nonresident estate. Enter the result here and in Section 2, Line 12.

Amended Form CT-706/709 Tax Returns

Use Form CT-706/709 to amend a return you already filed. Include a statement explaining why the return is being amended and check the "Amended Return" box on the front of the return. Enter the amount paid with the original return on Line 18.

If you overpaid your Connecticut gift or estate tax, you must amend Form CT-706/709 within three years after the due date for which the overpayment was made. If additional tax is due, interest applies. See *Interest and Penalties* on Page 6.

The following circumstances require filing an amended Form CT-706/709 for gift or estate tax.

1.	The IRS or federal courts change or correct the federal gift or estate tax return and the change or correction results in the Connecticut gift or estate tax being overpaid or underpaid.	File no later than 90 days after the final determination. If you file an amended Form CT-706/709 no later than 90 days after the final determination, any Connecticut gift or estate tax overpayment resulting from the final determination will be refunded even if the Connecticut statute of limitations has otherwise expired.
2.	The donor files a timely amended federal gift or estate tax return and the amendment results in the Connecticut gift or estate tax being overpaid or underpaid.	File no later than 90 days after the date of filing the timely amended federal gift or estate tax return. If you file an amended Form CT-706/709 no later than 90 days after the date of filing the timely amended federal gift or estate tax return, any Connecticut gift or estate tax overpayment resulting from filing the timely amended federal gift or estate tax return will be refunded even if the Connecticut statute of limitations has otherwise expired.
3.	The donor made a mistake or omission on Form CT-706/709 and the mistake or omission results in the Connecticut gift or estate tax being overpaid or underpaid.	File no later than three years after the due date for which the overpayment was made.

Notes

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

Eliminate the use of paper and fuel used to transport returns through the mail. File and pay electronically instead. Visit **www.ct.gov/TSC** to create an account and eliminate the paper clutter in your life.

Connecticut tax filers can file most tax returns, extensions, and estimates using the **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC** for free.

Greener Money With Direct Deposit

Stop those paper checks and driving to the bank to deposit your Connecticut income tax refund by choosing direct deposit! A direct deposit refund when filing through *TSC* is the fastest way to get your tax refund into your account!

Green Means Stop ... Receiving Paper Returns

If you file a paper return using commercial software or a tax practitioner, check the box to stop receiving a paper return. Mark your electronic calendar to remind you to purchase new software or contact your preparer.

Internet	. ~	The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax		Internet
Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside Greater Hartford calling area only); or 860-297-5962 (anywhere).	at 1-800-382-9463 (Connecticut calls outside the lartford calling area only); or 860-297-5962 (from		Phone
Email	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic TSC .		Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us	Email
Walk-In	Free personal taxpayer assistance and forms are available Hartford CT. Walk-in assistance is available Monday p.m.) Directions to DRS Hartford office is available usi require special accommodations, please advise the DRS	through	Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 phone menu or visiting the DRS website. If you	Walk-In
	Federal Tax Information		Statewide Services	
	for questions about federal taxes , visit www.irs.gov or l the Internal Revenue Service (IRS) at 1-800-829-1040. To order federal tax forms , call 1-800-829-3676.		Visit the <i>ConneCT</i> website at www.ct.gov for aformation on statewide services and programs.	

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978 (Rev. 03/10)

Form CT-706/709 EXT Application for Estate and Gift Tax Return Filing Extension and for Estate Tax Payment Extension

CT-706/709 EXT

Calendar Year

-2010

		Complete in blue	e or black lnk only.				
Donor or de	cedent's first name and middle initial		Last name	_	ocial Securit	y Number (SSN)	
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City town o	or post office	State	ZIP cod	• • • • • • • • • • • • • • • • • • •	DC use only		
City, town, o	n post office	State	ZIF COU		RS use only		
Mailing addr	ress (firm name if applicable)		Numbo	and street		PO box	
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Fiduciary's r	name and address						
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Sectio	n 1 – Gift Tax Extension R	leauest					
	nor died during calendar year 2010, s	•	ete Section 2 Other	wise compl	ete Sectio	n 1 for gift tax purpo	ses only
	pleting Section 1 of this form and f			-			-
	onth extension of time to report you) VIOCO (D	rto), you are reques	oung
I have re	equested a federal extension using	n federal Form 8892 Pa	avment of Gift/GST	Tax and/or	Annlication	n for Extension of Ti	ime
	orm 709, for calendar year 2010.	☐ Yes ☐ No		Tax arra/or /	тррпоацо	TO Extension of the	
If No. th.	a reason for the Connecticut output	naion io:					
II NO, UI	e reason for the Connecticut exter	IISIOII IS					
1 0010	0						
	Connecticut gift tax liability ust enter a whole dollar amount. I	f you do not expect to h	ave a gift tax liahilit	hv			
	'0."						00
	n 2 – Estate Tax Extension	•					
Deceder	nt's date of death:	Connect	icut Probate Court:				
	oleting Section 2 of this form and ficut estate tax, or both.	iling it with DRS, you ar	e requesting an ext	ension of tir	ne to file F	Form CT 706/709 or	r to pay
► □ E	Extension of Time to File - I reques	st a nine-month extension	n of time to file the d	ecedent's Fo	rm CT-706	6/709, Connecticut E	state
		t Tax Return.					
► □ E	Extension of Time to Pay - I reque			decedent's	Connection	cut estate tax. Attac	h a
		ent of reasonable cause					
	equested a federal extension usinç and Generation-Skipping Transfer			sion of Time	to File a F	Return and/or Pay U	J.S.
•		•					
ii NO , the	e reason for the Connecticut exter	ision is:					
2. 2010 (Connecticut estate tax liability						
You m	ust enter a whole dollar amount			2			00
	I declare under penalty of law that I have a ue, complete, and correct. I understand the						
	than five years, or both. The declaration o						
	Donor or fiduciary's signature	Title		Date		Telephone number	
Sign Here						()	
Keep a	Paid preparer's or authorized estate repre	esentative's signature	Date	Preparer's F	TIN or SSN	Telephone number	
copy of this return						()	
for your	Firm name and address					FEIN	
records.	>					>	

General Instructions

Complete this form in blue or black ink only.

Complete and check the boxes applicable to your request. You will be notified only if your extension request is denied. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

When to File

Form CT-706/709 EXT must be completed and filed on or before the original due date of the return.

Where to File

Keep a copy of this form for your records.

Mail this form and payment (if required) to:

Department of Revenue Services State of Connecticut PO Box 2978 Hartford CT 06104-2978

Payment Information

Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-706/709 EXT" and the donor's or the decedent's Social Security Number on the front of the check. Be sure the check is signed and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

Interest and Penalty

Failure to file or failure to pay the proper amount of tax due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Penalty for Late Payment or Late Filing

The penalty for underpayment of the tax is 10% of the tax not paid on or before the original due date of the return.

The Commissioner of Revenue Services may impose a \$50 penalty for failure to file any return or report that is required by law to be filed.

Form CT-706/709 EXT Instructions

Complete **Section 1** for Connecticut taxable gifts made during calendar year 2010.

Section 1 - Gift Tax Extension

Purpose

Use Form CT-706/709 EXT to request a six-month extension to file **Form CT-706/709**, *Connecticut Estate and Gift Tax Return*.

If you have already filed federal Form 8892, it is not necessary to include a reason for the Connecticut extension request. If federal Form 8892 was not filed, the donor may apply for a six-month extension to file Form CT-706/709 provided there is reasonable cause.

How to Request an Extension of Time to File a Gift Tax Return

To request a filing extension, you must:

- Complete Form CT-706/709 EXT, Section 1;
- File it on or before the due date of the return;

- Pay the amount shown on Line 1; and
- · Sign the Declaration.

You will be notified only if your extension request is denied.

Form CT-706/709 EXT only extends the time to file your Connecticut estate and gift tax return; it does not extend the time to pay your gift tax.

Gift Tax Extension Due Date

This extension request is due on or before the original due date for filing Form CT-706/709. Form CT-706/709 is due on April 15 of the year following the calendar year in which the gifts were made.

Section 2 - Estate Tax Extension

Complete **Section 2** for estates of decedents dying during calendar year 2010 with a Connecticut taxable estate in excess of \$3.5 million.

Purpose

Use Form CT-706/709 EXT to request a nine-month extension of time **to file** a Connecticut estate tax return or to request a six-month extension of time **to pay** Connecticut estate tax, or both. This extension request is due on or before the due date for filing Form CT-706/709. The due date for filing Form CT-706/709 is the date six months after the decedent's date of death.

If federal Form 4768 has been filed, please attach a copy to this form. It will not be not necessary to include a reason for requesting an extension of time to file. However, a request for an extension of time to pay must include the fiduciary's written statement of reasonable cause.

If federal Form 4768 has not been filed, you may apply for a nine-month extension of time to file or a six-month extension of time to pay, or both, but you must attach a statement of reasonable cause.

How to Request an Extension of Time to File the Estate Tax Return or an Extension of Time to Pay the Estate Tax, or Both

- Complete Form CT-706/709 EXT, Section 2;
- · Enter the decedent's date of death;
- Pay the amount on Line 2 (if applicable);
- · File it on or before the due date of the return;
- Sign the Declaration;
- If required, attach the fiduciary's written statement of reasonable cause explaining in detail why it is impossible or impractical to file the estate tax return on or before the due date; and
- If applicable, attach the fiduciary's written statement
 of reasonable cause, together with accompanying
 documentation as required, explaining in detail why it is
 impossible or impractical to pay the full amount of the estate
 tax on or before the due date.

You will be notified only if your extension request is denied.

Reasonable cause shall be determined in accordance with Treasury Regulation §20.6161-1(a)(1) and (2)(ii). The fiduciary's statement of reasonable cause must be accompanied by documentary evidence sufficient to enable DRS to grant the extension.

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Donor's first name and middle initial

Address (number and street)

Schedule CT-709 Farmland

Calendar Year

2010

Social Security Number (SSN)

Department of Revenue Services (DRS) use only

(Rev. 05/10)

Complete the return in blue or black ink only.

Purpose: Use Schedule CT-709 Farmland to report the fair market value of farmland based on its highest and best use as of the date of gift. Complete a separate Schedule CT-709 Farmland for each donee. If you are claiming special valuation on a gift of farmland, this schedule must be attached to Form CT-706/709, Connecticut Estate and Gift Tax Return. You must also furnish a copy of this schedule and the instructions on the reverse side to the donee.

PO box

Last name

				_	– 20
City, tow	n, or post office	State	ZIP code		
Sche	dule of Farmland				
Α	В	С	D	E	F
Item No.	Description of Gift Include the town, volume, and page number of land records in which the deed of gift is recorded.	Date of gift	Fair market value of farmland at date of gift	Value as farmland at date of gift	Additional gift tax due if farmland is subsequently transferred or reclassified
Donee	s first name and middle initial	Last nam	ie		
Donee	s Address (number and street)				
City, to	wn, or post office	State	ZIP code		
Donee	s Social Security Number (SSN)	Relations	ship to donor		

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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.

Donor's signature	Date

Schedule CT-709 Farmland

Complete the return in blue or black ink only.

Who Must File

Any donor who makes a gift of land classified as farmland under Conn. Gen. Stat. §12-107c to a lineal descendant or the spouse of a lineal descendant must complete and attach this schedule to Form CT-706/709 if the land is valued based upon its current classification and use as farmland.

Transfers of Farmland or Change of Classification

If within ten years land valued as farmland under Conn. Gen. Stat. §12-646ac is:

- Transferred by the donee to anyone other than a lineal descendant or spouse of the lineal descendant; or
- · No longer classified as farmland,

the donee (or the donee's lineal descendant or the descendant's spouse if the farmland has been transferred by the donee to the donee's lineal descendant or the descendant's spouse) must file this schedule and pay the tax due. The tax is computed by subtracting the tax paid by the donor from the tax that would have been due from the donor if the donor had filed Form CT-706/709 using the fair market value of the farmland as reported on federal Form 709, Schedule A.

Donor Instructions

- 1. Enter the donor's name, mailing address, and SSN at the top of the schedule.
- Complete Columns A through F of the Schedule of Farmland for each gift. Use a separate schedule for each donee.

Column A – Enter the Item Number assigned for each gift from Form CT- 706/709, *Schedule A*, Column A.

Column B –Enter a complete description of the farmland being transferred including the volume and page number of the land records of the town in which the deed of gift is recorded. Attach a copy of the deed that shows its receipt and recording by the town clerk.

Column C - Enter the date of the gift.

Column D – Enter the fair market value of the farmland based on its highest and best use as of the date of the transfer. This should match the amount on federal Form 709, Schedule A.

Column E – Enter the value of the farmland based upon its current use as farmland as of the date of the transfer. This should match the amount on Form CT-706/709, *Schedule A*, Column E.

Column F — Calculate the additional gift tax that would have been due if the donor filed Form CT-706/709 using the fair market value of the farmland as reported on federal Form 709, Schedule A. Subtract the actual tax reported on Form CT-706/709, Section 1, Line 4, from the tax that would have been due if the donor filed Form CT-706/709 using the fair market value of the farmland.

- 3. Donor's signature Sign and date this schedule.
- 4. Give the donee a copy of this schedule and the instructions.
- 5. Attach this schedule to your Form CT-706/709.

Donee Instructions

A donee is liable for additional gift tax if, within ten years of the original gift, the farmland is transferred to a nonlineal descendant or is no longer classified as farmland. If this occurs, the donee must submit to DRS:

- 1. A copy of the Schedule CT-709 Farmland provided to the donee by the donor; **and**
- 2. A written statement that includes the date:
 - a. The land was transferred to a person other than the donee's lineal descendant or the lineal descendant's spouse: or
 - b. The classification of the land was changed from farmland.

Due Date of Additional Tax

The amount of additional gift tax due is the amount entered Column F on the front of this schedule. The donee must file this schedule and pay the tax due no later than 60 days following the transfer or reclassification. Interest accrues at the rate of 1% per month or fraction of a month from the due date to the date of payment.

Pay the amount of additional gift tax due in full with this schedule. Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Schedule CT-709 Farmland" and your SSN, optional, on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

Mail to:

Department of Revenue Services PO Box 2978 Hartford CT 06104-2978

Extension of Time to Pay

The Commissioner may, for good cause, extend the time for payment of the tax if the donee, a lineal descendant or that descendant's spouse files a written application with the Commissioner on or before the 60-day period expires.

File Only With Probate Court

Form CT-706 NT

Department of Revenue Services State of Connecticut

(Rev. 03/10)

Connecticut Estate Tax Return (for Nontaxable Estates)

Decedent's last name	or estates of decedents dying First name and		endar yea	· 2010 (Read instructions befo		ting this forr curity Number		
Address	Number and street		РО	box	Federal Er	mployer ID Nu	mber (FEIN) if applicable	e
City, town, or post office		State	ZIP	code	Date of de	ath		
Legal residence (domicile)	(county and state)			☐ Check if amended return.	Connecticu	ut probate cou	rt	
Reside	ncy: Connecticut re	esident	☐ Non	resident - Attach Form C-3, Sta	ate of Conne	ecticut Domi	cile Declaration.	
Section 1 Gene	ral Questions Check the	appropriat	e box for	each question below.				
	ng sole ownership propert			6. Did the decedent have	urrender va	alue in Sect st in life ins	ion 3, Part 2. ☐ Yes ☐ No surance on his or h	
b. Securities		Yes	☐ No	life? If Yes , report the e	entire proc	eeus in Se	☐ Yes ☐ No	
c. Bank accounts		☐ Yes	☐ No	7. During his or her life,	did the d	acadant m		of
d. Other personal	property	☐ Yes	□ No	real property to anothe				
any of the following If Yes , report the part a. Real estate b. Securities	th, did the decedent own of property owned jointly with property in Section 3, Part	right of surv 2. Yes Yes	rivorship? □ No □ No	or continued to have a Section 3, Part 2. 8. Did the decedent mak I.R.C. §2503) on or after If Yes , complete <i>Sched</i> 9. Did the decedent mal	any use in e any taxa January 1, dule B (NT ke any tax	the prope able gifts (v 2005, but be). xable gifts	rty? If Yes , comple Yes No No within the meaning efore January 1, 201 No (within the meani	of 0?
c. Bank accounts		☐ Yes	☐ No	of I.R.C. §2503) durin		ar year 201	TO? If Yes , comple ☐ Yes ☐ No	€те
d. Other personal		Yes	☐ No	Schedule A (NT) and a		to 2 If Voc		. oh
a pension, stock-b report that amount	due to a beneficiary or this donus or profit-sharing plan, in Section 3, Part 2.	or an annuit ☐ Yes	y? If Yes , ☐ No	11. Is the estate require (Form 706)? If Yes ,	ed to file	a federa	☐ Yes ☐ No Il estate tax retu	ırn
during his or her lif	reate any trusts, including tre? If Yes , attach a copy of tust(s) in Section 3, Part 2.	he trust(s) a	ind report				Page 1 of instruction Yes No	ns
Section 2 Conn	ecticut Taxable Estate	Computa	tion					
Total gross estate	for federal estate tax purpos	ses: Enter to	tal from	Section 4, Line 8		1.		00
	tax deductions for federal e e death taxes under I.R.C.			ther than deduction		2.		00
3. Subtract Line 2 from	om Line 1					3.		00
4. Current year Conr	necticut taxable gifts from S	chedule A (<i>NT)</i> , Line	9: Attach copy of federal For	m 709	4.	1	00
				2005, and before January 1, <i>le B (NT)</i>		5.		00
6. Connecticut taxab	ole estate: Add Lines 3, 4,	and 5. See I	nstructio	ns		6.	1	00
and belief, it is true, com	plete, and correct. I understand	d that the repr	esentation her than th	ing any accompanying schedules as contained herein are made ur ae taxpayer is based on all inform Attorney or authorized representativ	nder the pen nation of wh	alties of fals	e statement as provid	led
Signature of fiduciary		Date		Signature of attorney or authorized i	representativ	e date		
Address				Firm name and address				
City	State	ZIP cod	de	City		State	ZIP code	
Telephone number				Telephone number				
	Judge Required. Sign and	date one o	f the follo	wing, as applicable:				
Certificate of Opini I have examined this		d that the C	onnectic	ut taxable estate, as shown	above, is \$	\$3.5 million	or less.	
Date				Signature of judge				
	equired to Be Filed return and hereby instruc	the estate		form CT-706/709 with the Co	ommission	er of Reve	nue Services.	
Date				Signature of judge				

Se	Section 3 Property and Proceeds Reported for Federal Estate Tax Purposes							
Pa	Part 1 - Solely-Owned Property							
	A Item No.	B Description of All Property and Two-Letter Abbreviation of State Where Located If real property, list the complete address. Include all property, real or personal, tangible or in wherever located. If necessary, attach additional sheet(s) and continue with Item 1F.	tangible, State	C Decedent's % of Ownership	D Fair Market Value at Date of Death	E Amount of Column D Passing to Spouse		
1.	1A			100%				
2.	1B			100%				
3.	1C			100%				
4.	1D			100%				
5.	1E			100%				
6.	6. Total: Add all amounts for Column D and Column E.							
						·		

	Α	В	С	D	Е	F
	Item	Description of All Property and Two-Letter Abbreviation of State Where Lor	cated Fair Market Value	Percentage	Includible Value	Amount of
	No.	If real property, list the complete address. Include all property, real or personal, tangible or intangible, wherever located. If necessary, attach		Includible	Attributed to This Estate (Col. C x Col. D)	Column E Passing to Spouse
		additional sheet(s) and continue with Item 2F.	State		(Coi. C X Coi. D)	
7.	2A					
8.	2B					
9.	2C					
0.	2D					
1.	2E					

Pa	Part 3 - Life Insurance Proceeds on the Life of the Decedent					
	A Item No.	Description of Life Insurance Attach copy of federal Form 712 for each policy. If necessary, attach additional sheet(s) and continue with Item 3D.	C Life Insurance Value Report the entire proceeds from each policy.	D Amount of Column C Passing to Spouse		
13.	3A					
14.	3В					
15.	3C					
16.	6. Total: Add all amounts for Column C and Column D.					

Se	ection 4 Total Gross Estate as Would Be Valued for Federal Estate Tax Pu	rposes	
1.	Enter amount from Section 3, Part 1, Column E, Line 6.	1.	
2.	Enter amount from Section 3, Part 2, Column F, Line 12.	2.	
3.	Enter amount from Section 3, Part 3, Column D, Line 16.	3.	
4.	Total amount to spouse: Add Lines 1 through 3.		4.
5.	Enter amount from Section 3, Part 1, Column D, Line 6.	5.	
6.	Enter amount from Section 3, Part 2, Column E, Line 12.	6.	
7.	Enter amount from Section 3, Part 3, Column C, Line 16.	7.	
8.	Total gross estate for federal estate tax purposes: Add Lines 5 through 7. Enter here and on Section 2, Line 1.		8.

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Sch	edule A (NT) Computation of Curren	t Year Conne	cticut Taxa	ble Gifts				
	B Gifts Subject to Gift Tax Donee's name, address, SSN, relationship to decedent, if any; Gift description: If gift was made by means of a trust, enter trust's identifying number. If gift was securities, enter CUSIP number(s), if available.	C Adjusted Basis of Gift	D Date of Gift	Value at Date Enter the fair n value at the o the gift was m	narket date	F Split Gifts Only For split gifts, enter 1/2 of Column E.	Net To Sub Colum	G ransfer otract n F from mn E.
1								
Gifts	Made by Spouse - Complete only if dece	dent split gifts w	ith his or her	spouse and the	spouse	also made gifts.		
1								
1. T	otal gifts: Add the value of all gifts listed in 0	Column G and e	enter here		. 1.			00
2. T	otal annual exclusion for present interest gif	ts listed on <i>Sche</i>	edule A: See	instructions	2.			00
3. S	ubtract Line 2 from Line 1				. 3.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		00
4. G	eductions ifts to spouse for which a marital eduction is claimed: Enter item No(s). om Schedule A	4.		00				
5. E	xclusions attributable to gifts on Line 4	5.		00				
6. N	larital deduction: Subtract Line 5 from Line	4 6.		00				
_	haritable deductions less exclusions: Enter em numbers from <i>Schedule A</i>			00				
8. T	otal deductions: Add Line 6 and Line 7				. 8.			00
	connecticut current year taxable gifts: ubtract Line 8 from Line 3. Enter here and	on Section 2, Li	ne 4		9.			00
	id the decedent consent for federal gift tax pupouse, or both, to third parties considered as				year by	the decedent, the c	leceden	ıt's
	Yes, print spouse's name and SSN below.							
N	ame		SSN					
11. I	s the decedent's spouse a U.S. citizen?						Yes	No
l l	f No , did the decedent transfer any property	to his or her s	oouse during	the calendar yea	ar?			
	f the decedent was a party to a civil union ramarriage recognized under Public Act 200					. 🗖	_	_
Term	ninable Interest Marital Deduction as Rep	orted for Fede	eral Gift Tax	Purposes				
	decedent is bound by the election made ax purposes:	for federal gif	t tax purpos	es. Check the b	oox if t	he decedent elect	ed for	federal
13.	☐ To include gifts of qualified terminab was claimed. Enter the item numbers I.R.C. §2523(f)	from Column A	above of the					
14.	■ Not to treat as qualified terminable intere have the right to receive payments before which the decedent made this election u	re the last to die	. Enter the ite	m numbers from	Colum	nn A above for the		

Continue With Schedule B (NT) on Page 4.

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Schedule B (NT) Gifts From Prior Periods	List Connecticut taxable gifts made on or after January 1, 2005, but before January 1, 2010.
Column A - Calendar Year	Column B - Connecticut Taxable Gifts
	00
	00
	00
	00
	00
To Enter here and Section 2, Line	

Form CT-706 NT (Rev. 03/10) Page 4 of 4

Form CT-706 NT Instructions Connecticut Estate Tax Return (for Nontaxable Estates)

General Information

Estates Which Must File Only With Probate Court

Form CT-706 NT, *Connecticut Estate Tax Return (for Nontaxable Estates)*, is required to be filed by the executor or administrator of a decedent's estate where the amount of the decedent's Connecticut taxable estate is \$3.5 million or less.

The Connecticut taxable estate is the sum of:

- The aggregate amount of Connecticut taxable gifts made by the decedent during all calendar years beginning on or after January 1, 2005; and
- The decedent's gross estate less allowable deductions (other than the deduction for state death taxes paid under §2058), as computed for federal estate tax purposes, even if no federal estate tax return was required to be filed by the decedent's estate.

The executor or administrator of the decedent's estate is required to file Form CT-706 NT with the Probate Court having jurisdiction of the estate. Any reference to Probate Court means the Connecticut Probate Court.

Estates Which Must File With the Department of Revenue Services (DRS)

Form CT-706/709, *Connecticut Estate and Gift Tax Return*, is required to be filed by the executor or administrator of a decedent's estate where the amount of the decedent's Connecticut taxable estate is more than \$3.5 million. The executor or administrator of the decedent's estate is required to file Form CT-706/709 with DRS and send a copy with the Connecticut Probate Court having jurisdiction of the estate.

Who Must Sign and File Form CT-706 NT

The executor or administrator of the decedent's estate must sign and file Form CT-706 NT. If there is no executor or administrator, then each person in actual or constructive possession of any property of the decedent must file Form CT-706 NT. If there is more than one fiduciary, all must sign the return.

Form CT-706 NT must be filed for:

- Each decedent who, at the time of death, was a Connecticut resident; and
- For each decedent who, at the time of death, was a nonresident of Connecticut but who owned real or tangible personal property located in Connecticut. If the decedent is claimed to be a nonresident of Connecticut, the estate must also complete and file Form C-3, State of Connecticut Domicile Declaration, with the Connecticut Probate Court having jurisdiction of the estate.

When and Where to File

The return must be filed with the Probate Court within six months after the date of death of the decedent

If the decedent was a Connecticut resident at the time of death, the return must be filed in the Probate Court for the district in which the decedent resided. If the decedent was a nonresident of Connecticut at the time of death, the return must be filed with the Probate Court for the district within which reportable property is located.

Supporting Documentation

In order for Form CT-709 NT to be considered a complete return:

- A death certificate and copies of the completed and signed federal Forms 706 and 709 (if applicable), including all supplemental documents, must be attached;
- Where the amount of the decedent's gross estate is \$3.5 million or less, schedules reporting the values of all of the decedent's assets, including the particular assets allocated to the decedent's spouse (if applicable) as part of the marital deduction elected for Connecticut estate tax purposes, must be attached; and
- Where the amount of the decedent's gross estate is in excess of \$3.5 million, but the estate is otherwise not required to file a federal Form 706, a pro forma Form 706, completed as if federal tax law required the estate to file the return with the Internal Revenue Service (IRS), must be attached.

Signature of Probate Judge Required

The probate judge having jurisdiction of the estate will examine Form CT-706 NT. If the probate judge concludes that the amount of the decedent's Connecticut taxable estate is \$3.5 million or less, the probate judge will sign the *Certificate of Opinion of No Tax* at the bottom of the return.

However, if the probate judge is unable to conclude that the amount of the decedent's Connecticut taxable estate is \$3.5 million or less, the probate judge will sign the statement at the bottom of the return under the heading *Form CT-706/709 Required to Be Filed* and instruct the estate to file Form CT-706/709 with the Commissioner of Revenue Services. In that event, the Probate Court sends one copy of the return (without attachments) with the signed statement to the preparer of Form CT-706 NT and a second copy to DRS. The preparer is then required to file Form CT-706/709 with DRS.

Release of Lien and Consents to Transfer (Tax Waiver)

Generally, the Probate Court issues the release of lien on real property. Under Connecticut law, a consent to transfer (or tax waiver on) intangible personal property is not required.

Amended Return

If you are filing an amended return, check the amended return box located below the *Residency* heading on the top front of the return. Complete the amended return with the corrected figures.

Gift Splitting

Spouses are eligible for federal gift tax purposes to elect to gift split. Where spouses elect to gift split, all gifts made by one spouse to another person or persons are considered as made one-half by the donor and one-half by the donor's spouse. Spouses are also elect to gift split for Connecticut gift tax purposes.

For gifts made on or after January 1, 2006, this election may also be made by civil union partners and spouses in a marriage recognized under Public Act 2009-13. Because neither civil unions nor marriages recognized under Public Act 2009-13 are recognized for federal tax purposes, civil union partners and spouses in a marriage recognized under Public Act 2009-13 who elect to gift split for Connecticut gift tax purposes are required to submit with the Form CT-706/709:

• A pro forma federal Form 709, completed as if federal law allowed them to gift split, which reflects the gift-splitting elected by the spouses; and

• Copies of the federal Forms 709 actually filed with the Internal Revenue Services (IRS).

Marital Deduction

If any marital deduction is taken for federal estate or gift tax purposes, the same deduction may be taken for Connecticut estate and gift tax purposes. For gifts made on or after January 1, 2006, or for estates of decedents dying on or after January 1, 2006, the marital deduction may also be taken by civil union partners and spouses in a marriage recognized under Public Act 2009-13 provided the requirements of I.R.C. §2523 for gifts and I.R.C. §2056 for bequests are otherwise met. Because neither civil unions nor marriages recognized under Public Act 2009-13 are recognized for federal tax purposes, civil union partners and spouses in a marriage recognized under Public Act 2009-13 who take a marital deduction for Connecticut estate or gift tax purposes are required to submit with the Form CT-706/709:

- A pro forma federal Form 709 or Form 706 completed as if federal tax law allowed a marital deduction to civil union partners or spouses in a marriage recognized under Public Act 2009-13 which reflects the marital deductions taken by them; and
- A copy of the federal Form 709 or Form 706 (whichever is applicable) actually filed with the IRS.

Connecticut QTIP Election

An election may be made solely for Connecticut estate tax purposes to have a trust or other property of the decedent's gross estate treated as QTIP property only if no election was made for federal estate tax purposes under Internal Revenue Code (I.R.C.) §2056(b)(7) to treat a trust or other property of the decedent's gross estate as QTIP property.

Joint Property

Civil union partners and spouses in a marriage recognized under Public Act 2009-13 are allowed to include in the gross estate of a decedent one-half the value of certain joint interests in the same manner that a husband and wife are permitted this treatment provided the interest in property otherwise meets the requirements of I.R.C. \$2040(b)(2).

Section 1 - General Questions

Answer all questions whether or not the decedent was a resident of the state.

Section 2 - Connecticut Taxable Estate Computation

Line 1

Enter the total from Section 4, Line 8.

Line 2

Enter allowable estate tax deductions as computed for federal estate tax purposes (other than the deductions allowable for state death taxes under I.R.C. §2058) even if no federal estate tax return was required. Subject to federal rules, allowable deductions may include all or a part of:

- Funeral expenses and expenses incurred in administering property subject to claims;
- Debts of the decedent;
- Mortgages and liens;
- Net losses during administration;
- Expenses incurred in administering property not subject to claims;

- Bequests, etc., to surviving spouse; or
- Charitable, public, and similar gifts and bequests.

Attach a complete description of your allowable deductions.

Line 4

Enter the amount from Schedule A (NT), Line 9. If the decedent made Connecticut taxable gifts during the calendar year beginning January 1, 2010, those gifts must be reported on Schedule A (NT). See *Schedule A (NT) - General Instructions* on Page 3.

Line 5

Enter the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, and prior to January 1, 2010. Attach a copy of federal Form 709 for each year listed in *Schedule B (NT)*.

Line 6

For the estate of a decedent dying on or after January 1, 2010, if Line 6 is more than \$3.5 million, you must complete and file Form CT-706/709 with DRS and file a copy of that return with the appropriate Probate Court. If Line 6 is \$3.5 million or less, you may proceed to sign and file this return with the appropriate Probate Court.

Section 3 - Property and Proceeds Reported for Federal Estate Tax Purposes

The value of the gross estate of the decedent is determined by including the fair market value at the time of his or her death of all property, real or personal, tangible or intangible, wherever located.

All property in which the decedent had any interest must be reported at its fair market value on the date of death unless alternate valuation is elected for federal estate tax purposes. Connecticut law does not contain a comparable provision to I.R.C. §2032 which permits an executor to elect to value property included in the gross estate at a time other than as of the date of the decedent's death. Therefore, unless an executor elects alternate valuation on a completed and signed federal Form 706 filed with the IRS, alternate valuation will not be permitted for Connecticut estate tax purposes.

Assets which must be reported include:

- Tangible personal property* wherever located;
- Real property** wherever located;
- All intangible personal property*** wherever located;
- Real property located in Connecticut**; and
- Tangible personal property* located in Connecticut.

*Tangible personal property includes but is not limited to antiques, art collections, automobiles, boats, clothing, coin collections, household furniture and furnishings, jewelry, and stamp collections.

**The description of the real property should include the acreage and whether it is a home, rental, commercial, farm, or vacant land.

***Intangible personal property includes but is not limited to bank accounts, cash, stocks, bonds, pensions, copyrights, interest in estates of other decedents, royalties, mortgages, notes, partnership interests, remainder interest in trusts and estates, and unincorporated businesses.

All tangible personal property that the decedent owned at death must be reported at fair market value. For real estate, the fair market value may be determined through a written appraisal or by a comparable market analysis prepared by a realtor. For stocks quoted on a stock exchange, use the mean between the high and the low or bid and asked price at the date of death. For bank accounts, be sure that all interest has been posted as of the date of death. For U.S. Savings Bonds, use the value at death not the face amount. Do not reduce the reported fair market value of any property by the amount of any mortgages, liens, or encumbrances. Attach required supporting documents to the return.

In Column B of Parts 1 and 2, provide a description of the property including the complete address of all real property. Indicate the state where real or tangible personal property is physically located by using the two letter state abbreviation.

Part 1: Solely-Owned Property - The decedent's percentage of ownership is always 100%. In Column D, report the full fair market value of the decedent's property based on his or her percentage of ownership. If, for example, a decedent owned a 50% interest as a tenant in common in 123 Main Street, Anytown, enter "50% interest in 123 Main Street, Anytown." In Column E, indicate the amount of Column D passing to the decedent's surviving spouse if applicable

Part 2: **Jointly-Owned Property** - Report the full fair market value of the property in Column C. In Column D, entitled *Percentage Includible*, enter the percentage of the total value of the property that must be included in the gross estate as follows.

If the joint property is held with rights of survivorship between spouses, Column D should be 50% of the value of the joint property and the other 50% is excluded from his or her gross estate.

If the joint property is held with rights of survivorship between persons who are not spouses (such as parent-child or brother-sister), Column D should be 100% of the value of the joint property unless the decedent's estate submits facts sufficient to show the surviving joint tenant(s) supplied some or all of the money used to purchase the joint property. If that is the case, exclude only the part of the value of the joint property as is proportionate to the consideration in money or money's worth furnished by the surviving joint tenant(s).

However, in some situations, Column D should be the actual fractional percentage of the decedent's interest in the joint property if: (1) the joint property was acquired by the decedent and the surviving joint tenant(s) by gift, bequest, devise or inheritance as joint tenant(s); or (2) the joint property originally belonged to the surviving joint tenant(s) and the decedent had acquired his or her interest in the property from the surviving joint tenant(s).

Multiply the fair market value in Column C by the *Includible Percentage* in Column D to determine the *Includible Value* to be reported in Column E. In Column F, indicate the amount of Column E passing to the decedent's surviving spouse if applicable.

Part 3: Life Insurance Proceeds - Report in Column C the full amount of the life insurance proceeds on the life of the decedent. In Column D, indicate the amount of Column C passing to the decedent's surviving spouse.

Life insurance on the life of the decedent is subject to estate tax, as computed for federal estate tax purposes, even if no federal estate tax return was required. Life insurance owned by the decedent on the life of another is also subject to estate tax. Report the cash surrender value at the time of death in Section 3, Part 2.

Annuities, Pension Plans, Retirement Benefits, and Individual Retirement Accounts: Generally, the value of the right to receive amounts from pension and profit sharing plans and individual retirement accounts are taxable.

Reportable transfers include:

1. Individually purchased policies:

- Annuity policies;
- Retirement annuity policies;
- Matured endowment policies;
- Supplementary contracts (for example, if the decedent elected to leave the proceeds of insurance he received as a beneficiary with the insurer under terms where the balance will be paid after his death to persons he designated.);
- Deferred compensation and similar plans; and
- Private annuities.

2. Pension, profit sharing, and like plans

- Payments under an employees' trust or plan forming part of a pension, stock bonus, or profit sharing plan;
- Payments under a contract purchased by an employees' trust or plan forming part of a pension, stock bonus, or profit sharing, thrift, or similar plan; **and**
- Payments under a retirement annuity contract purchased by an employer under a plan.

3. Individual Retirement Accounts

Schedule A (NT) - General Instructions

If you are not required to file federal Form 709, stop here. You are not required to complete *Schedule A (NT)*. Enter a zero on Form CT-706 NT, Section 2, Line 4.

If you are required to file a federal Form 709, the information entered on *Schedule A (NT)* for each gift should generally be identical to the information reported on federal Form 709, Schedule A. However, only those gifts to which the Connecticut gift tax applies should be reported on *Schedule A (NT)*.

The gifts to which Connecticut gift tax applies are:

- Gifts of tangible personal or real property located in Connecticut;
 and
- Gifts of intangible personal property made by a donor who at the time of the gift was a resident of Connecticut.

Gift Splitting

The decedent is **required** to gift split for Connecticut gift tax purposes if the decedent consented to gift split for federal gift tax purposes.

The decedent is **not** permitted to gift split for Connecticut gift tax purposes if the decedent did not consent to gift split for federal tax purposes.

Schedule A (NT) - Line Instructions

Line 1

Add the value of all gifts listed in *Schedule A (NT)*, Column G, and enter the sum on Line 1.

Line 2

Enter the total annual exclusions claimed for the gifts listed on *Schedule A (NT)*, Line 1. The **first \$13,000 or less** of gifts to any donee during the calendar year of a present (not future) interest in property is excluded.

When determining the annual exclusion amount, a donee should not be counted more than once. The annual exclusion is per donee and **not** per gift.

However, if the first \$13,000 of gifts, for federal gift tax purposes, to any donee involves tangible personal property or real property located outside Connecticut, no annual exclusion is available for Connecticut gift tax purposes for gifts to that donee.

The first \$133,000 of gifts made to a spouse who is not a U.S. citizen during the calendar year of a present interest in property is excluded from the Connecticut total amount of gifts.

If the decedent split a gift with his or her spouse, the annual exclusion claimed against the gift may not be more than the decedent's half of the gift.

Line 3

Subtract Line 2 from Line 1 and enter the balance. This is the total amount of gifts before the calculation of the marital deduction and charitable deduction.

Line 4

Enter all of the gifts to the decedent's spouse entered on *Schedule A (NT)* and for which a marital deduction is claimed. Indicate on the line provided which numbered items from *Schedule A (NT)* are gifts to the decedent's spouse for which a marital deduction is claimed.

Do not enter any gifts to the decedent's spouse if the spouse was not a U.S. citizen at the time of the gift. There is no marital deduction for gifts to a spouse who is not a U.S. citizen; however, an annual exclusion may apply. See Line 2 on Page 3.

Line 5

Enter the amount of the annual exclusions claimed for the gifts entered on Line 4.

Line 6

Subtract Line 5 from Line 4 and enter the balance. This is the marital deduction that can be claimed for the year.

Line 7

If a deduction for charitable gifts is claimed, enter the total charitable, public, or similar gifts (minus exclusions allowed). Enter on the line provided the item number(s) of the gift(s) from *Schedule A (NT)*, Column A, deducted on Line 7.

Do not enter any gift not included on Schedule A (NT).

Line 8

Add Line 6 and Line 7 and enter the amount. This is the total of the marital and charitable gift deductions.

Line 9

Subtract Line 8 from Line 3. Enter this amount on Line 9 and on Section 2, Line 4.

Line 10

If the decedent and the decedent's spouse consented, for federal gift tax purposes, to consider all the gifts made during the calendar year as made one-half by each spouse and, as a result, are required to gift split for Connecticut gift tax purposes, check the box marked **Yes** and enter the consenting spouse's name and SSN on the applicable lines.

Line 11

Indicate whether the decedent's spouse is a U.S. citizen. If **No**, indicate if any property was transferred to him or her during the calendar year.

Line 12

Check the box if the decedent was a party to a civil union or a marriage recognized under Public Act 2009-13.

Line 13

Check the box if the decedent elected under I.R.C. §2523(f) to include gifts of qualified terminable interest property as gifts to his or her spouse for which a marital deduction was claimed under I.R.C. §2523. Enter the item numbers from *Schedule A (NT)* of the gifts for which an election was made in the space provided.

Line 14

Check the box if the decedent elected under I.R.C. §2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuity where only the decedent and his or her spouse have the right to receive payments before the death of the last to die. Enter the item numbers from *Schedule A (NT)* for the annuity(ies) for which an election was made in the space provided.

Any annuities entered in the space provided on Line 13 may not be entered on *Schedule A (NT)*, Line 8. Any annuities not listed in the space provided on Line 13 must be entered on *Schedule A (NT)*, Line 4. If there is more than one joint and survivor annuity, the election under I.R.C. §2523(f)(6) may but is not required to cover all of them. Once made, the election is irrevocable.

Schedule A (NT) Attachments

Attach a complete copy of federal Form 709, United States Gift (and Generation-skipping Transfer) Tax Return, including all attachments.

For each gift of a life insurance policy, attach a copy of federal Form 712, Life Insurance Statement.

For single premium or paid-up policies, where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy is greater than the amount shown on federal Form 712, Line 59. In these situations, report the true economic value of the policy.

For gifts of stock of closely held or inactive corporations, attach the balance sheet for the period nearest the date of the gift, statements of net earnings or operating results and dividends paid for each of the five preceding years, and a concise statement of the method of valuation.

Attach any other documents, such as appraisals, required for adequate explanation of value. If no appraisal is attached to show how property is valued, explain in detail how value was determined.

Fill out all required information and attach all required items and schedules or the return will be incomplete.

Schedule B (NT)

You must report all Connecticut taxable gifts made on or after January 1, 2010, on *Schedule B (NT)*.

Column A

Enter the calendar year in which the gifts were made.

Column B

Enter in Column B the amount of Connecticut taxable gifts made during prior periods.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Department of Revenue Services State of Connecticut

Form CT-1120 Corporation Business Tax Return

2010

(Rev. 12/10)

E	nter income Year Beginning -	, 2	1010, and Ending		,
otal assets	Corporation name			.	oyer ID Number (FEIN)
mount from federal Form	00		1		
120, Line 11: See	Number and street		PO Box	DRS use only	,
Schedule C, Line 1b below.			•	_	20
•	00 City or town	State	ZIP code	CT Tay Pegis	tration Number
NAICS code: See instruction	S. City of town	State	ZIF Code	► CT Tax Regis	tration Number
<u> </u>					
Check and Comp	olete All Applicable Boxes		Vicit va	vww.ct.gov/T	SC aww.ct.gov/DRe
1. Address chan	ge			and pay this	TCC
2. Return status:	Initial Final Short period			electronically	Party Contes
	urn, has the corporation: ▶☐ Dissolved Inganized: Enter survivor's CT Tax Registration	➤ Withdraw			. Apayer Service Center
4. Federal return was	s filed on: ▶☐ 1120 ▶☐ 1120-H ▶☐ d basis: Parent co. name ▶	☐ 1120-REIT		 -	
5. Is this corporation	n exchanging R & D tax credits? ▶☐ Yes	s (Attach Form (CT-1120 XCH.)	□ No	
•	included in a CT combined or unitary busines	•	•	▶□ Yes	►∏ No
If this is the first ye	ear electing or revoking combined or unitary sta	atus, attach For	rm CT-1120CC or Fo		· —
	luded in a CT combined or unitary business tax m CT-1120CR or Form CT-1120U.)	return for this ye	ar?		
		► No			
If No , enter state w	where principal place of business is located on Date qualified in C		State of incorp	poration	
	_	_			
·	exempt from CT corporation business tax?	•			• •
•	n use the annualized method to calculate its e				
	ion pay, accrue, or incur interest expenses or 'es (Attach Form CT-1120AB .)	intangible exper	nses, costs, and rela	ated interest exp	enses to a related
12. Is this corporation	filing Form CT-1120 PIC? ► Yes (Attach	Form CT-1120	PIC.) No		
Attach	a Complete Copy of Form 1120 Including A Complete Schedule C afte				Service.
Schedule C – Cor	mputation of Amount Payable (Minim			•	
	edule A, Line 6; Schedule B, Line 6; or \$250			00 ////////	7//////////////////////////////////////
	plied by 10%. If federal Form 1120, Line 11 is				
	000 or Line 1a is \$250 enter "0."	► 1b	C	00 ////////	
	dits: See instructions			00 ///////	
	total of Lines 1a through Line 1c. If no tax cred				00
	0% (0.30)				00
=	Line 2 or \$250				00
	Subtract Line 3 from Line 1				00
	m CT-1120K, Part II, Line 11. Do not exceed an				00
	ble: Subtract Line 5 from Line 1				00
	for extension from Form CT-1120 EXT			00	
	om Forms CT-1120 ESA, ESB, ESC, & ESD			00	
	ior year			00 ////////	
	er the total of Lines 7a, 7b, and 7c			▶ 7 8	00
	overpaid): Subtract Line 7 from Line 6			▶ 8 00 ///////	00 //////////////////////////////////
•				00	
				00	
	erest: Enter the total of Lines 9a, 9b, and Line 9a			////////	00
	ed to 2011 estimated tax			00 ////////	7//////////////////////////////////////
	led			00	
	or refunded: Enter the total of Line 10a and Line				00
	his return: Add Line 8 and Line 9			► 11	00
				1 1	1 1

Schedule A – Computation of Tax on Net Income		
1. Net income: Enter amount from Schedule D, Line 22. If 100% Connecticut, enter also on Line 3▶	1	00
2. Apportionment fraction: Carry to six places. See instructions.	2	0.
3. Connecticut net income: Multiply Line 1 by Line 2.	3	00
4. Operating loss carryover from Form CT-1120 ATT, Schedule H, Line 14, Column D ▶	4	00
5. Income subject to tax: Subtract Line 4 from Line 3	5	00
6. Tax: Multiply Line 5 by 7.5% (.075)	6	00

Schedule B – Computation of Minimum Tax on Capital		
1. Minimum tax base from Schedule E, Line 6, Column C. If 100% Connecticut, enter also on Line 3. ▶	1	00
2. Apportionment fraction: Carry to six places. See instructions.	2	0.
3. Multiply Line 1 by Line 2	3	00
4. Number of months covered by this return	4	
5. Multiply Line 3 by Line 4, divide the result by 12.	5	00
6. Tax (3 and 1/10 mills per dollar): Multiply Line 5 by .0031. Maximum tax for Schedule B is \$1,000,000 ▶	6	00

Schedule D – Computation of Net Income		
1. Federal taxable income (loss) before net operating loss and special deductions	1	00
2. Interest income wholly exempt from federal tax	2	00
3. Unallowable deduction for corporation tax from Schedule F, Line 8	3	00
4. Interest expenses paid to a related member from Form CT-1120AB, Part I A, Line 1 ▶	4	00
5. Intangible expenses and costs paid to a related member from Form CT-1120AB, Part I B, Line 3 ▶	5	00
6. Federal bonus depreciation: See instructions.	6	00
7. Cancellation of debt income deferred on IRC §108(i) election statement	7	00
8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25	8	00
9. Other: Attach explanation.	9	00
10. Total: Add Lines 1 through 9.	10	00
11. Dividend deduction from Form CT-1120 ATT, Schedule I, Line 5	11	00
12. Capital loss carryover (if not deducted in computing federal capital gain)	12	00
13. Capital gain from sale of preserved land	13	00
14. Federal bonus depreciation recovery from Form CT-1120 ATT, Schedule J, Line 11	14	00
15. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 1	15	00
16. Exceptions to interest add back from Form CT-1120AB, Part II A, Line 2	16	00
17. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 3	17	00
18. Exceptions to add back of intangible expenses paid to a related member from Form CT-1120AB, Part II B, Line 1	18	00
19. Reserved for future use	19	
20. Other: See instructions.	20	00
21. Total: Add Lines 11 through 20.	21	00
22. Net income: Subtract Line 21 from Line 10. Enter here and on Schedule A, Line 1	22	00

	Column A Beginning of Year	Column B End of Year	Column C	
1. Capital stock from federal Schedule L, Line 22a and Line 22b	00	00	(Column A plus	
Surplus and undivided profits from federal Schedule L, Lines 23, 24, and 25	00	00	Column B) Divided by 2	
3. Surplus reserves: Attach schedule	00	00	Divided by 2	
4. Total: Add Lines 1, 2, and 3. Enter average in Column C	00	00	C	
Holdings of stock of private corporations: Attach schedule. Enter average in Column C.	00	00	C	
6. Balance: Subtract Line 5, Column C, from Line 4, Column C. Enter here and on Schedule B, Line 1				

1. Payrol	l			00			
2. Real p	roperty			00			
3. Persor	nal property			00			
4. Sales	and use			00			
5. Other:	See instructions.			00			
6. Conne compu	cticut corporation business tax deducte tation of federal taxable income	d in the					00
states	or measured by income or profits import or political subdivisions deducted in the eral taxable income: Attach schedule	computation					00
8. Total u	nallowable deduction for corporation businere and on Schedule D, Line 3	ness tax purposes: Add Line	6 and Line	e 7, Column B.			00
Schedule	e G – Additional Required Informat	t ion – Attach a schedule o	of corpora	te officers' names,	titles, and a	addresses. See	instructions.
1. In which	ch CT town(s) does the corporation of	own or lease, as lessee, re	al or tang	ible personal prope	rty, or perfo	orm services?	
2. (a) Did	d this corporation directly or indirectly	transfer a controlling inter	est in an	entity owning CT re	al property	? ▶□ Yes	►□ No
If Yes,	, enter: Entity name		Fed	eral Employer ID N	umber ► _		
	as there a direct or indirect transfer of						
If Yes,	, enter: Transferor name		Fed	eral Employer ID Nu	ımber ► _		
	he answer to either 2(a) or 2(b) is Yes						
Date	of transfer	, and attach a list of	addresse	s for all Connecticu	t realty pro	perty transferred	d.
3. Did an	ny corporation at any time during the	year own a majority of the	voting st	ock of this corporati	on?	► Yes	►□ No
If Yes,	, enter: Corporation name		Fed	eral Employer ID N	ımber		
4. Last ta	axable year this corporation was audi	ted by the Internal Revenu	ue Servic	e ▶			
	adjustments reported to CT? ▶☐ Y	-					
*****			Охріана				
	: I declare under penalty of law that I ha						
Révenue Se	dge and belief, it is true, complete, and c ervices (DRS) is a fine of not more than coaver is based on all information of whi	\$5,000, imprisonment for no	ot more th				
	Corporate officer's name (print)					Date	
Sign Here	Corporate officer's signature					Telephone numb	er
Keep a copy of this return for Paid preparer's name (print) Title May DRS contact the preparer shown below about this return for Paid preparer's name (print) May DRS contact the preparer shown below about this return for Paid preparer's name (print) Date							
						<u>, </u>	
your records.	Paid preparer's signature					Preparer's SSN o	or PTIN
	Firm's name and address			FEIN		Telephone numb	er
Mail paper r	return with payment to: Mail paper	return without payment to:	Make ch	eck payable to:		, ,	
Depart	ment of Revenue Services Depar	rtment of Revenue Services of Connecticut	Com	nissioner of Revenue S			
PO Box			∆ttach cł	eck to return with paper	rlin		
		ox 150406			onp.		
Hartfor		ox 150406 ord CT 06115-0406	Do not s				

Column A

Schedule F - Taxes

Column B

Form CT-1120 (Rev. 12/10) Page 3 of 3

2010 FORM CT-1120

Connecticut Corporation Business Tax

Return and Instructions

This booklet contains:

- Form CT-1120
- Form CT-1120 ATT
- Form CT-1120A
- Form CT-1120K
- Form CT-1120 EXT
- Form CT-1120AB



Tax information is available on the DRS website at www.ct.gov/DRS

File Form CT-1120, Form CT-1120 EXT, and Forms CT-1120 ESA, ESB, ESC, and ESD using the Taxpayer Service Center (*TSC*).

What This Booklet Contains

Read the information contained in this booklet carefully before preparing the Connecticut corporation business tax return.

This booklet contains information and instructions about the following forms:

Form CT-1120, *Corporation Business Tax Return*, is used to compute tax both on a net income basis and on a capital stock basis. Tax is paid on the basis that yields the higher tax. The minimum tax is \$250.

Form CT-1120 ATT, *Corporation Business Tax Return Attachment*, contains the following computation schedules:

Schedule H, Connecticut Apportioned Operating Loss Carryover;

Schedule I, Dividend Deduction; and

Schedule J, Bonus Depreciation Recovery.

Form CT-1120A, Corporation Business Tax Return Apportionment Computation, is used to compute the apportionment factors for the net income and the minimum tax base.

Form CT-1120K, *Business Tax Credit Summary*, is used to summarize a corporation's claim for available business tax credits.

Form CT-1120 EXT, Application for Extension of Time to File Corporation Business Tax Return, is submitted to obtain an extension of time to file Form CT-1120; Form CT-1120CR, Combined Corporation Business Tax Return; or Form CT-1120U, Unitary Corporation Business Tax Return.

Form CT-1120AB, Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses, must be completed by each corporation that pays interest or intangible expenses to a related party.

Visit the Department of Revenue Services (DRS) website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Other Taxes for Which the Corporation May be Liable

The information that follows is intended to be a general description of other Connecticut taxes for which a corporation may be liable. Failure to pay these or any taxes for which the corporation is liable may subject the corporation and its officers to civil and criminal penalties.

To register for sales and use taxes, Connecticut income tax withholding, and most other Connecticut taxes administered by DRS, the corporation must complete **Form REG-1**, *Business Taxes Registration Application*.

Visit the DRS website to register online. If the corporation already has a Connecticut Tax Registration Number, additional taxes for which the corporation is liable may be added to the registration by contacting the DRS Registration Unit at 860-297-4885.

Business Entity Tax: The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes, either:
 - Treated as a partnership, if it has two or more members; or
 - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnership (LPs).

The BET applies to those business entities listed above if either: 1) the entities were formed under Connecticut law; or 2) the entities were not formed under Connecticut law but are required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). Visit the DRS website at www.ct.gov/bet for additional information regarding the BET.

Connecticut Sales and Use Taxes: A corporation may be responsible for the filing of sales and use tax returns. Sales taxes are due if the company sells taxable goods or services. Use taxes are due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have failed to collect the sales tax. Both taxes are reported on Form OS-114, Sales and Use Tax Return.

Connecticut Income Tax Withholding: Any corporation that maintains an office or transacts business in Connecticut and that is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from wages and certain other payments to employees, whether or not the payroll department is located in Connecticut.

Controlling Interest Transfer Tax: Connecticut imposes a tax on the transfer of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on Form AU-330, Controlling Interest Transfer Taxes.

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Notes

What's New

Unless otherwise stated, all changes are applicable to income years beginning on or after January 1, 2010.

Economic Nexus

Effective upon passage and applicable to income years beginning on or after January 1, 2010, new legislation imposes the corporation business tax on any company that derives income from sources in Connecticut or that has a substantial economic presence in Connecticut to the extent permitted by the U.S. Constitution. A corporation does not need to have a physical presence in Connecticut to be subject to the Connecticut corporation business tax. See **Informational Publication 2010(29)**, *Economic Nexus*

2009 Conn. Pub. Acts 3, §90 (June Spec. Sess.)

Captive Real Estate Investment Trust (REITs)

Conn. Gen. Stat. §12-213 is amended to define a "captive real estate investment trust" as a REIT under IRC §856 where more than 50% of the REIT is owned or controlled, directly or constructively, by a single entity and where the REIT is not regularly traded on an established securities market. A captive REIT does not include a qualified REIT under §12-217(a)(3) or a REIT that is owned by a corporation that is, in turn, owned by: (1) another REIT; (2) an entity exempt from tax under IRC §501; (3) a listed property trust or other foreign REIT from a country with a tax treaty with the US; or (4) a REIT intended to be regularly traded on an established securities market.

2010 Conn. Pub. Acts 188, §1

Conn. Gen. Stat. §12-217(a)(1) is amended to disallow the federal deduction for dividends paid for Captive REITs.

2010 Conn. Pub. Acts 188, §2

Conn. Gen. Stat. §12-217(a)(3) is amended to allow a dividends received deduction for the recipient of a dividend from a Captive REIT that is taxable under Chapter 208.

2010 Conn. Pub. Acts 188, §3

Amended Tax Returns

Conn. Gen. Stat. §12-226 is amended to require a taxpayer that files an amended return with the Internal Revenue Services (IRS) to file an amended Connecticut return within 90 days of the final determination by the IRS.

2010 Conn. Pub. Acts 188, §5

Qualified Small Business Job Creation Tax Credit

An employer with less than 50 employees in Connecticut may earn a tax credit equal to \$200 per month for hiring a new employee after May 6, 2010, who resides in Connecticut. The new employee must be hired to fill a full time job during the income years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit can be claimed in the income year of the hire and the next two income years. The tax credit does not carry forward and is not refundable. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. The tax credit is administered by the Department of Economic and Community Development (DECD).

2010 Conn. Pub. Acts 75, §8

Vocational Rehabilitation Job Creation Tax Credit

An employer may earn a tax credit equal to \$200 per month for hiring a new employee who is receiving rehabilitation services from the Department of Social Services or from the Board of Education and Services for the Blind. The new employee must be hired after May 6, 2010, to work at least 20 hours per week for 48 weeks of a calendar year. The tax credit can be claimed in the income year of the hire and the next two income years. The tax credit does not carry forward and is not refundable. The tax credit is not available for an income year if the new employee was not employed by the employer at the close of that income year. The tax credit is administered by DECD.

2010 Conn. Pub. Acts 75, §9

Changes to Existing Tax Credits

Tax Credit Cap: There is a total cap of \$11 million per fiscal year collectively imposed on the new Qualified Small Business Job Creation tax credit under 2010 Conn. Pub. Acts 75, \$8, the new Vocational Rehabilitation Job Creation tax credit under 2010 Conn. Pub. Acts 75, \$9, and the New Jobs tax credit under Conn. Gen. Stat. \$12-217ii.

2010 Conn. Pub. Acts 75, §10

Existing Insurance Reinvestment Fund Tax Credit: 2010 Conn. Pub. Acts 75, §14 made the following changes to the existing Insurance Reinvestment Fund tax credit under Conn. Gen. Stat. §38a-88a:

 The definition of new employee was amended to add the requirement that the new employee be a resident of Connecticut.

- No eligibility certificates may be issued to insurance businesses on and after July 1, 2010.
- No credit is allowed for an investment unless \$1 million or more is invested by July 1, 2011, in an insurance business that has been issued an eligibility certificate prior to July 1, 2010. If an insurance business that has been issued an eligibility certificate prior to July 1, 2010, has not received a \$1 million investment by July 1, 2011, then DECD shall revoke its eligibility certificate.

Conn. Gen. Stat. §38a-88a, as amended by 2010 Conn. Pub. Acts 75, §14

Computer Donation Tax Credit Sunset: Effective for income years beginning on or after January 1, 2014, the Computer Donation tax credit under Conn. Gen. Stat. §10-228b is eliminated.

Conn. Gen. Stat. §10-228b, as amended by 2010 Conn. Pub Acts 75, §25

Financial Institutions Tax Credit Sunset: Effective for income years beginning on or after January 1, 2014, the Financial Institutions tax credit under Conn. Gen. Stat. §12-217u, which is available to financial institutions that build and occupy a facility located in Connecticut of at least 900,000 square feet, and create and maintain an average of 1,200 to 2,000 qualified employees in Connecticut, is eliminated.

Conn. Gen. Stat. §12-217u, as amended by 2010 Conn. Pub. Acts 75, §§ 26-27

Small Business Guaranty Fee Tax Credit Sunset: Effective for income years beginning on or after January 1, 2014, the Small Business Guaranty Fee tax credit under Conn. Gen. Stat. §12-217cc, which is available to qualifying small businesses, is eliminated.

Conn. Gen. Stat. §12-217cc, as amended by 2010 Conn. Pub. Acts 75, § 28

Service Facility Credit Extended to Bradley Development Zone: Effective October 1, 2011, for income years beginning on or after January 1, 2013, Conn. Gen. Stat. §12-217e is amended to allow the Service Facility tax credit to be claimed for the portion of a corporation's tax under Chapter 208 that is attributable to an eligible facility. *Eligible facility* means a facility located in enumerated census blocks of Windsor Locks, Suffield, East Granby, and Windsor and that is used for the warehousing or distribution of goods transported to an

airport or is otherwise directly related to such airport, but does not include a facility used by an organization with a NAICS code of 441110 through 454390 inclusive, 532111, 532112, or 812930.

Conn. Gen. Stat. §12-217e, as amended by 2010 Conn. Pub. Acts 98, §4

Changes to the Film Production Tax Credit: The Film Production tax credit is amended to: 1) place administration of the tax credit with DECD rather than Connecticut Commission on Culture and Tourism (CCT); 2) allow a 10% credit for costs from \$100,000 up to \$500,000, a 15% credit for costs over \$500,000 up to \$1 million, and a 30% credit for costs over \$1 million; 3) allow no tax credit for costs incurred outside Connecticut and used inside Connecticut; 4) allow all or part of the credit to be claimed in the year the costs were incurred or the next three years but with no carryovers; 5) allow a post-certification remedy against any entity that commits fraud or misrepresentation; 6) define compensation as base salary without bonus pay or stock options; and 7) only allow a credit if a company has 25% of its principal photography days in Connecticut or expends at least \$1 million in Connecticut.

Conn. Gen. Stat. §12-217jj, as amended by 2009 Conn. Pub. Acts 3, §97 (June Spec. Sess.); 2009 Conn. Pub. Acts 8, §§1 through 3 (Sept. Spec. Sess.); and 2010 Conn. Pub. Acts 107, §1

Changes to the Film Production Infrastructure Tax Credit: The Film Production Infrastructure tax credit is amended to: 1) place administration of the tax credit with DECD rather than CCT; 2) allow a 20% credit for costs over \$3 million; and 3) allow a post-certification remedy against any entity that commits fraud or misrepresentation.

Conn. Gen. Stat. §12-217kk, as amended by 2009 Conn. Pub. Acts 3, §98 (June Spec. Sess.)

Changes to the Digital Animation Tax Credit: The Digital Animation tax credit is amended to: 1) place administration of the tax credit with DECD rather than CCT; 2) allow a 10% credit for costs from \$100,000 up to \$500,000, a 50% credit for costs over \$500,000 up to \$1 million, and a 30% credit for costs over \$1 million; 3) allow no tax credit for costs for expenses incurred in certifying eligible costs; 4) place an aggregate cap of \$20 million per production for star talent; and 5) allow a post-certification remedy against any entity that commits fraud or misrepresentation.

2009 Conn. Pub. Acts. 3, §99 (June Spec. Sess.), as amended by 2009 Conn. Pub. Acts 8, §§4 and 5 (Sept. Spec. Sess.)

Changes to the Neighborhood Assistance Act (NAA) Tax Credit: The NAA tax credit is amended as follows:

- The definition of *business firm* contained in Conn. Gen. Stat. §12-632(c) is amended to mean any business entity authorized to do business in the state and subject to the tax due under the provisions of Chapter 207, 208, 209, 210, 211, or 212. As amended, the statute permits health care centers, satellite television companies, and certified competitive video service providers to claim the NAA tax credit. Prior to this amendment, these entities did not fall within the statutory definition of business firm;
- Effective July 1, 2010, the requirement that the Commissioner submit NAA tax credit applications to municipalities for approval before the Commissioner can act upon an application is eliminated; and
- Effective June 7, 2010, the credit percentage available is increased from 40% to 60% of the total amount invested during the taxable year by the business firm in community-based alcoholism prevention or treatment programs.

Conn. Gen. Stat. §12-631, as amended by 2010 Conn. Pub. Acts 188, §8; Conn. Gen. Stat. §12-632, as amended by 2010 Conn. Pub. Acts 188, §9; and Conn. Gen. Stat. §12-635a, as amended by 2010 Conn. Pub. Acts 188, §10

Changes to the Historic Preservation Tax Credit:

Conn. Gen. Stat. §10-416b (referred to as the Historic Preservation tax credit by CCT and formerly referred to as the Historic Investment tax credit by the Department of Revenue Services (DRS)) allows a credit for investments in historic properties that are used for both residential and non-residential purposes. Vouchers for such credits may be issued for projects that are completed in phases at such time as an identifiable portion of the project is placed in service. In order to receive the voucher, the owner must provide information to CCT regarding the portion placed in service. The portion placed in service does not have to include the residential portion of the project. Effective July 1, 2010, for income years beginning on or after January 1, 2010, if a voucher is issued for a non-residential portion of the project that is placed in service and the residential portion of the project is not completed on time, the owner shall recapture 100% of the credit issued for the portion previously placed in service.

Conn. Gen. Stat. §10-416b, as amended by 2010 Conn. Pub. Acts 188, §15

Notes

General Information

How to Get Help

DRS is ready to help you get answers to Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours. For personal assistance visit the DRS office at 25 Sigourney Street, Hartford. Be sure to bring your completed federal return if applicable.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime.

Who Must File

Form CT-1120, Corporation Business Tax Return, must be filed by every corporation (or association taxable as a corporation) that carries on business or has the right to carry on business in Connecticut. Any corporation dissolved or withdrawn from Connecticut is subject to the corporation business tax up to the date of dissolution or withdrawal.

Corporations electing to file a combined return must also complete **Form CT-1120CR**, *Combined Corporation Business Tax Return*.

Corporations electing to file a unitary return must also complete **Form CT-1120U**, *Unitary Corporation Business Tax Return*.

Who is Exempt From Corporation Business Tax

The following companies **are exempt from filing** Form CT-1120:

- Insurance companies incorporated under the laws of any other state or foreign government, and domestic insurance companies;
- Companies exempt by the federal corporation net income tax law;
- A domestic international sales corporation (DISC) which has made a valid election for federal income tax purposes to be treated as a DISC;
- Companies subject to gross earnings taxes under Chapter 210 of the Connecticut General Statutes or whose properties in Connecticut are operated by railroad companies subject to gross earnings taxes under Chapter 210;
- Cooperative housing corporations, as defined for federal income tax purposes;
- Corporate limited partners in one or more investment partnerships that are otherwise not doing business in Connecticut; and

 Non-United States corporations whose sole activity in Connecticut is trading in stocks, securities, or commodities for their own account.

The following companies, organizations, or associations are exempt from payment of Connecticut corporation business tax but must register with DRS and file Form CT-1120 to claim the exemption:

- A homeowner's association that has elected to be treated as such for federal income tax purposes (a copy of federal Form 1120-H **must** be attached to its Form CT-1120);
- Certain political organizations or associations exempt from federal income taxes under IRC §527 (a copy of federal Form 1120-POL must be attached to its Form CT-1120);
- Financial service companies whose corporate headquarters are located in the export zone in the City of Hartford, Connecticut, and who are conducting all of their business outside the United States; and
- Passive investment companies (PICs), as defined under Conn. Gen. Stat. §12-213(a)(27), must file Form CT-1120 PIC, Information Return for Passive Investment Companies, in place of Form CT-1120.

Accounting Period and Method of Accounting

A corporation must use the same accounting period and method of accounting for Connecticut tax purposes as it does for federal tax purposes. If a corporation's accounting period or method of accounting is changed for federal tax purposes, the same change must be made for Connecticut tax purposes.

When to File

Every corporation must file a return on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return is due on or before the first day of the fourth month following the end of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- UPS Next Day Air
- · UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See Policy Statement 2008(3), Designated Private Delivery Services and Designated Types of Service.

If Form CT-1120 is filed late, see *Interest and Penalties* to determine if interest and penalty should be reported with this return.

Extension Request

To get an extension of time to file the annual return, the corporation must file **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*, not later than the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company not required to file a federal income tax return for the income year, the extension request must be filed on or before the first day of the fourth month following the end of the income year. Payment of the total tax due must be included with the request. The timely filing of Form CT-1120 EXT will automatically extend the due date for six months.

Visit www.ct.gov/TSC to file your extension request over the Internet.

Form CT-1120 EXT extends only the time to file the tax return. It does not extend the time to pay the corporation business tax. Interest on any tax not paid by the original due date is computed at 1% per month or fraction of a month until the tax is paid in full.

Where to File

File Electronically

This return can be filed electronically through the DRS **Taxpayer Service Center** (*TSC*). The *TSC* allows taxpayers to electronically file, pay, and manage state tax responsibilities. Visit **www.ct.gov/TSC** to make electronic transactions or administer your tax account online. If you file electronically you are expected to pay electronically at the time of filing.

File a Paper Return

Mail paper return with payment to:

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974

Mail paper return without payment to:

Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406

Payment Options

TSC Payer Service Center

Pay Electronically

Visit www.ct.gov/TSC to use the TSC

to make a direct tax payment. After logging into the *TSC*, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card

You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the *TSC* and select *Make Payment by Credit Card*;
- Visit: www.officialpayments.com and select *State Payments*; or
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to the correct account, write "2010 Form CT-1120" and the corporation's Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Amended Returns

For income years beginning on or after January 1, 2006, any corporation that fails to include items of income or deduction or makes any other error on a return must: 1) file an amended return using **Form CT-1120X**, *Amended Corporation Business Tax Return*, that applies to the tax year being amended, or 2) if the corporation was included in a combined corporation business tax return, file an amended combined return on **Form CT-1120CR**, *Combined Corporation Business Tax Return*, that applies to the tax year being amended and check the *Amended* box.

If a corporation has filed an amended federal return with the IRS and the amendment affects the corporation's Connecticut tax return, then within 90 days of the IRS final determination on that amended federal return, the corporation shall file Form CT-1120X, and attach a copy of federal Form 1120X, Amended U.S. Corporation Income Tax return.

Corrections to taxable income made by the IRS must be reported to the Commissioner of Revenue Services on or before 90 days after the final determination of the change. All federal adjustments must be reported on an amended return. An extension request for reporting federal audit changes may be submitted in writing to the Commissioner stating the reason additional time is required.

Estimated Tax Payments

Every corporation subject to the Connecticut corporation business tax whose estimated current year tax exceeds \$1,000 must make its required annual payment in four installments. See instructions on **Forms CT-1120 ESA**, **ESB**, **ESC**, and **ESD**, *Estimated Corporation Business Tax*. Using these forms will ensure accuracy and timeliness in processing the corporation's estimated tax payments. Visit the DRS website to download and print Connecticut tax forms.

The required annual payment is the lesser of:

- 90% of the tax (including surtax) shown on the return for the income year, or, if no return is filed, 90% of the tax for such year; or
- 100% of the tax (including surtax) shown on the return for the previous income year without regard to any credit, if the previous income year was an income year of 12 months and if the company filed a return for the previous income year showing a liability for tax.

Estimated tax due dates (for calendar year filers):

1st Installment - March 15, 2011

30% of prior year tax (including surtax) without regard to credits or 27% of current year tax (including surtax)

2nd Installment - June 15, 2011

70% of prior year tax (including surtax) without regard to credits or 63% of current year tax (including surtax)

3rd Installment - September 15, 2011

80% of prior year tax (including surtax) without regard to credits or 72% of current year tax (including surtax)

4th Installment - December 15, 2011

100% of prior year tax (including surtax) without regard to credits or 90% of current year tax (including surtax)

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The estimated tax due dates table indicates the amount due for each installment under the regular installment method. For more information regarding estimated corporation business tax payments, including information regarding the annualized installment method, see **Informational Publication 2010(10)**, *Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Interest and Penalties

Interest is computed at 1% per month or fraction of a month on the underpayment of tax from the original due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form CT-1120I**, *Computation of Interest Due on Underpayment of Estimated Tax*. Interest on underpayment or late payment of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of corporation business tax is 10% of the tax due or \$50, whichever is greater. If a request for a filing extension has been granted, a corporation may avoid a penalty for failure to pay the full amount due by the original due date if it pays:

- At least 90% of the tax shown to be due on the return on or before the original due date of the return; and
- The balance due with the filing of Form CT-1120, on or before the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Willful Failure to File or Pay

Anyone who willfully fails to pay the tax or file a return will be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned from one to five years, or both.

Penalty for Failure to Disclose Listed Transaction

A penalty of 75% of the amount of the deficiency may be imposed when it appears that any part of the deficiency is due to failure to disclose a listed transaction, as defined in IRC §6707A.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit **Form DRS-PW**, *Request for Waiver of Civil Penalty*, to DRS Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at **860-297-4797**.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

Status Letter Requests

Requests for status letters must be submitted in writing on the business's letterhead and must include:

- Name and address of the business;
- Connecticut Tax Registration Number;
- Tax types for which the tax status is being requested;
- A statement that clearly explains the reason for the status letter request;

- The mailing address for the status letter if it is different from the address of the business;
- The original signature and title of the authorized representative making the request; and
- A properly executed Form LGL-001, Power of Attorney, signed by an authorized representative of the business if the status letter is requested by anyone other than an authorized representative of the business.

Mail your status letter request to:

Department of Revenue Services Collection & Enforcement Division-Lien Unit Request for Status Letter 25 Sigourney St Ste 2 Hartford CT 06106-5032

DRS accepts hand-delivered status letter requests from businesses. However, DRS does not accept status letter requests made by email, fax, or telephone. See **Informational Publication 2004(9)**, *Status Letters*.

Recordkeeping

Keep a copy of the tax return, worksheets, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. However, if the corporation reports a net operating loss or credit carryforward or carryback, the statute of limitations may expire later.

Copies of Returns

A corporation may request a copy of a previously filed tax return from DRS by completing form **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. Requests are normally processed in three weeks.

Form CT-1120 General Instructions

Attach to Form CT-1120 a completed copy of the corporation's federal income tax return, including all schedules and attachments as filed with the IRS.

Required Information

Print in blue or black ink, or type the information requested in the space provided at the top of Form CT-1120.

Enter the beginning and ending dates of the corporation's income year regardless of whether the corporation is a calendar year or fiscal year filer. Also enter the corporation's Connecticut Tax Registration Number and FEIN.

Enter in the spaces provided the total assets from the corporation's federal Form 1120, U.S. Corporation Income Tax Return, Schedule L, Line 15, Column (d), and the amount from federal Form 1120, Line 11 (see Form CT-1120, *Schedule C*, Line 1b). Also enter the North American Industry Classification System (NAICS) code for principal business activity.

NAICS Code for Principal Business Activity

Form CT-NAICS, *NAICS Codes for Principal Business Activity for Connecticut Tax Purposes*, is available on the DRS website. General information concerning the classification of principal business activity under NAICS can also be found at **www.census.gov**.

Check and Complete all Applicable Boxes

1. Change of Address

Check the *address change* box, and file **Form CT-8822C**, *Corporation Business Tax Change of Address* (available on the DRS website). If the *address change* box is checked, a completed Form CT-8822C must be attached to Form CT-1120.

2. Return Status

Check the corresponding box to indicate the type of return being filed.

• Initial

If this is the first time the corporation is filing Form CT-1120, check the *initial* box.

Final

If the corporation is filing a final return, check the *final* box and complete Line 3, below.

• Short Period

If the corporation is filing a short period return, check the *short period* box.

3. Final Return

Check the corresponding box providing the reason for the final return:

Dissolution

To properly dissolve a domestic corporation you must file a Certificate of Dissolution with the Connecticut Office of the Secretary of the State. A dissolved corporation **must** file a return for the period up to the date of legal dissolution or the date of the final liquidation of assets, whichever is later.

Any dissolved corporation that continues to conduct business **must** file Form CT-1120 and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must submit a written request for a tax clearance to:

Department of Revenue Services State of Connecticut Corporation Tax Audit Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

The tax clearance and certificate of reinstatement must be filed with the Connecticut Office of the Secretary of the State.

• Withdrawal From State

A foreign corporation that wishes to withdraw from Connecticut must file a written application for withdrawal with the Connecticut Office of the Secretary of the State. Any corporation that has withdrawn must file Form CT-1120 up to the date of withdrawal and pay any taxes due.

Mergers and Reorganizations

A corporation that has merged must file a written application with the Connecticut Office of the Secretary of the State. Any corporation that has merged must file Form CT-1120 covering the period up to the date of merger and pay any tax due.

Any corporation that is reorganized must submit the details concerning the reorganization in writing and disclose the survivor's Connecticut Tax Registration Number. Mail to:

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937

For further information about withdrawal from the state, mergers and reorganizations, or dissolutions, contact the Connecticut Office of the Secretary of the State at 860-509-6003.

4. Type of Federal Return Filed

Check the appropriate box for the type of federal return filed. If the *Consolidated Basis* box is checked, you must enter the parent company's name and FEIN. If the 1120-REIT box is checked, see **Informational Publication 2010(21)**, *Corporation Business Tax Application to Real Estate Investment Trusts (REITs) and Owners of REITs.*

An S corporation should file **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, and **Form OP-424**, *Business Entity Tax Return*. A limited liability company (LLC) should file Form CT-1120 only if the company elects to be taxed as a corporation for federal income tax purposes.

5. Exchange of Research and Development Tax Credit

Check this box if the corporation is exchanging Research and Development tax credits available under Conn Gen. Stat. §§12-217j or 12-217n, for a credit refund equal to 65% of the value of the credit subject to certain limitations. Attach Form CT-1120RC, Research and Experimental Expenditures Credit, or Form CT-1120 RDC, Research and Development Credit, and Form CT-1120 XCH, Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business.

6. Previous Combined or Unitary Return

If the corporation was included in Form CT-1120CR, Combined Corporation Business Tax Return, or Form CT-1120U, Unitary Corporation Business Tax Return, for the previous year and is filing a separate return this year, or if this is the first year the corporation is electing combined or unitary status, check the corresponding box and attach Form CT-1120CC, Combined Return Consent, or Form CT-1120CC-R, Revocation of Election and Consent to File Combined Corporation Business Tax Return.

7. Combined or Unitary Return

Check the corresponding box if the corporation is included in Form CT-1120CR or Form CT-1120U for this year.

8. Principal Place of Business

If the principal place of business is located outside Connecticut, enter the name of the state where it is located.

Enter the state in which the corporation filed its Articles of Incorporation and the date of organization. If incorporated outside of Connecticut, enter the date qualified to do business in Connecticut. A corporation must enter the date it began business operations in Connecticut.

9. Exempt Corporation

If the corporation is exempt from Connecticut corporation business tax, check this box, attach an explanation of the exemption, and a statutory cite for the exemption. See *Who is Exempt From Corporation Business Tax* on Page 9.

10. Annualization

Check the corresponding box if the corporation used the annualized installment method to calculate its estimated tax payments for this year.

Complete Form CT-1120I and attach it to Form CT-1120. See IP **2010(10)**, *Q&A* on Estimated Corporation Business Tax and Worksheet CT-1120AE.

11. Interest Add Back

Check the corresponding box if the corporation paid, accrued, or incurred interest expenses or intangible expenses, costs, and related interest expenses to a related member. Complete **Form CT-1120AB**, Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses, and attach it to Form CT-1120.

12. Passive Investment Companies

Check the corresponding box if this corporation is filing Form CT-1120 PIC, *Information Return for Passive Investment Companies*. If this box is checked, Form CT-1120 PIC must be attached. A passive investment company must be related to a financial services company or to an insurance company. Passive investment companies are exempt from the corporation business tax, but must file Form CT-1120 PIC.

Form CT-1120 Line Instructions

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Schedule A - Computation of Tax on Net Income

A corporation entitled to apportion its net income must complete either **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation*, or one of the special apportionment forms listed below:

- Air carriers use Form CT-1120A-A, Corporation Business Tax Return Apportionment Computation – Air Carriers.
- Motor bus companies and motor carriers engaged in multistate business use Form CT-1120A-BMC, Corporation Business Tax Return Apportionment Computation – Motor Bus and Motor Carrier Companies.
- Financial service companies use Form CT-1120A-FS, Corporation Business Tax Return Apportionment Computation of Income From Financial Service Company Activities.
- Manufacturers use Form CT-1120A-MFG, Corporation Business Tax Return Apportionment Computation Manufacturing Companies.
- Broadcasters and production entities use Form CT-1120A-BPE, Corporation Business Tax Return Apportionment Computation – Broadcasters and Production Entities.
- Corporations that receive income from rendering securities brokerage services use Form CT-1120A-SBC, Corporation Business Tax Return Apportionment Computation Securities Brokerage Services.
- Corporations that receive income from credit card activities use Form CT-1120A-CCA, Corporation Business Tax Return Apportionment Computation of Income From Credit Card Activities.
- If a corporation is a limited partner in one or more limited partnerships, other than an investment partnership, and is not otherwise carrying on or doing business in Connecticut, the partnership may

- elect for any income year to apportion its net income using Form CT-1120A-LP, Corporation Business Tax Return Apportionment of Limited Partnership Interests.
- Corporations that receive income from rendering services to or on behalf of regulated investment companies use Form CT-1120A-IRIC, Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies.
- **Line 2** Enter the appropriate apportionment fraction from Form CT-1120A, *Schedule Q*, Line 2; *Schedule R*, Line 6, Column C; or from the appropriate forms previously referenced. The fraction must be expressed as a decimal and carried to six places.
- **Line 3** Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the amount of any unused losses from **Form CT-1120 ATT**, *Corporation Business Tax Return Attachment, Schedule H*, Line 14, Column D, attributable to Connecticut business operations as reported in years ending December 31, 2000, and thereafter.

Net operating losses incurred for income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years. Losses may not be carried back. The loss entered here is limited to the loss attributed to Connecticut according to the method of apportionment prescribed in Conn. Gen. Stat. §12-218.

See Form CT-1120CR instructions for information about using carryforward losses on a combined return.

Schedule B - Computation of Minimum Tax on Capital

Use *Schedule B* to compute the minimum tax on the capital of a corporation. The minimum tax on capital cannot be less than \$250 or exceed \$1 million.

Real estate investment trusts, regulated investment companies, or interlocal risk management agencies formed under Chapter 113a of the Connecticut General Statutes are not subject to the minimum tax on capital and do not complete *Schedule B*. Financial service companies are subject to a minimum tax on capital of \$250 and do not complete *Schedule B*.

- **Line 2** Corporations, other than air carriers, enter the apportionment fraction from Form CT-1120A, *Schedule S*, Line 3, Column C. The fraction must be expressed as a decimal and carried to six places.
- **Line 3** Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the number of months the corporation carried on business or had the right to carry on business in Connecticut, whichever is greater. A fractional part of a month is counted as a full month.

Line 6 - Multiply Line 5 by 0.31%. The maximum tax for *Schedule B* is \$1 million.

Schedule C - Computation of Amount Payable

Connecticut tax payments made by a pass through entity on behalf of its corporate partner cannot be claimed on Form CT-1120, *Schedule C*. Refunds for such payment can be claimed by the pass through entity amending its **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*.

Line 1(a) - Enter the amount from *Schedule A*, Line 6; *Schedule B*, Line 6; or \$250, whichever is greater.

Line 1(b) - Multiply Line 1a by 10%. If the amount on Line 1a is \$250 or the amount on federal Form 1120, Line 11 is less than \$100 million, enter "0."

Line 1(c) - Enter the total tax credit that must be recaptured. The following tax credits are subject to recapture:

- Historic Preservation
- · Employer-Assisted Housing
- Fixed Capital Investment
- Insurance Reinvestment
- New Jobs Creation
- · Urban and Industrial Site Reinvestment

In most cases, other than the Fixed Capital Investment tax credit, the corporation will have been advised by the agency administering the tax credit that recapture is required. A corporation is required to recapture the Fixed Capital Investment tax credit when the fixed capital is not held and used in Connecticut by the corporation for five full years following its acquisition. See Form CT-1120 FCIC, Fixed Capital Investment Tax Credit, to calculate the amount of tax credit that must be recaptured. See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits.

Line 5 - Enter the total tax credits applied from **Form CT-1120K**, *Business Tax Credit Summary*, Part II, Line 11. Do not exceed the amount on Line 4.

Line 7(a) - Enter the amount paid with Form CT-1120 EXT.

Line 7(b) - Enter the amount(s) paid with Form CT-1120 ESA, ESB, ESC, or ESD.

Line 7(c) - Enter the amount of any overpayment from the prior year.

Line 7 - Add Lines 7(a), 7(b), and 7(c).

Line 9(a) - Enter penalty if applicable. See *Interest* and *Penalties*.

Line 9(b) - Enter interest due on tax not paid by the original due date. See *Interest and Penalties*.

Line 9(c) - Enter interest due on underpayment of estimated tax. Complete and attach Form CT-1120I.

Line 9 - Add Lines 9(a), 9(b), and 9(c).

Line 10(a) - Enter the amount of overpayment to be credited to 2011 estimated tax.

Overpayment of tax liability for a preceding income year is credited against the current estimated tax liability as of the date of the U.S. Postal Service cancellation mark on a completed tax return and **not** a tentative tax return. If filing electronically, the post mark date is the date you submit the completed return. An overpayment cannot be determined to exist until a completed return is filed. Overpayments will be treated as estimated tax paid on the fifteenth day of the third month (March 15 for calendar year filers), if the tax return is filed by the fifteenth day of the third month following the close of the income year. A request to apply an overpayment to the following income year is irrevocable. See IP 2010(10), Q&A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Line 10(b) - Enter the amount of overpayment to be refunded.

Line 10 - Add Line 10(a) and Line 10(b).

Schedule D - Computation of Net Income

Line 1 - Enter the corporation's federal taxable income (loss) before net operating loss and special deductions as filed on the corporation's federal return.

Line 2 - Enter all interest income exempt from federal taxation.

Line 4 - Enter the amount of interest expenses paid to a related member as reported on **Form CT-1120AB**, *Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses*, Part I A, Line 1.

Line 5 - Enter the amount of intangible expenses paid to a related member as reported on Form CT-1120AB, Part I B, Line 3.

Line 6 - Enter the amount of the federal bonus depreciation allowed under IRC §168(k) and claimed on federal Form 4562, Depreciation and Amortization.

Line 7 - Enter the cancellation of debt income deferred on IRC §108(i) election statement attached to federal Form 1120.

Line 8 - Enter the domestic production activities deduction that is permitted under IRC §199 and reported on federal Form 1120, Line 25.

Line 9 - Enter any other income amount. Attach an explanation.

Line 11 - Enter the dividend deduction calculated on Form CT-1120 ATT, *Schedule I*, Line 5.

Line 12 - Enter the amount of any available capital loss carryover not deducted in computing federal capital gain. This amount is limited to the amount of the capital gain reported on the federal return as described in Conn. Gen. Stat. §12-217.

Line 13 - Enter the value of any capital gain realized from the sale of any land, or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where such land is to be permanently preserved as protected open space or to a water company, as defined in Conn. Gen. Stat. §25-32a, where such land is to be permanently preserved as protected open space or as Class I or Class II water company land.

Line 14 - Enter the federal bonus depreciation recovery amount from Form CT-1120 ATT, *Schedule J*, Line 11.

Line 15 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 1.

Line 16 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 2.

Line 17 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 3.

Line 18 - Enter the amount of exceptions to the add back of intangible expenses paid to a related member as reported on Form CT-1120AB, Part II B, Line 1.

Line 20 - Enter the amount received from a related member attributable to intangible expenses and costs or to interest expenses and costs, provided such income was:

- Included on *Schedule D*, Line 1 of this return;
- Received from a related member who filed a Connecticut corporation business tax return for the same income year; and
- Required to be added back by the related member under Conn. Gen. Stat. §§12-218c or 12-218d and was not entitled to an exception of the add back.

For all REITs, enter the deduction from federal Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts, Schedule J, Line 2f, only if such amount is equal to \$50,000. In addition, for a REIT that is not a "captive REIT," enter the deduction for dividends paid from federal Form 1120-REIT, Line 21b.

Line 22 - Subtract Line 21 from Line 10. Enter the result here and on *Schedule A*, Line 1.

Schedule E - Computation of Minimum Tax Base

Line 1 - Enter the beginning (Column A) and ending (Column B) values of the issued and outstanding capital stock including treasury stock at par or face value,

fractional shares, scrip certificates, and payments on subscriptions. See federal Form 1120, Schedule L, Line 22a and Line 22b.

Line 2 - Enter the beginning (Column A) and ending (Column B) values of paid-in or capital surplus, including retained earnings. Any deficit must be reported as a negative number. See federal Form 1120, Schedule L, Lines 23, 24, and 25.

Line 3 - Enter the beginning (Column A) and ending (Column B) values of all surplus reserves. Attach a schedule of all surplus reserves to support the amounts shown on Line 3.

A *reserve* is an amount set aside or deducted from current or retained earnings for meeting future liabilities.

Line 4 - Add Lines 1, 2, and 3 in both Column A and Column B. Enter in Column C the average of Column A and Column B.

Line 5 - Enter the total holdings of stock in Column A and Column B. Enter in Column C the average of Column A and Column B.

Attach a schedule that lists the beginning and ending book values of total holdings of stock of private corporations, including treasury stock. The total book value of shares must equal the amount claimed as a deduction on *Schedule E*, Line 5. The book value of stock does not include the value of other assets acquired and held in connection with or incidental to the ownership of such stock.

Private corporations means all non-governmental corporations, whether closely or publicly held.

Line 6 - Subtract Line 5, Column C, from Line 4, Column C. Enter the result here and on Form CT-1120, *Schedule B*, Line 1.

Schedule F - Taxes

Conn. Gen. Stat. §12-217 disallows any deduction for the Connecticut corporation business tax and any deduction for taxes imposed on or measured by income or profits by any state, political subdivision, or the District of Columbia.

Line 1 - Enter in Column A all payroll taxes deducted in arriving at federal taxable income.

Line 2 - Enter in Column A all real property taxes deducted in arriving at federal taxable income.

Line 3 - Enter in Column A all personal property taxes deducted in arriving at federal taxable income.

Line 4 - Enter in Column A all sales and use taxes deducted in arriving at federal taxable income.

Line 5 - Enter in Column A any other taxes not based on income or profits deducted in arriving at federal taxable income.

Line 6 - Enter in Column B the amount of Connecticut corporation business tax deducted in arriving at federal taxable income.

Line 7 - Enter in Column B any corporate tax imposed on or measured by income or profits by any state (other than Connecticut) or political subdivision, or the District of Columbia, deducted in the computation of federal taxable income.

Line 8 - Add the amounts on Line 6 and Line 7 in Column B. Enter the total here and on *Schedule D*, Line 3.

Schedule G - Additional Required Information

Attach a schedule of corporate officers' names, complete home addresses, and corporate titles.

Line 1 - Enter the Connecticut towns in which the corporation owns or leases, as lessee, real or tangible personal property or performed any services.

Line 2(a) - If the corporation transferred a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property, the corporation (the transferor) may be subject to the controlling interest transfer tax. Enter the name and FEIN of the entity in which a controlling interest was transferred. The transferor is required to file Form AU-330, Controlling Interest Transfer Taxes.

Line 2(b) - If this corporation owned Connecticut real property and was the entity in which a direct or indirect controlling interest was transferred, enter the name and FEIN of the transferor. The transferor may be subject to the controlling interest transfer tax.

Line 2(c) -Enter the transferee(s) name(s) and the transfer date if the answer was **Yes** to either Line 2(a) or Line 2(b). Attach a list of property addresses of the Connecticut realty owner according to the above transfer.

The entity in which a direct or indirect controlling interest was transferred is required to file Form AU--331, Controlling Interest Transfer Taxes Informational Return.

Line 3 - If any other corporation owns a majority of the voting stock of this corporation, enter the name and FEIN of the corporation.

Line 4 - Enter the last taxable year this corporation was audited by the IRS. Corrections to taxable income by the IRS must be reported to the Commissioner of Revenue Services on or before 90 days after the final determination of the change.

All federal adjustments must be reported using Form CT-1120X.

Signature

The return must be signed by a duly authorized officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Paid Preparer Authorization

If the corporation wants to authorize DRS to contact the paid preparer who signed the 2010 Connecticut Corporation Business Tax Return to discuss it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the *paid preparer's signature* section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the corporation is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2010 Connecticut Corporation Business Tax Return. The corporation is also authorizing the paid preparer to:

- Give DRS any information that is missing from the return;
- Call DRS for information about the processing of the corporation's return or the status of the corporation's refund or payment; and
- Respond to certain DRS notices that the corporation may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The corporation is **not** authorizing the paid preparer to receive any refund check, bind the corporation to anything, including additional tax liability, or otherwise represent the corporation before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date, without regard to extensions, for filing the 2011 Connecticut Corporation Business Tax Return. This is on or before the first day of the month following the due date of the corporation's corresponding federal income tax return for the income year (April 1 for calendar year filers).

Notes

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

Eliminate the use of paper and fuel used to transport returns through the mail. File and pay electronically instead. Visit **www.ct.gov/TSC** to create an account and eliminate the paper clutter in your life.

Connecticut tax filers can file most tax returns, extensions, and estimates using the **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC** for free.

Greener Money With Direct Deposit

Stop those paper checks and driving to the bank to deposit your Connecticut income tax refund by choosing direct deposit! A direct deposit refund when filing through TSC is the fastest way to get your tax refund into your account!

Green Means Stop ... Receiving Paper Returns

If you file a paper return using commercial software or a tax practitioner, check the box to stop receiving a paper return. Mark your electronic calendar to remind you to purchase new software or contact your preparer.

Internet	Tax Information The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category tax type, keyword, or phrase.		Forms and Publications Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.	Internet		
Phone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside Greater Hartford calling area only); or 860-297-5962 (anywhere).		1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	Phone		
Email	Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questional including bill and refund inquiries, use the Secure Mailb feature by logging into the DRS electronic <i>TSC</i> .	ions,	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us			
Walk-In	Free personal taxpayer assistance and forms are available by visiting our Hartford office at 25 Sigourney Street, Hartford CT. Walk-in assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.) Directions are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.					
	Statewide Services					
	for questions about federal taxes , visit www.irs.gov or l the Internal Revenue Service (IRS) at 1-800-829-1040. To order federal tax forms , call 1-800-829-3676.	Visit the <i>ConneCT</i> website at www.ct.gov for formation on statewide services and programs.				

Form CT-1120 ATT

2010

(Rev. 12/10)

Corporation Business Tax Return Attachment Schedules H, I, and J

Complete this form in blue or black ink only. See instructions before completing.

Corporation name	Connecticut Tax Registration Number		

Schedule H – Connecticut Apportioned Loss Carryover

	/////	Column A	Column B		Column C		Column D		Column E	\neg
		Connecticut Apportioned Income (Loss)	Connecticut Apportioned Loss Carryover Applied 2001 to 200		Carryover to 2010 Subtract Column B from Column A	Α.	Connecticut Apportioned Loss Carryover Applied to 2010		Carryover to 2011 Subtract Colum from Column C.	ın D
1.	2000		00	00	0	00		00		00
2.	2001		00	00	0	00		00		00
3.	2002		00	00	0	00		00		00
4.	2003		00	00	0	00		00		00
5.	2004		00	00	0	00		00		00
6.	2005		00	00	0	00		00		00
7.	2006		00	00	0	00		00		00
8.	2007		00	00	0	00		00		00
9.	2008		00	00	0	00		00		00
10.	2009		00 ////////////////////////////////////		0	00		00		00
11.	2010	Reserved for future use								
12.	2011	Reserved for future use	X/////////////////////////////////////							
13.	2012	Reserved for future use								
14.			umn D and Column E. Enter the				•	00	•	00

Schedule I – Dividend Deduction

		Column A Amount	1	Column B Deduction Rate	Column C Balance (Col. A x Col. B)	Column D Related Expenses Attach schedule.	Column E Dividend Deduction (Col. C – Col. D)			
1	. Dividend income included in computation of federal taxable income from Form CT-1120 , <i>Schedule D</i> , Line 1: See instructions.	>	00							
2	. Dividends from domestic corporations less than 20% owned	>	00	70% (.70)		▶ 00	00			
3	. Dividend balance: Subtract Line 2 from Line 1.		00	100% (1.0)		▶ 00	00			
4	. Dividends from a Captive REIT that is taxable in Connecticut									
	Captive REIT Name:									
	FEIN:	>	00	100% (1.0)		▶ 00	00			
5	5. Total dividend deduction: Add Lines 2, 3, and 4 in Column E. Enter the result here and on Form CT-1120, Schedule D, Line 11.									

Schedule J – Bonus Depreciation Recovery

	Assets Subject to IRC §168(k) Placed in Service During Income Year	Column A 2010 MACRS Depreciation on Federal Basis (after IRC §168(k) Bonus)	Column B 2010 MACRS Depreciation on Connecticut Basis (without IRC §168(k) Bonus)	Column C 2010 Recovery of IRC §168(k) Bonus Depreciation (Col. B – Col. A)						
1.	2000	00	00	00						
2.	2001	00	00	00						
3.	2002	00	00	00						
4.	2003	00	00	00						
5.	2004	00	00	00						
6.	2005	00	00	00						
		No bonus depreciation v	vas available for 2006							
7.	2007	00	00	00						
8.	2008	00	00	00						
9.	2009	00	00	00						
10.	2010	00	00	00						
11.	11. Federal bonus depreciation recovery: Add Lines 1 through 10, in Column C. Enter the result here and on Form CT-1120, Schedule D, Line 14.									

Form CT-1120 ATT (Rev. 12/10)

Form CT-1120 ATT Instructions

Complete this form in blue or black ink only.

Form CT-1120 ATT must be attached to Form CT-1120, Corporation Business Tax Return, whenever Schedule H, Schedule I, or Schedule J, is used in the calculation of the Connecticut corporation business tax.

Schedule H – Connecticut Apportioned Operating Loss Carryover

Lines 1 through 10 - Enter the amount of the Connecticut apportioned operating income loss carryover from the preceding income years indicated as reported on Form CT-1120 filed for those years. Net operating losses incurred in income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years.

Line 14 - Add Lines 1 through 10 in Column D and Column E and enter the totals. Enter the amount from Line 14, Column D on **Form CT-1120**, *Schedule A*, Line 4.

Schedule I - Dividend Deduction

Line 1 - Enter in Column A total dividend income included in the computation of federal taxable income, except for dividends received from a real estate investment trust, unless those dividends are: (1) deductible under IRC §243; or (2) received by a qualified dividend recipient from a qualified real estate investment trust.

Line 2 - Enter in Column A dividends from less than 20% owned domestic corporations, which would include dividends from money market funds. The deduction is limited to 70% of gross dividends less related expenses. Multiply Column A by Column B (70%) and enter the result in Column C. Enter in Column D related expenses. Attach a schedule of related expenses and computation. Subtract Column D from Column C and enter the result in Column E.

Line 3 - Dividend Balance: Subtract Line 2 from Line 1 and enter the result on Line 3, Column A. Multiply Column A by Column B (100%) and enter the result in Column C. Enter in Column D related expenses. Attach a schedule of related expenses and computation. Subtract Column D from Column C and enter the result in Column E.

Line 4 - Enter in Column A dividends from a Captive Real Estate Investment Trust (Captive REIT) taxable in Connecticut. This deduction will be allowed only if the Captive REIT's name and Federal Employer Identification Number (FEIN) are also entered. Multiply Column A by Column B (100%) and enter the result in Column C. Enter in Column D related expenses. Attach a schedule of related expenses and computation. Subtract Column D from Column C and enter the result in Column E.

Line 5 - Enter in Column E total dividend deduction. Add Lines 2, 3, and 4, Column E. Enter the total here and on **Form CT-1120**, *Schedule D*, Line 11.

Schedule J – Bonus Depreciation Recovery

Complete *Schedule J* if the corporation claimed the bonus depreciation under IRC §168(k) for qualifying property, on its federal Form 4562, Depreciation and Amortization. For purposes of the Connecticut corporation business tax, the special deduction permitted under IRC §168(k) is not allowed and depreciation must be calculated without regard to IRC §168(k). *Schedule J* is used to account for the subtraction modification that must be made to federal net income (loss). For additional information, see **Special Notice 2002(10)**, *Bonus Depreciation for Connecticut Corporation Business Tax Purposes*.

Lines 1 through 10 - These lines are used to account for any qualifying assets placed in service during the corporation's income year(s) for which the bonus depreciation under IRC §168(k) is claimed on federal Form 4562.

Enter in Column A the amount of Modified Accelerated Cost Recovery System (MACRS) depreciation claimed by the corporation on its federal Form 4562 with respect to those qualifying assets.

Enter in Column B the amount of MACRS depreciation allowed on those same assets for Connecticut corporation business tax purposes for the income year. Connecticut depreciation is determined under the Internal Revenue Code of 1986 without regard to IRC §168(k).

Enter in Column C the difference between the amount claimed in Column B and the amount claimed in Column A.

Line 11 - Add Lines 1 through 10 in Column C. Enter the total here and on **Form CT-1120**, *Schedule D*, Line 14.

Form CT-1120 ATT (Rev. 12/10) Page 3 of 3

2010

(Rev. 12/10)

Form CT-1120A Corporation Business Tax Return Apportionment Computation

Complete this form in blue or black ink only. See instructions on reverse.

Corporation name				Co	onnecticut	Tax Registration Number	
Sahadula O. Natil							
	ncome Apportionment	n a atiou it					
i. (a) Gross recei	pts from business carried on within Con				•		00
(b) Gross recei	pts from business carried on outside Co	onnecticut			•		00
(c) Total: Add l	Line 1(a) and Line 1(b).						00
2. Proportion of inc	come attributable to Connecticut: Divide	Line 1(a) by Line 1(c). <i>E</i>	inter on Form CT-112 Schedule. A, Line 2. Carry to six places.		0.	
Schedule R - Net I	ncome Apportionment						
Factor	ltem	Column A Connecticut		Column B Everywhere		Column C	
	1. (a) Inventories	>	00	•	00	Divide Column A	
Tangible	(b) Depreciable assets	>	00	>	00	by Column B.	
Property	(c) Land	>	00	•	00	2, 22	
Average Monthly	(d) Capitalized rent	>	00		00	Corry to air places	
Net Book Value	(e) Other: See instructions.	>	00	>	00	Carry to six places	
	1. Total		00		00	0.	
Wages, Salaries, and Other Compensation	2. Total	•	00	•	00	0.	
•	3. (a) Sales of tangibles		00		00		
	(b) Services	•	00	>	00		
	(c) Interest	>	00	>	00		
	(d) Rents and royalties	>	00	•	00		
Gross Receipts	(e) Net gains from sales of assets	•	00	•	00		
	(f) Other	>	00	>	00		
	3. Total		00		00	0.	
	4. Enter amount from Line 3, Column	0.					
A	5. Total: Add Lines 1 through 4 in Col	umn C.				0.	
Apportionment Fraction	Apportionment: Line 5 divided by r 6. CT-1120 , <i>Schedule A</i> , Line 2.	number of factors us	ed. E	Form	0.		
		Column A		Column B			
Schedule S - Minin	num Tax Base Apportionment	Connecticut		Everywhere		Column C	
Intangible	1. (a) Cash	>	00	>	00		
Assets	(b) Notes and accounts receivable	>	00	•	00	Divide Line 3. Column	۸
	(c) Investments (other than stock)	•	00	•	00	by Line 3, Column B.	
Average Monthly	(d) Other	•	00	•	00	by Emic o, Column D.	
Net Book Value	1. Total		00		00	Enter below and on	
Tangible	2. (a) Inventories	>	00	>	00	Form CT-1120,	
Property	(b) Depreciable assets	>	00	>	00	Schedule B, Line 2.	
Averene Manth	(c) Land	>	00	>	00		
Average Monthly Net Book Value	(d) Other	>	00	>	00	Carry to six places	
	2. Total		00		00		
Apportionment Fraction	3. Total: Add Line 1 and Line 2.		00		00	0.	

Form CT-1120A Instructions

Complete this form in blue or black ink only.

Complete and file it as part of the Corporation Business Tax Return only if the company carried on business within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

A corporation entitled to apportion its income must complete either *Schedule Q, Schedule R,* or one of the special apportionment forms listed below. Special apportionment forms are applicable for the following business types:

- Air Carriers calculate their apportionment fraction on Form CT-1120A-A, Corporation Business Tax Return Apportionment Computation - Air Carriers.
- Companies whose income is derived from credit card activities calculate their apportionment fraction on Form CT-1120A-CCA, Corporation Business Tax Return Apportionment Computation of Income From Credit Card Activities.
- Manufacturers calculate their apportionment fraction on Form CT-1120A-MFG, Corporation Business Tax Return Apportionment Computation - Manufacturing Companies.
- Broadcasters and Production Entities calculate their apportionment fraction on Form CT-1120A-BPE, Corporation Business Tax Return Apportionment Computation - Broadcasters and Production Entities.
- Securities Brokerage Services Companies calculate their apportionment fraction on Form CT-1120A-SBC, Corporation Business Tax Return Apportionment Computation - Securities Brokerage Services.
- Companies not otherwise conducting business in Connecticut, that are limited partners in a limited partnership doing business in Connecticut may elect to apportion their net income inside and outside Connecticut on Form CT-1120A-LP, Corporation Business Tax Return Apportionment of Limited Partnership Interests.
- Motor Bus Companies and Motor Carriers calculate their apportionment fraction on Form CT-1120A-BMC, Corporation Business Tax Return Apportionment - Motor Bus and Motor Carrier Companies. Income derived from sources other than carrying passengers or tangible property for hire must be apportioned by an apportionment fraction calculated on Form CT-1120A, Schedule Q or Schedule R.
- Financial Service Companies calculate their apportionment fraction on Form CT-1120A-FS, Corporation Business Tax Return Apportionment Computation of Income From Financial Service Companies Activities.
- Corporations that receive income from rendering services to or on behalf of regulated investment companies use Form CT-1120A-IRIC, Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies.

Corporate Partner

A corporation that owns an interest in a partnership or joint venture should include its pro rata share of its apportionment factor (property, payroll, and receipts) in the numerator and denominator of the Connecticut statutory apportionment formula (Conn. Gen. Stat. §12-218) which is used to determine the corporation's portion of its total net income subject to the Connecticut corporation business tax.

Schedule Q - Net Income Apportionment

This schedule should be completed only by companies that derive business income from operations that **do not** involve the manufacture, sale, or use of tangible personal or real property, and are not entitled to apportion their income using one of the special apportionment forms listed above. Item 1(a) should include all receipts from business carried on within Connecticut. The components of the receipts factor in *Schedule Q* will be determined in the same manner as in *Schedule R*.

Schedule R - Net Income Apportionment

This schedule should be completed only by companies that derive business income from operations that involve the manufacture, sale, or use of tangible personal or real property, and are not entitled to apportion their income using one of the special apportionment forms listed above.

Item 1. Enter on Lines 1(a), 1(b), 1(c), and 1(e), the average monthly net book value for each category of tangible personal and real property that is held and owned within Connecticut. Enter on Line 1(d) the average monthly net value of capitalized rent, which is computed by multiplying by eight the gross rents paid directly or indirectly for the use or possession of the rented property. Include interest, taxes, insurance, and repairs to the rented property. Royalties are excluded. Enter on Line 1(e) items such as construction-in-progress, interest in partnerships, etc. Total the amounts and divide Column A by Column B to compute the apportionment fraction, carried to six decimal places.

Item 2. This factor must include all compensation paid by the corporation during the income year to officers and all other employees inclusive of salaries and wages that have been capitalized and not claimed as a deduction in the income year of the return.

Item 3. Enter the gross receipts from sales and other sources during the income year. Include the following: receipts from sales of tangible property delivered or shipped to a purchaser within Connecticut regardless of the f.o.b. point or other conditions of sale; receipts from services performed within Connecticut; interest earned from assets managed or controlled within Connecticut; rents and royalties from property situated within Connecticut; royalties from the use of patents and copyrights within Connecticut; net gains from sales or other disposition of intangible assets managed or controlled within Connecticut; and net gains from sales or disposition of tangible assets situated within Connecticut. If losses from sales or other dispositions of such tangible or intangible assets exceed the gains, enter zero for the net gains. Dividends are excluded from the receipts factor. All other receipts earned within Connecticut not included above must be included in the receipts factor.

Item 4. This factor is the same as Item 3, Column C.

Item 6. Divide Line 5 by the number of applicable apportionment factors. The number of applicable factors is four if the payroll, property, and double weighted receipts factors apply to a corporation. A factor is inapplicable if both the numerator and denominator are zero.

Schedule S - Minimum Tax Base Apportionment

Item 3. This apportionment factor must include the average monthly net book value of all assets exclusive of holdings of stock of private (nongovernmental) corporations. The intangible assets of a company that has its principal place of business within Connecticut are deemed to have a tax situs within Connecticut unless it can be clearly established that some or all of the assets are held in connection with business conducted during the income year outside Connecticut.

Apportionment in Special Cases

The statutory method is designed to produce a reasonable apportionment within and outside Connecticut, therefore, it must be used in all cases except those in which it has been determined by the Commissioner of Revenue Services that an exception should be made. While the statutory method may produce a result substantially different from that produced by some other method, that fact alone does not justify an exception. It is the responsibility of the taxpayer to show that the statutory apportionment fraction, when applied to its business, provides grossly inequitable results and that the income attributed to Connecticut is out of proportion to the business transacted in Connecticut. The variance must be significant enough to invalidate the assumption that the statutory method is reasonable.

The return of a taxpayer requesting relief from the statutory method of apportionment must be filed initially on the statutory basis using the formula methods prescribed in Conn. Gen. Stat. §§12-218, 12-218b, 12-219a, or 12-244 for computing the net income and the minimum tax base, together with: (1) payment of the tax due on the applicable base as so computed, and (2) a statement containing a specific alternate method. Data supporting the contention that the operation of the statutory method is grossly inequitable and attributes to Connecticut an undue proportion of the taxpayer's net income or minimum tax base must be provided. Permission to determine the tax on an alternate basis will not be considered in any case in which this procedure has not been strictly followed.

The Commissioner will notify the company as to whether the proposed alternate method of apportionment is accepted or rejected. If the proposed method is accepted, the tax will be adjusted.

(Rev. 01/11)

Form CT-1120K

Business Tax Credit Summary

Complete this form in blue or black ink only. See instructions before completing.

Corp	poration name					Connecticut Tax I	Regis	stration Number
Part	t I - Tax Credits From 2010 Income Year t I-A ancial Institutions Tax Credit	A Credit Amount Claimed		B Amount Applied to Corporation Tax		C Amount Applied to Other Taxes		D Carryback Amount
1	Financial Institutions		00	>	00			
	t I-B Credits With Carryback Provisions	A Credit Amount Claimed		B Amount Applied to Corporation Tax		C Amount Applied to Other Taxes		D Carryback Amount
2	Neighborhood Assistance See instructions.		00	>	00	>	00	> 00
3	Housing Program Contribution See instructions.		00	>	00	>	00	> 00
4	Total Part I-B: Add Line 2 and Line 3 in Columns A through D.		00	>	00	>	00	▶ 00
	t I-C Credits Without Carryback or Carryforward Provisions	A Credit Amount Claimed		B Amount Applied to Corporation Tax		C Amount Applied to Other Taxes		D Carryback or Carryforward Amount
5	Apprenticeship Training		00	>	00			
6	Manufacturing Facility Tax Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone - Form CT-1120 TIC/EZ		00	>	00			
7	Computer Donation		00	>	00	>	00	
8	Grants to Institutions of Higher Education - Form CT-1120GC		00	>	00			X/////////////////////////////////////
9	Machinery and Equipment - Form CT-1120 MEC		00	>	00			
10	Small Business Job Creation - Form CT-1120 SBJ		00	>	00	>	00	
11	Displaced Worker or Displaced Electrical Worker - Form CT-1120 DWC		00	>	00	>	00	
12	Service Facility - Form CT-1120SF		00	>	00			
13	New Jobs Creation - Form CT-1120 NJC		00	>	00	•	00	
14	Vocational Rehabilitation Job Creation - Form CT-1120 VRJ		00	>	00	>	00	
15	Film Production - Form CT-1120FP		00	>	00	>	00	
16	Digital Animation - Form CT-1120DA		00	>	00	>	00	
17	Total Part I-C: Add Lines 5 through 16 in Columns A through C.		00	_	00	>	00	

	t I-D Credits With Carryforward visions	A Carryforward Amount From Previous Income Years	B 2010 Credit Amount Claimed		C Amount Applied to Corporation Tax		D Amount Applied to Othe Taxes or Exchanged	er	E Carryforward Amount to 2011	
18	Housing Program Contribution See instructions. Form CT-1120 HPC	00			(00	>	00	•	00
19	Employer-Assisted Housing See instructions. Form CT-1120 EAH	00		>	(00	>	00	•	00
20	Hiring Incentive - Form CT-1120 HIC	00	00)	(00			>	00
21	Clean Alternative Fuel Tax Credit for Vehicles, Equipment, and Related Filling or Recharging Stations - Form CT-1120 CAF	00		-	C	00	>	00		
22	Research and Experimental Expenditures Form CT-1120RC: Enter amount exchanged in Column D.	00	00)	(00	•	00	>	00
23	Research and Development Form CT-1120 RDC: Enter amount exchanged in Column D.	00	00)	(00	•	00	•	00
24	Fixed Capital Investment Form CT-1120 FCIC	00	00)	C	00			-	00
25	Human Capital Investment Form CT-1120 HCIC	00	00)	(00			>	00
26	Insurance Reinvestment Fund Form CT-IRF	00	00)	(00	>	00	>	00
27	Small Business Administration Guaranty Fee - Form CT-1120 SBA	00	00)	(00			>	00
28	Historic Homes Rehabilitation Form CT-1120HH	00	00)	(00	>	00	>	00
29	Donation of Land - Form CT-1120DL	00	00)	(00			>	00
30	Historic Structures Rehabilitation Form CT-1120HS	00	00)	(00	>	00	>	00
31	Historic Preservation - Form CT-1120HP	00	00)	(00	>	00	>	00
32	Urban and Industrial Site Reinvestment Form CT-UISR	00	00)	(00	>	00	•	00
33	Film Production Infrastructure Form CT-1120FPI	00	00)	(00	•	00	•	00
34	Reserved for future use									
35	Total Part I-D: Add Lines 18 through 33 in Columns A through E. Do not include amounts on Line 22 and Line 23 in Column D.	00	00)	C	00	>	00	•	00

Form CT-1120K (Rev. 01/11)

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Electronic Data Processing Equipment Property Tax Credit

36 Electronic Data Processing Equipment Property - Form CT-1120 EDPC

A Carryforward Amount From Previous Income Years

00

B 2010 Credit Amount Claimed

00

C Amount Applied to Corporation Tax

00

DAmount Applied to
Other Taxes

00

E Carryforward Amount to 2011

00

Part II - Tax Credits Applied to the Corporation Business	Tax
Combined return filers – Do not complete Part II.	

1	Tax Credit Limitation: Enter amount from Form CT-1120, Schedule C, Line 4.	00
2	Financial Institutions Credit: Enter amount from Part I-A, Line 1, Column B. Do not exceed amount on Line 1.	00
3	Creditable corporation business tax balance: Subtract Line 2 from Line 1.	00
4	Tax Credits With Carryback Provisions: Enter amount from Part I-B, Line 4, Column B. Do not exceed amount on Line 3.	00
5	Creditable corporation business tax balance: Subtract Line 4 from Line 3.	00
6	Tax Credits Without Carryback or Carryforward Provisions: Enter amount from Part I-C, Line 17, Column B. Do not exceed amount on Line 5.	00
7	Creditable corporation business tax balance: Subtract Line 6 from Line 5.	00
8	Tax Credits With Carryforward Provisions: Enter amount from Part I-D, Line 35, Column C. Carryforward credits that expire first should be claimed before any credit carryforward that will expire later or not at all. Do not exceed amount on Line 7.	00
9	Creditable corporation business tax balance: Subtract Line 8 from Line 7.	00
10	Electronic Data Processing Equipment Property Tax Credit: Enter amount from Part I-E, Line 36, Column C. Carryforward credits that expire first should be claimed before any credit carryforward that will expire later. Do not exceed amount on Line 9.	00
11	Total Corporation Business Tax Credits Applied: Add Part II, Lines 2, 4, 6, 8, and 10. Enter here and on Form CT-1120, Schedule C, Line 5. Do not exceed amount on Line 1.	▶ 00

Part III - Tax Credits Applied to Taxes Other Than the Corporation Business Tax

Name of tax: ______ Duplicate Part III as necessary.

1	Tax: Enter the creditable tax amount from the appropriate tax form. The amount of tax credit(s) allowable against the insurance premiums and health care center taxes may not exceed 70% (.70) of the amount of tax due prior to the application of the credit(s).	00
2	Tax Credits With Carryback Provisions: Enter amount from Part I-B, Line 4, Column C. Do not exceed amount on Line 1.	00
3	Tax balance: Subtract Line 2 from Line 1.	00
4	Tax Credits Without Carryback or Carryforward Provisions: Enter amount from Part I-C, Line 17, Column C. Do not exceed the amount on Line 3.	00
5	Tax balance: Subtract Line 4 from Line 3.	00
6	Tax Credits With Carryforward Provisions: Enter amount from Part I-D, Line 35, Column D. Do not exceed amount on Line 5.	00
7	Tax balance: Subtract Line 6 from Line 5.	00
8	Electronic Data Processing Equipment Property Tax Credit: Enter amount from Part I-E, Line 36, Column D. Do not exceed amount on Line 7.	00
9	Total Tax Credits Applied to Taxes Other Than the Corporation Business Tax: Add Part III, Lines 2, 4, 6, and 8. Enter here and on the appropriate tax return. Do not exceed amount on Line 1.	00

Form CT-1120K (Rev. 01/11)

Form CT-1120K Instructions

Complete this form in blue or black ink only.

Form CT-1120K, Business Tax Credit Summary, must be attached to Form CT-1120, Corporation Business Tax Return, or the applicable tax form whenever tax credits from the current income year are being claimed or carryforward tax credit balances exist from a prior year.

Additional information about Connecticut tax credits is available in Informational Publication 2010(13), Guide to Connecticut Business Tax Credits.

Corporation business tax credits must be applied in a specific order, where a corporation is eligible to claim more than one tax credit. In no event, however, shall any tax credit be claimed more than once. The order is as follows:

- 1. The Financial Institutions tax credit must be applied Domestic and foreign insurance premiums tax before any other tax credit.
- 2. Any tax credit that may be carried back to a preceding income year must be applied after the Financial Institutions tax credit, but before any other tax credit. Any tax credit carryback that will expire first must be claimed before any tax credit carryback that will expire later. If the tax credit carrybacks will expire at the same time, tax credits must be taken in the order in which the corporation may receive the maximum benefit.
- 3. Any tax credit that may not be carried back to a preceding income year and that may not be carried forward to a succeeding income year must be claimed next, in the order in which the corporation may receive the maximum benefit.
- 4. Any tax credit that may be carried forward to a succeeding income year must be claimed next. Any tax credit carryforward that will expire first must be claimed before any tax credit carryforward that will expire later. If the tax credit carryforwards will expire at the same time, tax credits must be taken in the order in which the corporation may receive the maximum benefit.

5. The Electronic Data Processing Equipment Property tax credit must be applied last, after all other tax credits have been applied.

Limits on Credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of the tax credit.

No tax credit can be applied against the minimum tax of \$250.

Form CT-1120K must be attached to the tax returns covered under the following Connecticut General Statutes chapters, when tax credits from the current income year are being claimed or when carryforward tax credit balances exist from the prior year:

- Corporation business tax under Chapter 208;
- under Chapter 207;
- Health care centers tax under Chapter 207;
- Hospital and medical services tax under Chapter 207;
- Unrelated business income tax under Chapter 208a;
- · Air carrier tax under Chapter 209;
- Railroad companies tax under Chapter 210;
- Community antenna television system companies tax under Chapter 211;
- Utility companies tax under Chapter 212; or
- Public service companies tax under Chapter 212a.

If the taxpayer is claiming a tax credit against more than one tax type, a duplicate Form CT-1120K and applicable tax credit forms must be attached to each tax return for which a tax credit is being claimed.

Any tax credit balance that remains after applying the tax credits to the current year tax may be carried forward or carried back as provided in the Connecticut General Statutes, if the tax credit has not expired.

Part I-A — Financial Institutions Tax Credit

Line 1 - Enter in Column A the tax credit earned in 2010. Enter in Column B the amount actually applied to the corporation business tax. The total amount applied in Column B cannot exceed the amount in Part II, Line 1.

Part I-B — Tax Credits With Carryback Provisions

Enter in Column A all of the tax credits earned in 2010 that have a carryback provision. The tax credits indicated here are applied to the current year tax first. Any remaining balance may be claimed against a preceding year tax by filing Form CT-1120X, Amended Corporation Business Tax Return, or the appropriate amended tax return. If carrying forward a housing program contribution tax credit, also complete Part I-D.

Enter in Column B the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount in Part II, Line 3.

Enter in Column C the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount in Part III, Line 1.

Enter in Column D the amount of tax credit carried back to prior years.

Line 2 - Enter the Neighborhood Assistance Act (NAA) tax credit. Any remaining balance may be carried back to the two immediately preceding income years.

Line 3 - Enter the Housing Program Contribution tax credit computed on Form CT-1120 HPC, Housing Program Contribution Tax Credit. Any remaining balance may be carried back to the five immediately preceding income years. If claiming a tax credit carryforward, also complete Part I-D, Line 18. See Part I-D. Line 18 instructions.

Part I-C — Tax Credits Without Carryback or Carryforward Provisions

Enter in Column A all of the credits earned in 2010 that can only be applied to the current year tax.

Enter in Column B the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount in Part II, Line 5.

Enter in Column C the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount in Part III, Line 3.

Lines 5 through 16 - Enter the applicable tax credit amounts in the spaces provided on each line.

Part I-D — Tax Credits With Carryforward Provisions

Part I-D enables a corporation to account for any tax credits with carryforward provisions. This section also identifies any amounts of Research and Development or Research and Experimental Expenditures tax credits exchanged with the state for a credit refund.

Enter in Column A the tax credit carryforward amount from previous income years. Enter in Column B the tax credit amount claimed for the current income year. Enter in Column C the tax credit amount applied to the corporation business tax for the current income year. Enter in Column D the tax credit amount applied to taxes other than the corporation business tax, if applicable, in the current income year or the amount of Research and Development or Research and Experimental Expenditures tax credits exchanged with the state for a tax credit refund. Enter in Column E the tax credit carryforward amount.

Line 18 - If claiming the Housing Program Contribution tax credit, Part I-B, Line 3, must be completed first. Enter the applicable tax credit amounts in the spaces provided.

Line 19 - The Employer-Assisted Housing tax credit was repealed effective June 7, 2006. Enter in Column A the amount of the tax credit carryforward from previous income years. Enter in Column C the amount applied to the corporation business tax for the current income

year. Enter in Column D any amount applied to taxes other than the corporation business tax. Enter in Column E the tax credit carryforward amount.

Line 20 - Enter the applicable tax credit amounts in the spaces provided on each line.

Line 21 - For income years beginning on or after January 1, 2008, the Clean Alternative Fuel Tax Credit for Vehicles, Equipment, and Related Filling or Recharging Stations is no longer available.

Lines 22 through 30 - Enter the applicable tax credit amounts in the spaces provided on each line.

Line 31 - Enter the applicable tax credit amount in the spaces provided on each line for the Historic Preservation tax credit, formerly the Historic Investment tax credit.

Part I-E — Electronic Data Processing Equipment Property Tax Credit

Enter in Column A the amount of tax credit carried forward from previous income years. Enter in Column B the amount of tax credit claimed in the current income year. Enter in Column C the amount applied to the corporation business tax. The amount in Column C cannot exceed the amount in Part II, Line 9. Enter in Column D any amount applied to taxes other than the corporation business tax. Enter in Column E the tax credit carryforward amount.

The Electronic Data Processing Equipment Property Tax Credit may be applied only after all other tax credits have been applied and must be applied first to the corporation business tax and then to any other applicable taxes.

Line 36 - Enter the applicable tax credit amount in the spaces provided.

Part II — Tax Credits Applied to the Corporation Business Tax

If the corporation is filing a combined return, complete **Form CT-1120CR**, *Combined Corporation Business Tax Return*, *Schedule KC*, and do not complete this part.

This section enables a corporation to apply its tax credits in the order required by Conn. Gen. Stat. §12-217aa. This section also limits the amount of tax credits that may be applied to the corporation business tax.

Part III — Tax Credits Applied to Taxes Other Than Corporation Business Tax

Some tax credits may be applied to taxes other than the corporation business tax. This section enables a corporation to account for any tax credits applied to other taxes. The following is a list of other taxes to which these tax credits may apply:

- Domestic and foreign insurance premiums tax under Chapter 207;
- Health care centers tax under Chapter 207;
- Hospital and medical services tax under Chapter 207;
- Unrelated business income tax under Chapter 208a;
- Air carrier tax under Chapter 209;
- · Railroad companies tax under Chapter 210;
- Cable and community antenna television system companies tax under Chapter 211;
- Utility companies tax under Chapter 212;
- Public service companies tax under Chapter 212a;
- Surplus lines brokers tax under Chapter 701d; or
- Income tax under Chapter 229, not including the tax under Conn. Gen. stat. §12-207.

Enter the name of the tax to which the tax credit is being applied. If applying tax credits to more than one tax other than corporation business tax, duplicate Part III for each tax type and attach to Form CT-1120K.

If claiming a tax credit against more than one tax type, attach a duplicate Form CT-1120K and applicable tax credit forms.

Form CT-1120K (Rev. 01/11) Page 5 of 5

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974 (Rev. 12/10)

Firm's name and address

records.

Form CT-1120 EXT Application for Extension of Time to File Corporation Business Tax Return

2010

Complete this form in blue or black ink only. See instructions on reverse.

Enter Ir	ncome Year Beginning ►	, 201	10, and E	nding►					
Taxpayeı	Corporation name					CT Ta	ax Re	gistration Number	
Diagon	Number and street		PO	Box		DRS	use o	nly	
Please type	0''	01.1	- I		•			;	
or print.	City or town	State Z	IP code		•	Fede	ral En	nployer ID Number	(FEIN)
	Request for Six-M	onth Extension to File Form	CT-1120,	Form C	 T-1120CR, or Fo	orm C1	Γ-1120	ο υ	
	oration must submit payment of a ion for federal extension has bee				ation for an exte	ension	of tim	e to file, whether o	or not
	six-month extension of time, to				ion Business Ta	x Retu	rn for	calendar year 201	l0 or
Information ending	xtension has been requested on f , and Other Returns, for calendar ————————————————————————————————————	year 2010, or for fiscal year be	eginning ₋		l No	_, 2010	0, and	d	Tax,
Are you fili	ng Form CT-1120CR ?	es 🗖 No	Are	you filing	Form CT-1120	U?		res 🗖 No)
Tentative I	Return								
1. Tenta	tive amount of tax due for this in	come year; minimum tax \$250.	. See inst	ructions.			1.		00
2. Surta	x: See instructions						2.		00
3. Total	tax: Add Line 1 and Line 2. Inclu	de tax credit recapture, if applic	cable				3.		00
4. Multip	oly Line 3 by 30% (.30)			4.		00			
5. Multip	oly the number of companies incl	uded by \$250		5.		00			
6. Enter	the greater of Line 4 or Line 5						6.		00
7. Tax c	redit limitation: Subtract Line 6 fr	om Line 3					7.		00
8. Tax c	redits: Do not exceed amount o	on Line 7					8.		00
9. Balar	nce of tax payable: Subtract Line	8 from Line 3					9.		00
10. Paym	nent(s) of estimated tax			. 10.		00			
11. Over	payment from prior year			. 11.		00			
12. Total	payments: Add Line 10 and Line	11					12.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00
13. Balaı	nce due with this return: Subtra	act Line 12 from Line 9					13.		00
Departr State of Hartford	ment of Revenue Services f Connecticut, PO Box 2974 d CT 06104-2974 c payable to Commissioner of	Mail paper return without paymen Department of Revenue Service State of Connecticut, PO Box 15 Hartford CT 06115-0406	es		DRS Taxpayer Sct.gov/TSC to file				Contes
knowledge a Services (D	n: I declare under penalty of law that and belief, it is true, complete, and c RS) is a fine of not more than \$5,000 all information of which the prepare	orrect. I understand the penalty for 0, imprisonment for not more than	or willfully	delivering	a false return or o	docume	ent to t	the Department of R	evenue
Sign Here Keep a	Corporate officer's name (print) Title	Corporate officer's signature		ohone num	Date		-	DRS contact the pre	eturn?
сору	THUG		(INCI			See instructions.	
of this return for your	Paid preparer's name (print)	Paid preparer's signature			Date		Prepa	rer's SSN or PTIN	

FEIN

Telephone number

Form CT-1120 EXT Instructions

Complete this form in blue or black ink only.

Use Form CT-1120 EXT, Application for Extension of Time to File Corporation Business Tax Return, to request a six-month extension to file Form CT-1120, Corporation Business Tax Return, Form CT-1120CR, Combined Corporation Business Tax Return, or Form CT-1120U, Unitary Corporation Business Tax Return. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, was filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation may apply for a six-month extension to file the Connecticut corporation business tax return if there is reasonable cause for the request.

To get a Connecticut filing extension the corporation MUST:

- Complete Form CT-1120 EXT in its entirety;
- File it on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers); and
- Pay the amount shown on Line 13.

Form CT-1120 EXT extends **only** the **time to file** the Connecticut corporation business tax return. Form CT-1120 EXT **does not extend the time to pay** the amount of tax due.

When to File

File Form CT-1120 EXT on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return must be filed on or before the first day of the fourth month following the end of the income year.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Where to File File Electronically

This return can be filed electronically through the Department of Revenue



File a Paper Return

Mail paper return with payment to:

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974.

Mail paper return without payment to:

Department of Revenue Services PO Box 150406 Hartford CT 06115-0406.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the *TSC* to make a direct tax payment. After logging into the *TSC*, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Log in to your account in the TSC and select Make Payment by Credit Card;
- Visit: www.officialpayments.com and select State Payments;
 or
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Do not send in Form CT-1120 EXT if payment is made through the credit card service provider. All credit or debit card payments for extension requests will be accepted by the credit card service provider. However, if your payment is late, DRS will notify you in writing that your request for extension of time to file is denied.

Pay by Mail: Make your check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1120 EXT" and the corporation's Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Interest and Penalty

Interest is assessed at 1% per month or fraction of a month on any underpayment of tax computed from the first day of the fourth month following the close of the income year. The penalty for underpayment of tax is 10% of the tax due or \$50, whichever is greater. If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

A taxpayer that has been granted a filing extension may avoid a late payment penalty if the amount on Line 9 is within 10% of the amount reported on its 2010 Form CT-1120, *Schedule C*, Line 6; 2010 Form CT-1120CR, Part IV, Line 13; or 2010 Form CT-1120U, *Schedule C*, Line 6, and the taxpayer pays the amount on Line 9 through payments of estimated tax, overpayments from the prior year, and payments submitted with this form.

Form CT-1120 EXT (Rev. 12/10) Page 2 of 3

Credit Against Estimated Payments

An overpayment of tax liability for 2010 cannot be applied against estimated tax payments for 2011 until the taxpayer files a completed Form CT-1120, Form CT-1120CR, or Form CT-1120U. Form CT-1120 EXT is a tentative tax return, not a completed tax return.

Limit on Credits

The amount of tax credit(s) otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due under the corporation business tax prior to the application of tax credits.

Minimum Tax

No tax credit allowed against the corporation business tax shall reduce a company's minimum tax to an amount less than \$250.

Tax Credit Recapture

If the corporation is subject to recapture of tax credits, include the tax credit recapture amount in the total tax for the current income year.

Surtax

For income years beginning on or after January 1, 2009, and prior to January 1, 2012, companies whose gross income equals or exceeds \$100 million or who file as part of a combined or unitary return must pay a surtax of 10% of the tax without regard to credits and tax credit recapture. The surtax does not apply to the minimum tax of \$250.

Special Instructions - Combined Tentative Corporation Business Tax Return

If two or more affiliated corporations electing to file either a Connecticut combined corporation business tax return or a unitary corporation business tax return according to Conn. Gen. Stat. §12-218d apply for an extension, Form CT-1120CC, Combined Return Consent, must be attached to this Form

CT-1120 EXT for the initial income year an affiliate is included. The election to file a combined corporation business tax return or a unitary corporation business tax return will require the filing of a tax return on the same basis for five successive income years.

Signature

An officer of the corporation must sign this form.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120 EXT. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Others Who May Sign

Anyone (including attorneys, accountants, and enrolled agents) with a signed Power of Attorney may sign for the corporation in place of a corporate officer.

Line Instructions

Line 1 - Enter the tax due for the current income year without regard to surtax or recapture. Combined filers include additional \$250 tax for each company included in the combined return and any amount of preference tax due.

Line 2 - Enter the surtax amount due. Taxpayers filing Form CT-1120U, Form CT-1120CR, or those with gross income of \$100 million or more, multiply Line 1 by 10% and enter the result.

If Line 1 is \$250, enter "0." Taxpayers with less than \$100 million of gross income (from federal Form 1120, Line 11, amount in box at the top of Form CT-1120), that are not included in a return filed on Form CT-1120CR or Form CT-1120U, enter "0."

Line 3 - Add Line 1 and Line 2. Include tax credit recapture, if applicable.

Line 13 - Subtract Line 12 from Line 9.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120AB

Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses

For Income Year Beginning:	, 2010 and Ending:	·
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Form CT-1120AB, Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses, must be completed by each corporation that paid, accrued, or incurred interest expenses to a related member or intangible expenses and costs, and interest expenses and costs related to intangibles to a related member. See Special Notice 2003(22), Interest Expense Add Back.

To be entitled to an exception from the add back of expenses and a corresponding deduction from net income, the taxpayer must complete and attach this form to Form CT-1120, Corporation Business Tax Return.

Failure to complete Form CT-1120AB and attach all supporting documentation will result in a disallowance of the exception(s).

Part I - Required Add Back

All interest expenses and intangible expenses and costs that are paid, accrued, or incurred to a related member must be added back to income and may be subtracted if any one or more of the statutory exceptions are met.

A	A - Interest Expenses Add Back				
1.	Total interest expenses paid to a related member: Do not include any interest expense and costs related to intangibles. Enter amount here and on Form CT-1120, <i>Schedule D</i> , Line 4	1.		00	
В	- Total Intangible Expenses Add Back				
1.	Intangible expenses and costs paid to a related member.	1.		00	
2.	Interest expenses and costs related to the intangible property.	2.		00	
3.	Total: Add Line 1 and Line 2. Enter here and on Form CT-1120, Schedule D, Line 5	3.		00	

Part II - Exceptions to Add Back

A	A - Exceptions to Interest Expenses Add Back				
1.	Enter amount from Part III, Schedule A, Line 6. Enter here and on Form CT-1120, Schedule D, Line 15.	1.		00	
2.	Enter amount from Part III, Schedule B, Line 1. Enter here and on Form CT-1120, Schedule D, Line 16.	2.		00	
3.	Enter amount from Part III, Schedule C, Line 5 or Schedule D, Line 5. Enter here and on Form CT-1120, Schedule D, Line 17.	3.		00	
4.	Total Exceptions: Add Lines 1 through 3 and enter total here.	4.		00	

В	Exceptions to Intangible Expenses Add Back		
1.	Enter amount from Part V, Schedule A, Line 5 or Schedule B, Line 3. Enter here and on Form CT-1120, Schedule D, Line 18.	1.	00

Part III - Exceptions to Interest Expenses Add Back

	·				
Sc	hedule A - Exception for Interest Paid, Accrued, or Incurred to a Related Member That is Ta in Another State, or in a Foreign Nation	xed a	t a Similar Rate in This S	tate,	
	ne exception only applies to transactions with a related member when that related member file other state.	s on	a separate company bas	is in	
Th	is exception does not apply to transactions with a related member when the related member:				
•	Files in another jurisdiction with the taxpayer on a combined, consolidated, or unitary basis whithe taxpayer and the interest income of the related member being offset or eliminated;	ch res	sults in the interest expens	se of	
•	Has a net operating loss; or				
•	Pays tax on a basis other than net income including but not limited to a gross receipts tax, occupational tax.	apita	I base tax, or a business	and	
Α.	Can the taxpayer establish by clear and convincing evidence that a principal purpose of the pamember was not to avoid the payment of taxes due under Chapter 208 of the Connecticut Ger	ymen ieral S	t of interest to a related Statutes? Yes N	No	
В.	Was the interest that the taxpayer paid to a related member paid according to a written contract of interest and sets forth the terms of the loan? Yes No	t that	reflects an arm's length ra	ate	
	the answers to both questions above are Yes, attach a copy of pertinent parts of the contract the lated member's information in Question C, and complete Lines 1 through 6.	at sup	pport this exception, provide	de	
	Failure to provide the requested information will result in a denial of the	ne ex	ception.		
C.	Related Member Information				
Nar	me of Related Member Federal Employer ID Number (FEIN)				
Fisc	cal period of related member Date of written contract	Date of written contract			
Nar	me of state or foreign nation in which the related member is subject to a tax on net income				
1.	Enter the amount of deductible interest added back by taxpayer and paid to a related member.	1.		00	
		١.		- 00	
2.	Amount of interest income included in the measure of net income of the related member subject to tax in Connecticut, another state, or in a foreign nation	2.		00	
3.	Enter the taxable income before apportionment and before application of net operating losses of the related member in Connecticut, in another state, or in a foreign nation.	3.		00	
4.	Enter the tax paid by the related member in Connecticut, in another state, or in a foreign nation. (Do not include tax paid in a unitary state or in a state in which a combined return is filed.)	4.		00	
5.	Divide Line 4 by Line 3	5.	0.		
6.	Exception amount: If Line 5 is equal to or greater than 4.5% (.045), enter the amount from Line 1 here and on Part II A, Line 1. Otherwise enter "0."	6.		00	
	claiming this exception for transactions with more than one related member, complete the above	e sch	edule for each related		

Sc	hedule B - Unreasonable Exception	
Α.	Has the taxpayer received written confirmation from the Commissioner of Revenue Services (the Commissioner) that the adjustments required under Conn. Gen. Stat. §12-218d are unreasonable?	
lf	the answer to Question A above is Yes , enter the letter date: and complete Line 1, below.	
lf	the answer to Question A above is No , answer Question B.	
B.	Can the taxpayer establish by clear and convincing evidence that the required add back of interest paid, accrued, or incurred to related member is unreasonable? Yes No	оа
	the answer to Question B above is Yes , the taxpayer must complete Questions C through H in their entirety and provide the equested information.	
	Failure to answer every question in Part III, Schedule B and to provide the requested information will result in a denial of the exception.	
C.	Provide a description of the business purpose of each loan which includes:	
	The date the loan originated;	
	The relevant terms of the loan;	
	An explanation of how the principal was transferred;	
	• The dates interest payments were made; and	
	• The tax jurisdictions in which the related member filed or will file its corporate income tax returns.	
D.	Was the interest that the taxpayer paid to a related member paid according to a written contract or contracts signed by both the taxpayer and related member? Yes No	Э
E.	Did the taxpayer enter into the written contract or contracts after corporate changes that were undertaken based, in whole or in part, on advice relating to the reduction of state taxes? Yes No	ı
F.	Were the written contract or contracts:	
	Negotiated at arm's length? Tes No	
	Signed by both the taxpayer and related member?	
G.	Did the written contract or contracts relate to a:	
	• Related member's acquisition of the taxpayer?	
	Cash management program?	
H.	Was the interest payment made to a related member that:	
	Had net operating losses (NOLs) that offset the interest income received?	
	• Received a dividend from the taxpayer in the form of a debt instrument?	
	• Filed or will file in a state or states that calculate the corporate income tax on a unitary basis? Yes No	
	• Filed or will file in a state that does not subject the interest income to tax?	
	Paid or will pay dividends (directly or indirectly) to the taxpayer?	
1.	Exception amount: Enter here and on Part II A. Line 2	00

Sc	chedule C - Exception for Certain Related M	Members That are	Insurance Compan	ies	
Α.	Can the taxpayer establish by clear and conv was not to avoid the payment of taxes due ur				rest to a related member Yes
В.	Was the interest that the taxpayer paid to a length rate of interest and sets forth the term	related member pans of the loan?	aid according to a writ	ten contract or contrac	cts that reflects an arm's
C.	Is the related member that received the in General Statutes or subject to a tax in and General Statutes?				
	the answers to Question A, B, and C above at the answers to Question A, B, or C above ar	•	•		
	Name of Related Member	FEIN	Contract Date	State in Which Taxes Were Paid	Amount Deducted
1.					00
2.					00
3.					00
4.					00
5.	Total: Enter here and on Part II A, Line 3				00
	Was any interest paid, accrued, or incurred to		er in a foreign nation	which has in force a co	omprehensive income
If t	Was any interest paid, accrued, or incurred to tax treaty with the United States? Yes the answer to Question A above is Yes, comp	☐ No		which has in force a co	omprehensive income
If t	tax treaty with the United States?	☐ No	chedule:	which has in force a co	Amount Deducted
If 1	tax treaty with the United States?	No lete the following s	chedule:		
	tax treaty with the United States?	No lete the following s	chedule:		Amount Deducted
1.	tax treaty with the United States?	No lete the following s	chedule:		Amount Deducted
1. 2. 3. 4.	tax treaty with the United States?	No lete the following s Name of For	chedule:		Amount Deducted 00 00 00 00 00
1. 2. 3.	tax treaty with the United States?	No lete the following s	chedule:		Amount Deducted 00 00 00
1. 2. 3. 4. 5. Pa all tran	tax treaty with the United States?	No lete the following s Name of For Name of For Parameters and back, the the taxpayer clear	chedule: reign Nation Description axpayer may elect to the stablishes that the stablishes the stabl	cription of Treaty continuous co	Amount Deducted 00 00 00 00 00 a unitary basis including intercorporate business
1. 2. 3. 4. 5. Pa If a all tran	tax treaty with the United States? Yes he answer to Question A above is Yes, comp Name of Related Member Total: Enter here and on Part II A, Line 3 rt IV - Unitary Election taxpayer is subject to the interest expense members of the unitary group, provided the sactions among the included corporations. T	No lete the following s Name of Form Name of Form Pes add back, the the taxpayer clear The election to file of	chedule: reign Nation Description axpayer may elect to the stablishes that the stablishes the stabl	cription of Treaty continuous co	Amount Deducted 00 00 00 00 00 a unitary basis including intercorporate business
1. 2. 3. 4. 5. Pa all trarince	tax treaty with the United States? Yes he answer to Question A above is Yes, comp Name of Related Member Total: Enter here and on Part II A, Line 3 rt IV - Unitary Election taxpayer is subject to the interest expense members of the unitary group, provided the sactions among the included corporations. Tome years. Does the taxpayer file on a unitary basis in a Are all the same companies that are filing on	No lete the following s Name of Form Para and back, the the taxpayer clear the election to file of the para another state?	chedule: reign Nation Description axpayer may elect to the stablishes that to a unitary basis is in the stable on a unitary basis is in the stable of the	o calculate its tax on there are substantial revocable for, and app	Amount Deducted 00 00 00 00 00 a unitary basis including intercorporate business slicable for five successive
1. 2. 3. 4. 5. Pa If a all trarinco	tax treaty with the United States? Yes he answer to Question A above is Yes, comp Name of Related Member Total: Enter here and on Part II A, Line 3 rt IV - Unitary Election taxpayer is subject to the interest expense members of the unitary group, provided the sactions among the included corporations. Tome years. Does the taxpayer file on a unitary basis in a Are all the same companies that are filing on	es add back, the the taxpayer clear he election to file danother state?	axpayer may elect to ly establishes that to a unitary basis is in another state include	o calculate its tax on there are substantial revocable for, and appead in the Connecticut F	Amount Deducted 00 00 00 00 00 a unitary basis including intercorporate business licable for five successive

Part V - Intangible Expenses and Costs Paid to a Related Member As Provided in Conn. Gen. Stat. §12-218c

A.	A. Did the taxpayer deduct intangible expenses and costs in connection with a transaction with a related member involving:								
	• The direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property?								
	Factoring transactions or discounting transactions?								
	• Royalty, patents, technical and copyright fees? .	Yes	No						
	Licensing fees?	🗖 Yes 🗖	No						
B.	B. Did the taxpayer deduct directly or indirectly, interest expenses and costs in connection with a transaction with a related member that involved the direct or indirect acquisition, maintenance, management, ownership, sale, exchange, or disposition of intangible property? Yes No								
If t	he answer to Question B above is Yes , the taxpaye	er must add back all intangible expenses and costs	and interest expenses or						
	costs directly or indirectly related to the intangible	property unless an exception in Schedule A or Sche	edule B can be claimed.						
	Failure to complete Part V, Scheo	dule A or Schedule B will result in a denial of the	exception.						
				_					
Sc	hedule A - Exception for Intangible Expenses P	aid to Unrelated Third-Party							
A.	Did the related member to whom the taxpayer paid deducted to an unrelated third-party during the sar	d the intangible expenses and costs, directly or indime income year? Yes No	rectly pay the amount						
B.		of evidence that the transaction giving rise to the in mber did not have as a principal purpose the avoida							
lf	the answer to Question A above is Yes , provide do	cumentation that supports this claim.							
lf	the answers to Question A and Question B above a	are Yes , enter the following information:							
	Name of Related Member	Name of Unrelated Third-Party	Amount Deducted						
1.			(00					
2.			(00					
3.				00					
4.				00					
5.	Total: Enter here and on Part II B, Line 1								

Sc	hedule B - Unreasonable Exception									
Α.	Has the taxpayer received written confirmation from the Commissioner that the adjustments required under Conn. Gen. Stat. §12-218c are unreasonable? Yes No									
	If the answer to Question A above is Yes , enter the letter date: and complete Line 1, below.									
	If the answer to Question A above is No , answer Question B.									
B.	Can the taxpayer establish by clear and convincing evidence that the required add back of intangible expenses and costs paid, accrued, or incurred to a related member and interest expenses or costs directly or indirectly related to the intangible property is unreasonable? Yes No									
	If the answer to Question B above is Yes , the taxpayer must complete Questions C through H in their entirety and provide the requested information.									
	Failure to answer every question in Part V, Schedule B and to provide the requested information will result in a denial of the exception.									
C.	Provide a description of the intangible expenses and costs, including the following information:									
	• The date of the contract relating to the payment of intangible expenses and costs;									
	• The relevant terms of the contract relating to the payment of intangible expenses and costs;	The relevant terms of the contract relating to the payment of intangible expenses and costs;								
	An explanation of how the intangible property was used in the taxpayer's business;									
	• The dates the intangible expenses and costs were paid or incurred; and									
	• The tax jurisdictions in which the related member filed or will file its corporate income tax returns.									
D.	Did any entity, other than the related member, ever own the intangible property? Yes No									
Ε.	Were the intangible expenses and costs paid to a related member according to a written contract or contracts signed by both taxpayer and related member?	the								
F.	Did the taxpayer rely on a transfer pricing study to determine the amount of intangible expenses and costs?	10								
G.	Did the taxpayer enter into the contract or contracts relating to the payment of intangible expenses and costs after corporate changes that were undertaken based, in whole or in part, on advice relating to the reduction of state taxes? No									
Н.	Were the intangible expenses and costs paid to a related member that:									
	◆ Has NOLs that offset the intangible expenses and costs it received?									
	• Filed or will file in a state or states that calculate the corporate income tax on a unitary basis?									
	• Filed or will file in a state that does not subject income from intangibles to tax?									
	Paid or will pay dividends (directly or indirectly) to the taxpayer?									
То	tal Exception Amount									
1.	Intangible expenses and costs paid to a related member	00								
2.	Interest expenses and costs related to the intangible property	00								
2	Total: Add Line 1 and Line 2. Enter amount here and an Part II P. Line 1.	00								

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120U Unitary Corporation Business Tax Return

2010

Enter Income Year Beginning ▶ , 2010, and Ending ▶ Total assets Parent or Designated CT Parent Name of parent or designated Connecticut parent corporation **Connecticut Tax Registration Number** Gross receipts Address PO Box number and street DRS use only NAICS code: See instructions. ZIP code -20City or town State Audited by F Federal Employer ID Number (FEIN) **Check All Applicable Boxes** 1. Address change 2. Unitary return status: Final Short period 3. Has any corporation within the group: ▶☐ Dissolved ▶☐ Withdrawn ▶☐ Merged/Reorganized: Enter survivor's CT Tax Reg # 4. Is this the first year this group is filing a unitary return? Yes (Attach Form CT-1120Q and Form CT-1120CC.) ☐ No Visit the DRS Taxpayer 5. Does any nexus company pay, accrue, or incur interest expenses or intangible expenses, costs, and related Service Center (TSC) at ■ No interest expenses to a related member? Yes (Attach Form CT-1120AB.) www.ct.gov/TSC ☐ No 6. Is the unitary group exchanging R & D tax credits? Yes (Attach Form CT-1120 XCH.) to pay this 7. Did the unitary group annualize its estimated tax payments?

Table 1 Yes (Attach Form CT-1120I.) ■ No return electronically. ■ No 8. Is any corporation filing Form CT-1120 PIC? ► Yes (Attach Form CT-1120 PIC.) Schedule of Corporations Included in the Unitary Return If additional lines are needed, attach a schedule. Nexus Corporation Name CT Tax Registration Number* **FEIN** With CT (√) Common parent or designated Connecticut parent 2. 000 3. 000 *CT Tax Registration Number must be included for parent and all affiliates, if applicable. **Minimum Tax Calculation** 1. Enter the total number of corporations included in this unitary return. 2. Minimum tax: Multiply Line 1 by \$250.▶ 00 - Attach a Complete Copy of Form 1120 Including all Schedules as Filed With the Internal Revenue Service -Schedule A – Computation of Tax on Net Income 00 1. Net income from Schedule D, Line 22 2. Apportionment fraction from Form CT-1120A, Schedule R 2 0. 00 3. Connecticut net income: Multiply Line 1 by Line 2. 3 4. Operating loss carryover: See instructions. 4 00 5. Income subject to tax: Subtract Line 4 from Line 3. 5 00 00 6. Tax: Multiply Line 5 by 7.5% (.075). ▶ Schedule B – Computation of Minimum Tax on Capital 00 1. Minimum tax base from Schedule E, Line 6, Column C 2. Apportionment fraction from Form CT-1120A, Schedule S ▶ 2 0. 3. Multiply Line 1 by Line 2.▶ 00 3 4. Number of months covered by this return 4 5 00 5. Multiply Line 3 by Line 4. Divide the result by 12. ▶ 6 00 6. Tax (3 and 1/10 mills per dollar): Multiply Line 5 by .0031. ▶ Schedule C - Computation of Amount Payable 00 1a. Tax: Enter the greater of Schedule A, Line 6; Schedule B, Line 6; or the minimum tax calculation. ▶ 00 1b. Surtax: If Line 1a is the minimum tax calculation, enter "0." Otherwise, multiply Line 1a by 10% (.10). ▶ 1b 1c. Recapture of tax credits: See instructions. 1c 00 1. Total tax: Enter the total of Lines 1a through 1c. If no tax credits claimed, also enter on Line 6. 00 1 2 2. Multiply Line 1 by 30% (0.30). 00 00 3. Enter the greater of Line 2 or minimum tax. 3 4. Tax credit limitation: Subtract Line 3 from Line 1. 4 00 5. Tax credits from Form CT-1120K, Part II, Line 11. See instructions. Do not exceed amount on Line 4. 5 00 00 6 6. Balance of tax payable: Subtract Line 5 from Line 1. ▶ 7a 00 7a. Paid with application for extension from Form CT-1120 EXT 00 7b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, & ESD 7b 00 7c. Overpayment from prior year 7с 7 00 7. Tax payments: Enter the total of Lines 7a, 7b, and 7c. 8. Balance of tax due (overpaid): Subtract Line 7 from Line 6. 8 00 9 00 9. Add: Penalty ► (9a) _.00 Interest ► (9b) _ _____.00 CT-1120I Interest ► (9c) ___ 10. Amount to be credited to 2011 estimated tax ►(10a) .00 Refunded ►(10b) 10 00 00 11. Balance due with this return: Add Line 8 and Line 9.

Sch	nedule D	- Computation of Net Ir	ncome								
1.	Federal t	axable income (loss) before	e net operating	loss and special deductions			1				00
							2				00
3.	Unallowa	able deduction for corporation	on tax from Sc.	hedule F, Line 4		▶	3				00
4.	Interest e	expenses paid to a related n	nember from F	Form CT-1120AB, Part I A, Line	e 1		4				00
		•		mber from Form CT-1120AB, F			5				00
	_			······································			6				00
				(i) election statement			7				00
				from federal Form 1120, Line 25			8				00
		·					9				00
		· ·					10				00
				edule I, Line 5			11				00
				g federal capital gain)			12				00
	-		-				13				00
		· · · · · · · · · · · · · · · · · · ·		T-1120 ATT, Schedule J, Line 11			14				00
				20AB , Part II A, Line 1			15				00
				20AB , Part II A, Line 2			16				00
				20AB , Part II A, Line 3			17				00
	Exceptio	ns to add back of intangible	expenses pai				18				00
10							19	//////	////	///////////////////////////////////////	/////
_							20	///////	////	///////////////////////////////////////	<i>/////</i> 00
							21				_
				nere and on Schedule A, Line 1.			22				00
				, , , , , , , , , , , , , , , , , , ,	Column A			lumn B		Colum	
Scr		 Computation of Minin ee instructions. 	num Tax Bas	se	Beginning of Ye	ear		d of Year		Colum	11 C
1			L Line 22e en	nd Line 22b		00			00	(Column A	•
						00				Column	,
	•	·		le L, Lines 23, 24, and 25		00			00	Divided b	y 2
									00		00
				mn C		00			00		00
	_			dule. Enter average in Column C.	to a di da Di Lina d				00		00
			, from Line 4, C	Column C. Enter here and on Sc	nedule B, Line 1.						00
	nedule F						Ι.				
		•		n the computation of federal taxa			1				00
							2				00
				by other states or political subdividude.			3				00
							3				- 00
		D, Line 3		ss tax purposes: Add Line 1 and			4				00
of n	ny knowle Revenue	edge and belief, it is true, co Services (DRS) is a fine o	omplete, and of not more that	ave examined this return (includ correct. I understand the penalty an \$5,000, imprisonment for no of which the preparer has any k	for willfully delive t more than five y	ring a fa	lse re	turn or do	cume	ent to the Depa	artment
		Corporate officer's name (pri	nt)	Corporate officer's signature		Date		May	DRS	contact the pre	eparer
Si	gn Here							shov		low about this r	_
I/a		Title			Telephone nu	mber			Ye	es 🗆 No 🛚	J
	ep a copy of this eturn for	Paid preparer's name (print)		Paid preparer's signature		Date		Prep	arer's	SSN or PTIN	
	your ecords.	Firm's name and address			FEIN			Telep	phone	number	
								()		
Dep Sta PO	partment of te of Conr Box 2974			406	Make check paya Commission		evenu	e Services	5		

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104

Form CT-1120U

2010

Hartford CT 06104 Unitary Corporation Business Tax Return (Rev. 12/10) Instructions

Who May File Form CT-1120U

If the taxpayer, in computing net income under Conn. Gen. Stat. §12-217, is required to add back otherwise deductible interest expenses and costs directly or indirectly paid, accrued, or incurred to one or more related members, the taxpayer may elect to calculate its tax on a unitary basis using Form CT-1120U, including all members of the unitary group provided there are substantial intercorporate business transactions among such included corporations.

Who Must File Form CT-1120CR

If the taxpayer petitions the Commissioner to file a combined corporation business tax return on a unitary basis, because the statutory method of determining the taxpayer's combined measure of the tax is deemed by the taxpayer to unfairly attribute an undue proportion of its taxable income or minimum tax base to Connecticut, and the petition is granted by the Commissioner, the taxpayer must calculate its tax as stated in the Commissioner's letter, filing **Form CT-1120CR**, *Combined Corporation Business Tax Return*.

Definition of a Unitary Business

A *Unitary Business* is characterized by significant flows of value evidenced by factors such as those described in *Mobil Oil Corp. v. Vermont*, 445 U.S. 425 (1980): functional integration, centralization of management, and economies of scale. These factors provide evidence of whether the business activities operate as an integrated whole or exhibit substantial mutual interdependence. Facts suggesting the presence of the factors mentioned above should be analyzed in combination for their cumulative effect and not in isolation.

A Real Estate Investment Trust (REIT) cannot be included in a unitary group. See **Informational Publication 2010(21)**, Corporation Business Tax Application to Real Estate Investment Trusts (REITs) and Owners of REITs.

Consent and Notice of Election

Each corporation that consents to be included in a Unitary Corporation Business Tax Return must submit Form CT-1120CC, Combined Return Consent, for the initial income year for which the election is being made. The election to file a unitary return must be made by the electing corporations not later than the due date or the extended due date of the returns for which the election is made. The election to file a unitary return must be in effect for at least five income years, and will continue in effect thereafter until it is revoked.

Change of Election

Any corporation that has elected to file a unitary return may subsequently revoke its election; however, the revocation will not be effective before the fifth income year immediately following the initial income year in which the corporation elected to file a unitary return. The election to discontinue the unitary filing must be submitted in writing on Form CT-1120CC-R, Revocation of Election and Consent to File Combined Corporation Business Tax Return, by each corporation included in the unitary return. The election must

be made by the electing corporations by the due date or the extended due date of the return for the initial income year for which the election is made.

Calculation of the Unitary Tax

The unitary return is subject to the following:

- The unitary group must meet the definition of a unitary business as stated above;
- The unitary tax is calculated using water's edge combined reporting;
- The unitary group must use an apportionment formula consisting of property, payroll, and double weighted gross receipts under Conn. Gen. Stat. §12-218(c);
- Each corporation included in the unitary group is subject to the minimum tax under Conn. Gen. Stat. §12-219; and
- The unitary group must calculate the capital base tax under Conn. Gen. Stat. §12-219 on a unitary basis. In calculating the capital base tax, intercompany stock holdings should be eliminated:

Special Instructions for First Year Unitary Filers

- The unitary group cannot use net operating losses that have been carried forward from returns filed prior to the establishment of the Connecticut unitary group. Only losses incurred by the unitary group in the first year of the unitary return, and thereafter, can be taken on the unitary return;
- The unitary group cannot use tax credits that were earned prior to the establishment of the Connecticut unitary group.
 Only tax credits earned by the unitary group in the first year of the unitary return, and thereafter, can be claimed on the unitary return; and
- If the taxpayer elects to file on a unitary basis, the election is irrevocable for five successive income years.

General Computation

The unitary tax shall be measured by the combined entire net income of all the corporations included in the return as if they were one corporation. In computing combined entire net income, intercorporate dividends shall be eliminated. The combined entire net income of such corporations shall be apportioned to Connecticut as if they were one corporation, and the provisions of Conn. Gen. Stat. §12-223b governing intercompany rents and business receipts shall apply.

Attachments Required

Attach to Form CT-1120U a complete copy of the federal consolidated return, including income statements and balance sheets, federal M-1 adjustments, and a schedule of intercompany eliminations as filed with the Internal Revenue Service (IRS).

Form CT-1120, *Corporation Business Tax Return*, must be completed and attached to Form CT-1120U, for each corporation with nexus to Connecticut included in the unitary group.

Form CT-1120Q, *Connecticut Corporate Unitary Questionnaire*, must be completed and attached to Form CT-1120U.

Form CT-1120AB, Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses, must be completed and attached to Form CT-1120U if applicable.

All applicable tax credit forms, schedules, and any other required forms must be attached to and made part of this tax return for each corporation included in the unitary group.

When to File Form CT-1120U

Every corporation must file a return on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut unitary corporation business tax return is due on or before the first day of the fourth month following the end of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- UPS Next Day Air Saver
- · UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See Policy Statement 2008(3). Designated Private Delivery Services and Designated Types of Service.

If Form CT-1120U is filed late, see Interest and any of the applicable penalty sections on Page 3 to determine if interest and penalty should be reported with this return.

Extension Request

To get an extension of time to file the annual return, the unitary group must file Form CT-1120 EXT, Application for Extension of Time to File Corporation Business Tax Return, not later than the first day of the month following the due date of the unitary group's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company not required to file a federal income tax return for the income year, the extension request must be filed on or before the first day of the fourth month following the end of the income year. Payment of the total tax due must be included with the request. The timely filing of Form CT-1120 EXT will automatically extend the due date for six months.

Form CT-1120 EXT extends only the time to file the unitary tax return; it does not extend the time to pay the tax.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to make a direct tax payment. After logging into



the **TSC**, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

There are three ways to pay by credit card:

- Log in to your account in the TSC and select Make Payment by Credit Card;
- Visit: www.officialpayments.com and select State Payments;
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail: Make your check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1120U" and the corporation's Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Where to File

A corporation filing Form CT-1120U must continue to submit paper returns to DRS.

Mail return with payment to:

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974

Mail return without payment to:

Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406

Amended Returns

Any corporation within the group that fails to include items of income or deduction or makes any other error on a return must file an amended return using Form CT-1120X, Amended Corporation Business Tax Return. A copy of federal Form 1120X, Amended U.S. Corporation Income Tax Return, must be attached to substantiate any changes to federal net income.

Federal and Connecticut Amended Return Changes

If a corporation within the group filed an amended return with the IRS and the amendment affects the corporation's Connecticut tax return, then within 90 days of the IRS final determination on that amended federal return, the corporation shall file Form CT-1120X and attach a copy of federal Form 1120X, Amended U.S. Corporation Income Tax Return.

If the adjustment on a Connecticut amended return is not related to an adjustment made on a federal amended return (e.g. an adjustment to Connecticut net income, Connecticut minimum tax base, a Connecticut apportionment factor, a Connecticut net operating loss, or a Connecticut corporation business tax credit), explain such adjustment in detail and attach all appropriate supporting forms and schedules.

Estimated Tax Payments

Every corporation carrying on or having the right to carry on business in Connecticut whose current year tax exceeds \$1,000 must make its required annual payment in four installments. See instructions on **Forms CT-1120 ESA**, **ESB**, **ESC**, and **ESD**, *Estimated Corporation Business Tax*.

If a corporation is not paying its estimated tax electronically, using these forms ensures accuracy and timeliness in processing the corporation's estimated tax payments. Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms.

The required annual payment is the lesser of:

- 90% of the tax shown on the return for the income year, or, if no return is filed, 90% of the tax for such year; or
- 100% of the tax shown on the return for the previous income year without regard to any tax credit, if the previous income year was an income year of 12 months and if the company filed a return for the previous income year showing a liability for tax.

Estimated tax due dates (for calendar year filers):

1st Installment - March 15, 2011

30% of prior year tax including surtax (without regard to credits) or 27% of current year tax

2nd Installment - June 15, 2011

70% of prior year tax including surtax (without regard to credits) or 63% of current year tax

3rd Installment - September 15, 2011

80% of prior year tax including surtax (without regard to credits) or 72% of current year tax.

4th Installment - December 15, 2011

100% of prior year tax including surtax (without regard to credits) or 90% of current year tax

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The above table indicates the applicable percentage of the required annual payment due by each installment due date under the regular installment method. For more information regarding estimated corporation business tax payments, including information regarding the annualized installment method, see **Informational Publication 2010(10)**, Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Interest

Interest is computed at 1% per month or fraction of a month on the underpayment of tax from the original due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form CT-1120I**, Computation of Interest Due on Underpayment of Estimated Tax. Interest on underpayment or late payment of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of corporation business tax is 10% of the tax due or \$50, whichever is greater. If a request for a filing extension has been granted, a corporation may avoid a penalty for failure to pay the full amount due by the original due date if it:

- Pays at least 90% of the tax shown to be due on the return on or before the original due date of the return; and
- Pays the balance due with the filing of Form CT-1120U, on or before the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Willful Failure to File or Pay

Anyone who willfully fails to pay the tax or file a return may be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned from one to five years, or both.

Penalty for Failure to Disclose Listed Transaction

A penalty of 75% of the amount of the deficiency may be imposed when it appears that any part of the deficiency is due to failure to disclose a listed transaction, as defined in IRC §6707A.

Waiver of Penalty

To make a penalty waiver request, taxpayers must complete and submit Form DRS-PW, Request for Waiver of Civil Penalty, to the Department of Revenue Services (DRS) Penalty Waiver Unit. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Penalty Waiver Unit at 860-297-4797.

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. For detailed information about the penalty waiver process, see **Policy Statement 2010(1)**, *Requests for Waiver of Civil Penalties*.

General Instructions

Complete this return in blue or black ink only.

Required Information

Enter the beginning and ending dates of the parent or designated Connecticut parent corporation's income year regardless of whether the corporation is a calendar year or fiscal year filer. Also, enter the parent or designated Connecticut parent corporation's Connecticut Tax Registration Number; FEIN; total assets from the corporation's federal Form 1120, U.S. Corporation Income Tax Return, Schedule L, Line 15, Column (d); gross receipts, net of returns and allowances

from federal Form 1120, Line 1c; and North American Industry Classification System (NAICS) code for principal business activity, in the spaces provided at the top of Form CT-1120U.

NAICS Code for Principal Business Activity

Form CT-NAICS, *NAICS Codes for Principal Business Activity for Connecticut Tax purposes* is available on the DRS website. Visit **www.census.gov** for general information concerning the classification of principal business activity under NAICS.

Check and Complete Applicable Boxes

- 1. Address change. To make any changes to the parent or designated Connecticut parent's corporation address, clearly print the new information, check the address change box, and file Form CT-8822C, Corporation Business Tax Change of Address. If the address change box is checked, a completed Form CT-8822C must be attached to Form CT-1120U.
- **2. Unitary return status.** If this is the last year that the unitary group is filing a unitary return, check the *final* box.

If the corporation is filing for a short period, check the *short* period box.

3. Check the corresponding box to indicate if any corporation within the group has dissolved, withdrawn, merged, or reorganized:

Dissolution

To properly dissolve a domestic corporation you must file a Certificate of Dissolution with the Connecticut Office of the Secretary of the State. A dissolved corporation **must** file a return for the period up to the date of legal dissolution or the date of the final liquidation of assets, whichever is later.

Any dissolved corporation that continues to conduct business **must** be included in Form CT-1120U and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must submit a written request for a tax clearance to:

Department of Revenue Services Corporation Office Audit Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

The tax clearance and certificate of reinstatement must be filed with the Connecticut Office of the Secretary of the State.

Withdrawal From State

A foreign corporation that wishes to withdraw from Connecticut must file a written application for withdrawal with the Connecticut Office of the Secretary of the State. Any corporation that has withdrawn must file Form CT-1120 up to the date of withdrawal and pay any taxes due.

Mergers and Reorganizations

A corporation that has merged must file a written application with the Connecticut Office of the Secretary of the State. Any corporation that has merged must include a Form CT-1120 covering the period up to the date of merger and pay any tax due.

Any corporation that is reorganized must submit the details concerning the reorganization in writing and disclose the survivor's Connecticut Tax Registration Number. Mail to:

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937 For further information about withdrawal from the state, mergers and reorganizations, or dissolutions, contact the Connecticut Office of the Secretary of the State at 860-509-6000.

- **4.** If this is the first year this group is filing a unitary return, check the corresponding box and attach Form CT-1120Q and Form CT-1120CC.
- 5. Check the corresponding box and attach Form CT-1120AB, if any nexus company within the unitary group pays, accrues, or incurs interest expenses or intangible expenses, costs, and related interest expenses to a related member.
- **6.** Check this box if the unitary group is exchanging Research and Development tax credits available under Conn. Gen. Stat. §§12-217j or 12-217n, for a credit refund equal to 65% of the value of the credit, subject to certain limitations. Attach Form CT-1120RC, Research and Experimental Expenditures Credit, or Form CT-1120 RDC, Research and Development Credit, and Form CT-1120 XCH, Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business.
- 7. Check this box if the unitary group used the annualized installment method to make its estimated tax installments for this year. Complete Form CT-1120I, and attach it to Form CT-1120U. For more information regarding the annualized installment method, see IP 2009(34).
- **8.** Check this box if any included corporation is filing Form CT-1120 PIC, Information Return for Passive Investment Companies. If this box is checked, Form CT-1120 PIC must be attached. Passive investment companies must be related to a financial service company or to an insurance company. Passive Investment companies are exempt from the corporation business tax but must file Form CT-1120 PIC.

Line Instructions

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round to whole dollars, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Schedule of Corporations Included in the Unitary Return

Enter the corporation name, Connecticut Tax Registration Number, and FEIN for each company included in this unitary return. Check the corresponding column if the company has nexus with Connecticut. A Connecticut Tax Registration Number must be included for parent and all affiliates, if applicable. Attach a schedule if additional lines are needed.

Minimum Tax Calculation

Each corporation included in the unitary group is subject to the \$250 minimum tax. Enter the total number of corporations in the unitary return. Multiply Line 1 by \$250 and enter the result on Line 2. This is the minimum tax.

Schedule A - Computation of Tax on Net Income

Line 2 - Enter the apportionment fraction calculated using an apportionment formula consisting of property, payroll, and double weighted gross receipts as described in Conn. Gen. Stat. §12-218(c), as reported on **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation, Schedule R*, Line 6. The fraction must be expressed as a decimal and carried to six places.

Line 4 - If this is the group's first year filing a unitary return, no net operating loss carryovers are allowed.

If this is not a first year unitary filing, enter the amount of any unused unitary losses from **Form CT-1120 ATT**, *Corporation Business Tax Return Attachment*, *Schedule H*, Line 14, Column D, attributable to Connecticut business operations as reported in years ending December 31, 2000, and thereafter.

Net operating losses incurred for income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years. Losses may not be carried back. The loss entered here is limited to the loss attributed to Connecticut according to the method of apportionment prescribed in Conn. Gen. Stat. §12-218.

Schedule B - Computation of Minimum Tax on Capital

The unitary group must calculate the capital tax base under Conn. Gen. Stat. §12-219 on a unitary basis.

Line 2 - Enter the apportionment fraction from Form CT-1120A, *Schedule S*, Line 3, Column C. The fraction must be expressed as a decimal and carried to six places.

Line 3 - Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1 if not entitled to apportion.

Line 4 - Enter the number of months the unitary group carried on business or had the right to carry on business in Connecticut, whichever is greater. A fractional part of a month is counted as a full month.

Line 5 - Multiply Line 3 by Line 4. Divide the result by 12 and enter the amount.

Schedule C - Computation of Amount Payable

Line 1(a) - Enter the amount from *Schedule A*, Line 6; *Schedule B*, Line 6; or the minimum tax calculation, whichever is greatest.

Line 1(b) - If Line 1a is the minimum tax calculation, enter zero (0). Otherwise, multiply Line 1a by 10%.

Line 1(c) - Enter the total tax credit that must be recaptured. The following tax credits are subject to recapture:

- · Historic Preservation
- · Employer-Assisted Housing
- · Fixed Capital Investment
- Insurance Reinvestment
- New Jobs Creation
- · Urban and Industrial Site Reinvestment

In most cases, other than the Fixed Capital Investment tax credit, the corporation will have been advised by the agency

administering the tax credit that recapture is required. A corporation is required to recapture the Fixed Capital Investment tax credit when the fixed capital is not held and used in Connecticut by the corporation for five full years following its acquisition. See Form CT-1120 FCIC, Fixed Capital Investment Tax Credit, to calculate the amount of tax credit that must be recaptured. See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits.

Line 5 - Enter the total tax credits applied from **Form CT-1120K**, *Business Tax Credit Summary*, Part II, Line 11. Do not exceed the amount on Line 4. Carryforward credits from pre-unitary filing years cannot be used.

Schedule D - Computation of Net Income

Line 1 - Enter the total federal taxable income (loss) before net operating loss and special deductions of all the companies that are included in the Connecticut unitary group.

Line 2 - Enter the total interest income exempt from federal taxation of all companies included in the Connecticut unitary group.

Line 3 - Enter the total unallowable deduction for corporation business tax of all companies included in the Connecticut unitary group.

Line 4 - Enter the total interest expense paid to related members from Form CT-1120AB, Part I A, Line 1.

Line 5 - Enter the total intangible expense paid to related members from Form CT-1120AB, Part I B, Line 3.

Line 6 - Enter the amount of the federal bonus depreciation allowed under IRC §168(k) and claimed on federal Form 4562, Depreciation and Amortization.

Line 7 - Enter the cancellation of debt income amount deferred on IRC §108(i) election statement attached to federal Form 1120.

Line 8 - Enter the IRC §199 domestic production activities deduction from federal Form 1120, Line 25.

Line 9 - Enter any other income amount. Attach an explanation.

Line 12 - Enter the amount of any available capital loss carryover not deducted in computing federal capital gain. This amount is limited to the amount of the capital gain reported on the federal return as provided in Conn. Gen. Stat. §12-217.

Line 13 - Enter the value of any capital gain realized from the sale of any land or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where the land is to be permanently preserved as protected open space or to a water company, as defined in Conn. Gen. Stat. §25-32a, where the land is to be permanently preserved as protected open space or as Class I or Class II water company land.

Line 15 - Enter the amount of exceptions to interest add back from Form CT-1120AB, Part II A, Line 1.

Line 20 - Enter the amount from Form CT-1120AB, Part IV, Line 1.

Line 22 - Subtract Line 21 from Line 10. Enter the result here and on *Schedule A*, Line 1.

Schedule E - Computation of Minimum Tax Base

In calculating the capital base, intercompany stock holdings should be eliminated.

Line 1 - Enter the beginning (Column A) and ending (Column B) values of the issued and outstanding capital stock including treasury stock at par or face value, fractional shares, scrip certificates, and payments on subscriptions. See federal Form 1120, Schedule L, Line 22a and Line 22b.

Line 2 - Enter the beginning (Column A) and ending (Column B) values of paid-in or capital surplus, including retained earnings. Any deficit must be reported as a negative number. See federal Form 1120, Schedule L, Lines 23, 24, and 25.

Line 3 - Enter the beginning (Column A) and ending (Column B) values of all surplus reserves. Attach a schedule of all surplus **reserves** to support the amounts shown on Line 3.

A **reserve** is an amount set aside or deducted from current or retained earnings for meeting future liabilities.

Line 4 - Add Lines 1, 2, and 3 in both Column A and Column B. Enter in Column C the average of Column A and Column B.

Line 5 - Enter the total holdings of stock in Column A and Column B. Enter the average of Column A and Column B on Line 5, Column C.

Attach a schedule that lists the beginning and ending book values of total holdings of stock of **private corporations**, including treasury stock. The total book value of shares must equal the amount claimed as a deduction on *Schedule E*, Line 5. The book value of stock does not include the value of other assets acquired and held in connection with or incidental to the ownership of such stock.

Private corporations means all non-governmental corporations, whether closely or publicly held.

Line 6 - Subtract Line 5, Column C, from Line 4, Column C. Enter the result here and on Form CT-1120U, *Schedule B*, Line 1.

Schedule F - Taxes

Conn. Gen. Stat. §12-217 disallows any deduction for the Connecticut corporation business tax and any deduction for taxes imposed on or measured by income or profits by any state, political subdivision, or the District of Columbia.

Line 1 - Enter the amount of Connecticut corporation business tax deducted in arriving at federal taxable income.

Line 2 - Enter the total of all payroll taxes, real property taxes, personal property taxes, and any other tax not based on income or profits, deducted in arriving at federal taxable income.

Line 3 - Enter any corporate tax imposed on or measured by income or profits by any state (other than Connecticut) or political subdivision, or the District of Columbia, deducted in the computation of federal taxable income.

Line 4 - Add the amounts on Line 1 and Line 3. Enter the total here and on *Schedule D*, Line 3.

Signature

The unitary return must be signed by a duly authorized officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120U. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN the spaces provided.

Paid Preparer Authorization

If the unitary group wants to authorize DRS to contact the paid preparer who signed the 2010 Unitary Corporation Business Tax Return to discuss it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the *paid preparer's signature* section of the unitary return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the unitary group is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2010 Unitary Corporation Business Tax Return. The unitary group is also authorizing the paid preparer to:

- Give DRS any information that is missing from the unitary return;
- Call DRS for information about the processing of the unitary group's return or the status of the unitary group's refund or payment; and
- Respond to certain DRS notices that the unitary group may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The unitary group is **not** authorizing the paid preparer to receive any refund check, bind the unitary group to anything (including additional tax liability), or otherwise represent the unitary group before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2011 Unitary Corporation Business Tax Return. This is on or before the first day of the month following the due date of the unitary group's corresponding federal income tax return for the income year (April 1 for calendar year filers).

For Further Information

Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only), or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Department of Revenue Services State of Connecticut (Rev. 12/05)

Form CT-1120Q

Connecticut Corporate Unitary Questionnaire

EN	TER INCOME YEAR BEGINNING,	,, AND ►ENDING,,						
Nar	ne of Parent or Designated CT Parent Corporation		nt or Desig ecticut Tax F					
For mus inte Uni	rpose m CT-1120Q, Connecticut Corporate Unitary Questionnaire, st be completed each year by any taxpayer subject to the trest add back and who is electing to file Form CT-1120U, itary Corporation Business Tax Return. Form CT-1120Q must attached to Form CT-1120U.	General Information Complete this form in blue or black be analyzed for their cumulative completing this form, questions struct the Department of Reverse Services Division at 1-800-382-9 (from anywhere).	effect, no ill exist re enue Serv	ot indivi garding ⁄ices (D	dually. If, afte unitary activity PRS), Taxpaye			
Affil	liated Companies (If additional lines are needed, attach a worksheet.))						
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10.	be and the words on of the account of affillate in							
	Insert the number of the appropriate affiliate in	the proper response block for ea		1	Statement			
			Yes	No	Statement (
	Does the parent guarantee loans for the affiliate?							
	Does the parent approve loans for the affiliate?							
3.	Do the parent and the affiliate loan or advance money to each other intercompany receivable accounts?	er, either by direct loans or						
4.	Do the parent and affiliate have a written agreement regarding the	se loans or finances?						
5.	Did the parent purchase the affiliate?							
6.	Did the parent form the affiliate?							
_7.	Does the affiliate provide an element of vertical integration for the							
8.	Is the affiliate engaged in one specific function (e.g., exploration, t manufacturing, or marketing) for the group?							
9.	Does the parent make the decision on or approve any major purch	ase contract for the affiliate?						
10.	Does the parent purchase raw materials for the affiliate?							
11.	Does the parent purchase inventory for the affiliate?	#:I:-1-0						
12.	Does the parent purchase office equipment and supplies for the af Does the parent obtain discounts or other benefits from volume purch							
13.	Do the parent and the affiliate sell common or similar products?	lases of raw materials of inventory?						
15.	Do the parent and affiliate make intercompany sales?		+					
16.								
17.	Are there any common shipping or transportation services?							
18.	Do the sales and service staffs of the parent perform the same fun	octions for the affiliate?						
19.	Do the parent and affiliate have common personnel policies and pr	rocedures?						
20.	Are employees transferred from the parent to the affiliate or from t	he affiliate to the parent?						
21.	Is there a common or similar pension plan for employees of both the	he parent and affiliate?						
22.	Are common group insurance plans available for employees of bot	•	1					
	Do the parent and the affiliate utilize a common or similar worker's							
24.	Do the parent and the affiliate share a common labor union or barg	gaining unit?						

						Yes	No	Statement (√)
25.		e parent and the affiliate have commo dures?	n hiring policies or pre-employme	ent tests or so	reening			Attaorica
26.	Do th	e parent and the affiliate have any cor	nmon training programs?					
27.	Do ex	ecutives of the parent travel to location						
28.	Do ex paren	ecutives from locations of the affiliate at?	ocations of the					
29.	Do th	e parent and the affiliate utilize or sha	re common research and develop	ment facilitie	s?			
30.	Does	the parent perform the research and o	development for the affiliate?					
31.	Do th	e parent and affiliate utilize common p	planning, engineering, and researc	ch and develo	pment data?			
32.	Do th	e parent and the affiliate use any com	mon designs, patents, or patterns	;?				
33.	Do the	e parent and the affiliate advertise its prodemark, regardless of which company p	oducts under a common brand nan	ne, company				
34.		such brand name, company name, syr filiate?	mbol, or trademark appear on the	stationery of t	he parent and			
35.	Does	the parent pay for the affiliate's adver	tising?					
36.	Does	the parent perform the accounting fur	nction for the affiliate?					
37.	Do th	e parent and affiliate use the same ch	art of accounts?					
38.	Do th	e parent and affiliate use the same da	ta processing system?					
39.		ne accounting reports for the affiliate p		arent's data p	processing			
40.	Does	the affiliate prepare any operations re	ports for use by the parent?					
41.	Do th	e parent and the affiliate use the same	e CPA firm?					
42.	Does	the parent prepare income tax returns	s for the affiliate?					
43.	Is the	payroll prepared by the parent or the	parent's data processing system	for the affiliat	e?			
44.	Do th	e parent and the affiliate have any cor	nmon officers or directors?					
45.	Are th	nere any intercompany dividends?						
46.	Does	the Board of Directors of the parent cte?	ontrol the amount and/or distribut	ion of the div	idends by the			
47.	If the paren	affiliate pays dividends to the parent, tr?	are these funds segregated from	the general f	unds of the			
48.		the Board of Directors of the parent anditures, expansions, etc.)?	pprove the major expenditures of	the affiliate (i.e. capital			
49.		e parent and affiliate share any comm	on selling facilities?					
50.		e parent and affiliate share any comm						
51.		e parent and the affiliate share any co						
52.		e parent and the affiliate share any co						
53.	Do th	e parent and the affiliate share any co	mmon office facilities?					
54.	Are c	asualty insurance policies for any com	nmon facilities administered by the	e parent?				
55.		nere any written lease agreements for		•				
56.		nere any intercompany rents or other i	•	e parent and	the affiliate?			
57.		the parent approve or sign contracts f						
58.		nanagement fees paid by the affiliate to						
59.		affiliate charged by the parent for dat	·	ive-type func	ions?			
60.		any internal committee of the parent p	· •					
61.		ortion of the parent's centralized overl						
62.		e internal auditors for the parent perfo			.9 рагроссот			
63.		the parent provide legal services for t						
64.		the parent approve promotions, salary		affiliate's mar	agement			
	perso	nnel?	,		agement			
65.		the parent establish goals or formulat	•		d atatamanta) and t		of mary len are	dedge and helief it
	aratioi	1: I declare under penalty of law that I have exam is true, complete, and correct. I understand the not more than five years, or both. The declars	ne penalty for willfully delivering a false returation of a paid preparer other than the taxp	rn or document to	DRS is a fine of no all information of w	t more thai	n \$5,000, d	or imprisonment for
		Corporate Officer's Name (Print)	Corporate Officer's Signature		Date			act the preparer
SIGN	IHERE	Title	I.	Telephone Nu	mber	snown	below a	bout this return?
	а сору		I== · -·	(')		<u> </u>		
retu	this irn for	Paid Preparer's Name (Print)	Paid Preparer's Signature		Date	Prepare	er's SSN	or PTIN
your	records	Firm's Name and Address		FEIN		Telepho	one Numb	per

2010

State of Connecticut

(Rev. 12/10)

Form CT-1120I

Computation of Interest Due on Underpayment of Estimated Tax

Enter Income Year Beginning	,2010, and Ending	,
Corporation name		Connecticut Tax Registration Number

General Instructions

Complete this form in blue or black ink only. Use Form CT-1120I to determine interest due on underpayments of estimated Connecticut corporation business tax or unrelated business income tax for Form CT-1120, Corporation Business Tax Return; Form CT-1120U, Unitary Corporation Business Tax Return; Form CT-1120CR, Combined Corporation Business Tax Return; or Form CT-990T, Connecticut Unrelated Business Income Tax Return.

If the taxpayer made timely installment tax payments (Forms CT-1120 ESA, ESB, ESC, and ESD or Forms CT-990T ESA, ESB, ESC, and ESD) and paid at least 90% of the current year tax or 100% of the prior year tax before the application of any tax credits at the required installment rate, the taxpayer is not subject to interest on underpaid installments. If the current year tax is \$1,000 or less, it is not necessary to complete this form.

Estimated tax payments may be based on the applicable percentage of the current year tax determined by annualizing net income. See **Informational Publication 2010(10)**, Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Limit on Credits

The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of total tax due prior to the application of the tax credits. No tax credit can be applied against the minimum tax of \$250.

Surtax

A surtax of 10% of the tax on net income and a surtax of 10% of the tax on capital will apply for three income years beginning on or after January 1, 2009, and before January 1, 2012. The surtax does not apply to companies whose tax is equal to \$250. Companies whose gross income is less than \$100 million are exempt from the surtax unless they file as part of a combined or unitary return. The surtax is calculated without any reduction on account of any credit against the corporation business tax.

Line Instructions

Part I – Computation of Required Annual Payment

Line 1 - Enter the tax liability for the current income year from Form CT-1120 or Form CT-1120U, *Schedule C*, Line 6, minus *Schedule C*, Line 1c; Form CT-1120CR, Part IV, Line 13, minus Part IV, Line 4; or Form CT-990T, *Computation of Amount Payable*, Line 5.

The amount entered on Line 1 should not include any recapture of tax credits.

Line 3 - Enter the total tax from the prior income year before the application of any tax credits. The amount entered on this line should not include any recapture of tax credits.

Part II – Computation of Required Installments

The required installment payments are due on or before the fifteenth day of the third, sixth, ninth, and twelfth months of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Lines 6 through 9 - Calculate the required minimum installment payments due. Multiply the required annual payment from Part I, Line 5, by the required installment rate and enter the result on the appropriate line.

Part III – Annualized Income Installment Schedule You must complete one entire column before continuing to the next column.

Line 1 - Enter the corporation's total net income for the period.

Line 4 - The Connecticut corporation business tax rate for 2010 is 7.5%. Multiply Line 3 by 7.5% (.075).

Line 5 - If the corporation is subject to the surtax or preference tax, include the amounts on Line 5.

Line 7 - Enter the corporation's estimated allowable Connecticut corporation business tax credits for the year. The credits are based on the annualized income for the period. The amount of tax credits allowable against the corporation business tax shall not exceed 70% of the amount of tax due prior to the application of the tax credits. In addition, no tax credit shall reduce an included corporation's tax calculated under Conn. Gen. Stat. §12-219 to an amount less than \$250.

Line 11 - Do not enter an amount in Column A. Enter in Column B the amount from Line 17, Column A. Enter in Column C the sum of Line 17, Column A, plus Line 17 Column B. Enter in Column D the sum of Line 17, Column A, plus Line 17, Column B, plus Line 17, Column C.

Line 13 - Enter the appropriate amount of your required installment as calculated in Part II, Lines 6 through 9, above.

Line 19 - Enter all estimated tax payments made through the payment due date for the period. Include overpayments of the prior year tax applied to the current year. In determining the payment amount, the corporation may apply an overpayment from the preceding income year, but only if the tax return for the preceding income year was filed prior to the due date of the estimated installment payment.

Part IV - Computation of Interest

Lines 10a, 13c, 16c, and 19c - Enter on the appropriate line the required installment amount due. The required installment amounts are computed as follows:

Regular Filers

Enter the amount from Part II, Lines 6 through 9; or

Annualized Filers

Enter the amount from Part III, Line 17, Column A, on Line 10a. Enter the amount from Part III, Line 17, Column B, on Line 13c. Enter the amount from Part III, Line 17, Column C, on Line 16c. Enter the amount from Part III, Line 17, Column D, on Line 19c.

Lines 10b, 11a, 12a, 13a, 14a, 15a, 16a, 17a, 18a, 19a, 20a, 21a, and 22a - Enter the payment amounts on the appropriate line according to the date of payment. Payments are first applied to any remaining unpaid installment balances that are due, and then are applied to the next required installment due.

Lines 10 through 22 - Interest is calculated monthly on the accumulated unpaid required installment balance due at 1% per month or fraction of a month.

Line 23 - Enter the total interest due on unpaid required installment balances by adding the amounts on Lines 10 through 22. This amount is also entered on the appropriate Connecticut tax form.

Payments accompanying an estimated installment Form CT-1120 ESA, ESB, ESC, and ESD or Form CT-990T ESA, ESB, ESC, and ESD, will be credited as of the U.S. Postal Service cancellation mark on the payment. The payment must be made or credit established on or before the due date of the required installment. Payments of estimated tax are credited first against underpaid installments in the order in which such installments are required to be paid. The overpayment from the filing of a corporation business tax return is established and credited as of the U.S. Postal Service cancellation mark on the completed return.

Taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely filing/payment rules. The timely filed and timely payment rules will be met if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all types of service provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- UPS Next Day Air Saver
- · UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. See Policy Statement 2008(3), Designated Private Delivery Services, and Designated Types of Service.

Taxpayer Service Center

The Department of Revenue Services (DRS) Taxpayer Service Center (TSC) allows taxpayers to electronically file, pay, and manage state tax

responsibilities. To make electronic transactions or administer your tax account online, visit www.ct.gov/TSC and select Business.

Form CT-1120I (Rev. 12/10) Page 2 of 4

Part I – Computation of Required Annual Payment		
1. Tax due from 2010 Form CT-1120 or Form CT-1120U, Schedule C, Line 6, minus Schedule C, Line 1c; Form CT-1120CR, Part IV, Line 13, minus Part IV, Line 4; or Form CT-990T, Computation of Amount Payable, Line 5. See instructions.	1.	
2. Multiply Line 1 by 90% (.90)	2.	
3. Tax from 2009 Form CT-1120 or Form CT-1120U, Schedule C, Line 1, minus Schedule C, Line 1c; or Form CT-1120CR, Part IV, Line 7, minus Part IV, Line 4; or Form CT-990T, Computation of Amount Payable, Line 3. See instructions.	3.	
4. Multiply Line 3 by 100% (1.00)	4.	
5. Required annual payment: Enter the lesser of Line 2 or Line 4	5.	
Part II – Computation of Required Installments		
6. First required installment: Multiply Line 5 by 30% (.30). Enter here and on Part III, Line 13, Column A, or Part IV, Line 10a.	6.	
7. Second required installment: Multiply Line 5 by 40% (.40). Enter here and on Part III, Line 13, Column B, or Part IV, Line 13c.	7.	
8. Third required installment: Multiply Line 5 by 10% (.10). Enter here and on Part III, Line 13, Column C, or Part IV, Line 16c.	8.	
9. Fourth required installment: Multiply Line 5 by 20% (.20). Enter here and on Part III, Line 13, Column D, or Part IV, Line 19c.	9.	

Part III – Annualized Income Installment Schedule							
- 4		mplete one co		ely befo		to the	
Estimated Payment Calculation	A First Month		First 5 Months	С	First 8 Months	D	First 11 Months
Enter your Connecticut corporation business income for each period. See instructions.							
2. Annualization factor	6		2.4		1.5	1	.09091
Annualized Connecticut corporation business income: Multiply Line 1 by Line 2.							
4. Multiply Line 3 by 7.5% (.075).							
5. Enter amounts for surtax and preference tax, if applicable. See instructions.							
6. Add Line 4 and Line 5.							
7. Corporation business tax credits: See instructions.							
Total annualized corporation business tax: Subtract Line 7 from Line 6.							
9. Applicable percentages	.27		.63		.72		.90
10. Multiply Line 8 by Line 9.							
 Add the amounts in all preceding columns of Line 17. See instructions. 							
12. Annualized income installment using net income: Subtract Line 11 from Line 10. If zero or less, enter "0."							
Enter your required installment for the period. See instructions.							
Enter the amount from Line 16 of the preceding column of this worksheet.							
15. Add Line 13 and Line 14 and enter here.							
16. If Line 15 is more than Line 12, subtract Line 12 from Line 15 (otherwise enter "0").							
17. Enter the lesser of Line 12 or Line 15.							
18. Total required installment for the period: Add Line 11 and Line 17.							
Estimated tax payments made through the due date for the period							
20. Estimated tax payment required by the next due date: Subtract Line 19 from Line 18 and enter the result, but not less than "0."							

Pa	rt IV- Computation of Interest			
	10a. First installment: Enter the required installment amount due on the fifteenth day			/////////
	of the third month. See instructions			
	10b. Enter payments made or credits received on or before the fifteenth day of the third month			<i>\////////////////////////////////////</i>
	10c. First installment underpayment balance: Subtract Line 10b from Line 10a.	10c	///////////////////////////////////////	<i>(////////////////////////////////////</i>
	Interest due - Sixteenth day of the third month through the fifteenth day of the	40		;
	fourth month. Multiply Line 10c by .01 if greater than zero.			
	11a. Enter payments made or credits received on or before the fifteenth day of the fourth month			
	11b. First installment underpayment balance: Subtract Line 11a from Line 10c.	11b	///////////////////////////////////////	<i>/////////////////////////////////////</i>
11.	Interest due - Sixteenth day of the fourth month through the fifteenth day of the fifth month. Multiply Line 11b by .01 if greater than zero.	11		
			<u> </u>	\/////////////////////////////////////
	12a. Enter payments made or credits received on or before the fifteenth day of the fifth month			
	Interest due - Sixteenth day of the fifth month through the fifteenth day of the	120	///////////////////////////////////////	<i></i>
12.	sixth month. Multiply Line 12b by .01 if greater than zero.	12		
	13a. Second installment: Enter payments made or credits received on or before the fifteenth day		<i>()////////////////////////////////////</i>	///////////////////////////////////////
	of the sixth month.	13a		
	13b. First installment underpayment balance: Subtract Line 13a from Line 12b.			
	13c. Enter the second required installment amount due on the fifteenth day of the sixth month. See instructions.			
	13d. Second installment underpayment balance: Add Line 13b and Line 13c			
	Interest due - Sixteenth day of the sixth month through the fifteenth day of the			
	seventh month. Multiply Line 13d by .01 if greater than zero.	13	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
	14a. Enter payments made or credits received on or before the fifteenth day of the seventh month			///////////////////////////////////////
	14b. Second installment underpayment balance: Subtract Line 14a from Line 13d			
14.	Interest due - Sixteenth day of the seventh month through the fifteenth day of the			
	eighth month. Multiply Line 14b by .01 if greater than zero.			
	15a. Enter payments made or credits received on or before the fifteenth day of the eighth month			
	15b. Second installment underpayment balance: Subtract Line 15a from Line 14b	15b		<i>[[]]]</i>
15.	Interest due - Sixteenth day of the eighth month through the fifteenth day of the	4.5		
	ninth month. Multiply Line 15b by .01 if greater than zero.	15	<u> </u>	1
	16a. Third installment: Enter payments made or credits received on or before the fifteenth day	4.0		
	of the ninth month.			
	16b. Second installment underpayment balance: Subtract Line 16a from Line 15b.			
	16c. Enter the third required installment amount due on the fifteenth day of the ninth month. See instructions 16d. Third installment underpayment balance: Add Line 16b and Line 16c			
	Interest due - Sixteenth day of the ninth month through the fifteenth day of the	10u	///////////////////////////////////////	<i>(////////////////////////////////////</i>
10.	tenth month. Multiply Line 16d by .01 if greater than zero.	16		
	17a. Enter payments made or credits received on or before the fifteenth day of the tenth month		<i>\////////////////////////////////////</i>	///////////////////////////////////////
	17b. Third installment underpayment balance: Subtract Line 17a from Line 16d.			
	Interest due - Sixteenth day of the tenth month through the fifteenth day of the		///////////////////////////////////////	
	eleventh month. Multiply Line 17b by .01 if greater than zero.	17		
	18a. Enter payments made or credits received on or before the fifteenth day of the eleventh month			
	18b. Third installment underpayment balance: Subtract Line 18a from Line 17b.			
	Interest due - Sixteenth day of the eleventh month through the fifteenth day of the			
	twelfth month. Multiply Line 18b by .01 if greater than zero.	18		
	19a. Fourth installment: Enter payments made or credits received on or before the fifteenth day			
	of the twelfth month			
	19b. Third installment underpayment balance: Subtract Line 19a from Line 18b			
	19c. Enter the fourth required installment amount due on the fifteenth day of the twelfth month. See instructions			
	19d. Fourth installment underpayment balance: Add Line 19b and Line 19c	19d	///////////////////////////////////////	<u> </u>
19.	Interest due - Sixteenth day of the twelfth month through the fifteenth day of the	10	\////////////////////////////////////	:
	thirteenth month. Multiply Line 19d by .01 if greater than zero.		<u> </u>	· ////////////////////////////////////
	20a. Enter payments made or credits received on or before the fifteenth day of the thirteenth month	20a		<i>\////////////////////////////////////</i>
	20b. Fourth installment underpayment balance: Subtract Line 20a from Line 19d	∠UD	///////////////////////////////////////	<i>(////////////////////////////////////</i>
∠∪.	Interest due - Sixteenth day of the thirteenth month through the fifteenth day of the fourteenth month. Multiply Line 20b by .01 if greater than zero.	20	\/////////////////////////////////////	1
			<u> </u>	1//////////////////////////////////////
	21a. Enter payments made or credits received on or before the fifteenth day of the fourteenth month			<i>\////////////////////////////////////</i>
	Interest due - Sixteenth day of the fourteenth month through the fifteenth day of the	∠10	///////////////////////////////////////	<i>Y////////////////////////////////////</i>
-1.	fifteenth month. Multiply Line 21b by .01 if greater than zero.	21	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
	22a. Enter payments made or credits received on or before the fifteenth day of the fifteenth month		<u> </u>	///////////////////////////////////////
	22b. Fourth installment underpayment balance: Subtract Line 22a from Line 21b.			
	Interest due - Sixteenth day of the fifteenth month to the first day of the sixteenth month	U	///////////////////////////////////////	
	Multiply Line 22b by .01 if greater than zero.	22	\////////////////////////////////////	
23	Total interest due: Add Lines 10 through 22. Enter here and on the appropriate		\////////////////////////////////////	
	Connecticut tax form.	23	<i>\////////////////////////////////////</i>	

2011 CT-1120 ESA		Department of Revenue Services PO Box 2965		ch	eck here 🗖 if anged and attac	closing month has h explanation.
Payment Coupon - First Installn Estimated Corporation Busine	neni ss 1	Tax Tax		INCOME YEAR ENDING		Λ
(Rev. 01/11) Connecticut Tax Registration Number	1	Complete this form in blue or black ink of		ultiplied by 20% (20)	1.	00
<u> </u>	1.	Tax shown on prior year return (including surtax) before any ta	ax credits, m	ulliplied by 30% (.30)		
DRS use only 20	2.	Current year first installment from Schedule 1, Line 5			2.	00
Federal Employer ID Number	3.	First installment due: Lesser of Line 1 or Line 2			3.	00
Type of return? (Check one, if applicable)	4.	Overpayment from prior year (see IP 2010(10))			4.	00
Combined Unitary	5.	Payment due with this coupon: Subtract Line 4 from Line 3.		•	5.	00
Please correct name and mailing address if shown incorrectly.) <u>.</u>		Due date: Visit the DRS Make check Mail to:	15th day of the 3rd mor If the due date falls on a holiday, the next busine website at www.ct.gov/ payable to: Commissioner of Rever Department of Revenue PO Box 2965	a Saturday, Sund ss day is the due TSC to file and po nue Services	lay, or legal e date.
2011 CT-1120 ESB Payment Coupon - Second Inst Estimated Corporation Busine (Rev. 01/11)	 tallm	Department of Revenue Services PO Box 2965 Hartford CT 06104-2965 Fax Complete this form in blue or black ink o				closing month has h explanation.
Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any ta		ultiplied by 70% (.70)	1.	00
DRS use only	2.	Current year second installment from Schedule 1, Line 5	-,		2.	00
<u>► - 20</u>		•				
Federal Employer ID Number	3.	Second installment due: Lesser of Line 1 or Line 2			3.	00
Type of return? (Check one, if applicable)	4.	Amount paid with Form CT-1120 ESA, plus overpayment for	rom prior ye	ear	4.	00
☐ Combined ☐ Unitary	5.	Payment due with this coupon: Subtract Line 4 from Line 3		•	5.	00
Please correct name and mailing address if shown incorrectly.			Visit the DRS Make check Mail to:	If the due date falls on a holiday, the next busine 8 website at www.ct.gov/ payable to: Commissioner of Revenue Department of Revenue PO Box 2965 Hartford CT 06104-296	ess day is the due TSC to file and p nue Services e Services	e date.
2011 CT-1120 ESC Payment Coupon - Third Install Estimated Corporation Busine (Rev. 01/11)		Tax			neck here 🗖 if anged and attac	closing month has h explanation.
Connecticut Tax Registration Number	1.	Complete this form in blue or black ink of Tax shown on prior year return (including surtax) before any ta		ultiplied by 80% (.80)	1.	00
DDC use only	2.	Current year third installment from Schedule 1, Line 5		a.upea 27 ee7e (1007	2.	00
DRS use only ► 20		•				
Federal Employer ID Number	3.	Third installment due: Lesser of Line 1 or Line 2	TCD when a		3.	00
Type of return? (Check one, if applicable)	4.	Amount paid with Form CT-1120 ESA and Form CT-1120 I prior year	-36 , pius 0	vеграуттепт потт	4.	00
☐ Combined ☐ Unitary	5.	Payment due with this coupon: Subtract Line 4 from Line 3.		•	5.	00
Please correct name and mailing address if shown incorrectly.			Due date: Visit the DRS Make check Mail to:	15th day of the 9th mon If the due date falls on a holiday, the next busine website at www.ct.gov/payable to: Commissioner of Rever Department of Revenue PO Box 2965 Hartford CT 06104-296	a Saturday, Sund ss day is the due TSC to file and po- nue Services s Services	lay, or legal e date.
2011 CT-1120 ESD Payment Coupon - Fourth Insta Estimated Corporation Busine (Rev. 01/11)	— Illme	Department of Revenue Services PO Box 2965 ent Hartford CT 06104-2965 Fax Complete this form in blue or black ink o				closing month has h explanation.
Connecticut Tax Registration Number	1.	Tax shown on prior year return (including surtax) before any tax	-	tiplied by 100% (1.00)	1.	00
DRS use only	2.	Current year fourth installment from Schedule 1, Line 5			2.	00
►20	3.	Fourth installment due: Lesser of Line 1 or Line 2			3.	00
Federal Employer ID Number	4.	Amount paid with Form CT-1120 ESA, Form CT-1120 ESB	B, and Form	CT-1120 ESC,	4.	00
Type of return? (Check one, if applicable)	1	plus overpayment from prior year				
☐ Combined ☐ Unitary See instructions on reverse	5.	Payment due with this coupon: Subtract Line 4 from Line 3.	Due date:	15th day of the 19th ma	nth of the incom	00
Please correct name	•			15th day of the 12th mo If the due date falls on a holiday, the next busine website at www.ct.gov/	Saturday, Sund ss day is the due	lay, or legal e date.

Make check payable to:
Commissioner of Revenue Services

Mail to:
Department of Revenue Services
PO Box 2965
Hartford CT 06104-2965

Please correct name and mailing address if shown incorrectly.

Who must file: Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on Schedule 1, Line 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, check the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 27% of the current year tax; or (2) 30% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 20, Column A, onto *Schedule 1*, Line 5, for this installment. See Informational Publication 2010(10), Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Schedule 1

Visit DRS website at www.ct.gov/TSC to file and pay this return electronically.

Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year first installment: Multiply Line 4 by 27% (.27) or enter the amount from Worksheet CT-1120AE, Line 20, Column A.	5.	00

CT-1120 ESA Back (Rev. 01/11)

Who must file: Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, check the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 63% of the current year tax; or (2) 70% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 20, Column B, onto *Schedule 1*, Line 5, for this installment. See Informational Publication 2010(10), Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Schedule 1

Visit the DRS website at www.ct.gov/TSC to file and pay this return electronically.

Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2. Multiply Line 1 by 70% (.70).	2.	00
3. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4. Subtotal: Subtract Line 3 from Line 1.	4.	00
5. Current year second installment: Multiply Line 4 by 63% (.63) or enter the amount from Worksheet CT-1120AE, Line 20, Column B.		00

CT-1120 ESB Back (Rev. 01/11)

Who must file: Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on Schedule 1, Line 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, check the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 72% of the current year tax; or (2) 80% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 20, Column C, onto *Schedule 1*, Line 5, for this installment. See Informational Publication 2010(10), Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Schedule 1

Visit the DRS website at www.ct.gov/TSC to file and pay this return electronically.

1	. Estimated current year tax (including surtax) before applying corporation business tax credits	1.	00
2	. Multiply Line 1 by 70% (.70).	2.	00
3	. Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.	00
4	. Subtotal: Subtract Line 3 from Line 1.	4.	00
5	Current year third installment: Multiply Line 4 by 72% (.72) or enter the amount from Worksheet CT-1120AE, Line 20, Column C.	5.	00

CT-1120 ESC Back (Rev. 01/11)

Who must file: Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on Schedule 1, Line 4, is more than \$1,000.

Combined or unitary returns: If filing a combined or unitary return for an affiliated group of corporations, check the applicable box on the front of this form and attach a list of the names and tax registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax and surtax on *Schedule 1*, Line 1.

Limit on credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of tax credits.

Interest: If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 90% of the current year tax; or (2) 100% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% per month or fraction of a month on the amount of the underpayment for the period of the underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid.

Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

Annualization: If a corporation establishes that its annualized income installment is less than *Schedule 1*, Line 5, then the corporation must enter the amount from Worksheet CT-1120AE, Line 20, Column D, onto *Schedule 1*, Line 5, for this installment. See Informational Publication 2010(10), Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Schedule 1

Visit the DRS website at www.ct.gov/TSC to file and pay this return electronically.

	gov, co to the man pay and the second and the secon		/-	
1.	Estimated current year tax (including surtax) before applying corporation business tax credits	1.		00
2.	Multiply Line 1 by 70% (.70).	2.		00
3.	Estimated corporation business tax credits: Do not exceed amount on Line 2.	3.		00
4.	Subtotal: Subtract Line 3 from Line 1.	4.		00
5.	Current year fourth installment: Multiply Line 4 by 90% (.90) or enter the amount from Worksheet CT-1120AE, Line 20, Column D.	5.		00

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120X

2010

Amended Corporation Business Tax Return

Enter Income	Year Beginning ►	_, 20	10, and Ending ► _			,	
DRS use only	Corporation name			Connecticut T	ax Reg	gistration Nun	nber
Audited by	Address number and street		PO Box	DRS use only			
□ F □ 0	Address number and street		PO BOX	► DRS use only	_	_	- 20
Initial:	City or town St	ate	ZIP code	Federal Emplo	yer ID		
			y under Connecticut au	ıdit? 🔲 Yes	s [No	
	eturn being amended:	CT-1	120U				
	nended return: (Check one)		arta a sa fa lanal Esca A	1001/			
	ustments or federal Form 1120X. Attach a copy of IRS nate of final determination:	otific	ation or federal Form 1	120X.			
		ticut a	apportionment change	► ☐ Connec	ticut r	net operating	a loss
► ☐ Other: S			Column A	Column B			mn C
Schedule A	- Computation of Tax on Net Income	_	Amount as Originally Reported or Adjusted	Net Change Increase or (Decr		Correct	Amount
	ne from Schedule D, Line 22		Reported of Adjusted	increase or (Deci-	case)		
	Connecticut, also enter on Line 3	. 1.	00		00	•	00
2. Apportion	ment fraction: Carry to six places. See instructions	. 2.	0.	0.		▶ 0.	
3. Connection	cut net income: Multiply Line 1 by Line 2	. 3.	00		00	>	00
	g loss carryover from Form CT-1120 ATT, Schedule H,						
	Column D		00		00		00
	ubject to tax: Subtract Line 4 from Line 3	_	00		00		00
	ply Line 5 by 7.5% (.075)	. 6.	00		00	•	00
Schedule B	- Computation of Minimum Tax on Capital						
	tax base from Form CT-1120 or CT-1120U, Schedule E, blumn C. If 100% Connecticut, also enter on Line 3	. 1.	00		00	>	00
2. Apportion	ment fraction: Carry to six places. See instructions	. 2.	0.	0.		▶ 0.	
3. Multiply L	ine 1 by Line 2	. 3.	00		00	>	00
	of months covered by this return					>	
	ine 3 by Line 4, divide the result by 12		00			>	00
6. Tax (3 and	d 1/10 mills per dollar): Multiply Line 5 by .0031	. 6.	00		00	>	00
Schedule C	- Computation of Amount Payable						
	ter of Schedule A, Line 6; Schedule B, Line 6;						
	ım tax		00		00		00
	amount of surtax due: See instructions.		00		00		00
	e of tax credits: See instructions	. 1c.	00		00		00
	aimed, enter also on Line 6	. 1.	00		00	•	00
	ine 1 by 30% (0.30)	-			-	>	00
1	greater of Line 2 or \$250.				_	>	00
4. Tax credit	t limitation: Subtract Line 3 from Line 1	. 4.			00	>	00
	s from Form CT-1120K, Part II, Line 11						
	xceed amount on Line 4.		""			>	00
	of tax payable: Subtract Line 5 from Line 1				-	>	00
	application for extension from Form CT-1120 EXT		0.0			>	00
	estimates from Forms CT-1120 ESA, ESB, ESC, & ESD					>	00
	nent from prior year	. 7c.	00		00	>	00
	with original return plus additional tax paid after eturn was filed	. 7d.	00		00	>	00
_	nents: Enter the total of Lines 7a through 7d					>	00
1	ment on original return or as last adjusted						00
1	nents to date: Subtract Line 8 from Line 7				_	>	00
1	be credited to estimated tax: If Line 9 is greater than Line 6					>	00
	o be refunded: If Line 9 is greater than Line 6, enter amo						00
	If Line 6 is greater than Line 9, enter amount of tax due				_	>	00
	See instructions.				. 12.	>	00
13. Balance	due: Add Line 11 and Line 12.				. 13.	•	00

Schedule D – Computation of Net Income			Column A Amount as Original	lly	Column B Net Change	Net Change		Column C Correct Amount	
				Reported or Adjust	ed	Increase or (Decreas	se)		_
	eral taxable income (loss) before national deductions		1.		00		00	>	00
	est income wholly exempt from fe		2.		00		00	>	00
	lowable deduction for corporation tedule F, Line 8 or CT-1120U , Sche		3.		00		00	>	00
	est expenses paid to a related me Form CT-1120AB, Part I A, Line		4.		00		00	>	00
from	gible expenses and costs paid to Form CT-1120AB, Part I B, Line	3	5.		00		00	>	00
6. Fede	eral bonus depreciation: See instru	uctions	6.		00		00	>	00
	cellation of debt income deferred of ment		7.		00		00	>	00
	§199 domestic production activitie ral Form 1120, Line 25		8.		00		00	>	00
9. Othe	r: Attach explanation		9.		00		00	>	00
	: Add Lines 1 through 9		10.		00		00	>	00
	end deduction from Form CT-1120		11.		00		00	>	00
	tal loss carryover (if not deducted al gain)		12.		00		00	>	00
13. Capi	tal gain from sale of preserved lar	nd	13.		00		00	>	00
	eral bonus depreciation recovery for dule <i>J</i> , Line 11		14.		00		00	>	00
	ptions to interest add back Form CT-1120AB, Part II A, Line	1	15.		00		00		00
16. Exce	ptions to interest add back Form CT-1120AB, Part II A, Line		16.		00		00	•	00
17. Exce	ptions to interest add back Form CT-1120AB, Part II A, Line		17.		00		00		00
	eptions to add back of intangible ex		· · ·		00				+
relate	ed member from Form CT-1120A	B , Part II B, Line 1	18.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00	>	00
	erved for future use		19.						2///
	r: See instructions				00		00	>	00
	: Add Lines 11 through 20		21.		00		00	>	00
	ncome: Subtract Line 21 from Line chedule A, Line 1		22.		00		00	•	00
Explain	any changes below. Show any c form CT-1120K, Business Tax C	omputation in detail. Att	ach	additional schedule	s, if	necessary. If ame	ndir	g to claim a tax cr	edit,
Schedule	· · · · · · · · · · · · · · · · · · ·								
Line Nur	nber								
Depa	n with payment to: artment of Revenue Services sox 2974, Hartford CT 06104-2974	Mail return without payme Department of Rever PO Box 150406, Har	nue S	Services		e check payable to: Commissioner c ch check to return with			
my knowl of Revent	ion: I declare under penalty of law tedge and belief, it is true, complete, se Services (DRS) is a fine of not maxpayer is based on all information	and correct. I understand to ore than \$5,000, imprisonn	hat t	he penalty for willfully for not more than five	deliv	ering a false return o	r do	cument to the Depar	tment
Sign Here	Signature of corporate officer	Title		Date		Telephone (num	nber	
Keep a copy	Paid preparer's signature			Date		Preparer's	i SSI	N or PTIN	
of this return for your records.	Firm's name and address					FEIN	חוומ	nhar	

Department of Revenue Services PO Box 2974 Hartford CT 06104-2974

(Rev. 12/10)

Form CT-1120X Corporation Business Tax Retur

2010

Amended Corporation Business Tax Return Instructions

General Instructions

Complete this return in blue or black ink only.

Use 2010 Form CT-1120X to correct a 2010 Form CT-1120, Corporation Business Tax Return, or 2010 Form CT-1120U, Unitary Corporation Business Tax Return:

- As it was originally filed;
- As it was later amended by the corporation;
- As it was later adjusted by the Department of Revenue Services (DRS); or
- To report federal adjustments by the Internal Revenue Service (IRS).

Combined Returns

To amend a combined corporation business tax return for income years beginning on or after January 1, 2006, a taxpayer must file **Form CT-1120CR**, *Combined Corporation Business Tax Return*, for the applicable tax year and check the *Amended* box to indicate an amended return is being filed.

If a corporation is amending Form CT-1120CR for income years beginning prior to January 1, 2006, complete Form CT-1120X.

Internal Revenue Service Adjustments

Adjustments to taxable income made by the IRS must be reported to the Commissioner of Revenue Services on or before 90 days after the final determination of the adjustment. Report such adjustments on this form, and attach a complete copy of the IRS notification of changes.

Federal and Connecticut Amended Return Changes

If a corporation has filed an amended return with the IRS and the amendment affects the corporation's Connecticut tax return, then within 90 days of the IRS final determination on that amended federal return, the corporation shall file this form and attach a copy of federal Form 1120X, Amended U.S. Corporation Income Tax Return.

If the adjustment on a Connecticut amended return is not related to an adjustment made on a federal amended return (e.g. an adjustment to Connecticut net income, Connecticut minimum tax base, a Connecticut apportionment factor, a Connecticut net operating loss, or a Connecticut corporation business tax credit), explain such adjustment in detail and attach all appropriate supporting forms and schedules.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

When to File

Generally, Form CT-1120X must be filed within three years from the due date of the original return or, if an extension of time to file was requested and granted, three years from the extended due date. See *Internal Revenue Service Adjustments* or *Federal and Connecticut Amended Return Changes*.

Remittance

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2010 Form CT-1120X" and the corporation's Connecticut Tax Registration Number on the front of your check. Attach check to return with paperclip. Do not staple. DRS may submit your check to your bank electronically.

Where to File

Mail return with payment to:

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974

Mail return without payment to:

Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406

Required Information

Enter the beginning and ending dates of the income year, the corporate name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN) in the spaces provided.

Check the appropriate box for the Connecticut corporation business tax return being amended. Indicate whether the taxpayer is currently under Connecticut audit and the reason for amending the return.

See the instructions for the Connecticut corporation business tax return and related schedules and forms for the year that is being amended.

For More Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Line Instructions

Enter the amounts shown on the original return or as adjusted by any prior audit or amended return in Column A.

Schedule A - Computation of Tax on Net Income

Line 2 - Enter the appropriate apportionment fraction from **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation*, *Schedule Q*, Line 2; *Schedule R*, Line 6, Column C; or from the applicable apportionment form. The fraction must be expressed as a decimal and carried to six places.

Line 3 - Multiply Line 1 by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the amount of any unused losses attributable to Connecticut business operations as reported in years ending December 31, 2000, and thereafter from *Schedule H*, Line 14, Column D, of **Form CT-1120 ATT**, *Corporation Business Tax Return Attachment Schedules H, I, and J.*

Net operating losses incurred for income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years. Losses may not be carried back. The loss entered here is limited to the loss attributed to Connecticut according to the statutory method of apportionment.

Schedule B - Computation of Minimum Tax on Capital

Use *Schedule B* to compute the minimum tax on the capital of a corporation. The minimum tax on capital does not apply to real estate investment trusts, regulated investment companies, or interlocal risk management agencies formed under Chapter 113a of the Connecticut General Statutes. The minimum tax on financial service companies is \$250. The minimum tax on capital is never less than \$250.

Line 2 - Corporations, other than air carriers and financial services companies, enter the apportionment fraction from Form CT-1120A, *Schedule S*, Line 3, Column C. The fraction must be expressed as a decimal and carried to six places.

Line 3 - Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the number of months the corporation carried on business or had the right to carry on business in Connecticut, whichever is greater. A fractional part of a month is counted as a full month.

Schedule C - Computation of Amount Payable

Line 1(a) - Enter the amount from *Schedule A*, Line 6; *Schedule B*, Line 6; or \$250 multiplied by the number of corporations included in the return, whichever is greater.

Line 1(b)

Form CT-1120 Filers: Multiply Line 1a by 10%. If the amount on Line 1a is \$250 or the amount on federal Form 1120, Line 11 is less than \$100 million, enter "0."

Form CT-1120U Filers: Multiply Line 1a by 10%.

Line 1(c) - Enter the total tax credits that must be recaptured. The following tax credits are subject to recapture:

- Historic Preservation
- · Employer-Assisted Housing
- Fixed Capital Investment
- · New Jobs Creation
- Urban and Industrial Site Reinvestment

In most cases, other than the Fixed Capital Investment tax credit, the corporation will have been advised by the agency administering the tax credit that recapture is required. A corporation is required to recapture the Fixed Capital Investment tax credit when the fixed capital is not held and used in Connecticut by the corporation for five full years following its acquisition. See Form CT-1120 FCIC, Fixed Capital Investment Tax Credit, to calculate the amount of tax credit that must be recaptured. See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits.

Line 4 - Subtract Line 3 from Line 1.

The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of credits. No tax credit can be applied against the minimum tax.

Line 7(a) - Enter the amount paid with **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*.

Line 7(b) - Enter the amount paid with estimate on **Form CT-1120 ESA**, **ESB**, **ESC**, or **ESD**, *Estimated Corporation Business Tax*.

Line 7(c) - Enter the amount of any overpayment from the prior year.

Line 7(d) - Enter the tax paid with the original return plus additional tax paid after the original return was filed.

Line 7 - Add Lines 7(a) through 7(d).

Line 8 - Enter the overpayment on original return or as last adjusted.

Line 9 - Enter the net payments made to date. Subtract Line 8 from Line 7.

Line 10a - Enter the amount to be credited to estimated tax. If Line 9, Column C is greater than Line 6, Column C, enter the amount overpaid.

Overpayment of tax liability for a preceding income year is credited against the current estimated tax liability as of the receipt date of a completed tax return. An overpayment cannot be determined to exist until a completed tax return is filed. A request to apply an overpayment to estimated tax is irrevocable. See Informational Publication 2010(10), Q&A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

Line 10b - Enter the amount to be refunded. If Line 9, Column C is greater than Line 6, Column C, enter the amount overpaid.

Line 11 - If Line 6, Column C is greater than Line 9, Column C, enter the amount of tax due.

Line 12 - Enter the interest due on tax not paid by the original due date. Interest is computed at 1% per month or fraction of a month on the underpayment of tax from the original due date of the tax through the date of payment

Line 13 - Enter the balance due with this return. Add Line 11 and Line 12.

Schedule D - Computation of Net Income

- **Line 1** Enter your federal taxable income (loss) before net operating loss and special deductions as filed on the federal return.
- **Line 3** Enter the amount from Forms CT-1120, *Schedule F*, Line 8 or Form CT-1120U, *Schedule F*, Line 4.
- **Line 4** Enter the amount of interest expenses paid to a related member as reported on **Form CT-1120AB**, *Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses*, Part I A, Line 1.
- **Line 5** Enter the amount of intangible expenses and costs paid to a related member as reported on Form CT-1120AB, Part I B, Line 3.
- Line 6 Enter the amount of the federal depreciation allowed under IRC §168(k) and claimed on federal Form 4562, Depreciation and Amortization. See **Special Notice 2002(10)**, Bonus Depreciation for Connecticut Corporation Business Tax Purposes, and Announcement 2008(7), Stimulus Depreciation Claimed by Non-Calendar Year Filers of the 2007 Connecticut Corporation Business Tax Return.
- **Line 7** Enter the cancellation of debt income deferred on IRC §108(i) election statement attached to federal Form 1120.
- **Line 8** Enter the domestic production activities deduction that is permitted under IRC §199 and reported on federal Form 1120, Line 25.
- **Line 9** Enter any other income amount. Attach an explanation.
- **Line 12** Enter the amount of any available capital loss carryover not deducted in computing federal capital gain. This amount is limited to the amount of the capital gain reported on the federal return as described in Conn. Gen. Stat. §12-217.
- Line 13 Enter the value of any capital gain realized from the sale of any land, or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where such land is to be permanently preserved as protected open space or to a water company (as defined in Conn. Gen. Stat. §25-32a), where such land is to be permanently preserved as protected open space or as Class I or Class II water company land.

- **Line 14** Enter the federal bonus depreciation recovery amount from Form CT-1120 ATT, *Schedule J*, Line 11.
- **Line 15** Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 1.
- **Line 16** Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 2.
- **Line 17** Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 3.
- **Line 18** Enter the amount of exceptions to the add back of intangible expenses paid to a related member as reported on Form CT-1120AB, Part II B, Line 1.
- **Line 20** Enter the amount received from a related member attributable to intangible expenses and costs or to interest expenses and costs, provided such income was:
- Included on *Schedule D*, Line 1 of this return;
- Received from a related member who filed a Connecticut corporation business tax return for the same income year; and
- Required to be added back by the related member under Conn. Gen. Stat. §§12-218c or 12-218d and was not entitled to an exception of the add back.

For all Real Estate Investment Trusts (REITs), enter the deduction from federal form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts, Schedule J, Line 24, only of such amount is equal to \$50,000. In addition, for a REIT that is not a "captive REIT," enter the deduction for dividends paid from federal Form 1120-REIT, Line 21b.

Explanation of Changes

Attach a statement providing any computation along with an explanation of the changes being made. Attach additional forms and schedules if necessary. If amending to claim a tax credit, attach **Form CT-1120K**, *Business Tax Credit Summary*.

Signature

The return must be signed by a duly authorized officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120X. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120CR Combined Corporation Business Tax Return

2010

	ter Income Year Beginning ▶ , 2010, and En	nding >	<u> </u>				or Designated	
Cor	poration name					onnec	ticut Tax Registra	ation Number
Ado	dress number and street		PO Box	(J` ⊢	RS use	only	– 20
City	or town State		ZIP cod	le	-l	ederal	Employer ID Num	
Che	eck Applicable Boxes 1 Address change 2 Re] ~ [
	1. Lightaries change 2. No	eturn stat			☐ Shor	•		ed
	If this is a final return, has the corporation: ▶☐ Dissolved ▶☐ Withdra			-			-	
	Federal return was filed on: Consolidated Basis: Parent Co. Nam Is any corporation exchanging R & D tax credits?				-	Co. FE	IN ▶	www.ct.gov/DRc
	Is any corporation exchanging R & D tax credits? Is this corporation annualizing its income?					it tha "	IDC Tayrance	PROPERTY AND
	Does any corporation pay, accrue, or incur interest expenses or intangible						DRS Taxpayer Center (TSC)	THE .
	related interest expenses to a related member? Types (At	ttach For	າວວ, ບບຣເເ 'm CT-11	120AB.)	at v	www.c	ct.gov/TSC to	Payer Service Center
	Is any corporation filing Form CT-1120 PIC? Yes (Att			_		/ this r	eturn electronic	cally.
Part	t I - Separate Taxes of Corporations Included in the C	ombine	ed Reti	urn - If additional lin	nes are	need	led, attach a w	orksheet. Notice is
here	by given to the Commissioner of Revenue Services that the poration Business Tax Return according to the provisions	affiliated	d corpo	rations listed below	have e	elected	d to be included	d in this Combined
				ration Number				0, <i>Sch. C</i> , Line 1)
1.	•	<u> </u>	. r.egist		Jepa	16	(1 Jilli J1-112	00
2.	<u> </u>							00
3.				— 000 — 000				00
4.				— 000 — 000				
5.				— 000 — 000				00
6.				— 000 — 000				00
7.				— 000 — 000				00
<u> </u>		Dest C	1111					00
8. * Tox	Total separate taxes: Add Lines 1 through 7. Enter total here and o cregistration numbers must be included for parent and all subsidiaries.	on Part IV	v, Line 1.					00
Che	ck here for: Addition of Affiliates: Attach schedule showing Affiliates: Attach schedule showing Affiliates: Attach schedule showing Affiliates: Attach schedule showing Aftiliates: Attach schedule showing Aftil	ffiliate Na ffiliate Na	ame, Co ame, Co	nnecticut Tax Registra nnecticut Tax Registra	ation N ation N	umber, umber	, and FEIN. , and FEIN.	
						Ĭ		00
١.	Total separate taxes from Part I, Line 8 Combined tax computation:				▶	1.		00 ///////////////////////////////////
	2a. Tax on combined net income	١			\neg		///////////////////////////////////////	///////////////////////////////////////
	from Part II, Line 29, Combined Total column	▶	2a.		00		///////////////////////////////////////	///////////////////////////////////////
	2b. Tax on combined minimum tax base							///////////////////////////////////////
	from Part III, Line 7, Combined Total column	▶	2b.		00			///////////////////////////////////////
	2c. Tax: Largest of Line 2a, Line 2b, or \$250	▶	2c.		00	1///		///////////////////////////////////////
	2d. Tax on companies included in the combined return less of multiplied by \$250		2d.		00			
2.	Combined tax: Add Line 2c and Line 2d				►	2.		00
3.	Surtax: Line 2c multiplied by 10% (.10). If Line 2c is \$250, ent	ter "0."			▶	3.		00
4.	Recapture of tax credits: See instructions				▶	4.		00
	Total combined tax: Add Lines 2 through 4							00
	Preference tax: Subtract Line 5 from Line 1. Enter amount not le					6.		00
	Total tax: Add Line 5 and Line 6.	r			▶	7.		00
	Multiply Line 7 by 30% (.30).				00		///////////////////////////////////////	///////////////////////////////////////
	Multiply the number of companies included by \$250				00		<u>/////////////////////////////////////</u>	//////////////////////////////////////
	Enter the greater of Line 8 or Line 9.				►	10.		00
	Tax credit limitation: Subtract Line 10 from Line 7						l 	00
12.	Tax credits from Schedule KC, Part II, Line 11: Do not exceed	d amou	int on L	ine 11	▶	12.		00
13.	Balance of tax payable: Subtract Line 12 from Line 7		<u></u>	<u></u>	>	13.		00
	14a. Paid with application for extension from Form CT-1120 EX	1			00	- ////		///////////////////////////////////////
	14b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, and E				00	1///	///////////////////////////////////////	///////////////////////////////////////
	14c. Overpayment from prior year				00		<u> </u>	///////////////////////////////////////
	Tax payments: Add Lines 14a, 14b, and 14c					14.		00
	Balance of tax due: Subtract Line 14 from Line 13							00
	Add: Penalty ► (16a) Interest ► (16b)					16.		00
	Amount to be credited to 2011 estimated tax ► (17a)					17.	·	00
18.	Balance due with this return: Add Line 15 and Line 16				▶	18.		00

Combined Total

Enter the sum of all affiliate amounts where applicable.

Part II	1.	Form CT-1120, Schedule D, Line 1 (federal taxable income (loss) before net operating loss and special deductions)		1		00
		Interest income wholly exempt from federal tax		2		00
		Unallowable deduction for corporation tax from Form CT-1120, Schedule F, Line 8		3		00
		Interest expenses paid to a related member from Form CT-1120AB, Part I A, Line 1		4		00
A	5.	Intangible expenses and costs paid to a related member from Form CT-1120AB, Part I B, Line 3	▶	5		00
ם	6.	Federal bonus depreciation: See instructions.	▶	6		00
<u> ا</u>		Cancellation of debt income deferred on IRC §108(i) election statement		7		00
Se	8.	IRC §199 domestic production activities deduction from federal Form 1120, Line 25	▶	8		00
P Ba	9.	Other: Attach explanation	▶	9		00
Adjustment for Connecticut Tax Base	10.	Total: Add Lines 1 through 9.	▶	10		00
it it		Dividends (a) Dividends from domestic companies less than 20% owned				
jus		Limited to 70% deduction (less related expenses)	▶ 1	1a		00
Ad		(b) Other dividends (less related expenses)	▶ 1	1b		00
ပိ		(c) Dividends from a captive REIT taxable in Connecticut	▶ 1	l1c		00
D		(d) Intercorporate dividends from corporations included in this combined return	▶ 1	1d		00
Е	12.	Capital loss carryover (if not deducted in computing federal capital gain): Attach schedule.	▶	12		00
D	13.	Capital gain from sale of preserved land	▶	13		00
U	14.	Federal bonus depreciation recovery from Form CT-1120 ATT, Schedule J, Line 11	▶	14		00
C	15.	Exceptions to interest add back from Form CT-1120AB, Part II A, Line 1	▶	15		00
T	16.	Exceptions to interest add back from Form CT-1120AB, Part II A, Line 2	▶	16		00
	17.	Exceptions to interest add back from Form CT-1120AB, Part II A, Line 3	▶	17		00
	18.	Exceptions to add back of intangible expenses paid to a related member from Form CT-1120 AB, Part II B, Line 1	▶	18		00
	19.	Reserved for future use	▶	19	<i>\ </i>	//////
	20.	Other: Attach explanation.	▶	20		00
	21.	Total: Add Lines 11 through 20.	▶	21		00
	l .	Net income (loss): Subtract Line 21 from Line 10. If 100% Connecticut, enter also on Line 24.				00
7	23.	Apportionment fraction from Form CT-1120, Schedule A, Line 2: Carry to six places.		23	<i>\</i>	
ne ag		Connecticut net income: Line 22, or Line 22 multiplied by Line 23.	-	24		00
Computation of Combined Net Income	25.	Operating loss carryover from separate return year: Cannot exceed amount on Line 24. Attach schedule	▶	25		00
om l		Net income: Subtract Line 25 from Line 24.	` ⊢	26		00
P Q A	27.	Operating loss carryover from combined return year from Part V, Line 14, Column D. Cannot exceed amount on Line 26	▶	27		00
O	l .	Income subject to tax: Subtract Line 27 from Line 26.		28		00
	29.	Tax: Multiply Line 28 by 7.5% (.075). Enter on Part IV, Line 2a.		29		00
Part III	1.	Form CT-1120, Schedule E, Line 6, Column C. If 100% Connecticut, enter also on Line 3. See instructions		1	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
	2.	Apportionment fraction from Form CT-1120, Schedule B, Line 2: Carry to six places.		2		
ion red e	3.	Line 1, or Line 1 multiplied by Line 2		3		
Computation of Combined Minimum Tax Base	4.	Number of months covered by this return		4	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
John XX		Line 3 multiplied by Line 4, divided by 12		5	<u> </u>	<u> </u>
o d of Co	6.	Combined minimum tax base: Add all amounts on Line 5.		6		00
-	7.	Tax: Multiply Line 6 by 0031 (3.1/10 mills per dollar). Enter on Part IV Line 2b	▶	7		00

^AEnter corporation names.
^BEnter Connecticut Tax Registration Numbers.
^CEnter Federal Employer ID Numbers.

	1. Parent or Designated CT Parent Corporation	2. Affiliate	3. Affiliate		4. Affiliate	5. Affiliate	6. Affiliate	7. Affiliate
	В	- 00	00	- 000	- 000	- 000	- 000	- 000
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Part V – Connecticut Combined Operating Loss Carryover

		Column A		Column B		Column C		Column D		Column E	
		Connecticut Apportioned Income (Loss)		Connecticut Apportioned Loss Carryover Applied 2001 to 2009		Carryover to 2010 Subtract Column B from Column A.		Connecticut Apportioned Loss Carryover Applied to 2010		Remaining Apportioned Carryover Available for 2011	
1.	2000		00		00	00	0		00		00
2.	2001		00		00	00	0		00		00
3.	2002		00		00	00	0		00		00
4.	2003		00		00	00	0		00		00
5.	2004		00		00	00	0		00		00
6.	2005		00		00	00	0		00		00
7.	2006		00		00	00	0		00		00
8.	2007		00		00	00	0		00		00
9.	2008		00		00	00	0		00		00
10.	2009		00			00	0		00		00
11.	2010	Reserved for future use					<u> </u>				
12.	2011	Reserved for future use					//				
13.	2012	Reserved for future use									
14.	Tota	: Add Lines 1 through 10 in Co	lumi	n D and Column E. Enter the	resu	ult from Column D here and on					
	Forn	CT-1120CR , Part II, Line 27, (Com	bined Total column				>	00	•	00

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

	Corporate officer's name (print)	Corporate officer's signature		Date	May DRS contact the preparer shown below about this return?
Sign Here	Title		Telephone number		☐ Yes ☐ No
Keep a			()		See instructions, Page 4.
copy of this return for	Paid preparer's name (print)	Paid preparer's signature		Date	Preparer's SSN or PTIN
your records.	Firm's name and address		FEIN		Telephone number
	Tillis Haine and address		I LIIV		

Form CT-1120CR (Rev. 12/10) Page 4 of 6

Schedule KC — Combined Tax Credits

Attach 2010 Form CT-1120K for each affiliate claiming a business tax credit and enter the combined credit totals on this schedule.

Part I - Tax Credits From 2010 Income Year

Part	t I-A Financial Institutions Tax Credit			Amour	A nt Applied
1.	Financial Institutions			>	00
Part	t I-B Tax Credits With Carryback Provisions	A Amount		Carryba	B ack Amount
2.	Neighborhood Assistance	>	00		00
3.	Housing Program Contribution	>	00	>	00
4.	Total Part I-B: Add Line 2 and Line 3 in Column A and Column B.	•	00	•	00
			00	<u> </u>	
Part	t I-C Tax Credits Without Carryback or Carryforward Provisions		00		A nt Applied
Part	Apprenticeship Training				A nt Applied
Part 5. 6.	Apprenticeship Training Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zon	e			A ont Applied
Part	Apprenticeship Training	e			A nt Applied
Part 5. 6.	Apprenticeship Training Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zon	e			A ont Applied
5. 6.	Apprenticeship Training Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zon Computer Donation	e			A ot Applied 00 00 00
5. 6. 7.	Apprenticeship Training Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zon Computer Donation Grants to Institutions of Higher Education	e			A

Part	I-D Tax Credits With Carryforward Provisions	A Carryforward Amount From Previous Income Years	B 2010 Credit Amount Claimed	C Amount Applied to Corporation Tax	D Carryforward Amount to 2011	
18.	Housing Program Contribution: See instructions.	00		>	00 ►	00
19.	Employer-Assisted Housing: See instructions.	00		/	00 ▶	00
20.	Hiring Incentive	00	C	00 ►	00 ▶	00
21.	Clean Alternative Fuel Tax Credit for vehicles, Equipment, and Related Filling or Recharging Stations	00		•	00	
22.	Research and Experimental Expenditures	00	C	00 ►	00 ▶	00
23.	Research and Development	00	C	00 ►	00 ▶	00
24.	Fixed Capital Investment	00	C	00 ►	00 ►	00
25.	Human Capital Investment	00	C	00 -	00 ▶	00
26.	Insurance Reinvestment Fund	00	C	00 -	00 ▶	00
27.	Small Business Administration Guaranty Fee	00	C	00 -	00 ▶	00
28.	Historic Homes Rehabilitation	00	C	00 -	00 ▶	00
29.	Donation of Land	00	C	00 -	00 ▶	00
30.	Historic Structures Rehabilitation	00	C	00 -	00 ▶	00
31.	Historic Preservation	00	C	00 -	00 ▶	00
32.	Urban and Industrial Site Reinvestment	00	C	00 -	00 ▶	00
33.	Film Production Infrastructure	00	C	00 -	00 ►	00
34.	Reserved for future use			/}/////////////////////////////////////		
35.	Total Part I-D: Add Lines 18 through 33 in Columns A through D.	00	C	00 -	00	00

12.

13.

15.

16.

Service Facility

New Jobs Creation

Film Production

Digital Animation

Vocational Rehabilitation Job Creation

Total Part I-C: Add Lines 5 through 16.

00

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00

00

00

00

	Α	В	С	D
Part I-E Electronic Data Processing Equipment Property Tax Credit	Carryforward Amount From Previous Income Years	2010 Credit Amount Claimed	Amount Applied to Corporation Tax	Carryforward Amount to 2011
36. Electronic Data Processing Equipment Property	00		00	00 🕨

Part II - Total Tax Credits Applied

1.	Enter amount from Form CT-1120CR, Part IV, Line 11.	00
2.	Financial Institutions Credit: Enter amount from Part I-A, Line 1, Column A. Do not exceed amount on Line 1.	00
3.	Creditable corporation business tax balance: Subtract Line 2 from Line 1.	00
4.	Tax Credits With Carryback Provisions: Enter amount from Part I-B, Line 4, Column A. Do not exceed amount on Line 3.	00
5.	Creditable corporation business tax balance: Subtract Line 4 from Line 3.	00
6.	Tax Credits Without Carryback or Carryforward Provisions: Enter amount from Part I-C, Line 17, Column A. Do not exceed amount on Line 5.	00
7.	Creditable corporation business tax balance: Subtract Line 6 from Line 5.	00
8.	Tax Credits With Carryforward Provisions: Carryforward credits that expire first should be claimed before any credit carryforward that will expire later or not at all. Enter amount from Part I-D, Line 35, Column C. Do not exceed amount on Line 7.	00
9.	Creditable corporation business tax balance: Subtract Line 8 from Line 7.	00
10.	Electronic Data Processing Equipment Property Tax Credit: Enter amount from Part I-E, Line 36, Column C. Do not exceed amount on Line 9.	00
11.	Total tax credits applied: Add Part II, Lines 2, 4, 6, 8, and 10. Enter total here and on Form CT-1120CR , Part IV, Computation of Amount Payable, Line 12. Do not exceed amount on Line 1 .	▶ 00

Part III - Credit Reconciliation If additional lines are required, attach a worksheet.

Column A Name of Affiliate Computing Credit	Column B Connecticut Tax Registration Number	Column C Name of Tax Credit Applied	Column D Amount of Tax Credit Applied
			00
			00
			00
			00
			00
			00

(Rev. 12/10)

Form CT-1120CR Combined Corporation Business Tax Return Instructions

2010

Complete this return in blue or black ink only.

Corporations That Qualify for Combined Reporting:

- Any taxpayer included in a consolidated return for federal income tax purposes may elect to file a combined return together with all other companies that are subject to the tax imposed under Chapter 208 or Chapter 209 of the Connecticut General Statutes and are included in the federal consolidated corporation income tax return.
- Any taxpayer not included in a federal consolidated return but which owns or controls, either directly or indirectly, substantially all the capital stock of one or more corporations may, at the discretion of the Commissioner of Revenue Services, be required, or permitted by written approval, to make a return on a combined basis covering these other corporations.

Consent and Notice of Election

Each corporation that consents to be included in a combined corporation business tax return must submit **Form CT-1120CC**, *Combined Return Consent*, for the initial income year for which the election is being made. The election to file a combined return must be made by the electing corporations not later than the due date or the extended due date of the returns for which the election is made. The election to file a combined return must be in effect for at least five income years, and will continue in effect thereafter, until it is revoked.

Change of Election

Any corporation that has elected to file a combined return may subsequently revoke its election even though it continues to be included in a federal consolidated corporation income tax return with other corporations that are subject to the Connecticut corporation business tax. The revocation will not be effective before the fifth income year immediately following the initial income year in which the corporation elected to file a combined return. The election to file a separate return must be submitted in writing on Form CT-1120CC-R, Revocation of Election and Consent to File Combined Corporation Business Tax Return, by each corporation included in the combined return. The election to file separate returns must be made by the electing corporations by the due date or the extended due date of the separate returns for the initial income year for which the election is made. The election to file separate returns is irrevocable for five successive income years. After five income years, the corporations may elect to file a combined corporation business tax return.

Attachments Required

Attach to **Form CT-1120CR**, *Combined Corporation Business Tax Return*, a complete copy of the federal consolidated return, including income statements and balance sheets, federal M-1 adjustments, and a schedule of intercompany eliminations as filed with the Internal Revenue Service (IRS).

Form CT-1120 Required

Form CT-1120, *Corporation Business Tax Return*, must be completed and attached to Form CT-1120CR for each corporation included.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the Taxpayer Service Center (TSC) to make a direct tax payment. After logging



into the *TSC*, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes the Department of Revenue Services (DRS) to electronically withdraw a payment from your bank account (checking or savings) on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return on or before the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your tax liability using a credit card (American Express®, Discover®, MasterCard®, or VISA®) or comparable debit card. A convenience fee will be charged by the service provider. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

There are three ways to pay by credit card or comparable debit card:

- Login to your account in the **TSC** and select *Make Payment* by *Credit Card*;
- Visit: www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail: Make check payable to Commissioner of Revenue Services. To ensure payment is applied to your account, write "2010 Form CT-1120CR" and your Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to your return. Do not send cash. DRS may submit your check to your bank electronically.

Where to File

Mail return with payment to:

Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974 Mail return without payment to:

Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406

Amended Return

Any company that fails to include items of income or deduction or makes any other error on a return must file a Connecticut amended return as follows:

- If a corporation is amending Form CT-1120CR for income years beginning on or after January 1, 2006, an amended return must be filed on Form CT-1120CR, and the Amended box must be checked.
- If a corporation is amending Form CT-1120CR for income years beginning prior to January 1, 2006, an amended return should be filed using Form CT-1120X, Amended Corporation Business Tax Return.

A copy of federal Form 1120X, Amended U.S. Corporation Income Tax Return, must be attached to substantiate any changes to federal net income.

For Further Information

Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only), **or**
- **860-297-5962** (from anywhere).

TTY, **TDD**, and **Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Line Instructions

Enter the beginning and ending dates of the parent or designated Connecticut parent corporation's income year regardless of whether the corporation is a calendar year or fiscal year filer. Also enter the corporation's Connecticut Tax Registration Number and Federal Employer Identification Number (FEIN).

Check and Complete Applicable Boxes

- **1.** Address Change Check the *address change* box, and file Form CT-8822C, *Corporation Business Tax Change of Address* (available on the DRS website). If the *address change* box is checked, a completed Form CT-8822C must be attached to Form CT-1120CR.
- **2. Return Status** Check the corresponding box to indicate the type of combined return being filed.

If this is the first time the corporation is filing Form CT-1120CR, check the *Initial* box and attach Form CT-1120CC.

If the corporation is legally dissolved or withdrawn, check the *Final* box and complete *Line 3*, below.

If the corporation is filing a short period return, check the *Short period* box.

If the corporation is filing an amended return, check the *Amended* box.

3. Final Return - If the corporation is filing a final combined return, check the corresponding box providing the reason for the final return:

Dissolution

To properly dissolve a domestic corporation you must file a Certificate of Dissolution with the Connecticut Office of the Secretary of the State. A dissolved corporation **must** file a return for the period up to the date of legal dissolution or the date of the final liquidation of assets, whichever is later.

Any dissolved corporation that continues to conduct business **must** file Form CT-1120 and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must submit a written request for a tax clearance to:

Department of Revenue Services Corporation Tax Audit Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

The tax clearance and certificate of reinstatement must be filed with the Connecticut Office of the Secretary of the State.

Withdrawal From State

A foreign corporation that wishes to withdraw from Connecticut must file a written application for withdrawal with the Connecticut Office of the Secretary of the State. Any corporation that has withdrawn must file Connecticut Form CT-1120 up to the date of withdrawal and pay any taxes due.

Mergers and Reorganizations

A corporation that has merged must file a written application with the Connecticut Office of the Secretary of the State. Any corporation that has merged must file Connecticut Form CT-1120 covering the period up to the date of merger and pay any tax due.

For further information about withdrawal from the state, mergers and reorganizations, or dissolutions, contact the Connecticut Office of the Secretary of the State at 860-509-6000.

Any corporation that is reorganized must submit the details concerning the reorganization in writing and disclose the survivor's Connecticut Tax Registration Number. Mail to:

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937

4. Type of Federal Return Filed - Check the box if the federal return was filed on a consolidated basis. If the *Consolidated Basis* box is checked, enter the parent company's name and FEIN.

- 5. Exchange of Research and Development Tax Credits-Check the Yes box if any included corporation is exchanging Research and Development tax credits available under Conn. Gen. Stat. §§12-217j or 12-217n, for a credit refund equal to 65% of the value of the credit, subject to certain limitations. Attach Form CT-1120RC, Research and Experimental Expenditures Credit, or Form CT-1120 RDC, Research and Development Credit, and Form CT-1120 XCH, Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business.
- **6. Annualization** Check the corresponding box if the corporation is annualizing its income. Complete **Form CT-1120I**, *Computation of Interest Due on Underpayment of Estimated Tax*, and attach it to Form CT-1120CR.

See Informational Publication 2010(10), Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE.

- 7. Interest or Intangible Expense Add Back Check the Yes box if any corporation pays, accrues, or incurs interest expenses or intangible expenses, costs, and related interest expenses to a related member. Attach Form CT-1120AB, Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses.
- **8.** Passive Investment Companies Check the corresponding box if any included corporation is filing Form CT-1120 PIC, *Information Return for Passive Investment Companies*. If the Yes box is checked, Form CT-1120 PIC must be attached. A passive investment company must be related to a financial services company or to an insurance company. Passive investment companies are exempt from the corporation business tax, but must file Form CT-1120 PIC.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Part I - Separate Taxes of Corporations Included in the Combined Return

Each corporation included in Form CT-1120CR is required to calculate its tax as if it were not included in a combined return. Complete Part I and attach a separate Form CT-1120, including all appropriate schedules such as Form CT-1120 ATT, Corporation Business Tax Return Attachment Schedules H, I, and J; Form CT-1120A, Corporation Business Tax Return Apportionment Computation; Form CT-1120K, Business Tax Credit Summary.

Attach a schedule showing the name, Connecticut Tax Registration Number, and FEIN of each affiliate added to or deleted from the group since the filing of the prior year Form CT-1120CR. Also attach Form CT-1120CC or Form CT-1120CC-R, as required.

Part II - Computation of Combined Net Income

The combined net income is the sum of the separate net income or loss of each corporation included in the return, but only to the extent it is separately apportioned to Connecticut in accordance with the provisions of Conn. Gen. Stat. §§12-218, 12-218a, 12-218b, or 12-244, whichever is applicable.

Do not include intercompany rents in the computation of the property factor of the apportionment fraction if the lessor and lessee are included in the combined return. See Conn. Gen. Stat. §12-223b(a).

Do not include receipts from any other company included in the combined return in the computation of the receipts factor of the apportionment fraction. See Conn. Gen. Stat. §12-223b(b).

Operating Loss Carryovers

The provisions of Conn. Gen. Stat. §12-217 pertaining to operating loss carryovers only apply to companies filing separate returns. There are specific regulations regarding the application of operating loss carryovers for companies filing a combined return. See Conn. Agencies Regs. §12-223a-2, Combined Operating Loss.

- **Line 4** Enter the amount of interest expenses paid to a related member as reported on Form CT-1120AB, Part I A, Line 1.
- **Line 5** Enter the amount of intangible expenses paid to a related member as reported on Form CT-1120AB, Part I B, Line 3.
- **Line 6** Enter the amount of the federal bonus depreciation allowed under IRC §168(k) and claimed on federal Form 4562, Depreciation and Amortization.
- **Line 7** Enter the cancellation of debt income amount deferred on IRC §108(i) election statement attached to federal Form 1120.
- **Line 8** Enter the Domestic Production Activities deduction permitted under IRC §199 and reported on federal Form 1120, Line 25.
- **Line 9** Enter any other income amount. Attach an explanation.
- **Line 11a** Enter the sum of the amounts entered on **Form CT-1120 ATT**, *Corporation Business Tax Return Attachment Schedules H, I, and J; Schedule I*, Line 2.
- **Line 11b** Enter the sum of the amounts entered on Form CT-1120 ATT, *Schedule I*, Line 3.
- **Line 11c** Enter the sum of the amounts entered on Form CT-1120 ATT, *Schedule I*, Line 4.
- **Line 11d** Enter the amounts of intercorporate dividends from corporations included in this combined return not otherwise deducted.

Line 13 - Enter the value of any capital gain realized from the sale of any land, or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where such land is to be permanently preserved as protected open space or to a water company (as defined in Conn. Gen Stat. §25-32a), where such land is to be permanently preserved as protected open space land or as Class I or Class II water company.

Part III - Computation of Combined Minimum Tax Base

The combined minimum tax base is the sum of the separate minimum tax base of each corporation included in the return, but only to the extent the base is separately apportioned to Connecticut in accordance with the provisions of Conn. Gen. Stat. §§12-219a or 12-244.

If any income and expenses are eliminated in Part II, Line 20, the intangible property of the corporation eliminating the income shall not be taken into account in apportioning under the minimum tax base as provided by the provisions of Conn. Gen. Stat. §12-219a.

Part IV - Computation of Amount Payable

Line 2d - Multiply the number of companies included in this combined return, less one (the parent or designated parent), by \$250. Each affiliate included in the combined return must pay the minimum tax of \$250.

Line 3 - To compute the surtax, multiply the amount on Line 2c by 10%. If Line 2c is \$250, enter "0."

Line 4 - Enter the total tax credits that must be recaptured. The following tax credits are subject to recapture:

- Historic Preservation
- · Employer-Assisted Housing
- Fixed Capital Investment
- New Jobs Creation
- Urban and Industrial Site Reinvestment

In most cases, other than the Fixed Capital Investment tax credit, the corporation will have been advised by the agency administering the tax credit that recapture is required. A corporation is required to recapture the Fixed Capital Investment tax credit when the fixed capital is not held and used in Connecticut by the corporation for five full years following its acquisition. See Form CT-1120 FCIC, Fixed Capital Investment Tax Credit, to calculate the amount of tax credit that must be recaptured. See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits.

Line 6 - To compute the preference tax, subtract Line 5, *Total Combined Tax*, from Line 1, *Total Separate Taxes*. If the amount is zero or less, enter "0." If the amount is greater than zero, enter the amount up to a maximum of \$500,000.

Lines 17 - Enter amount to be credited to 2011 estimated tax, or refunded.

Overpayment of tax liability for a previous income year is credited against the current estimated tax liability as of the receipt date of Form CT-1120CR and **not Form CT-1120 EXT**, *Application*

for Extension of Time to File Corporation Business Tax Return. Accordingly, an overpayment cannot be determined to exist until a completed return is filed. Overpayments will be treated as estimated tax paid on the fifteenth day of the third month (March 15 for calendar year filers), if Form CT-1120CR is filed by the fifteenth day of the third month following the close of the income year. A request to apply an overpayment to the following income year is irrevocable. See IP 2010(10).

Part V - Connecticut Combined Operating Loss Carryover

Lines 1 through 13 - Enter the amount of the combined Connecticut apportioned operating income (loss) carryover from the preceding income years indicated as reported on Connecticut corporation business tax returns filed for those years. Net operating losses incurred in income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years.

Line 14 - Add Lines 1 through 13 in Column D and Column E, enter the total on Line 14, Column D and Column E. Enter the amount from Line 14, Column D on Part II, *Computation of Combined Net Income*, Line 27, *Combined Total* column.

Signature

The return must be signed by a duly authorized officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120CR. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Paid Preparer Authorization

If the corporation wishes to allow DRS to contact the paid preparer who signed the 2010 Combined Corporation Business Tax Return, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Paid Preparer's Signature" section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the corporation is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2010 Combined Corporation Business Tax Return. The corporation is also authorizing the paid preparer to:

- Give DRS any information that is missing from the return;
- Call DRS for information about the processing of the corporation's return or the status of the corporation's refund or overpayment; **and**
- Respond to certain DRS notices that the corporation may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will be sent to the preparer.

The corporation is not authorizing the paid preparer to receive any refund check, bind the corporation to anything (including additional tax liability), or otherwise represent the corporation before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2011 Combined Corporation Business Tax Return. This is on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year filers).

Schedule KC - Combined Tax Credits

Schedule KC, Combined Tax Credits, must be completed whenever tax credits are claimed. This schedule contains the combined total of the tax credits which are claimed on Form CT-1120K, Business Tax Credit Summary, by the parent corporation and each affiliate in the group. Attach Form CT-1120K to Schedule KC for each corporation in the combined group claiming a business tax credit.

All applicable credit forms and schedules must be attached to this tax return. See IP 2010(13) for additional information on Connecticut business tax credits.

Limit on Credits

The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of total tax due prior to the application of the tax credits.

No tax credit can be applied against the minimum tax of \$250 for each included corporation.

Part I - Tax Credits From 2010 Income Year

Part I-A - Financial Institutions Tax Credit

Line 1 - Enter in Column A the combined total tax credit amount being applied from **Form CT-1120K**, Part I-A, Line 1, Column B, for financial institutions constructing new facilities in Connecticut.

Part I-B - Tax Credits With Carryback Provisions

Enter on Line 2 and Line 3, Column A the amounts from Form CT-1120K, Part I-B, Line 2 and Line 3, Column B. This is the combined total of all credits actually applied to the corporation business tax in 2010 that have a carryback provision. The credits indicated here are applied to the current year tax first. Any remaining balance may be claimed against a preceding year tax by filing an amended tax returns.

Enter on Line 2 and Line 3, Column B the combined totals of all credit amounts from Form CT-1120K, Part I-B, Line 2 and Line 3, Column D. This is the combined total of all tax credits which are being carried back to a preceding tax year. For credits that also have a carryforward provision, complete *Schedule KC*, Part I-D.

Part I-C - Tax Credits Without Carryback or Carryforward Provisions

Enter on Lines 5 through 16, Column A the combined total of all credits applied to the current year corporation business tax from Form CT-1120K, Part I-C, Column B, Lines 5 through 16.

Part I-D - Tax Credits With Carryforward Provisions

Enter on Lines 18 through 33, Column A the combined total of all tax credit carryforward amounts from previous income years. Enter on Lines 20 through 33, Column B the current year credit amount claimed. Enter on Lines 18 through 33, Column C the amount of tax credit applied to the corporation business tax for the current year. Enter on Lines 18 through 33, Column D the total available credit carryforward to 2011.

Line 18 - If you are claiming the Housing Program Contribution Credit, complete Part I-B, Line 3, first. Enter in Column A the amount from Form CT-1120K, Part I-D, Line 18, Column A. This is the carryforward amount for the Housing Program Contribution Credit. Enter in Column C the amount from Form CT-1120K, Part I-D, Line 18, Column C. Enter in Column D the amount from Form CT-1120K, Part I-D, Line 18, Column E.

Line 19 - If you are claiming an Employer-Assisted Housing Tax Credit carryforward, enter in Column A the amount from Form CT-1120K, Part I-D, Line 19, Column A. Enter in Column C the amount from Form CT-1120K, Part I-D, Line 19, Column C. Enter in Column D the amount from Form CT-1120K, Line 19, Column E.

Part I-E - Electronic Data Processing Equipment Property Tax Credit

Line 36 - Enter in Columns A through C the amount from Form CT-1120K, Part I-E, Line 36, Columns A through C. Enter in Column D the amount from Form CT-1120K, Part I-E, Line 36, Column E.

Part II - Total Tax Credits Applied

This section enables a corporation to apply its tax credits in the order required by Conn. Gen. Stat. §12-217aa. This section also allows for the limitation of the amount of tax credits otherwise allowable against the corporation business tax. Enter on Lines 2, 4, 6, 8, and 10 the total amount of tax credits applied to the corporation business tax.

Part III - Credit Reconciliation

Enter in Column A the name of each corporation included in the combined return claiming a tax credit. Enter in Column B the Connecticut Tax Registration Number of each corporation included in the combined return claiming a tax credit. Enter in Column C the name of the tax credit claimed. Enter in Column D the amount of tax credit applied.

Department of Revenue Services State of Connecticut

Rev. 12/03

Form CT-1120CC Combined Return Consent

Purpose

Use **Form CT-1120CC**, *Combined Return Consent*, to authorize and consent to be included in a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return. The affiliated corporation named below authorizes its common parent corporation to include it in a combined return or a unitary return for the initial income year indicated. This election is irrevocable for the five succeeding income years.

General Instructions

Flection to File:

Complete and attach this form to **Form CT-1120CR**, *Combined Corporation Business Tax Return* or **Form CT-1120U**, *Unitary Corporation Business Tax Return*, for the initial income year in which each affiliated corporation consents to the election by the common parent corporation (or designated Connecticut parent) to file a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return. When an election to file a combined return is made, each member of the combined or unitary group is jointly and severally liable for payment of the entire tax, including penalties and interest.

For Income Year Beginning ______, ____, and Ending ______, _____.

☐ Combined Return ☐ Unitary Return

	_	mod Rotain B officery Ro	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
The common parent	corporation (or de		ent) low elects to file a Combined Corporation Business This election is irrevocable for the five succeeding
Name of Common Parent Corporation (or Designated Connecticut Parent)			Connecticut Tax Registration Number
Name of Authorized Off	icer	Signature of Authorized Officer	Federal Employer ID Number
Title			Date
			parent corporation named above to file a Combined This election is irrevocable for the five succeeding Connecticut Tax Registration Number
. Tame of 7 minute			Commodicati Tax (Togramano) (Tambo)
Address (No., Street, City	y or Town, State, and	ZIP Code)	Federal Employer ID Number
State of Incorporation	Date Incorporated	Type of Business	Current Status (Active/Inactive)
Name of Authorized Officer		Signature of Authorized Officer	
Title		1	Date

ATTACH A SEPARATE CONSENT TO ELECTION FOR EACH AFFILIATE FOR THE INITIAL INCOME YEAR
THE AFFILIATE ELECTS TO FILE A COMBINED CORPORATION BUSINESS TAX RETURN
OR A UNITARY CORPORATION BUSINESS TAX RETURN.

Department of Revenue Services State of Connecticut

Rev. 12/03

Form CT-1120CC-R

Revocation of Election and Consent to File Combined Corporation Business Tax Return

Purpose

Use Form CT-1120CC-R, Revocation of Election and Consent to File Combined Corporation Business Tax Return, to revoke a prior election to be included in a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return.

General Instructions Complete and attach this form to Form CT-1120, Corporation Business Tax Return, for the initial income year in which ar affiliated corporation revokes its election to file a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return.						
For Income Year Beginning,, and Ending,,						
Common Parent Corporation (or Designated Connecticut Parent) The common parent corporation (or designated Connecticut parent) named below hereby revokes the election to file a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return, which was submitted on behal of itself and its Connecticut taxpayer affiliates for the income year This revocation is irrevocable for the five succeeding income years.						
Name of Common Parent Corporation (or I	Designated Connecticut Parent)	Connecticut Tax Registration Number				
Name of Authorized Officer	Signature of Authorized Officer	Federal Employer ID Number				
Title		Date				
Corporation Business Tax Return wit This revocation is irrevocable for the	w revokes its election to file a Combined Corpora h the common parent corporation (or designate five succeeding income years.	d Connecticut parent) named above				
Name of Affiliate		Connecticut Tax Registration Number				
Address (No., Street, City or Town, State, a	Federal Employer ID Number					
State of Incorporation Date Incorporated	Type of Business	Current Status (Active/Inactive)				
Name of Authorized Officer	Signature of Authorized Officer					
Title		Date				

ATTACH A SEPARATE REVOCATION OF ELECTION TO THE CORPORATION BUSINESS TAX RETURN OF THE COMMON PARENT CORPORATION (OR DESIGNATED CONNECTICUT PARENT)
FOR EACH AFFILIATE REVOKING ITS ELECTION.

Form CT-1120 TIC/EZ

2010

Manufacturing Facility Tax Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone

For Income Year Beginning:, , 2	2010 and Ending:
Corporation name	Connecticut Tax Registration Number
Complete this form in blue or black ink only.	DECD Eligibility Certificate Number (If applicable)
LL E OT 4400 TIO/ET / LL	

Use **Form CT-1120 TIC/EZ** to claim the credit for manufacturing facilities allowed under Conn. Gen. Stat. §12-217e against the corporation business tax. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Eligibility

50% Credit - Taxpayers may qualify for a credit equal to 50% of that portion of the Connecticut corporation business tax that is allocable to a manufacturing facility, that meets certain employment criteria and is located within a designated Enterprise Zone or other area designated as having Enterprise Zone level benefits. An Entertainment District, Enterprise Corridor Zone, Railroad Depot Zone, Contiguous Municipality Zone, Defense Plant Zone, Manufacturing Plant Zone, and Qualified Manufacturing Plant Zone are areas having Enterprise Zone level benefits. A 50% credit is also available to businesses engaged in biotechnology, pharmaceutical, or photonics research, that are located in a municipality that has a major research university with programs in biotechnology, pharmaceuticals, or photonics, and that has an Enterprise Zone. To be eligible for a 50% credit, the corporation must obtain certification from the Department of Economic and Community Development (DECD) and establish either that at least 150 full-time employees or 30% of the fulltime positions directly attributable to the manufacturing facility were held by employees that were: (1) residents of such zone or (2) residents of the municipality and eligible for training under the federal Job Training Partnership Act or any successor program.

25% Credit - Taxpayers may qualify for a credit equal to 25% of that portion of the Connecticut corporation business tax that is allocable to a manufacturing facility located in a Targeted Investment Community. Taxpayers with manufacturing facilities located in areas with Enterprise Zone level benefits that do not meet the employment criteria for the 50% credit qualify for the 25% credit. To be eligible for a 25% credit, the manufacturing facility **must** obtain certification from DECD.

The credit period is ten years and begins with the first full income year following the year of issuance of the eligibility certificate and continues for the following nine income years. The credit may be claimed for a maximum of ten years.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DECD, 505 Hudson Street, Hartford CT 06106, 860-270-8143.

Sch	nedule A - Location Criteria for 50% Tax Credit	Yes	No	
1.	Is the certified facility located within an area having Enterprise Zone level benefits?			If Yes , go to <i>Schedule B</i> . If No , go to Question 2.
2.	Is the certified facility an eligible entertainment related project or support business located within a municipality with an approved entertainment district?			If Yes , go to <i>Schedule B</i> . If No , go to Question 3.
3.	Is the facility engaged in biotechnology, pharmaceutical, or photonics research and located in a municipality that has a major research university with programs in biotechnology, pharmaceuticals, or photonics, and that has an Enterprise Zone?			If Yes , go to <i>Schedule B</i> . If No , the company is eligible only for a 25% credit. Enter 25% (.25) on <i>Schedule C</i> , Line 7.

Sch	Schedule B - Employment Criteria for 50% Tax Credit					
1.	Enter the average number of full-time employment positions at the manufacturing facility during the last quarter of the current income year.	1.				
2.	Enter the number of full-time employees prior to beginning the initial hiring for the facility. See instructions.	2.				
3.	Subtract Line 2 from Line 1 and enter the result. If zero or less, the company is eligible only for the 25% credit. Enter 25% (.25) on <i>Schedule</i> C, Line 7.	3.				
4.	Multiply Line 3 by 30% (.30).	4.				
5.	Enter the number of full-time employees who are residents of the Enterprise Zone, or are residents of the municipality or Enterprise Corridor Zone, and are eligible for training under the federal Job Training Partnership Act.	5.				
6.	If Line 5 is less than 150 and is less than the amount on Line 4, the company is eligible only for the 25% credit. Enter 25% (.25) here and on <i>Schedule C</i> , Line 7.	6.				
7.	If Line 5 is 150 or greater or is greater than the amount on Line 4, the company is eligible for the 50% credit. Enter 50% (.50) here and on <i>Schedule C</i> , Line 7.	7.				

Schedule C - Cred	dit Co	omputation				
Instructions for the com	putat	ion of tangible property and	Column A	Column B		Column C
wages, salaries, and ot	her co	ompensation are shown below.	Eligible Facility Approved by DECD	Total Facilities Within Connecticut (Including Eligible Facility)		For Line 1 and Line 2,
Tongible	1a.	. Depreciable assets				divide Column A by Column B.
Tangible Property	1b.	. Land				by Column B.
	1c.	Capitalized rent				Carry to six decimal places
Average monthly net book value	1d	Other				
net book value	1.	Total			1.	
Wages, Salaries, and Other Compensation	2.	Total			2.	
Facility	3.	Total: Add Line 1 and Line	2 in Column C.		3.	
Credit	4.	Facility ratio: Divide Line 3	3 by two.			
Ratio	5. Tax: From Form CT-1120 , <i>Schedule C</i> , Line 1					
"	6.	Balance: Multiply Line 5 by	y Line 4.		6.	
Tax Credit Calculation	7.	Tax credit percentage: Se	ee instructions.		7.	
	8.	Tax credit: Multiply Line 6 Part I-C, Line 6, Column A.	by Line 7. Enter here and on	Form CT-1120K,	8.	

Instructions

Schedule A

Schedule A is used to determine if the manufacturing facility is located in an area eligible to receive Enterprise Zone level benefits. If the facility does not meet the criteria for location, it is eligible only for the 25% credit. Skip Schedule B and continue on to Schedule C.

Lines 1 and 2 - Check **Yes** if the manufacturing facility is located within one of the areas having Enterprise Zone level benefits.

Line 3 - Check **Yes** if the facility is engaged in biotechnology, pharmaceutical, or photonics research, and is located in a municipality that has a major research university with programs in biotechnology, pharmaceuticals, or photonics, and that has an Enterprise Zone.

Schedule B

Schedule B is used to determine if the facility employs enough workers who are residents of the Enterprise Zone or are residents of the municipality and qualify for federal Job Training Partnership Act benefits. If the facility does not meet the criteria for employment of local workers, it is eligible only for the 25% credit.

Line 1 - Complete as indicated.

Line 2 - The initial hiring for the new facility is based on the start date established with DECD.

Line 3 - Subtract Line 2 from Line 1 and enter the result. If zero or less, the company is eligible only for the 25% credit. Do not continue on to Lines 5 through 7. Enter 25% on *Schedule C*, Line 7.

Line 4 - Multiply Line 3 by 30%.

Lines 5 through 7 - Complete as indicated.

Schedule C

Schedule C is used to determine the amount of the tax credit.

Tangible Property: Column A includes the average monthly net book value of the eligible manufacturing facility including all machinery and equipment specifically acquired for and installed at that site, without reduction for any encumbrance. When rented, the value of the eligible manufacturing facility and all machinery and equipment

specifically acquired for and installed at that site should be computed by multiplying the gross rents payable by the taxpayer during the income year by eight. Column B consists of the average monthly net book value of all real property, machinery, and equipment held and owned by the taxpayer in Connecticut plus the value of all real property, machinery, and equipment rented to the taxpayer in Connecticut, computed by multiplying the combined gross rents payable during the income year by eight. **Gross rents** means gross rents as defined in Conn. Gen. Stat. §12-218(c)(1).

Wages, Salaries, and Other Compensation: Column A consists of all wages, salaries, and other compensation paid during the income year to employees of the taxpayer whose positions are directly attributable to the eligible manufacturing facility. Column B consists of the sum of wages, salaries, and other compensation paid during the income year to all employees of the taxpayer in Connecticut.

An employee's position is *directly attributable* to an eligible manufacturing facility if the:

- Employee's service is performed or base of operation is at the eligible manufacturing facility;
- Position did not exist prior to the construction, renovation, expansion, or acquisition of the eligible manufacturing facility; and
- Position would not have been created but for the construction, renovation, expansion, or acquisition of the eligible manufacturing facility.

Line 5 - Enter the tax from Form CT-1120, Schedule C, Line 1.

Line 6 - Multiply Line 5 by Line 4.

Line 7 - Enter the tax credit percentage. This percentage will be either 25% or 50%, and is determined from *Schedule A*, Line 3, or *Schedule B*, Line 6 or Line 7.

Line 8 - Enter the tax credit. Multiply Line 6 by Line 7, enter here and on Form CT-1120K, Part I-C, Line 6, Column A.

Department of Revenue Services State of Connecticut

Form CT-1120 RDC

2010

(Rev. 12/10)

Research and Development Expenditures Tax Credit

For Income Year Beginning: ,	2010 and Ending:,
Corporation name	Connecticut Tax Registration Number
	DECD Eligibility Certificate Number (If applicable)

Complete this form in blue or black ink only.

Use **Form CT-1120 RDC** to claim the tax credit available under Conn. Gen. Stat. §12-217n for research and development expenses paid or incurred during the income year for research and development conducted in Connecticut.

Required Attachments

Attach a detailed schedule that identifies the research and development expenses as to the type, amount, and location in Connecticut where conducted.

Definitions

Connecticut research and development expenses are those amounts deductible under §174 of the Internal Revenue Code of 1986, as in effect on May 28, 1993, (determined without regard to §280C(c) thereof), and basic research payments as defined under IRC §41, to the extent not deducted under IRC §174. The expenses must be paid or incurred by the taxpayer for research and development and basic research conducted in Connecticut and may not be funded, within the meaning of IRC §41(d)(4)(H), by any grant, contract, or otherwise by a person or governmental entity other than the taxpayer unless the other person is included in a combined return with the person paying or incurring the expenses. Overhead and other expenses, including general and administrative expenses that relate to a corporation's activities as a whole and not specifically to the research and development effort will not qualify.

Qualifying expenses may include but are not limited to:

 Expenses incurred in connection with the taxpayer's trade or business that represent research and development costs in the experimental or laboratory sense;

- All costs incident to the development of an experimental or pilot model, a plant process, a product, a formula, an invention, or similar property, and the improvement of already existing property of the type mentioned; and
- Costs of obtaining a patent, such as attorneys' fees expended in making and perfecting a patent application.

Qualified Small Business is defined as a company that has gross income for the previous income year that does not exceed \$100 million and has not met the gross income test through transactions with a related person, as defined in Conn. Gen. Stat. §12-217w.

Tentative Tax Credit Computation

For a qualified small business, the tentative tax credit allowed for research and development expenses is equal to 6% of such expenses. Any company other than a qualified small business must use the tentative rate schedule below to determine the amount of the tentative credit.

The amount of credit available to companies that have revenues in excess of \$3 billion, employing more than 2,500 employees, and headquartered in an Enterprise Zone shall be the tentative credit allowed or 3.5% of the total research and development expenses, whichever is greater. A company that pays or incurs research and development expenses in excess of \$200 million for the income year must obtain an eligibility certificate from the Department of Economic and Community Development (DECD) prior to claiming the credit.

Additional Information

Pa	rt I - Tentative Research and Development Expenses Tax Credit Computation				
1.	Enter the amount of Connecticut research and development expenses for the 2010 income schedule.	1	. 00		
2.	Enter the amount of excess Connecticut research and experimental expenditures for the 20 to Conn. Gen. Stat. §12-217j, from 2010 Form CT-1120RC , Part I, Line 3.	10 inc	ome year according	2	00
3.	3. Enter the amount of excess grant expenditures to institutions of higher education in Connecticut for research and development according to Conn. Gen. Stat. §12-217 <i>I</i> , from 2010 Form CT-1120GC , Line 7.				00
4.	Total excess expenditures: Add Line 2 and Line 3.	excess expenditures: Add Line 2 and Line 3.			
5.	Net research and development expenses for 2010: Subtract Line 4 from Line 1.			5	00
6a.	Qualified small businesses multiply amount on Line 5 by 6% (.06).	6a.		00	
6b.	Companies headquartered in an Enterprise Zone, with revenues in excess of \$3 billion, employing more than 2,500 employees, may elect to multiply amount on Line 5 by 3.5% (.035).				
6c.	All other businesses determine amount from the <i>Tentative Credit Rate Schedule</i> , on Page 2. 6c. 00				
6.	Tentative credit for 2010: Enter the amount from Line 6a, 6b, or 6c.				00
7.	7. Reduction of tentative tax credit for 2010: Applicable if Line 5 exceeds \$200 million and workforce is reduced.				. 00
8.	Allowable tentative tax credit for 2010: Subtract Line 7 from Line 6.			8	00

Tentative Tax Credit Rate Schedule								
If Net Research and Development Expenses (Line 5) are:	The tentative tax credit allowed is:							
\$50 million or less	1% of Net Research and Development Expenses							
more than \$50 million but not more than \$100 million	\$500,000 + 2% of amount over \$50 million							
more than \$100 million but not more than \$200 million	\$1.5 million + 4% of amount over \$100 million							
more than \$200 million	\$5.5 million + 6% of amount over \$200 million							

Par	t II - Research and Development Expenses Tax Credit Computation				
1.	Allowable tentative tax credit for 2010 from Part I, Line 8			1.	00
2.	Multiply Line 1 by 33 ¹ / ₃ % (.3333).			2.	00
3.	Enter the 2010 Connecticut corporation business tax liability or combined corporation after the application of the total amount of Connecticut corporation business tax credit Development Expenditures tax credit.			3.	00
4.	Multiply Line 3 by 50% (.50).			4.	00
5a.	Multiply Line 1 by two (2).	a.	00		
5b.	Enter 90% (.90) of Line 3.	b.	0		
5.	Enter the lesser of Line 5a or Line 5b.			5.	00
6.	Enter the greater of Line 4 or Line 5.			6.	00
7.	2010 Research and Development Expenditures tax credit: Enter the lesser of Line Form CT-1120K, Part I-D, Line 23, Column B.	e 2	or Line 6 here and on	7.	00

Exchange of Tax Credit

A taxpayer whose gross income does not exceed \$70 million and who cannot take the credit as a result of having no tax liability under the corporation business tax, may elect to carry 100% of the credit forward or may be eligible to exchange the credit with the state for a credit refund equal to 65% of its value. See *Conn. Gen. Stat.* §12-217ee. See Form CT-1120 XCH, Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business, for eligibility.

Only tax credits earned in the current year and entitled to be claimed in the current year may be exchanged.

Application Procedure

Complete Form CT-1120 XCH and submit it with the original return (Form CT-1120, Corporation Business Tax Return; Form CT-1120U, Unitary Corporation Business Tax Return; or Form CT-1120CR, Combined Corporation Business Tax Return). Visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS to download forms and publications.

	A Total Credit Earned	Credit Applied 1995 Through 2009	Carryforward to 2010 Subtract Column B from	D Credit Applied to 2010	E Credit Exchanged	F Carryforward to 2011
1995 Form CT-1120 RDC , Part I, Line 4			Column A.			
1996 Form CT-1120 RDC , Part I, Line 1.						
1997 Form CT-1120 RDC , Part I, Line 1.						
1998 Form CT-1120 RDC , Part I, Line 8.						
1999 Form CT-1120 RDC , Part I, Line 8.						
2000 Form CT-1120 RDC , Part I, Line 8.						
2001 Form CT-1120 RDC , Part I, Line 8.						
2002 Form CT-1120 RDC , Part I, Line 8.						
2003 Form CT-1120 RDC , Part I, Line 8.						
2004 Form CT-1120 RDC , Part I, Line 8.						
2005 Form CT-1120 RDC , Part I, Line 8.						
2006 Form CT-1120 RDC , Part I, Line 8.						
2007 Form CT-1120 RDC , Part I, Line 8.						
2008 Form CT-1120 RDC , Part I, Line 8.						
2009 Form CT-1120 RDC , Part I, Line 8.						
2010 Form CT-1120 RDC , Part I, Line 8.						
Total Research and Develop through 16, Column D. Enter h	oment tax cred ere and on Forr	lit applied to 2010: A	dd Lines 1 Line 23, Column C.			
	Part I, Line 4 1996 Form CT-1120 RDC, Part I, Line 1. 1997 Form CT-1120 RDC, Part I, Line 1. 1998 Form CT-1120 RDC, Part I, Line 8. 1999 Form CT-1120 RDC, Part I, Line 8. 2000 Form CT-1120 RDC, Part I, Line 8. 2001 Form CT-1120 RDC, Part I, Line 8. 2002 Form CT-1120 RDC, Part I, Line 8. 2003 Form CT-1120 RDC, Part I, Line 8. 2004 Form CT-1120 RDC, Part I, Line 8. 2005 Form CT-1120 RDC, Part I, Line 8. 2006 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2010 Form CT-1120 RDC, Part I, Line 8. 2010 Form CT-1120 RDC, Part I, Line 8. 2010 Form CT-1120 RDC, Part I, Line 8. Total Research and Develop	Total Credit Earned 1995 Form CT-1120 RDC, Part I, Line 4 1996 Form CT-1120 RDC, Part I, Line 1. 1997 Form CT-1120 RDC, Part I, Line 1. 1998 Form CT-1120 RDC, Part I, Line 8. 2000 Form CT-1120 RDC, Part I, Line 8. 2001 Form CT-1120 RDC, Part I, Line 8. 2002 Form CT-1120 RDC, Part I, Line 8. 2003 Form CT-1120 RDC, Part I, Line 8. 2004 Form CT-1120 RDC, Part I, Line 8. 2005 Form CT-1120 RDC, Part I, Line 8. 2006 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2010 Form CT-1120 RDC, Part I, Line 8. 2010 Form CT-1120 RDC, Part I, Line 8. Total Research and Development tax cred	Total Credit Applied 1995 Through 2009 1995 Form CT-1120 RDC, Part I, Line 4 1996 Form CT-1120 RDC, Part I, Line 1. 1997 Form CT-1120 RDC, Part I, Line 8. 1999 Form CT-1120 RDC, Part I, Line 8. 2000 Form CT-1120 RDC, Part I, Line 8. 2001 Form CT-1120 RDC, Part I, Line 8. 2002 Form CT-1120 RDC, Part I, Line 8. 2003 Form CT-1120 RDC, Part I, Line 8. 2004 Form CT-1120 RDC, Part I, Line 8. 2005 Form CT-1120 RDC, Part I, Line 8. 2006 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. Total Research and Development tax credit applied to 2010: A	Total Credit Applied 1995 Through 2009 Column A Subtract Column B from Column A. 1995 Form CT-1120 RDC, Part I, Line 4 1996 Form CT-1120 RDC, Part I, Line 1. 1997 Form CT-1120 RDC, Part I, Line 8. 1998 Form CT-1120 RDC, Part I, Line 8. 2000 Form CT-1120 RDC, Part I, Line 8. 2001 Form CT-1120 RDC, Part I, Line 8. 2002 Form CT-1120 RDC, Part I, Line 8. 2003 Form CT-1120 RDC, Part I, Line 8. 2004 Form CT-1120 RDC, Part I, Line 8. 2005 Form CT-1120 RDC, Part I, Line 8. 2006 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8.	Total Credit Applied (1995 Through 2009) Subtract Column B from Column A. 1995 Form CT-1120 RDC, Part I, Line 4 1996 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8. 2007 Form CT-1120 RDC, Part I, Line 8. 2008 Form CT-1120 RDC, Part I, Line 8. 2009 Form CT-1120 RDC, Part I, Line 8.	Total Credit Applied Subtract Applied Exchanged 1995 Form CT-1120 RDC, Part I, Line 4.

Computation of Carryforward Instructions

Lines 1 through 16, Columns A through D - Enter the amount for each corresponding year.

Lines 6 through 15, Column E - Enter the full amount of credit that was exchanged before the 65% exchange rate was applied for each corresponding year.

Line 16, Column E - Enter the full amount of credit being exchanged before the 65% exchange rate is applied, from 2010 Form CT-1120 XCH, Part II, Line 2.

Lines 1 through 5, Column F - Subtract Column D from Column C.

Lines 6 through 15, Column F - Subtract Column D and Column E from Column C.

 $\textbf{Line 16, Column F-} \ \text{Subtract Column D and Column E from Column A}.$

2010

(Rev. 12/10)

Form CT-1120RC Research and Experimental Expenditures Tax Credit

For Income Year Beginning:	, 2010 and Ending: ,
Corporation name	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120RC** to claim the credit available under Conn. Gen. Stat. §12-217j equal to 20% of the incremental increase in research and experimental expenditures that are conducted in Connecticut. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Required Attachment

This form must be accompanied by a detailed schedule that identifies the location in Connecticut where the research and experimentation was conducted and the amounts spent directly on research and experimentation in the current income year and in the previous income year.

Definitions

Connecticut research and experimental expenditures are those that may be deducted under §174 of the Internal Revenue Code of 1986 and related regulations. Only amounts spent directly on such research and experimental expenditures will be allowed. Overhead and other expenses, including general and administrative expenses, which relate to a corporation's activities as a whole and not specifically to the research and experimental effort will not qualify.

Qualifying expenditures include but are not limited to:

- Expenditures incurred in connection with the taxpayer's trade or business that represent research and development costs in the experimental or laboratory sense;
- All costs incurred in the development of an experimental or pilot model, a plant process, a product, a formula, an invention, or similar property, and the improvement of already existing property of the type mentioned; and
- Costs of obtaining a patent, such as attorney's fees expended in making and perfecting a patent application.

Credit Computation

The credit is equal to 20% of the amount spent by the corporation directly on Connecticut research and experimental expenditures that exceeds the amount spent by that corporation on those expenditures during the previous income year.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact the Department of Revenue Services (DRS), Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Р	Part I - Credit Computation					
1.	Enter the amount of Connecticut research and experimental expenditures for the 2010 income year. Attach detailed schedule.	1.		00		
2.	Enter the amount of Connecticut research and experimental expenditures for the 2009 income year. Attach detailed schedule.	2.		00		
3.	Balance: Subtract Line 2 from Line 1. If zero or less, the corporation is not eligible for this credit.	3.		00		
4.	Tax credit: Multiply Line 3 by 20% (.20). Enter here and on Form CT-1120K , Part I-D, Line 22, Column B.	4.		00		

Exchange of Tax Credit

A taxpayer whose gross income does not exceed \$70 million and who cannot take the credit as a result of having no tax liability under the corporation business tax may elect to carry 100% of the credit forward or may be eligible to exchange the credit with the state for a credit refund equal to 65% of its value. See Conn. Gen. Stat. §12-217ee. See Form CT-1120 XCH, Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business, for eligibility.

Only tax credits earned in the current year and entitled to be claimed in the current year may be exchanged.

Application Procedure

Complete Form CT-1120 XCH and submit it with the original return: Form CT-1120, Corporation Business Tax Return; Form CT-1120U, Unitary Corporation Business Tax Return; or Form CT-1120CR, Combined Corporation Business Tax Return.

Visit the DRS website at **www.ct.gov/DRS** to download forms and publications.

Carryforward Schedule

For income years beginning on or after January 1, 1997, the 15-year carryforward is applicable to biotechnology (biotech) companies only. However, for income years beginning on or after January 1, 2000, the 15-year carryforward is applicable to all companies.

		A Total Credit Earned	B Credit Applied 1997 Through 2009	C Carryforward to 2010. Subtract Column B from Column A.	D Credit Applied to 2010	E Credit Exchanged	F Carryforward to 2011
1.	1997 Form CT-1120RC, Line 4 (Biotech only)						
2.	1998 Form CT-1120RC, Line 4 (Biotech only)						
3.	1999 Form CT-1120RC, Line 4 (Biotech only)						
4.	2000 Form CT-1120RC , Part I, Line 4						
5.	2001 Form CT-1120RC , Part I, Line 4						
6.	2002 Form CT-1120RC , Part I, Line 4						
7.	2003 Form CT-1120RC , Part I, Line 4						
8.	2004 Form CT-1120RC , Part I, Line 4						
9.	2005 Form CT-1120RC , Part I, Line 4						
10.	2006 Form CT-1120RC , Part I, Line 4						
11.	2007 Form CT-1120RC , Part I, Line 4						
12.	2008 Form CT-1120RC , Part I, Line 4						
13.	2009 Form CT-1120RC , Part I, Line 4						
14.	2010 Form CT-1120RC , Part I, Line 4						
15.	Total Research and Expe Add Lines 1 through 14, C Part I-D, Line 22, Column	olumn D. Ente					

Computation of Carryforward Instructions:

Lines 1 through 14, Columns A through D - Enter the amount for each corresponding year.

Lines 4 through 13, Column E - Enter the full amount of credit that was exchanged before the 65% exchange rate was applied, for each corresponding year.

Line 14, Column E - Enter the full amount of credit being exchanged before the 65% exchange rate was applied, from 2010 Form CT-1120 XCH, Part II, Line 1.

Lines 1 through 3, Column F - Subtract Column D from Column C.

Lines 4 through 13, Column ${\sf F}$ - Subtract Column D and Column E from Column C.

Line 14, Column F - Subtract Column D and Column E from Column A.

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1120 EDPC

2010

Electronic Data Processing Equipment Property Tax Credit

For Income Year Beginning:, 2010	and Ending:
Corporation name	Connecticut Tax Registration Number
Complete this form in blue or black ink only.	any other equipment reported as Code 20 on the Personal Property
Use Form CT-1120 EDPC to claim the credit available under Conn. Gen. Stat. §12-217t, for personal property taxes paid on electronic	Declaration; prescribed by the Secretary of the Office of Policy and Management.
data processing equipment to a Connecticut municipality during the income year. Attach it to Form CT-1120K , <i>Business Tax Credit</i>	Credit Computation The electronic data processing property tay credit is allowed only after

In the case of leased electronic data processing equipment, the lessee, not the lessor, is entitled to claim this credit if the lease by its terms or by operation imposes on the lessee the cost of the personal property taxes on the equipment. However, the lessor and lessee may elect, in writing, that the lessor may claim the credit. The lessor shall provide a copy of the written election upon the request of the Commissioner of the Department of Revenue Services (DRS).

Definition

Summary.

Electronic data processing equipment means computers, printers, peripheral computer equipment, bundled software, and any computer-based equipment acting as a computer as defined in IRC §168, and

Part I – Allowable Electronic Data Processing Equipment Property Tax Credit

The electronic data processing property tax credit is allowed only after the application of all other tax credits. The allowable credit is applied first against the corporation business tax and then may be applied against the taxes administered under Chapters 207, 208, 208a, 209, 210, 211, or 212 of the Connecticut General Statutes. Any remaining credit balance that exceeds the credit applied may be carried forward to five succeeding income years.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

pro	ter the amount of personal prope ocessing equipment in 2010 from th rt I-E, Line 36, Column B.					
Pa	rt II – Computation of Carryfor	ward - Credit may be	e carried forward to th	e five succeeding inco	me years. See inst	ructions below.
		A Total Credit Earned	Credit Applied 2004 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	Credit Applied to 2010	E Carryforward to 2011
1.	2005 Form CT-1120 EDPC , Part I.					
2.	2006 Form CT-1120 EDPC, Part I.					
3.	2007 Form CT-1120 EDPC , Part I.					
4.	2008 Form CT-1120 EDPC, Part I.					
5.	2009 Form CT-1120 EDPC, Part I.					
6.	2010 Form CT-1120 EDPC , Part I, above.					
7.	Total Electronic Data Processing E Column D and enter here. Enter amo Line 36, Column C. Enter amounts ap	unts applied to the corpo	oration business tax on Fo	orm CT-1120K, Part I-E,		
8.	Total Electronic Data Processing E through 6, Column E. Enter here and			2011: Add Lines 2		

Computation of Carryforward Instructions

Lines 1 through 6, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Column D from Column A.

Form CT-1120GC

2010

(Rev. 12/10)

Research and Development Tax Credit for Grants to Institutions of Higher Education

For Income Year Beginning:	, 2010 and Ending:	,,
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120GC** to claim the credit available under Conn. Gen. Stat. §12-217l based on the incremental increase in the amount a corporation spends in Connecticut for any grant or combination of grants to any institution of higher education in Connecticut. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Credit Computation

The credit equals 25% of the amount by which qualifying grants made in the current income year exceed the average qualifying grants made during the three preceding income years.

If this credit is claimed, the taxpayer will reduce the amount of research and development expenses that otherwise may be taken into account in computing the allowable credit under Conn. Gen. Stat. §12-217n.

Required Attachment

This form must be accompanied by a detailed schedule that identifies the name and location of the institution of higher education, the date and amount of funds expended for the research and development grant, and a description of the grant.

Definitions

Grant means the donation of funds to any institution of higher education in Connecticut for the purposes of research and development related to advancements in technology.

Research and development related to advancements in technology means development of new products, development of new uses for existing products, or development or improvement of methods for producing products. Research and development does not include testing or inspection for quality control purposes, efficiency surveys, management studies, consumer surveys or other market research, advertising or promotional activities, or research in connection with literary, historical, or similar projects.

Institution of higher education means an educational institution in Connecticut that grants degrees beyond the high school level and is described in, and is exempt from, taxation under IRC §501(c)(3), or exempt from taxation as a governmental unit.

Additional Information

С	Credit Computation					
1.	Enter the amount of research and development grants to institutions of higher education in Connecticut for the 2007 income year. Attach detailed schedule.	1.				
2.	Enter the amount of research and development grants to institutions of higher education in Connecticut for the 2008 income year. Attach detailed schedule.	2.				
3.	Enter the amount of research and development grants to institutions of higher education in Connecticut for the 2009 income year. Attach detailed schedule.	3.				
4.	Add Lines 1, 2, and 3.	4.				
5.	Divide Line 4 by three (3). This is the average annual amount of grants during the three immediately preceding income years.	5.				
6.	Enter the amount of research and development grants to institutions of higher education in Connecticut for the 2010 income year. Attach detailed schedule.	6.				
7.	Balance: Subtract Line 5 from Line 6. If zero or less, the corporation is not eligible for this credit.	7.				
8.	Tax credit: Multiply Line 7 by 25% (.25). Enter here and on Form CT-1120K , Part I-C, Line 8, Column A.	8.				

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1120 MEC Machinery and Equipment Expenditures Tax Credit

2010

For Income Year Beginning:	, 2010 and Ending:	,
Corporation name	Co	connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 MEC** to claim the credit available under Conn. Gen. Stat. §12-2170 for the incremental increase in the amount spent by a corporation on machinery and equipment. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Definitions

Qualifying expenditures are any expenditures that fall within the definition of machinery and equipment acquired for and installed in a facility in Connecticut.

Machinery is the basic machine itself, including all of its component parts such as belts, pulleys, shafts, moving parts, operating structures, replacement and repair parts, whether purchased separately or in conjunction with a complete machine and regardless of whether the machine or component parts are assembled by the taxpayer or another related party; and all equipment or devices used or required to control, regulate, or operate the machinery, including without limitation, computers and data processing equipment. Furniture and fixtures, automobiles, or other property used for transportation are not machinery.

Equipment is a device separate from machinery but essential to the business. Repair and replacement parts for equipment also qualify for the credit under the same terms as provided for parts purchased for machinery. Furniture and fixtures, automobiles, construction equipment, or other property used for transportation are not equipment.

Facility means any plant, building, or other real property improvement used by the corporation in its trade or business.

Full-time permanent employee is an employee whose wages, salaries or other compensation is paid in Connecticut and whose employment requires an average of 35 hours or more of service each week for at least eight consecutive weeks.

Tax Credit Percentages

In the case of a corporation that has not more than 250 full-time permanent employees in Connecticut, the credit is equal to 10% of the amount spent on machinery and equipment acquired for and installed in a facility in Connecticut that exceeds the amount spent by the corporation during the preceding income year for such expenditures.

In the case of a corporation that has between 251 and 800 full-time permanent employees in Connecticut, the credit is equal to 5% of the amount spent by the corporation on machinery and equipment acquired for and installed in a facility in Connecticut that exceeds the amount spent by the corporation during the preceding income year for such expenditures.

Additional Information

Cre	Credit Computation					
1.	Enter the amount of Connecticut machinery and equipment expenditures incurred during the 2010 income year. Attach schedule.	1.				
2.	Enter the amount of Connecticut machinery and equipment expenditures incurred during the prior income year. Attach schedule.	2.				
3.	Balance: Subtract Line 2 from Line 1. If zero or less, the corporation is not eligible for this credit.	3.				
4.	4. Enter the number of full-time permanent employees for 2010. 4.					
4a.	If Line 4 is 250 or fewer, enter 10% (.10) on Line 5.					
4b.	If Line 4 is at least 251, but not more than 800, enter 5% (.05) on Line 5.					
5.	Enter the applicable percentage (5% or 10%) from Line 4a or Line 4b.	5.				
6.	Tax credit: Multiply Line 3 by Line 5. Enter here and on Form CT-1120K , Part I-C, Line 9, Column A.	6.				

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120 HIC Hiring Incentive Tax Credit

2010

For Income Year Beginning:	, 2010 and Ending:
Corporation name	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 HIC** to claim the credit available under Conn. Gen. Stat. §12-217y for hiring a qualifying employee. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

To be eligible to claim this credit, an application must be submitted to and approved by the Connecticut Department of Labor (DOL).

Definitions

A *qualifying employee* is any employee who, upon the initial hiring of the employee, is employed not less than 30 hours per week for a full calendar month by the same business firm and who, at the time of being hired, is and has been receiving benefits from the temporary family assistance program for more than nine consecutive months immediately preceding the date of employment. Include the number of hours per week an employee participates in a job training program approved by the DOL Commissioner when calculating the number of hours the employee works.

Credit Computation

Multiply the number of full calendar months worked by qualifying employees during the income year by \$125 to determine the amount of credit.

Do not include employees for whom a credit is claimed under the new Qualified Small Business Job Creation tax credit or the Vocational Rehabilitation Job Creation tax credit.

Additional Information

Contact DOL, Program Support Unit, 200 Folly Brook Boulevard, Wethersfield CT 06109-1114, or see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*.

Pa	rt I - Credit Computation If addition	onal lines are needed, a	ttach a worksheet.		
	A Qualifying Employee Name	B Employee Social Security Number	C Date of Hire	D Number of Full Calendar Months Employed	E Column D Multiplied by \$125
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	Tax credit: Add Lines 1 through 10, Colum	nn E. Enter here and on For	m CT-1120K, Part I-D, I	ine 20, Column B.	

	art II - Computation of Carryforward redit may be carried forward to five succeeding income years. See instructions below.					
	A Total Credit Earned	B Credit Applied 2005 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011	
2005 Hiring Incentive tax credit, from 2005 Form CT-1120 HIC, Part I, Line 11.						
2. 2006 Hiring Incentive tax credit, from 2006 Form CT-1120 HIC, Part I, Line 11.						
3. 2007 Hiring Incentive tax credit, from 2007 Form CT-1120 HIC, Part I, Line 11.						
4. 2008 Hiring Incentive tax credit, from 2008 Form CT-1120 HIC, Part I, Line 11.						
5. 2009 Hiring Incentive tax credit, from 2009 Form CT-1120 HIC, Part I, Line 11.						
6. 2010 Hiring Incentive tax credit, from 2010 Form CT-1120 HIC, Part I, Line 11.						
7. Total Hiring Incentive tax credit a Enter total here and on Form CT-			in Column D.			
8. Total Hiring Incentive tax credit on Form CT-1120K, Part I-D, Line		11: Add Lines 2 thre	ough 6 in Column E. I	Enter here and		

Computation of Carryforward Instructions

Lines 1 through 5, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Column D from Column A.

(Rev. 12/10)

Form CT-1120 FCIC Fixed Capital Investment Tax Credit

2010

For Income Year Beginning: ________, 2010 and Ending: ___________.

Corporation name Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 FCIC** to claim the credit allowed under Conn. Gen. Stat. §12-217w. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Required Attachment

This form must be accompanied by a detailed schedule that identifies the fixed capital acquired, date of acquisition, cost of the fixed capital, class life, location where the fixed capital is used in Connecticut, and from whom the fixed capital was acquired.

Expenditures claimed for this credit cannot be claimed in connection with any other corporation business tax credit.

Definitions

Fixed capital is defined as tangible personal property that:

- Has a class life of more than four years, as described under IRC §168(e);
- Is purchased from a person other than a related person;
- Is not acquired to be leased, and is not leased to another person during the 12 months following its acquisition; and
- Will be held and used in Connecticut by a corporation in the ordinary course of the corporation's trade or business in Connecticut for not less than five full years following its acquisition.

Fixed capital **does not** include inventory, land, buildings or structures, or mobile transportation property.

Mobile transportation property is any transport equipment designed to move or convey people or property from one place to another, including but not limited to: trucks; buses; forklifts; snowplows; or certain construction equipment such as backhoes, bulldozers, cement mixers, and loaders.

Recapture Provision

- If the fixed capital on account of which a corporation claimed the credit is not held and used in Connecticut in the ordinary course of the corporation's trade or business in Connecticut for three full years following its acquisition, the corporation must recapture 100% of the amount of the credit allowed on its corporation business tax return required to be filed for the income year immediately succeeding the income year during which the three-year period expires.
- If the fixed capital on account of which a corporation claimed the credit is not held and used in Connecticut in the ordinary course of the corporation's trade or business in Connecticut for five full years following its acquisition, the corporation must recapture 50% of the amount of the credit allowed on its corporation business tax return required to be filed for the income year immediately succeeding the income year during which the five-year period expires.
- The recapture provisions do not apply if the property that is the subject of the tax credit is replaced.

Additional Information

P	Part I - Credit Computation				
1.	Enter fixed capital investment expenditures made during the income year. Attach detailed schedule.				
2.	Enter fixed capital expenditures from Line 1 that were applied against any other corporation business tax credit.	2.			
3.	Subtract Line 2 from Line 1.	3.			
4.	4. Tax credit: Multiply Line 3 by 5% (.05). Enter here and on Form CT-1120K, Part I-D, Line 24, Column B.				

Pa	art II - Computation of Ca	rryforward - Cre	dit may be carried fo	rward to five succeeding	income years.	See instructions below.
		A Total Credit Earned	B Credit Applied 2005 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2005 Form CT-1120 FCIC , Line 4					
2.	2006 Form CT-1120 FCIC, Part I, Line 4					
3.	2007 Form CT-1120 FCIC , Part I, Line 4					
4.	2008 Form CT-1120 FCIC , Part I, Line 4					
5.	2009 Form CT-1120 FCIC , Part I, Line 4					
6.	2010 Form CT-1120 FCIC , Part I, Line 4					
7.	Total Fixed Capital Investr Column D. Enter total here a					
8.	Total Fixed Capital Investr Enter total here and on Form					

Computation of Carryforward Instructions

Lines 1 through 6, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Line 6, Column D from Line 6, Column A.

Р	Part III - Computation of Recapture - See instructions below.					
1.	Enter the amount of Fixed Capital Investment tax credit to be recaptured in 2010 at 50%. Attach detailed schedule.	1.				
2.	Multiply Line 1 by 50% (.50).	2.				
3.	Enter the amount of Fixed Capital Investment tax credit to be recaptured in 2010 at 100%. Attach detailed schedule.	3.				
4.	Total recapture amount: Add Line 2 and Line 3. Enter total here and on Form CT-1120 , <i>Schedule C</i> , Line 1c or Form CT-1120CR , Part IV, Line 4.	4.				

Computation of Recapture Instructions

The corporation is required to recapture 50% of the credit allowed if the fixed capital, for which the credit was applied or its replacement, is not held and used in Connecticut in the ordinary course of the corporation's trade or business in Connecticut for five full years following its acquisition.

The corporation is required to recapture 100% of the credit allowed if the fixed capital, for which the credit was applied or its replacement, is not held and used in Connecticut in the ordinary course of the corporation's trade or business in Connecticut for three full years following its acquisition.

Recapture is required in the income year following the income year during which the three-year or five-year period expires. A corporation may also elect to recapture earlier than is required.

The corporation should include the amount of the credit to be recaptured for capital held at least three years, but less than five years in Line 1 and the amount of the credit to be recaptured for capital held for less than three years in Line 3.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120 HCIC Human Capital Investment Tax Credit

2010

For Income Year Beginning:	, 2010 and Ending:	· · · · · · · · · · · · · · · · · · ·
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 HCIC** to claim the credit available under Conn. Gen. Stat. §12-217x. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Required Attachments

This form must be accompanied by a detailed schedule that identifies the dates, locations, and descriptions of the training programs, and the expenditures for each program. All other requested schedules must also be attached.

Definitions

Human Capital Investment means the amount paid or incurred by a corporation on: in-state job training of persons employed in Connecticut; work education programs in Connecticut including but not limited to programs in public high schools and work education-diversified occupation programs; in-state training and education of persons employed in Connecticut provided by institutions of higher learning in Connecticut; donations or capital contributions to institutions of higher learning in Connecticut for technical improvements, including physical plant improvements; planning,

site preparation, construction, renovation, or acquisition of facilities in Connecticut for the purpose of establishing a day care facility in Connecticut; child care subsidies paid to employees employed in Connecticut; and contributions made to the Individual Development Account Reserve Fund.

Training is the instruction, maintenance, or improvement of the skills required by the employer for the proper performance of the employee's duties that are conducted in Connecticut.

Expenditures are those amounts paid or incurred for the income year.

Additional Information

A corporation may not use the same expenditures that it used to claim the human capital investment credit in order to claim any tax credit against any Connecticut tax.

Pa	rt I - Credit Computation				
1.	Enter expenditures for in-state job training of employees employed in Co Attach detailed schedule.	nnec	oticut.	1.	
2.	Enter expenditures for work education programs in Connecticut. Attach detailed schedule.	2.			
3.	3. Enter expenditures for in-state training and education of persons employed in Connecticut provided by institutions of higher learning in Connecticut. Attach detailed schedule.				
4a.	Enter donations or capital contributions to institutions of higher learning in Connecticut. Attach a schedule listing the names of the institutions and the amounts of donations.				
4b.	Enter the amount from Form CT-1120GC, Research and Development Tax Credit for Grants to Institutions of Higher Education, Line 7.				
4.	Subtract Line 4b from Line 4a and enter the result here.		4.		
5.	Enter expenditures for planning, site preparation, construction, renovation in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing and the connecticut for the purpose of establishing and the connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing a day care facility in Connecticut for the purpose of establishing and the connecticut for the purpose of establishing a day care facility in Connecticut for the connec	5.			
6.	Enter expenditures for child care subsidies paid to employees employed in Connecticut. Attach a schedule listing the name, address, and Social Security Number of each employee who received a subsidy, the amount of the subsidy, and the name, address, and Taxpayer Identification Number of the child care provider.			6.	
7.	Enter contributions made to the Individual Development Account Reserve	Fund	d. Attach detailed schedule.	7.	
8.	Total Human Capital Investment expenditures: Add Lines 1 through 7.			8.	
9.	Tax credit: Multiply Line 8 by 5% (.05). Enter here and on Form CT-1120K	, Par	rt I-D, Line 25, Column B.	9.	

Par	Part II - Capital Expenditures for Child Day Care Facilities						
1.	Land acquisition	1.					
2.	Site development	2.					
3.	Acquisition of building	3.					
4.	Planning	4.					
5.	Construction	5.					
6.	Construction supervision	6.					
7.	Building renovations	7.					
8.	Equipment	8.					
9.	Other: Specify	9.					
10.	Total: Add Lines 1 through 9. Enter here and on Part I, Line 5.	10.					

P	art III - Computation of Carryfo	rward - Credit may	v be carried forward	to five succeeding i	ncome vears. See	instructions below
		A Total Credit Earned	B Credit Applied 2005 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2005 Human Capital Investment tax credit, from 2005 Form CT-1120 HCIC, Part I, Line 9					
2.	2006 Human Capital Investment tax credit, from 2006 Form CT-1120 HCIC, Part I, Line 9					
3.	2007 Human Capital Investment tax credit, from 2007 Form CT-1120 HCIC, Part I, Line 9					
4.	2008 Human Capital Investment tax credit, from 2008 Form CT-1120 HCIC, Part I, Line 9					
5.	2009 Human Capital Investment tax credit, from 2009 Form CT-1120 HCIC, Part I, Line 9					
6.	2010 Human Capital Investment tax credit, from 2010 Form CT-1120 HCIC, Part I, Line 9					
7.	Total Human Capital Investment tax Column D. Enter here and on Form C			ough 6,		
8.	Total Human Capital Investment tax Enter here and on Form CT-1120K, P.			s 2 through 6, Columr	ı E.	

Computation of Carryforward Instructions

Lines 1 through 6, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Line 6, Column D, from Line 6, Column A.

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1120 DWC Displaced Worker Tax Credits

2010

For Income Year Beginning:	, 2010 and Ending:
Corporation name	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 DWC** to claim the **tax** credits allowed under Conn. Gen. Stat. §§12-217bb and 12-217hh. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Credit Computation

Displaced Electric Worker Credit

A \$1,500 credit against the Connecticut corporation business tax is available to any electric supplier in Connecticut, other than a generation entity or affiliate of an electric company, that hires a displaced electric worker for a new period of six months of full-time employment. The credit may only be taken once for each displaced electric worker hired.

Do not include employees for whom a credit is claimed under the new Qualified Small Business Job Creation tax credit or the Vocational Rehabilitation Job Creation tax credit.

Displaced Worker Credit

A \$1,500 credit against the tax imposed under Chapters 207, 208, or 212 of the Connecticut General Statutes (other than the tax imposed by Conn. Gen. Stat. §12-202a), is available for each displaced worker hired by an employer on or after January 1, 2006. The credit may only be taken once for any displaced worker and no taxpayer may claim this credit and the credit under Conn. Gen. Stat. §12-217bb for the same displaced worker.

Do not include employees for whom a credit is claimed under the new Qualified Small Business Job Creation tax credit or the Vocational Rehabilitation Job Creation tax credit.

Definitions

Displaced Electric Worker means any Connecticut employee, other than an officer or a director, of an electric company as defined in Conn. Gen. Stat. §16-1, or a generation entity or affiliate, who has been terminated as a direct result of the restructuring of the electric industry.

Displaced Worker means any person employed in Connecticut whose position was terminated by his or her former employer as a direct result of a business restructuring in which the positions of at least ten persons employed in Connecticut by the former employer were terminated provided the wages or salary for the first 12 months of his or her new employment are at least 75% of the displaced worker's previous annual wages or salary. It does not include any person whose former employer is or was at the time of termination of the position a *related person* (as defined in Conn. Gen. Stat. §12-217hh(a)(2)) with respect to the taxpayer.

Electric Supplier means a facility that provides electric generation services, as defined in Conn. Gen. Stat. §16-1.

Required Attachment

This form must be accompanied by a detailed schedule identifying the displaced worker, job title and description, name and address of previous employer, and date of hire.

Additional Information

Cro	edit Computation			
1.	Enter the total number of displaced workers hired that have completed at least 12 months of full-time employment. Attach detailed schedule.	1.		
2.	Amount of credit available per displaced worker	2.	\$1,500	00
3.	Multiply Line 1 by Line 2. Enter amount here and on Line 7 below.	3.		00
4.	Enter the total number of displaced electric workers hired that have completed at least six months of full-time employment. Do not include displaced workers included on Line 1. Attach detailed schedule.	4.		
5.	Amount of credit available per displaced electric worker	5.	\$1,500	00
6.	Multiply Line 4 by Line 5.	6.		00
7.	Enter amount, if any, from Line 3 above.	7.		00
8.	Total tax credit: Add Line 6 and Line 7. Enter amount here and on Form CT-1120K , Part I-C, Line 11, Column A.	8.		00
9.	Amount applied to corporation business tax: Enter amount here and on Form CT-1120K, Part I-C, Line 11, Column B.	9.		00
10.	Amount applied to other taxes: Enter amount here and on Form CT-1120K, Part I-C, Line 11, Column C. This amount cannot exceed amount on Line 7.	10.		00

Form CT-CDC

(Rev. 12/10)

Computer Donation Tax Credit Application

Complete this form in blue or black ink only. Use Form CT-CDC to apply for the Computer Donation Tax Credit available under Conn. Gen. Stat. §10-228b.

Credit Information

A business tax credit is available to be applied against any tax due under the provisions of Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes for the donation of new or used computers, not more than two years old at the time of donation, to a local or regional board of education; or a public or nonpublic school.

The amount of the credit shall not exceed 50% of the fair market value of the new or used computers at the time of donation. The amount of the credit granted to any business firm cannot exceed \$75,000 annually.

The total amount of tax credit allowed to all business firms is limited to \$1 million in any one fiscal year. The Department of Revenue Services (DRS) will provide written approval or disapproval of the credit within 30 days of receipt of this application.

A completed Form CT-CDC must be submitted to:

Department of Revenue Services 25 Sigourney St Ste 2 Hartford CT 06106 Attn: Research Unit

A faxed Form CT-CDC will not be accepted.

Part I - Business Firm Information

Required Attachments

To qualify for the credit, the following must be attached to this form:

- Documentation of the fair market value of the donated equipment;
- · A copy of the written agreement between the business firm and the board of education or public or nonpublic school accepting the computers, acknowledging that the computers are in good working condition, and requiring the business firm to install, set up, and provide training to the school staff on the equipment; and
- A detailed schedule that includes **all** of the following information: the date of the donation; the age of all equipment donated; the quantity of equipment donated; and the original cost of the equipment donated.

Additional Information

Name of business firm	Telephone number
	()
Address	
Federal Employer ID Number	Connecticut Tax Registration Number
Name and title of contact person	
Name and title of authorized business firm representative	Signature of authorized business firm representative
Part II - Recipient Information	
Name of board of education or public or nonpublic school	Telephone number
	()
Address	
Name and title of contact person	

Brief description of equipment:	
	Original equipment cost
	Date equipment acquired
	Fair market value
Part IV - Training Information rief description of training to be provided to school staff (include dates)	

Department of Revenue Services State of Connecticut

(Rev. 12/10)

Form CT-1120DL **Donation of Land Tax Credits**

For Income Year Beginning:	2010 and Ending:
Corporation name	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use Form CT-1120DL to claim the credit allowed under Conn. Gen. Stat. §12-217dd for the donation of open space land, and the credit allowed under Conn. Gen. Stat. §12-217ff for the donation of land for educational use. Attach this form to Form CT-1120K, Business Tax Credit Summary.

Credit Computation

A tax credit is allowed against the tax imposed under Conn. Gen. Stat. §12-217 in an amount equal to 50% of any donation of open space land. In order to qualify for the credit, the donated land must be permanently preserved as protected open space or used as a public water supply source.

A tax credit is also allowed against the tax imposed under Conn. Gen. Stat. §12-217 in an amount equal to 50% of any donation of land for educational use made during any income year beginning on or after January 1, 2004.

For purposes of calculating the credit, the amount of donation shall be based on the difference between use value of the donated land and the amount received for the land.

Carryforward/Carryback

Any remaining donation of open space land tax credit balance that exceeds the tax credit applied may be carried forward for 25 succeeding income years.

Any remaining donation of land for educational use tax credit balance that exceeds the tax credit applied may be carried forward for 15 succeeding income years.

Definitions

Donation of open space land means the value of any land conveyed without financial consideration, or the value of any discount of the sale price in any sale of land or any interest in land, to the state, a political subdivision of the state, or a nonprofit land conservation organization, where the land is to be permanently preserved as protected open space or used as a public water supply source.

Donation of land for educational use means the value of any land or interest in land conveyed without financial consideration, or the value of any discount of the sale price in any sale of land or interest in land, to any town, city, or borough, whether consolidated or unconsolidated, and any school district or regional school district for the purposes of schools and related facilities.

Use value means the fair market value of land at its highest and best use, as determined by a certified real estate appraiser.

Additional Information

Pa	Part I - Credit Computation				
1.	Enter the value of any land conveyed without financial consideration to the state, a political subdivision of the state, a water company, or a nonprofit land conservation organization, where the land is to be permanently preserved as protected open space or used as a public water supply source.	1.	00		
2.	Enter the value of any discount of the sale price of land conveyed to the state, a political subdivision of the state, a water company, or a nonprofit land conservation organization, where the land is to be permanently preserved as protected open space or used as a public water supply source.	2.	00		
3.	Add Line 1 and Line 2.	3.	00		
4.	Multiply Line 3 by 50% (.50).	4.	00		
5.	Enter the value of any land conveyed without financial consideration to the state or a political subdivision of the state for educational purposes.	5.	00		
6.	Enter the value of any discount of the sale price of any land conveyed to the state or a political subdivision of the state for educational purposes.	6.	00		
7.	Add Line 5 and Line 6.	7.	00		
8.	Multiply Line 7 by 50% (.50).	8.	00		
9.	Total tax credit: Add Line 4 and Line 8. Enter the result here and on Form CT-1120K , Part I-D, Line 29, Column B.	9.	00		

		A Total Credit Earned	B Credit Applied 2000 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2000 Donation of Open Space Land tax credit					
2.	2001 Donation of Open Space Land tax credit					
3.	2002 Donation of Open Space Land tax credit from 2002 Form CT-1120 DOS, Part I, Line 5.					
4.	2003 Donation of Open Space Land tax credit from 2003 Form CT-1120 DOS, Part I, Line 5.					
5.	2004 Donation of Open Space Land tax credit from 2004 Form CT-1120 DOS, Part I, Line 5					
6.	2005 Donation of Open Space Land tax credit from 2005 Form CT-1120 DOS, Part I, Line 5					
7.	2006 Donation of Land tax credit from 2006 Form CT-1120DL, Part I, Line 7					
8.	2007 Donation of Land tax credit from 2007 Form CT-1120DL, Part I, Line 7					
9.	2008 Donation of Land tax credit from 2008 Form CT-1120DL, Part I, Line 7					
0.	2009 Donation of Open Space Land tax credit from 2009 Form CT-1120DL					
1.	2009 Donation of Land For Educational Use tax credit from 2009 Form CT-1120DL					
2.	2010 Donation of Open Space Land tax credit from 2010 Form CT-1120DL, Part 1 Line 4					
3.	2010 Donation of Land For Educational Use tax credit from 2010 Form CT-1120DL, Part I, Line 8					
4.	Total Donation of Land tax content here and on Form CT-11			3, Column D.		

Computation of Carryforward Instructions

Lines 1 through 13, Columns A through D - Enter the amount for each corresponding year.

Lines 1 through 11, Column E - Subtract Column D from Column C.

Line 12 and Line 13, Column E - Subtract Column D from Column A.

Form CT-1120 XCH

2010

(Rev. 12/10)

Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business

For Income Year Beginning:	, 2010 and Ending:
Company name	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 XCH** to exchange with the State of Connecticut any tax credit under Conn. Gen. Stat. §§12-217j or 12-217n for a credit refund equal to 65% of the value of the credit. A taxpayer may receive a credit refund of not more than \$1.5 million in any one income year. See Conn. Gen. Stat. §12-217ee.

This form must be attached to Form CT-1120, Corporation Business Tax Return; Form CT-1120U, Unitary Corporation Business Tax Return; or Form CT-1120CR, Combined Corporation Business Tax Return, on or before the due date or, if applicable, the extended due date of the year's return. No application for refund of the tax credit may be made after the due date or extended due date of the return.

Eligibility

In order to be eligible for a credit refund, a taxpayer must have no corporation business tax liability. For purposes of this tax credit refund, payment of a capital base tax under Conn. Gen. Stat. §12-219 in a year that the taxpayer reports no net income as defined in Conn. Gen. Stat. §12-213, or payment of the \$250 minimum tax under Conn. Gen. Stat. §§12-219 or 12-223c, shall not be considered a liability.

Check the appropriate box on Form CT-1120, Form CT-1120U, or Form CT-1120CR and attach this form and Form CT-1120RC, Research and Experimental Expenditures Tax Credit, or Form CT-1120 RDC, Research and Development Expenditures Tax Credit, to the original return for the above income year. This form must be completed in its entirety.

Definitions

Qualified Small Business for the purposes of the tax credit exchange means a company that has gross income for the previous income year that does not exceed \$70 million and has not met this test through transactions with a related person.

Gross Income means gross income as defined by the Internal Revenue Code including any interest or exempt interest dividends, but not including dividends received by a domestic United States corporation from a foreign corporation on account of foreign taxes deemed paid when the domestic corporation elects the foreign tax credit or dividends received directly or indirectly from a passive investment company.

Related Person means a corporation, partnership, association, or trust controlled by the corporation; an individual, corporation, partnership, association, or trust that is in control of the corporation; a corporation, partnership, association, or trust controlled by an individual, corporation, partnership, association, or trust that is in control of the corporation; or a member of the same controlled group as the corporation.

Additional Information

Contact the Department of Revenue Services, Taxpayer Services Division at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

Par	t I - Eligibility Criteria		
1.	Does the company report no net income but pay the tax on capital on Form CT-1120 , <i>Schedule C</i> , Line 1a? If Yes , the company may be eligible to obtain a tax credit refund.	☐ Yes	☐ No
2.	Did the company engage in transactions with related persons during the 2010 income year? If Yes , identify the related persons, their gross incomes, their relationship to the company, and provide an organizational chart of related persons in which the company is a member. Also attach a separate schedule describing each of the company's transactions with these related persons during the 2010 income year, the gross income of the company derived from each of these transactions, and the dates of these transactions.	☐ Yes	□ No
3.	Enter the total gross income of the company for the previous income year from all sources, including the total gross income of the company derived from transactions with related persons, as noted above. The gross income of the company should be annualized if this application is for a short period. If the total gross income of the company for the previous income year exceeds \$70 million, the company is not eligible for an exchange of tax credits. Do not check the applicable box on Form CT-1120, Form CT-1120U, or Form CT-1120CR.	\$.00
4.	Does the company or its combined group, on the date of this application, have any taxes due and unpaid to the State of Connecticut including interest, penalties, fees, and other related charges? If Yes , attach a schedule that describes the nature and amounts of any unpaid taxes.	Yes	☐ No

Paı	rt II - Computation of Exchange Amount				
1a.	Enter the amount of 2010 Research and Experimental Expenditures Tax Credit from 2010 Form CT-1120RC, Part I, Line 4.	1a.			
1b.	Enter the amount of 2010 Research and Experimental Expenditures Tax Credit applied from 2010 Form CT-1120RC, Part II, Line 14, Column D.	1b.			
1.	Enter the amount of 2010 Research and Experimental Expenditures Ta Subtract Line 1b from Line 1a.	x Cr	edit available for exchange.	1.	
2a.	Enter the amount of 2010 Research and Development Tax Credit from 2010 Form CT-1120 RDC, Part II, Line 2.	2a.			
2b.	Enter the amount of 2010 Research and Development Tax Credit applied from 2010 Form CT-1120 RDC , Part III, Line 16, Column D.	2b.			
2.	Enter the amount of 2010 Research and Development Tax Credit availa Subtract Line 2b from Line 2a.	able	for exchange.	2.	
3.	Add Line 1 and Line 2.			3.	
4.	Total credit refund requested: Multiply amount on Line 3 by 65% (.65). D o	not exceed \$1.5 million.	4.	

Part III - Required Attachments

In addition to Form CT-1120RC, Form CT-1120 RDC, or both if applicable, attach detailed schedules supporting the claimed research expenditures. The detailed schedules must include:

- A full and complete description of the nature of the research projects conducted by the company during the income year and the location(s) where the research is conducted;
- A full and complete description of the methods used to obtain: (a) the amount spent directly on research and experimental expenditures conducted in Connecticut, in accordance with Conn. Gen. Stat. §12-217j; and (b) the total expenditures and payments for research and experimentation, and basic research conducted in Connecticut, in accordance with Conn. Gen. Stat. §12-217n;
- A detailed description of each source of information used to compute the credit, including the methods and calculations of expense allocation, if any; and
- The job title and detailed job description of each employee whose wages are included in the research expenditures.

Contact Person

Name	Telephone number
	()
Title	
Address (number and street)	PO Box
City or town Sta	e Zip code

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120 HPC **Housing Program Contribution Tax Credit**

20	1	
ZU		U

For Income Year Beginning: _ , 2010 and Ending:_ Corporation name Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use Form CT-1120 HPC to claim the tax credit allowed under Conn. Gen. Stat §8-395 to business firms that make cash contributions to housing programs that benefit low and moderate income individuals and families. Attach this completed form to Form CT-1120K, Business Tax Credit Summary.

This tax credit is administered by the Connecticut Housing Finance Authority (CHFA). To be entitled to claim this credit, CHFA must have issued the taxpayer a credit voucher, which indicates the amount of the available tax credit.

Credit Computation

Contribution tax credit, from 2007 Form CT-1120 HPC. Part I.

2008 Housing Program Contribution tax credit, from 2008 Form CT-1120 HPC, Part I.

2009 Housing Program Contribution tax credit. from 2009 Form CT-1120 HPC, Part I.

2010 Housing Program Contribution tax credit, from 2010 Form CT-1120 HPC, Part I.

Enter the amount of tax credit, as indicated on the credit voucher, in Part I. The allowable credit may be applied against the taxes administered under Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes.

Carryforward/Carryback

Any remaining tax credit balance that exceeds the credit applied may be carried forward for five succeeding income years or carried back for five preceding income years.

Additional Information

Contact Connecticut Housing Finance Authority (CHFA) Tax Credit Unit, 999 West Street, Rocky Hill CT 06067-4005, at 860-721-9501 Ext. 237; see Informational Publication 2010(13), Guide to Connecticut Business Tax Credits: or contact the Department of Revenue Services, Taxpaver Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Part I - Credit Computation								
Enter the amount of tax credit as 2010 income year. Enter here ar	made in the							
Part II - Computation of Carryforward Credit may be carried forward or back to the five succeeding or preceding income years. See instructions below.								
	A Total Credit Earned	B Credit Applied 2005 Through 2009	C Credit Carried Back to Prior Income Years	D Credit Applied to 2010	E Carryforward to 2011			
2005 Housing Program Contribution tax credit, from 2005 Form CT-1120 HPC, Part I.								
2. 2006 Housing Program Contribution tax credit, from 2006 Form CT-1120 HPC, Part I.								
3. 2007 Housing Program								

Total Housing Program Contribution tax credit carryforward to 2011: Add Lines 2 through 6, Column E. Enter here and on Form CT-1120K, Part I-D, Line 18, Column E.

Computation of Carryforward and Carryback Instructions

Lines 1 through 6, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Columns B, C, and D from Column A.

Line 6, Column C - Any available credit must first be applied against the 2010 income year liability. Do not exceed the difference between Column A and Column D.

Line 6, Column E - Enter any 2010 tax credits remaining after credits are applied to the 2010 income year and any credit carrybacks are claimed.

Department of Revenue Services State of Connecticut (Rev. 12/10)

Form CT-1120 EAH Employer-Assisted Housing Tax Credit

2010

For Income Year Beginning: _______, 2010 and Ending: _______, _____.

Corporation name Connecticut Tax Registration Number

This credit was repealed effective June 7, 2006.

Complete this form in blue or black ink only.

Use **Form CT-1120 EAH** to claim a carryforward of the tax credit formerly allowed under Conn. Gen. Stat. §12-217p. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

The Employer-Assisted Housing tax credit was previously allowed against the taxes administered under Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes. Business firms received tax credits equal to the amount contributed into a revolving loan fund.

Tax credits earned before the credit was repealed may be carried forward or back for five succeeding or preceding income years.

Recapture Provisions

Any business firm that does not loan at least 60% of the fund's capital within three years after the date the revolving loan fund is established will be required to recapture some or all of the previous tax credits claimed. Connecticut Housing Finance Authority (CHFA) notifies the business firm and the Department of Revenue Services (DRS) that recapture is required, and the business firm must recapture the tax credit on the first tax return required to be filed on or after the date of the CHFA notice.

Additional Information

Contact CHFA Tax Credit Unit, 999 West Street, Rocky Hill CT 06067-4005, at **860-571-4232**; see **Informational Publication 2010 (13)**, *Guide to Connecticut Business Tax Credits*; or contact DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

///		Α	В	C	D	E
//		Total	Credit	Credit	Credit	Carryforward
///		Credit	Applied	Carried Back to	Applied to	to
		Earned	2005 Through 2009	Prior Income Years	2010	2011
1.	2005 Employer-Assisted Housing tax credit from 2005 Form CT-1120 EAH, Part I.					
2.	2006 Employer-Assisted Housing tax credit from 2006 Form CT-1120 EAH, Part I.					
3.	Total Employer-Assisted Housing ta Enter here and on Form CT-1120K, Pa			ine 2, Column D.		

Computation of Carryforward and Carryback Instructions

Line 1 and Line 2, Columns A through D - Enter the amount for each corresponding year.

Line 2, Column E - Subtract Columns B, C, and D, from Column A.

Form CT-1120 CAF

2010

(Rev. 12/10)

Clean Alternative Fuel Tax Credit – Vehicles, Equipment, and Related Filling or Recharging Stations

For Income Year Beginning:	, 2010 and Ending:,	
Corporation name	Connecticut Tax Registration Number	

This tax credit is not available for income years beginning on or after January 1, 2008.

Complete this form in blue or black ink only.

Use Form CT-1120 CAF to claim a carryforward of the tax credit formerly allowed under Conn. Gen. Stat. §12-217i. Attach it to Form CT-1120K, Business Tax Credit Summary.

The Clean Alternative Fuel Tax Credit for Vehicles, Equipment, and Related Filling or Recharging Stations was previously allowed against the taxes administered under Chapters 208, 209, 210, 211, or 212 of the Connecticut General Statutes.

Tax credits previously earned may be carried forward to three succeeding income years. No carryback is allowed.

Additional Information

Computation of Carryforward Credit may be carried forward to the				
	A Total Credit Earned	B Credit Applied 2007 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010
. 2007 Clean Alternative Fuel tax credit from 2007 Form CT-1120 CAF, Part I, Line 10				
2. Total Clean Alternative Fuel tax credit Part I-D, Line 21, Column C or Column D		er here and on Form CT-11	120K,	

Department of Revenue Services State of Connecticut

Form CT-1120 SBA

2010

(Rev. 12/10)

Small Business Administration Guaranty Fee Tax Credit

For Income Year Beginning:	, 2010 and Ending:	
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 SBA** to claim the credit allowed under Conn. Gen. Stat. §12-217cc. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

Credit Computation

A tax credit is allowed against the Connecticut corporation business tax in an amount equal to the amount paid by a small business to the federal Small Business Administration, as a guaranty fee to obtain guaranteed financing.

Carryforward/Carryback

Any remaining credit balance that exceeds the credit applied may be carried forward to four succeeding income years.

Definition

Small business means any business entity qualifying as a small business under 13 CFR Part 121, which has gross receipts of not more than \$5 million for the income year in which the credit is first allowed.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

	nter the amount paid to the federal Smanning in the 2010 income year. Enter				eed	
	art II – Computation of Carry		ncome years. See	instructions below.		
		A Total Credit Earned	B Credit Applied 2006 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2006 Small Business Administration Guaranty Fee tax credit from 2006 Form CT-1120 SBA, Part I.					
2.	2007 Small Business Administration Guaranty Fee tax credit from 2007 Form CT-1120 SBA, Part I.					
3.	2008 Small Business Administration Guaranty Fee tax credit from 2008 Form CT-1120 SBA, Part I.					
4.	2009 Small Business Administration Guaranty Fee tax credit from 2009 Form CT-1120 SBA, Part I.					
5.	2010 Small Business Administration Guaranty Fee tax credit from 2010 Form CT-1120 SBA, Part I.					
6.	Total Small Business Administration Add Lines 1 through 5, Column D. Ente					
7.	Total Small Business Administration Column E. Enter here and on Form CT-			to 2011: Add Lines 2 thro	ough 5,	

Computation of Carryforward Instructions

Lines 1 through 5, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 4, Column E - Subtract Column D from Column C.

Line 5, Column E - Subtract Column D from Column A.

Form CT-1120HH

2010

(Rev. 12/10)

Historic Homes Rehabilitation Tax Credit

For Income Year Beginning:	, 2010 and Ending:	·
Corporation name		Connecticut Tax Registration Number

General Information

Complete this form in blue or black ink only.

Use **Form CT-1120HH** to claim the Historic Homes Rehabilitation tax credit available under Conn. Gen. Stat. §10-416. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

This tax credit is administered by the Connecticut Commission on Culture and Tourism (CCT) and an application to earn the tax credit is required. The credit may only be claimed if a tax credit voucher has been issued by CCT.

This credit may be applied against the taxes administered under Chapters 207 (insurance companies and health care centers taxes), 208 (corporation business tax), 209 (air carriers tax), 210 (railroad companies tax), 211 (community antenna television systems tax), or 212 (utility companies tax) of the Connecticut General Statutes. The tax credit issued by CCT shall be taken by the holder of the tax credit voucher in the same year in which the voucher is issued.

Credit Computation

A tax credit under Conn. Gen. Stat. §10-416 is available in an amount equal to the lesser of 30% of projected qualified rehabilitation expenditures or 30% of the actual rehabilitation expenditures incurred

in the rehabilitation of an historic home. Owners of historic homes must incur qualified rehabilitation expenditures that exceed \$25,000 in order to qualify. After the rehabilitation work is performed by the owner and verified by CCT, a tax credit voucher is provided to either the owner rehabilitating the historic home or to the taxpayer named by the owner as contributing to the rehabilitation. The credit is limited to \$30,000 per dwelling unit.

Carryforward/Carryback

Any remaining credit balance that exceeds the credit applied may be carried forward for four income years. This credit may not be assigned.

Additional Information

Pa	Part I - Credit Computation					
1.	Enter the total amount of Historic Homes Rehabilitation tax credit as listed on the voucher issued by CCT for the 2010 income year. Enter here and on Form CT-1120K , Part 1-D, Line 28, Column B.	1.				

Part II - Computation of Carryforward

The Historic Homes Rehabilitation tax credit may be carried forward for four income years. See instructions below.

77		•				_
		A Total Credit Earned	B Credit Applied 2005 Through 2009	Carryforward to 2010 Subtract Column B from Column A.	Credit Applied to 2010	E Carryforward to 2011
1.	2006 Historic Homes Rehabilitation tax credit from 2006 Form CT-1120 HRC, Part I, Line 1					
2.	2007 Historic Homes Rehabilitation tax credit from 2007 Form CT-1120HR, Part I, Line 1					
3.	2008 Historic Homes Rehabilitation tax credit from 2008 Form CT-1120HH, Part I, Line 1					
4.	2009 Historic Homes Rehabilitation tax credit from 2009 Form CT-1120HH Part I, Line 1					
5.	2010 Historic Homes Rehabilitation tax credit from 2010 Form CT-1120HH Part I, Line 1					
6.	Total Historic Homes Rehabilitati Column D. Enter here and on Form					
7.	Total Historic Homes Rehabilitati Column E. Enter here and on Form				gh 5,	

Computation of Carryforward Instructions

 $\label{lines 1} \textbf{Lines 1 through 5, Columns A through D} - \\ \textbf{Enter the amount for each corresponding year.}$

Lines 2 through 4, Column E – Subtract Column D from Column C.

Line 5, Column E – Subtract Column D from Column A.

Department of Revenue Services

State of Connecticut (Rev. 01/11)

Form CT-UISR **Urban and Industrial Site Reinvestment Tax Credit**

20	1	
ZU		U

For Income Year Beginning:	, 2010 and Ending:	, , , , , , , , , , , , , , , , , , ,
Name of eligible taxpayer		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use Form CT-UISR to claim the tax credit provided in Conn. Gen. Stat. §32-9t for investments in:

- Eligible industrial site investment projects;
- Eligible urban reinvestment projects; or
- An eligible project for the preservation of an historic facility and redevelopment of the facility for mixed uses that includes at least four housing units as long as there is an investment with a total asset value of not less than \$2 million.

This form must be used to claim the credit against any combination of the taxes imposed under Chapters 207 to 212a, inclusive, or Conn. Gen. Stat. §38a-743.

Taxpayers claiming this tax credit **must** attach this form to Form CT-1120K. Business Tax Credit Summarv.

General Information

This credit is administered by the Department of Economic and Community Development (DECD). To be eligible for this credit, a written application must have been submitted to and approved by the Commissioner of DECD.

Any taxpayer allowed a credit may assign the credit in part or in whole to another taxpayer, provided the assignee taxpayer may claim the credit only with respect to a taxable year for which the assignor taxpayer would have been eligible to claim the credit. Such assignee taxpayer may not further assign the credit.

Carryforward

Any tax credit not used in the income year for which it is allowed may be carried forward for five immediately succeeding income years until the full credit has been applied.

See instructions for Part II, Lines 1 through 4, Column A to claim all or part of a tax credit in 2010 that was earned in a prior year. Prior year tax credit amounts must not be included in Part I, Line 4.

Available Credit

The credit is allowable over ten years. The available credit for each income year is equal to the following percentages of the approved investments made by or on behalf of a taxpayer:

- The income year in which the investment was made and the two succeeding income years, 0%;
- The third full income year following the year in which the investment was made and the three succeeding income years, 10%; and
- The seventh full income year following the year in which the investment was made and the two succeeding income years, 20%.

This credit contains a recapture provision.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits. Applications and registration information can be obtained by contacting DECD. Direct inquiries to DECD, 505 Hudson Street, Hartford CT 06106, 860-270-8128.

Р	art I - Credit Computation							
1.	Name of eligible industrial site investment or urban reinvestment projects in which the investment(s) was made:							
2.	Available credit is being claimed by: Investment An Assignee							
	If credit is being claimed by an assignee, enter the name and Connecticut Taxpayer Identification Number below. Attach explanation.	(if a	vailable) of the assignor					
	Assignor's name Assignor's Connecticut Tax R	egis	tration Number					
3.	Credit is being applied against the tax imposed under: Chapter 208 (Corporation business tax) Chapter 208a (Unrelated business income tax) Chapter 209 (Air carriers tax) Chapter 210 (Railroad companies tax) Chapter 211 (Community antenna television systems and one-way satellite transmission businesses tax)	anie	s tax)					
4.	Total amount of Urban and Industrial Site Reinvestment Tax Credit earned for the 2010 income year. Enter here and on Form CT-1120K , Part I-D, Line 32, Column B. Do not include any tax credit allowed for any year other than 2010.	4.						
5.	Amount of Line 4 claimed on Form SL-9, Tax on Premiums on Insurance Provided by Surplus Lines Brokers	5.						

//	//////////////////////////////////////								
		Total Credit Earned	Credit Applied 2006 Through 2009	Carryforward to 2010 Subtract Column B from Column A.	Credit Applied to 2010	Carryforward to 2011 See instructions below.			
1.	2006 Urban and Industrial Site Reinvestment tax credit								
2.	2007 Urban and Industrial Site Reinvestment tax credit								
3.	2008 Urban and Industrial Site Reinvestment tax credit								
4.	2009 Urban and Industrial Site Reinvestment tax credit								
5.	2010 Urban and Industrial Site Reinvestment tax credit								
6.	Total Urban and Industrial Site Reinves Column D. Enter here and on Form CT-11								
7.	Total Urban and Industrial Site Reinverenter here and on Form CT-1120K, Part								

Computation of Carryforward Instructions

- Line 1, Column A Enter amount from 2006 Form CT-UISR, Part I, Line 4 and any 2006 amount first claimed in 2010.
- Line 2, Column A Enter amount from 2007 Form CT-UISR, Part I, Line 4 and any 2007 amount first claimed in 2010.
- Line 3, Column A Enter amount from 2008 Form CT-UISR, Part I, Line 4 and any 2008 amount first claimed in 2010.
- Line 4, Column A Enter amount from 2009 Form CT-UISR, Part I, Line 4 and any 2009 amount first claimed in 2010.
- Line 5, Column A Enter amount from Part I, Line 4.
- Lines 1 through 5, Columns B through D Enter the amount for each corresponding year.
- Lines 1 through 4, Column E Subtract Column D from Column C.
- Line 5, Column E Subtract Column D from Column A.

Department of Revenue Services State of Connecticut

Form CT-1120SF **Service Facility Tax Credit** (Rev. 12/10) 2010 and Endings

For Income Year Beginning:,	2010 and Ending:,
Corporation name	Connecticut Tax Registration Number
Complete this form in blue or black ink only.	DECD Eligibility Certificate Number (If applicable)

Use Form CT-1120SF, to claim the credit allocable to a service facility located outside of an Enterprise Zone in a targeted investment community, as allowed under Conn. Gen. Stat. §12-217e against the corporation business tax. Attach it to Form CT-1120K, Business Tax Credit Summary.

A service facility located in an Enterprise Zone cannot qualify for this

This credit is administered by the Department of Economic and Community Development (DECD). To be eligible for this credit, a written application must have been submitted to and approved by the Commissioner of DECD. See Conn. Gen. Stat. §32-9r.

Credit Percentages

There are six different credit percentages as provided in the following chart, to be applied against the portion of the Connecticut corporation business tax that is allocable to the service facility. The percentage varies depending on the number of new employees working at the service facility, as determined on Schedule A, Line 5.

The credit period is ten years and begins with the first full income year following the year of issuance of the eligibility certificate and continues for the following nine income years. If within the ten year period the facility

ceases to qualify as a service facility or the taxpayer ceases to occupy the property, entitlement to the credit terminates and there is no pro-rata application of the credit during the income year in which the entitlement or occupancy terminates.

No carryforward or carryback is allowed.

Number of New Employees Working at the Service Facility	Credit Percentage
300-599	15%
600-899	20%
900-1,199	25%
1,200-1,499	30%
1,500-1,999	40%
2,000 or more	50%

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DECD, 505 Hudson Street, Hartford CT 06106, 860-270-8143.

Schedule A - Employment Criteria

	- Inproject - Inpr		
1.	Enter the highest number of employees in Connecticut in the year preceding the formal application for certification with DECD.	1.	
2.	Enter the number of employees in Connecticut during 2010.	2.	
3.	Enter the number of new employees in Connecticut. Subtract Line 1 from Line 2. If zero or less the corporation is not eligible for this credit.	3.	
4.	Enter the number of employees working at the service facility during 2010.	4.	
5.	Number of new employees working at the service facility: Enter the lesser of Line 3 or Line 4.	5.	

Schedule B - Credit Computation

See instructions for the computation and wages, salaries, and other Page 2.		tion of tangible property	Column A	Column B		Column C
			Eligible Facility Approved by DECD	Total Facilities Within Connecticut (Including Eligible Facility)		
	1a.	Depreciable assets				
Tangible	1b.	Land				
Property Average monthly	1c.	Capitalized rent				Line 1 and Line 2, divide Column A by Column B.
net book value	1d.	Other			Carry to six decimal place	
	1.	Total			1.	
Wages, Salaries, and Other Compensation	2.	Total			2.	
Facility	3.	Total: Add Line 1 and Line 2 in Column C.			3.	
Credit Ratio	4.	Facility ratio: Divide Line 3 by two.			4.	
	5.	Tax from Form CT-1120, Schedule C, Line 1			5.	
	6.	Balance: Multiply Line 5 by Line 4.			6.	
Tax Credit Calculation	7.	Tax credit percentage: See instructions.			7.	
	8.	Tax credit: Multiply Line 6 by Line 7. Enter here and on Form CT-1120K, Part I-C, Line 12, Column A.			8.	

Form CT-1120SF Instructions

Schedule A

Schedule A is used to determine whether the service facility meets the employment criteria for the tax credit. The available percentage of the tax credit depends upon the number of new employees working at the facility. Complete Lines 1 through 5 as indicated.

Schedule B

Schedule B is used to determine the amount of the tax credit.

Tangible Property: Column A includes the average monthly net book value of the eligible service facility including all machinery and equipment specifically acquired for and installed at that site without reduction for any encumbrance. When rented, the value of the eligible service facility and all machinery and equipment specifically acquired for and installed at that site should be computed by multiplying the gross rents payable by the taxpayer during the income year by eight. Column B consists of the average monthly net book value of all real property, machinery, and equipment held and owned by the taxpayer in Connecticut plus the value of all real property, machinery, and equipment rented to the taxpayer in Connecticut, computed by multiplying the combined gross rents payable during the income year by eight. Gross rents means gross rents as defined in Conn. Gen. Stat. §12-218.

Wages, Salaries, and Other Compensation: Column A consists of all wages, salaries, and other compensation paid during the income year to employees of the taxpayer whose positions are directly attributable to the eligible service facility. Column B consists of the sum of wages, salaries, and other compensation paid during the income year to all employees of the taxpayer in Connecticut.

An employee's position is *directly attributable* to an eligible service facility if the:

- Employee's service is performed or base of operation is at the eligible service facility;
- Position did not exist prior to the construction, renovation, expansion, or acquisition of the eligible service facility; and
- Position would not have been created but for the construction, renovation, expansion, or acquisition of the eligible service facility.

Schedule B - Line Instructions

Lines 1 through 4 - Complete as indicated.

Line 5 - Enter the tax from **Form CT-1120**, *Schedule C*, Line 1.

Line 7 - Enter the tax credit percentage. This percentage is determined from the number of new employees working at the facility. See chart on Page 1.

Line 8 - Enter the tax credit. Multiply Line 6 by Line 7, enter here and on **Form CT-1120K**, Part I-C, Line 12, Column A.

Department of Revenue Services State of Connecticut

Form CT-1120FP

2010

(Rev. 01/11)

Film Production Tax Credit

For Income Year Beginning:	2010 and Ending: ,
Name of eligible taxpayer	Connecticut Tax Registration Number
	DECD Tax Credit Voucher Number

General Information

Complete this form in blue or black ink only.

Use **Form CT-1120FP** to claim the business tax credit available for qualified film production.

The Film Production tax credit is administered by the Connecticut Department of Economic and Community Development (DECD). Any eligible production company which produces a qualified production and incurs qualified production expenses or costs of at least \$100,000 may apply for this tax credit. This tax credit may not be claimed until DECD issues a tax credit voucher which lists the amount of the available tax credit.

The Film Production tax credit may be applied against the taxes imposed under Chapter 207 and Chapter 208 of the Connecticut General Statutes. This tax credit may be assigned in whole or in part no more than three times.

Credit Percentage

This credit is calculated based on a percentage of qualified production expenses or costs. The percentage depends on the amount of production expenses or costs, as follows:

At least \$100,000 but not more than \$500,000	10% of production expenses or costs
More than \$500,000 but not more than \$1 million	15% of production expenses or costs
More than \$1 million	30% of production expenses or costs

Claim Period

All or any part of the tax credit may be claimed in the year the production expenses or costs were incurred or in any of the three succeeding years after the year the production expenses or costs were incurred. No carryforward or carryback is allowed. See *Part II, Computation of Credit Available in Future Years.*

See instructions for Part II, Lines 1 through 3, Column A to claim all or part of a tax credit in 2010 that was earned in a prior year. Prior year tax credit amounts must not be included in Part I, Line 3.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DRS, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Pa	art I - Credit Compu	tation							
1.	Available credit is being claimed by:								
	☐ An eligible production company ☐ An assignee ☐ Partly by investment and partly by assignment								
	If credit is being clair below. Attach explan		enter the name and	d Connect	icut Tax Re	gistration Number (i	f ava	ailable) of the assigr	nor
			Assignor's Name			Assignor's Connec	cticut ⁻	Tax Registration Number	
	Initial investor								
	Second assignor								
	Third assignor								
2.	Credit is being applied	d against:							
		□с	hapter 207	□с	napter 208				
3.	Total amount of qualified Film Production tax credit for 2010 as listed on 2010 tax credit voucher issued by DECD: Enter here and on Form CT-1120K , Part I-C, Line 15, Column A. Do not include tax credits from vouchers issued by DECD for any year other than 2010						00		

Part II - Computation of Credit Available in Future Years

Credit may be claimed in the year the production expenses or costs were incurred or in any of the three succeeding years. See instructions below.

		A Total Credit Earned	B Credit Applied 2007 Through 2009	C Credit Available in 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Credit Available in 2011			
1.	2007 Film Production tax credit								
2.	2008 Film Production tax credit								
3.	2009 Film Production tax credit								
4.	2010 Film Production tax credit								
5.	Total Film Production tax countrough 3, Column C.								
6.	Total Film Production tax of Enter here and on Form CT								
7.	7. Total Film Production tax credit available in 2011: Add Lines 2 through 4, Column E.								

Instructions for Computation of Credit Available in Future Years

- Line 1, Column A Enter amount from 2007 Form CT-1120FC, Part I, Line 1 and any 2007 amount first claimed in 2010.
- Line 2, Column A Enter amount from 2008 Form CT-1120FP, Part I, Line 3 and any 2008 amount first claimed in 2010.
- Line 3, Column A Enter amount from 2009 Form CT-1120FP, Part I, Line 3 and any 2009 amount first claimed in 2010.
- Line 4, Column A Enter amount from Part I, Line 3.
- Lines 1 through 4, Columns B through D Enter the amount for each corresponding year.
- Line 2 and Line 3, Column E Subtract Column D from Column C.
- Line 4, Column E Subtract Column D from Column A.

Form CT-1120 NJC

2010

(Rev. 12/10)

New Jobs Creation Tax Credit

For Income Year Beginning:	, 2010 and Ending:	,
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use Form CT-1120 NJC to claim the credit allowed under Conn. Gen. Stat. §12-217ii for the creation of new jobs. This credit is available to any taxpayer subject to the tax under Conn. Gen. Stat. §12-202 (insurance premiums tax), Chapter 208 (corporation business tax), or Chapter 212 (utility companies tax) of the Connecticut General Statutes.

The New Jobs tax credit allows taxpayers to claim a tax credit in an amount up to 60% of the income tax deducted and withheld from the wages of new employees and paid over to the state according to Chapter 229 of the Connecticut General Statutes. The credit is administered by the Commissioner of the Department of Economic and Community Development (DECD). To be entitled to claim the credit, an application for an eligibility certificate must be submitted to DECD and a certificate reflecting the amount of the available credit must have been issued by DECD. Attach this form to Form CT-1120K, Business Tax Credit Summary.

The tax credit is claimed in the income year in which it is earned. Any credit not used in that income year cannot be carried forward or carried back.

This tax credit contains a recapture provision. DECD will notify the taxpayer in the event that the recapture provision is triggered.

Use Form CT-1120 SBJ, Small Business Job Creation Tax Credit, to claim the new Qualified Small Business Job Creation tax credit. Use Form CT-1120 VRJC, Vocational Rehabilitation Job Creation Tax Credit, to claim the new Vocational Rehabilitation Job Creation tax credit.

Definitions

New job means a job which did not exist in Connecticut prior to the taxpayer's application and which is filled by a person hired by the taxpayer to work at least 35 or more hours per week, and which is not temporary or seasonal.

Additional Information

Contact DECD, 505 Hudson Street, Hartford CT 06106, at **860-270-8045**; see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*; or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Credit Computation							
1.	Enter the Certificate of Eligibility number issued by the Commissioner of DECD for the 2010 income year:						
2.	Enter the amount of tax credit certified for the 2010 income year as reflected on the certificate of eligibility issued by the Commissioner of DECD. Enter also on Form CT-1120K, Part I-C, Line 13, Column A.	2.		00			

State of Connecticut (Rev. 12/10)

Form CT-IRF

Insurance Reinvestment Fund Tax Credit

For Income Year Beginning:, 2	2010 and Ending:
Name of eligible taxpayer	Connecticut Tax Registration Number or Social Security Number (SSN)
Complete this form in blue or black ink only. Use Form CT-IRF, to claim the tax credit available for investments made	Form CT-1065/CT-1120SI, Connecticut Composite Income Tax Return - see Form CT-1065/CT-1120SI instruction booklet.

through a fund manager in an insurance business as provided in Conn. Gen. Stat. §38a-88a. This form must be used to claim the tax credit against the taxes imposed under Chapter 207 (insurance premiums tax; health care centers tax), Chapter 208 (corporation business tax), Chapter 229 (income tax), or Section 38a-743 (surplus lines brokers tax) of the Connecticut General Statutes.

General Information

This tax credit may only be claimed by taxpayers who have invested in an insurance business through a fund that meets all of the requirements set forth in Conn. Gen. Stat. §38a-88a.

Any tax credit not used in the income year for which it is allowed may be carried forward for five succeeding income years until the full credit has been applied.

Any taxpayer allowed a credit may assign such credit to another person, as defined in Conn. Gen. Stat. §12-1, provided such person may claim the credit only with respect to a calendar year for which the assigning taxpayer would have been eligible to claim the credit.

Applying Credit to the Individual Income Tax

Taxpayers applying the Insurance Reinvestment Fund tax credit to the Connecticut income tax will find instructions on how to claim the credit on the following tax returns:

- Form CT-1040, Connecticut Resident Income Tax Return see Schedule CT-IT Credit, Income Tax Credit Summary.
- Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return - see Schedule CT-IT Credit, Income Tax Credit Summary.
- Form CT-1041, Connecticut Income Tax Return for Trusts and Estates - see Form CT-1041 instruction booklet.

Applying Credit to Business Taxes

Taxpayers applying the Insurance Reinvestment Fund tax credit to any business tax under Chapter 207 (insurance premiums tax; health care centers tax) or Chapter 208 (corporation business tax) must attach this form to the back of Form CT-1120K, Business Tax Credit Summarv.

Available Credit

The available tax credit is equal to the following percentages of the taxpayer investments through a fund that meets all of the requirements provided in Conn. Gen. Stat. §38a-88a, as amended by 2010 Conn. Pub. Acts 75, §14:

- Income year in which the investment was made and the two succeeding income years, 0%;
- Third full income year following the year in which the investment in the insurance business was made and the three succeeding income years, 10%; and
- Seventh full income year following the year in which the investment in the insurance business was made and the two succeeding income years, 20%.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DRS, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Pa	rt I - Credit Computation					
1.	Name of insurance fund in which the investment was made:					
2.	Available credit is being claimed by: An investor An assignee					
	If credit is being claimed by an assignee, enter the name and Connecticut Taxpayer Identification N assignor below.	umb	er (if available) of the			
	Assignor's name Assignor's Connecticut Ta	ax Re	gistration Number or SSN			
3.	Credit is being applied against:					
	Chapter 208 Conn. Gen. Stat. §38a-743 (Corporation business tax) Chapter 229 (Surplus lines brokers tax)					
4.	Total amount of Insurance Reinvestment Fund Tax Credit earned for the 2010 income year	4.				
5.	Amount of Line 4 claimed on Form SL-9, Tax on Premiums on Insurance Provided by Surplus Lines Brokers	5.				
6.	Amount of Line 4 applied on Forms CT-1040, CT-1040NR/PY, CT-1041, CT-1065/CT-1120SI, or CT-1120K	6.				

		A Total Credit Earned	B Credit Applied 2005 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2005 Insurance Reinvestment Fund tax credit from 2005 Form CT-IRF, Part I, Line 4				10 2010	
2.	2006 Insurance Reinvestment Fund tax credit from 2006 Form CT-IRF, Part I, Line 4					
3.	2007 Insurance Reinvestment Fund tax credit from 2007 Form CT-IRF, Part I, Line 4					
4.	2008 Insurance Reinvestment Fund tax credit from 2008 Form CT-IRF, Part I, Line 4					
5.	2009 Insurance Reinvestment Fund tax credit from 2009 Form CT-IRF, Part I, Line 4					
6.	2010 Insurance Reinvestment Fund tax credit from 2010 Form CT-IRF, Part I, Line 4					
7.	Total Insurance Reinvestm Column D. Enter amount ap Line 26, Column C or Colum					
8.	Total Insurance Reinvestn Enter the total here and on				6, Column E.	

Computation of Carryforward Instructions:

 $\textbf{Lines 1 through 6, Columns A through D} \cdot \textbf{Enter the amount for each corresponding year.}$

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Column D from Column A.

Form CT-1120HS

2010

(Rev. 12/10)

Historic Structures Rehabilitation Tax Credit

For Income Year Beginning:	, 2010 and Ending:
Name of eligible taxpayer	Connecticut Tax Registration Number

General Information

Complete this form in blue or black ink only.

Use **Form CT-1120HS** to claim the Historic Structures Rehabilitation tax credit available under Conn. Gen. Stat. §10-416a to owners rehabilitating certified historic structures for residential use. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

The Historic Structures Rehabilitation tax credit is administered by the Connecticut Commission on Culture and Tourism (CCT). The credit may only be claimed if a tax credit voucher has been issued by CCT.

This credit may be applied against the taxes administered under Chapters 207 (insurance companies and health care centers taxes), 208 (corporation business tax), 209 (air carriers tax), 210 (railroad companies tax), 211 (community antenna television systems tax), or 212 (utility companies tax) of the Connecticut General Statutes. The tax credit may be claimed in the year in which the substantially rehabilitated certified historic structure is placed in service. In the case of projects completed in phases, the tax credit shall be prorated to the substantially rehabilitated identifiable portion of the building placed in service.

This tax credit may be assigned.

Credit Computation

Prior to any rehabilitation work taking place, the owner must submit a rehabilitation plan to CCT along with an estimate of the qualified expenditures. CCT will certify the plan and reserve credits equal to 25% of the projected expenditures, not to exceed \$2.7 million. Upon completion of the project, CCT verifies the owner's compliance with the rehabilitation plan and issues a credit voucher to the owner rehabilitating the certified historic structure or to the taxpayer named by the owner as contributing to the rehabilitation.

Carryforward/Carryback

Any remaining credit balance that exceeds the credit applied may be carried forward for five income years.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Pa	art I - Credit Computatio	n						
Т	The Historic Structures Rehabilitation tax credit is being claimed by:							
	☐ An owner ☐ An assignee ☐ A taxpayer named by owner as contributing to the rehabilitation							
	If credit is being claimed by an assignee, enter the name and Connecticut Tax Registration Number (if available) of the assignor below. Attach explanation.							
	Assi	gistra	ation Number					
1.	Enter the amount of Histori by CCT for the 2010 incom		ax credit as listed on the voucher issued	1.				

Part II - Computation of Carryforward

The Historic Structures Rehabilitation Tax Credit may be carried forward for five income years. See instructions below.

		A Total Credit Earned	B Credit Applied 2006 Through 2009	C Carryforward to 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Carryforward to 2011
1.	2006 Historic Structures Rehabilitation tax credit from 2006 Form CT-1120 HRC , Part I, Line 2					
2.	2007 Historic Structures Rehabilitation tax credit from 2007 Form CT-1120HR, Part I, Line 2					
3.	2008 Historic Structures Rehabilitation tax credit from 2008 Form CT-1120HS, Part I, Line 1					
4.	2009 Historic Structures Rehabilitation tax credit from 2009 Form CT-1120HS , Part I, Line 1					
5.	2010 Historic Structures Rehabilitation tax credit from 2010 Form CT-1120HS , Part I, Line 1					
6.	Total Historic Structures Rehabi through 5, Column D. Enter here a or Column D.					
7.	Total Historic Structures Rehabi Column E. Enter here and on Form				hrough 5,	

Computation of Carryforward Instructions

Lines 1 through 5, Columns A through D – Enter the amount for each corresponding year.

Lines 1 through 4, Column E – Subtract Column D from Column C.

Line 5, Column E – Subtract Column D from Column A.

Form CT-1120HP

2010

(Rev. 12/10)

Historic Preservation Tax Credit

For Income Year Beginning:	, 2010 and Ending: ,
Name of eligible taxpayer	Connecticut Tax Registration Number

General Information

Complete this form in blue or black ink only.

Use **Form CT-1120HP** to claim the Historic Preservation tax credit (formerly the Historic Investment tax credit) available under Conn. Gen. Stat. §10-416b to an owner rehabilitating a certified historic structure for mixed residential and non-residential use. Attach it to **Form CT-1120K**, *Business Tax Credit Summary*.

The Historic Preservation tax credit is administered by the Connecticut Commission on Culture and Tourism (CCT). The credit may only be claimed if a tax credit voucher has been issued by CCT.

The Historic Preservation tax credit may be applied against the taxes administered under Chapters 207 (insurance companies and health care centers taxes), 208 (corporation business tax), 209 (air carriers tax), 210 (railroad companies tax), 211 (community antenna television systems tax), or 212 (utility companies tax) of the Connecticut General Statutes. The tax credit may be claimed in the year in which the substantially rehabilitated certified historic structure is placed in service. In the case of projects completed in phases, the tax credit shall be prorated to the substantially rehabilitated identifiable portion of the building placed in service.

Any owner allowed this tax credit may assign the credit to any individual or entity. An assignee must claim the credit in the same year that the assignor would have been eligible to claim the credit. An assignee may not further assign the tax credit.

Credit Computation

The tax credit is equal to the lesser of 25% of the projected rehabilitation expenditures or 25% of the actual rehabilitation expenditures. If CCT certifies that the project creates qualified affordable housing units, then the tax credit is equal to the lesser of 30% of the projected rehabilitation expenditures or 30% of the actual rehabilitation expenditures.

Carryforward/Carryback

Any unused tax credit may be carried forward for five succeeding income years following the year in which the substantially rehabilitated structure was placed in service. No carryback is allowed. An assignee may carry forward any unused tax credit.

Recapture

This tax credit contains a recapture provision. If a voucher is issued for a non-residential portion of the project that is placed in service and then the residential portion of the project is not completed on time, then the owner shall recapture 100% of the credit issued for the portion previously placed in service.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Pa	Part I - Credit Computation								
Th	The Historic Preservation tax credit is being claimed by:								
	☐ An owner ☐ An assignee ☐ A taxpayer named by owner as contributing to the rehabilitation								
	If credit is being claimed by an assignee, enter the name and Connecticut Tax Registration Number (if available) of the assignor below. Attach explanation.								
	Assignor's name Assignor's Connecticut Tax Registration Number								
1.		n tax credit as listed on the voucher issued by CCT don Form CT-1120K, Part I-D, Line 31, Column B.							

Part II - Computation of Carryforward

Credit may be carried forward to five immediately succeeding income years. See instructions below.

		A Total Credit Earned	B Credit Applied 2008 Through 2009	C Carryforward to 2010	D Credit Applied to 2010	E Carryforward to 2011
1.	2008 Historic Investment tax credit from 2008 Form CT-1120HI, Part I, Line 1					
2.	2009 Historic Investment tax credit from 2009 Form CT-1120HI, Part I, Line 1					
3.	2010 Historic Preservation tax credit from 2010 Form CT-1120HP, Part I, Line 1					
4.	Total Historic Preservation tax cred Enter here and on Form CT-1120K, P					
5.	Total Historic Preservation tax cred and on Form CT-1120K, Part I-D, Line	nn E. Enter here				

Computation of Carryforward Instructions

Lines 1 through 3, Columns A through D - Enter the amount for each corresponding year.

Line 1 and Line 2, Column E - Subtract Column D from Column C.

Line 3, Column E - Subtract Column D from Column A.

Form CT-1120 FPI

2010

(Rev. 01/11)

Film Production Infrastructure Tax Credit

For Income Year Beginning:	2010 and Ending: ,
Name of eligible taxpayer	Connecticut Tax Registration Number
	DECD Tax Credit Voucher Number

General Information

Complete this form in blue or black ink only.

Use Form CT-1120 FPI to claim the business tax credit available to any taxpayer that invests in a state-certified entertainment infrastructure project. This tax credit is administered by the Connecticut Department of Economic and Community Development (DECD) and may not be claimed until DECD issues a tax credit voucher which lists the amount of the available tax credit.

The Film Production Infrastructure tax credit may be applied against the taxes imposed under Chapter 207 and Chapter 208 of the Connecticut General Statutes. This tax credit may be assigned in whole or in part no more than three times.

Credit Percentage

This credit is equal to 20% of a taxpayer's investment as long as the taxpayer's investment is at least \$3 million.

Carryforward/Carryback

Any tax credit not used in the income year in which it is claimed may be carried forward for three succeeding income years. No carryback is allowed. An assignee of the tax credit is entitled to carryforward any unused film production infrastructure tax credits as provided in the statute.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DRS, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Pa	art I - Credit Compu	tation								
1.	Available credit is beir	ng claimed by:								
	A taxpayer to state-certified	that invests in a ed project	☐ An assignee	е		rtly by investment and signment	d par	rtly by		
	If credit is being claim below. Attach explana		enter the name and C	Connectic	ut Tax Re	egistration Number (if	avai	lable) of the ass	signor	
			Assignor's Name			Assignor's Connec	cticut [·]	Tax Registration Nu	mber	
	Initial investor									
	Second assignor									
	Third assignor									
2.	Credit is being applied	d against:								
	J		Chapter 207	☐ Ch	apter 20	8				
3.	Total amount of Film Fissued by DECD: Enter						3.		0	0

Part II - Computation of Carryforward

Credit may be carried forward to three immediately succeeding income years. See instructions below.

		A Total Credit Earned	B Credit Applied 2007 Through 2009	C Carryforward to 2010	D Credit Applied to 2010	E Carryforward to 2011
1.	2007 Film Infrastructure Projects tax credit from 2007 Form CT-1120FC , Part I, Line 2					
2.	2008 Film Production Infrastructure tax credit from 2008 Form CT-1120 FPI, Part I, Line 3					
3.	2009 Film Production Infrastructure tax credit from 2009 Form CT-1120 FPI, Part I, Line 3					
4.	2010 Film Production Infrastructure tax credit from Part I, Line 3					
5.	Total Film Production Infrastruction Column D. Enter here and on Form					
6.	Total Film Production Infrastruct Enter here and on Form CT-1120K	n 4, Column E.				

Computation of Carryforward Instructions

Lines 1 through 4, Columns A through D - Enter the amount for each corresponding year.

Line 2 and Line 3, Column E - Subtract Column D from Column C.

Line 4, Column E - Subtract Column D from Column A.

Form CT-1120DA

2010

(Rev. 01/11)

Digital Animation Tax Credit

For Income Year Beginning:	2010 and Ending:	
Name of eligible taxpayer	Connecticut Tax Registration Number	
	DECD Tax Credit Voucher Number	

General Information

Complete this form in blue or black ink only.

Use Form CT-1120DA to claim the business tax credit available to state-certified digital animation production companies that engage in digital animation production activities on an on-going basis. This tax credit is administered by the Connecticut Department of Economic and Community Development (DECD) and may not be claimed until DECD issues a tax credit voucher which lists the amount of the available tax credit.

The Digital Animation tax credit may be applied against the taxes imposed under Chapter 207 and Chapter 208 of the Connecticut General Statutes. This tax credit may be assigned in whole or in part no more than three times.

Credit Percentage

This credit is calculated based on a percentage of qualified production expenses or costs. The percentage depends on the amount of production expenses or costs, as follows:

At least \$100,000 but not more than \$500,000	10% of production expenses or costs
More than \$500,000 but not more than \$1 million	15% of production expenses or costs
More than \$1 million	30% of production expenses or costs

Claim Period

All or any part of the tax credit may be claimed in the year the production expenses or costs were incurred or in any of the three succeeding years after the year the production expenses or costs were incurred. No carryforward or carryback is allowed. See *Part II*, *Computation of Credit Available in Future Years*.

See instructions for Part II, Lines 1 through 3, Column A to claim all or part of a tax credit in 2010 that was earned in a prior year. Prior year tax credit amounts must not be included in Part I, Line 3.

Additional Information

See Informational Publication 2010(13), Guide to Connecticut Business Tax Credits, or contact DRS, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Pa	art I - Credit Compu	tation					
1.	Available credit is being claimed by: Available credit is being claimed by: An assignee Partly by investment and partly by assignment						
If credit is being claimed by an assignee, enter the name and Connecticut Tax Registration Number (if available) of the assig below. Attach explanation.							
		Assignor's Name Assignor's Connect	ticut ⁻	Tax Registration Number			
	Initial investor						
	Second assignor						
	Third assignor						
2.	Credit is being applied	d against:					
		☐ Chapter 207 ☐ Chapter 208					
3.	DECD: Enter here an	I Animation tax credit for 2010 as listed on 2010 tax credit voucher issued by d on Form CT-1120K , Part I-C, Line 16, Column A. Do not include tax issued by DECD for any year other than 2010.	3.		00		

Part II - Computation of Credit Available in Future Years

Credit may be claimed in the year the production expenses or costs were incurred or in any of the three succeeding years. See instructions below.

		A Total Credit Earned	B Credit Applied 2007 Through 2009	C Credit Available in 2010 Subtract Column B from Column A.	D Credit Applied to 2010	E Credit Available in 2011
1.	2007 Digital Animation tax credit					
2.	2008 Digital Animation tax credit					
3.	2009 Digital Animation tax credit					
4.	2010 Digital Animation tax credit					
5.	Total Digital Animation tax of through 3, Column C.	credit from prior yea	rs: Add Lines 1			
6.	Total Digital Animation tax Enter here and on Form CT	credit applied to 20 -1120K, Part I-C, Lind	010: Add Lines 1 thro e 16, Column B or Co	ugh 4, Column D. blumn C.		
7.	Total Film Production tax	credit available in 20	011: Add Lines 2 thro	ough 4, Column E.		

Instructions for Computation of Credit Available in Future Years

- Line 1, Column A Enter amount from 2007 Form CT-1120FC, Part I, Line 3 and any 2007 amount first claimed in 2010.
- Line 2, Column A Enter amount from 2008 Form CT-1120DA, Part I, Line 3 and any 2008 amount first claimed in 2010.
- Line 3, Column A Enter amount from 2009 Form CT-1120DA, Part I, Line 3 and any 2009 amount first claimed in 2010.
- Line 4, Column A Enter amount from Part I, Line 3.
- Lines 1 through 4, Columns B through D Enter the amount for each corresponding year.
- Line 2 and Line 3, Column E Subtract Column D from Column C.
- Line 4, Column E Subtract Column D from Column A.

Department of Revenue Services State of Connecticut (New 02/11)

Form CT-1120 SBJ Small Business Job Creation Tax Credit

2010

For Income Year Beginning:	, 2010 and Ending:,
Name of corporation or business entity	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use **Form CT-1120 SBJ** to claim the credit allowed under Conn. Gen. Stat. §12-217nn. This form must be used to claim the tax credit against the taxes imposed under Chapter 207 (insurance premiums tax; health care centers tax), Chapter 208 (corporation business tax), or Chapter 229 (income tax) of the Connecticut General Statutes.

Definitions

Full-time job means a job in which an employee is required to work at least 35 or more hours per week for not less than 48 weeks in a calendar year. Full-time job does not include temporary or seasonal work.

Qualified small business means an employer who employs less than 50 employees in Connecticut and is subject to tax under Conn. Gen. Stat. Chapters 207, 208, or 229.

New employee means a person hired after May 6, 2010, by a qualified small business. It does not include a person who was employed in Connecticut by a person related to the qualified small business during the prior 12 months.

Credit Computation

A qualified small business may earn a tax credit equal to \$200 per month for hiring a Connecticut resident. The new employee must be hired to fill a full-time job during the income years beginning on or after January 1, 2010, and before January 1, 2013. The tax credit can be claimed in the income year of the hire and the next two income years. No qualified small business may claim a tax credit for a new employee who is an owner, member, or partner in the business or who is not employed at the close of the income year of the qualified small business.

To be eligible to claim this credit an application must be submitted to and approved by the Department of Economic and Community Development (DECD).

Additional Information

Contact DECD, Office of Business & Industry Development, 505 Hudson Street, Hartford, CT 06106, 860-270-8215; see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*; or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Credit	Credit Computation If additional lines are needed, attach a worksheet. See instructions below.					
	A Qualifying Employee Name	B Employee Social Security Number	C Check if Resident of Connecticut	D Date of Hire	E Number of Full Calendar Months Employed in 2010	F Column E Multiplied by \$200
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
	x credit: Add Lines 1 through 10 lumn A. See instructions.), Column F. Enter here ar	nd on Form C	T-1120K , Part	I-C, Line 10,	

Line Instructions

Lines 1 through 10 - Enter corresponding amounts.

Line 11 - If filing Form CT-1065/CT-1120SI, allocate the amount on Line 11 among members in Part VII, Line 1. If filing Form CT-1041, enter the amount on Line 11, on Worksheet B, Line 7. If you are a sole proprietorship or a single member limited liability company that is disregarded as an entity separate from its owner, enter the amount from Line 11, on Schedule CT-IT Credit, Line 2, Column C.

Department of Revenue Services State of Connecticut (New 02/11)

Form CT-1120 VRJ Vocational Rehabilitation Job Creation Tax Credit

20	1	
ZU		U

For Income Year Beginning:	, 2010 and Ending: ,
Name of corporation or business entity	Connecticut Tax Registration Number

Complete this form in blue or black ink only.

Use Form CT-1120 VRJ to claim the credit allowed under Conn. Gen. Stat. §12-21700. This form must be used to claim the tax credit against the taxes imposed under Chapter 207 (insurance premiums tax; health care centers tax), Chapter 208 (corporation business tax), or Chapter 229 (income tax) of the Connecticut General Statutes.

Definitions

New qualifying employee means a person who is receiving vocational rehabilitation services from the Bureau of Rehabilitation Services or from the Board of Education and Services for the Blind and is hired after May 6, 2010. It does not include a person who was employed in Connecticut by a person related to the employer during the prior 12 months.

Credit Computation

An employer may earn a tax credit equal to \$200 per month for hiring a new qualifying employee who is a Connecticut resident.

The new qualifying employee must be hired to work at least 20 hours per week for not less than 48 weeks in a calendar year and must be hired during an income year beginning on or after January 1, 2010. The tax credit can be claimed in the income year of the hire and the next two income years. No employer may claim a tax credit for a new qualifying employee who is an owner, member, or partner in the business or who is not employed at the close of the income year of the employer.

To be eligible to claim this credit an application must be submitted to and approved by the Department of Economic and Community Development (DECD).

Additional Information

Contact DECD, Office of Business & Industry Development, 505 Hudson Street, Hartford, CT 06106, 860-270-8215; see **Informational Publication 2010(13)**, *Guide to Connecticut Business Tax Credits*; or contact the Department of Revenue Services, Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

	A Qualifying Employee Name	B Employee Social Security Number	C Check if Resident of Connecticut	D Date of Hire	E Number of Full Calendar Months Employed in 2010	F Column E Multiplied by \$200
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Line Instructions

Lines 1 through 10 - Enter corresponding amounts.

Line 11 - If filing Form CT-1065/CT-1120SI, allocate the amount on Line 11 among members in Part VII, Line 2. If filing Form CT-1041, enter the amount on Line 11, on Worksheet B, Line 7. If you are a sole proprietorship or a single member limited liability company that is disregarded as an entity separate from its owner, enter the amount from Line 11, on Schedule CT-IT Credit, Line 4, Column C.

Department of Revenue Services State of Connecticut

Form CT-1120A-MFG

(Rev. 12/08)

Corporation Business Tax Return Apportionment Computation - Manufacturing Companies

	Enter Income Year Beginning,, ar	nd Ending		
Co	prporation name		Connecticut	Tax Registration Number
	Complete this form in blue or black ink only. See	instruction	s on reverse	
Re	eceipts Factor Apportionment		umn A ecticut	Column B Everywhere
1.	Receipts from sales of tangible property			
2.	Receipts from services			
3.	Interest			
4.	Receipts from rents and royalties			
5.	Net gains from sale of tangible assets: If less than zero, enter "0."			
6.	Net gains from sale of intangible assets: If less than zero, enter "0."			
7.	Other			
8.	Total: Add Lines 1 through 7 in Column A and Column B.			
Co	omputation of Connecticut Apportionment Fraction			
9.	Receipts apportionment fraction: Divide Line 8, Column A, by Line 8, Col	Column B, a	nd carry	0.
G	overnment Contractor Election			
	Check here if the corporation is a manufacturer that has 75% (.75) of tangible personal property directly, or in the case of a subcontract to apportion its net income within and outside Connecticut, using For Apportionment Computation, Schedule R. The election is irrevocably years.	ctor, indirectorm CT-112	ly to the U.S. OA, Corporati	government and elects on Business Tax Return

Form CT-1120A-MFG Instructions

Complete this form in blue or black ink only.

Form CT-1120A-MFG, Corporation Business Tax Return Apportionment Computation - Manufacturing Companies, must be completed and attached to Form CT-1120, Corporation Business Tax Return, only if the manufacturer carried on business both within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

Manufacturing companies whose net income is primarily derived from activities that, in accordance with the *North American Industry Classification System, United States,* 1997 manual, are included in Sector 31, 32, or 33, must complete this form.

Column A

The numerator of the apportionment fraction shall consist of the manufacturer's gross receipts that are assignable to Connecticut and includes the following:

- Receipts from sales of tangible property delivered or shipped to a purchaser within Connecticut regardless of the f.o.b. point or other conditions of sale;
- Receipts from services performed within Connecticut:
- Interest earned from assets managed or controlled within Connecticut;
- Royalties from the use of patents or copyrights within Connecticut;

- Rents and royalties from property situated within Connecticut;
- Net gains from sale or other disposition of tangible assets situated within Connecticut;
- Net gains from sale or other disposition of intangible assets managed or controlled within Connecticut;
 and
- All other receipts earned within Connecticut.

If losses from sales or other dispositions of such tangible or intangible assets exceed the gains, then enter zero for the net gains. Dividends and losses are excluded from the receipts factor.

Column B

The denominator of the apportionment fraction shall consist of the manufacturer's total gross receipts whether or not assignable to Connecticut.

Government Contractor Election

If 75% or more of the manufacturer's total gross receipts during the income year are from the sale of tangible personal property directly, or in the case of a subcontractor, indirectly to the U.S. government, the manufacturer may elect on or before the due date, or if applicable, the extended due date of its corporation business tax return for the income year, to apportion its net income within and outside Connecticut by means of the three factor apportionment fraction described in Form CT-1120A, *Schedule R*. This election is irrevocable for, and applicable for, five successive income years.

Department of Revenue Services State of Connecticut

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3.

4. **Total:** Add Lines 1 through 3, Column C. Enter here and on Form CT-1120, Schedule A, Line 3.

Form CT-1120A-LP

Corporation Business Tax Return Apportionment of Limited Partnership Interests

Enter Income Year Beginning		, and Endir	ng,	
Corporation name			Connecticut Tax Registration Number	
General Instructions				
Complete this form in blue or black ink of CT-1120A-LP, Schedule I-LP, Schedule I S-LP if a corporation, not otherwise cabusiness within Connecticut, is a limited palimited liability companies (LLCs) or limited	M-LP, and Schedule arrying on or doing artner in one or more d partnerships (other	in a partnership do maintaining an offic and minimum tax	n Connecticut, and which is a limited partner ing business, owning or leasing property, or ce in Connecticut, must apportion its income base using Form CT-1120A , Corporation or Apportionment Computation.	
than an investment partnership) doing be leasing property, or maintaining an office if such corporation does not make an election income within and outside Connecticut. It taxable interests in more than three limited a schedule providing the information required. In the corporation is a limited partner in one or mo partnerships and the corporation is not of or doing business within Connecticut, the required to file a corporation business tax	e within Connecticut, ction to apportion its If a corporation has I partnerships, attach quired on <i>Schedules</i> thership interest. If a pre investment limited therwise carrying on e corporation is not	If the corporation elects not to be taxed on its distributive s of limited partnership income or loss, indicate by checking election box below and attach Form CT-1120A-LP to F CT-1120, Corporation Business Tax Return. Do not company schedules on Form CT-1120A-LP other than the elebox below. Compute the apportionment fraction for incompand fraction for the minimum tax base which includes the volume of all partnership interests is computed on Form CT-11		
A corporation that is a general partner in does business, owns or leases property, o within Connecticut, or a corporation that oth	a partnership which or maintains an office		the corporation elects not to be taxed on its are of limited partnership income or loss.	
Schedule I-LP — Connecticut Dis	tributive Share of Li	mited Partnership	Income	
Complete this schedule to compute the	distributive share of lim	nited partnership inco	me apportionable to Connecticut.	
Column A - Enter the name of each limit	ted partnership that has	s Connecticut-source	d income.	
Column B - Enter the Federal Employer I income.	dentification Number (I	FEIN) of each limited	partnership that has Connecticut-sourced	
Column C - Enter the amount of the distrib for each limited partnership to the exten			determined for federal income tax purposes ected with Connecticut sources.	
Column A Colu		ımn B	Column C	
Name of Limited Partnership	Partnersh	ip's FEIN	Connecticut-Source Income	
1.				
1 ** 1				

(Rev. 12/08)

Form CT-1120A-A

Corporation Business Tax Return Apportionment Computation – Air Carriers

Enter Income Year Beginning	,, and Ending	······································
Corporation name		Connecticut Tax Registration Number

Complete this form in blue or black ink only. Complete Form CT-1120A-A and file it as part of Form CT-1120, Corporation Business Tax Return, to apportion net income for air carriers that are taxable both within and outside Connecticut during the income year.

Definitions

Air carrier means any person, firm, partnership, corporation, limited liability company, association, trustee, receiver, or assignee which engages in the transportation by air of persons or property for hire and which makes landings, takeoffs, or air pickups or deliveries in this state.

Originating revenue within this state means revenue to an air carrier from the transportation of revenue passengers and revenue cargo, exclusive of express and mail, first received by the carrier

either as originating or connecting traffic at airports within this state. When it cannot otherwise be determined, the revenue of an air carrier from the transportation of revenue cargo attributable to a particular airport for any period shall be computed by multiplying the pounds of revenue cargo first received by the air carrier at the airport during the period, by the average revenue per pound received by the air carrier from the transportation of revenue cargo over its entire system for the same period.

Revenue tons handled by an air carrier at an airport means the weight in tons of revenue passengers, at two hundred pounds per passenger, and revenue cargo first received either as originating or connecting traffic or finally discharged by the carrier at the airport.

Schedule R-A —	Air carriers must substitute this schedule for Form	CT-1120A, Schedules Q, R, and S.
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	Factor	Column A Connecticut	Column B Everywhere	Column C Divide Column A By Column B. Carry to six places
1.	Number of arrivals and departures, both scheduled and non-scheduled, during the income year			0.
2.	Revenue tons handled at airports during the income year			0.
3.	Originating revenue for the income year			0.
4.	Total: Add Lines 1, 2, and 3 in Column C.			
5.	Apportionment fraction: Divide Line 4 by three. Enter here and on Form CT-1120 , <i>Schedule A</i> , Line 2, and <i>Schedule B</i> , Line 2.			0.

Column A	Column B	Column C	Column D
Name of Limited Partnership	Partnership's FEIN	Average Value of Partnership	Partnership's Apportionment Fraction (Schedule S-LP)
1.			
2.			
3.			

	Column E	Column F	Column G
Partnership's Apportioned Average Value Multiply Column C by Column D.		Partner's Proportionate Share	Partner's Average Value Multiply Column E by Column F.
1.			
2.			
3.			
4.	Total: Add Lines 1 through 3, Co Form CT-1120, Schedule		

- Column A Enter the name of each limited partnership.
- Column B Enter the FEIN of each limited partnership.
- Column C Enter the average value of each partnership.
- Column D Enter the partnership's minimum tax base apportionment fraction from *Schedule S-LP*, Line 3, Column III. Complete a separate *Schedule S-LP*, Minimum Tax Base Apportionment, for each limited partnership.
- Column E Multiply the amount in Column C by the fraction in Column D.
- Column F Enter the percentage that the partnership used to determine the partner's distributive share of ordinary income or loss of the partnership.
- Column G Multiply the amount in Column E by the percentage in Column F.

			Column I Connecticut	Column II Everywhere	Column III
	1.	(a) Cash			
Intangible		(b) Notes & Accounts Rec.			
Assets		(c) Investments: Other than stock			
		(d) Other			Divide Line 3,
Average Monthly Net Book Value	1.	Total			Column I by Line 3, Column II. Enter below and on Schedule M-LF
	2.	(a) Inventories			Column D. Carry to six places.
Tangible		(b) Depreciable Assets			
Property		(c) Land			
Average Monthly		(d) Other			
Net Book Value	2.	Total			
Apportionment Fraction	3.	Total: Add total amount on Line 1 and Line 2.			0.

Department of Revenue Services State of Connecticut

Form CT-1120A-SBC

(Rev. 12/08)

schedule.

Corporation Business Tax Return Apportionment Computation - Securities Brokerage Services

Income Year Beginning,,	, and Ending	······································
Corporation name		Connecticut Tax Registration Number
Complete this form in blue or black ink only. Use Form CT-1120A-SBC to apportion net income from securities brokerage services. A corporation must apportion income from securities brokerage services separately using Form CT-1120A-SBC. If the corporation qualifies as	Complete Schedule A-1 if	on of Connecticut Net Income the taxable net income for a securities y is derived in part from sources other than s.
a financial service company, all other income will be apportioned using Form CT-1120A-FS . <i>Corporation Business Tax Return Apportionment</i>	Definitions Securities brokerage service	eas means convices and activities including all

Schedule R-SBC - Net Income Apportionment

Complete *Schedule R-SBC* and enter the resulting apportionment fraction from Line 3 on **Form CT-1120**, *Corporation Business Tax Return, Schedule A*, Line 2, only if the corporation's entire net income is derived from securities brokerage services. If the corporation's net income is derived in part from sources other than securities brokerage services, complete *Schedule R-SBC* and *Schedule A-1*.

Computation of Income From Financial Service Company Activities.

If the company does not qualify as a financial service company, all

other income must be apportioned in accordance with the appropriate

Securities brokerage services means services and activities including all aspects of purchasing and selling of securities rendered by a broker or dealer as defined in 15 USC §78c(a)(4), and registered under the provisions of 15 USC §§78a-78kk, inclusive. Securities brokerage services do not include services rendered by a bank or any other person buying and selling securities for a person's own account either individually or in a fiduciary capacity.

Securities means security as defined in 15 USC §78c(a)(10).

Brokerage commissions include but are not limited to all sales fees on agency or principal transactions, whether charged explicitly or implicitly.

Domicile of a customer shall be presumed to be the customer's mailing address on the records of the corporation.

S	Schedule R-SBC – Net Income Apportionment							
1	Brokerage commissions and total margin interest paid on behalf of brokerage accounts owned by taxpayer's customers who are domiciled in Connecticut	1.						
2	Brokerage commissions and total margin interest paid on behalf of brokerage accounts owned by taxpayer's customers wherever domiciled	2.						
3	Apportionment fraction for securities brokerage services company: Divide Line 1 by Line 2. Carry to six places	3.	0.					

S	Schedule A-1 – Computation of Connecticut Net Income								
			Total Net Income	Column A Net income derived from securities brokerage services	Column B Net income derived from financial services other than securities brokerage services	Column C Net income derived from sources other than securities brokerage services or financial services			
4.	Net income from Form CT-1120 , <i>Schedule A</i> , Line 1	4.	1.						
5.	Securities brokerage service company apportionment fraction from <i>Schedule R-SBC</i> , Line 3: Carry to six places.	5.	5.	0.					
6.	Financial service company apportionment fraction from Form CT-1120A-FS, Line 15: Carry to six places.	6.	ā.		0.				
7.	Securities brokerage service company apportionment fraction from the applicable apportionment form: Carry to six places.	7.	z. <i>((((((((((((((((((((((((((((((((((((</i>			0.			
8.	Balances after apportionment: Multiply Line 4, Column A, by Line 5, Column A. Multiply Line 4, Column B, by Line 6, Column B. Multiply Line 4, Column C, by Line 7, Column C.	8.	3.						
9.	Securities brokerage service company Connecticut net income: Add Line 8, Columns A through C. Enter the total here and on Form CT-1120, Schedule A, Line 3. Make no entries on Form CT-1120, Schedule A, Line 1 and Line 2.	9.	a.						

Department of Revenue Services State of Connecticut

Form CT-1120A-BPE

Corporation Business Tax Return

(Rev. 12/08) Apportionment Computation - Broadcasters and Production Entities

Complete this form in blue or black ink only. See instructions on reverse.

Enter Income Year Beginning,	, and Ending,
Corporation name	Connecticut Tax Registration Number

Broadcasters

Schedule 1 — Gross Receipts

Re	Receipts Factor Apportionment Column A Connecticut			
1.	Advertising revenue, affiliate fees, and subscriber fees received from video or audio programming in release to or by a broadcaster for telecast			
2.	Advertising revenue received by an over-the-air television or radio network or station from video or audio programming in release to or by a broadcaster for telecast			
3.	Advertising revenue, affiliate fees, and subscriber fees received by a cable network or cable television system from video or audio programming in release to or by such cable network or cable television system for telecast			
4.	Receipts from sales of tangibles			
5.	Receipts from services			
6.	Interest			
7.	Receipts from rents and royalties			
8.	Net gains from sales of assets			
9.	Other			
10.	Total: Add Lines 1 through 9 in Column A and Column B.			
11.	Receipts apportionment percentage: Divide Line 10, Column A, by Line 10, Co six places. Enter here and on Form CT-1120 , <i>Schedule A</i> , Line 2.	olumn B, and carry to	0.	

Production Entities

Schedule 2 — Gross Receipts

Re	ceipts Factor Apportionment Column A Connecticut	Column B Everywhere
1.	Video or audio programming production services	
2.	Receipts from sales of tangibles	
3.	Receipts from services	
4.	Interest	
5.	Receipts from rents and royalties	
6.	Net gains from sales of assets	
7.	Other	
8.	Total: Add Lines 1 through 7 in Column A and Column B.	
9.	Receipts apportionment percentage: Divide Line 8, Column A, by Line 8, Column B, and carry to six places. Enter here and on Form CT-1120 , <i>Schedule A</i> , Line 2.	0.

Form CT-1120A-BPE Instructions

Complete this form in blue or black ink only. **Broadcasters** and **eligible production entities** must complete **Form CT-1120A-BPE**, *Corporation Business Tax Return Apportionment Computation - Broadcasters and Production Entities*, and attach it to **Form CT-1120**, *Corporation Business Tax Return*, only if the company carried on business both within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

Definitions

Eligible production entity means a corporation which provides video or audio programming production services and which is affiliated, within the meaning of sections 1501 to 1504 of the Internal Revenue Code and the regulations promulgated thereunder, with a **broadcaster**.

Broadcaster means a corporation that is engaged in the business of broadcasting video or audio programming, whether through the public airwaves, by cable, by direct or indirect satellite transmission, or by any other means of communication, through an over-the-air television or radio network, through a television or radio station, or through a cable network or cable television system, and that is primarily engaged in activities that, in accordance with the North American Industry Classification System (NAICS), United States, 1997 manual, are included in industry group 5131 or 5132.

Line Instructions

Broadcasters

Schedule 1 — Gross Receipts

Any **broadcaster** which is taxable both within and outside Connecticut shall apportion its net income derived from the broadcast of video or audio programming, whether through the public airwaves, by cable, by direct or indirect satellite transmission network, through a television or radio station, or through a cable network or cable television system and, if such broadcaster is a cable network, all net income derived from activities related to or arising out of the foregoing, including but not limited to broadcasting, entertainment, publishing, whether electronically or in print, electronic commerce, and licensing of intellectual property created in the pursuit of such activities by a receipts factor apportionment fraction.

Column A

The numerator of the apportionment fraction for a broadcaster shall include the gross receipts of the taxpayer from sources within Connecticut as follows:

Line 1 - Gross receipts, including without limitation, advertising revenue, affiliate fees, and subscriber fees received by a broadcaster from video or audio programming in release to or by a broadcaster for telecast which is attributed to Connecticut.

Line 2 - Gross receipts, including without limitation, advertising revenue, received by an over-the-air television or radio network or a television or radio station from video or audio programming in release to or by such network or station for telecast shall be attributed to Connecticut in the same ratio that the audience for such over-the-air network or station located in Connecticut bears to the total audience for such over-the-air network or station inside and outside the U.S.

The audience shall be determined either by reference to the books and records of the taxpayer or by reference to the applicable year's published rating statistics, provided the method used by the taxpayer is consistently used from year to year for such purpose and fairly represents the taxpayer's activity in Connecticut.

Line 3 - Gross receipts including without limitation, advertising revenue, affiliate fees, and subscriber fees received by a cable network or a cable television system from video or audio programming in release to or by such cable network or cable television system for telecast and other receipts (that are derived from the activities listed above for broadcasters) shall be attributed to Connecticut in the same ratio that the subscribers for such cable network or cable television system located in Connecticut bears to the total of such subscribers of such cable network or cable television system inside and outside the U.S.

The number of subscribers of a cable network shall be measured by reference to the number of subscribers or cable television systems that are affiliated with such network and that receive video or audio programming of such network.

The number of subscribers of a cable television system shall be determined either by reference to the books and records of the taxpayer or by reference to the applicable year's published rating statistics located in published surveys, provided the method used by the taxpayer is consistently used from year to year for such purpose and fairly represents the taxpayer's activities in Connecticut.

Lines 4 through 9 - Gross Receipts From Sales and Other Sources Including:

- Receipts from sales of tangible property delivered or shipped to a purchaser within Connecticut regardless of the f.o.b. point or other conditions of sale;
- · Receipts from services performed within Connecticut;
- Interest earned from assets managed or controlled within Connecticut;
- Rents and royalties from property situated within Connecticut;

- Royalties from patents and copyrights used within Connecticut;
- Net gains from sales or other disposition of intangible assets managed or controlled within Connecticut; and
- Net gains from sales or disposition of tangible assets situated within Connecticut.

If losses from sales or other dispositions of such tangible or intangible assets exceed the gains, enter "0" for net gains. Dividends are excluded from the receipts factor. All other receipts earned within Connecticut not included above must be apportioned.

Column B

The denominator of the apportionment fraction for a broadcaster shall consist of total gross receipts whether or not assignable to Connecticut.

Production Entities

Schedule 2 — Gross Receipts

An eligible production entity taxable both within and outside Connecticut shall apportion its net income derived from video or audio programming production services by means of receipts factor apportionment.

Column A

The numerator of the apportionment fraction for a production entity shall include the gross receipts of the taxpayer from sources within Connecticut as follows:

Line 1 - Gross receipts that are derived from video or audio programming production services relating to events which occur within Connecticut.

Lines 2 through 7 - Gross Receipts From Sales and Other Sources Including:

- Receipts from sales of tangible property delivered or shipped to a purchaser within Connecticut regardless of the f.o.b. point or other conditions of sale;
- · Receipts from services performed within Connecticut;
- Interest earned from assets managed or controlled within Connecticut;
- Rents and royalties from property situated within Connecticut;
- Royalties from patents and copyrights used within Connecticut:
- Net gains from sales or other disposition of intangible assets managed or controlled within Connecticut; and
- Net gains from sales or disposition of tangible assets situated within Connecticut.

If losses from sales or other dispositions of such tangible or intangible assets exceed the gains, enter "0" for net gains. Dividends are excluded from the receipts factor. All other receipts earned within Connecticut not included above must be apportioned.

Column B

The denominator of the apportionment fraction for eligible production entities shall include gross receipts derived from video or audio programming production services relating to events that occur within or outside Connecticut.

Department of Revenue Services State of Connecticut

Form CT-1120A-IRIC

(Rev. 12/08)

Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies

	Enter Income Year Beginning		,	, and Ending	,		
Со	rporation name				Connecticut Tax	x Re	gistration Number
Ente were the RIC	nplete this form in blue or black ink only. See er the name and Federal Employer Identificat e received. If receipts for services were receiveceipts from each RIC. Name: FEIN:	ion N	lumber (FEIN) of	the Regulated Investme			
Sc	hedule R-IRIC — Connecticut Receipt	s					
1.	Total receipts from services provided to or on beha	alf of	the RIC named abo	ve		1.	
2.	Total number of shares owned by RIC shareholder taxable year	rs do	miciled in Connection	cut on the first day of the R	IC's federal	2.	
3.	Total number of shares owned by RIC shareholder taxable year	rs do	miciled in Connection	cut on the last day of the R	IC's federal	3.	
	Average number of shares owned by RIC sharehor plus Line 3, divided by 2.	olders	domiciled in Conne	ecticut during the RIC's fed	leral taxable year: Line 2	4.	
5.	Total number of shares owned by all RIC sharehol	lders	on the first day of th	ne RIC's federal taxable ye	ar	5.	
6.	Total number of shares owned by all RIC sharehol	lders	on the last day of th	ne RIC's federal taxable ye	ar	6.	
7.	Average number of shares owned by all RIC share	ehold	ers during the RIC's	s federal taxable year: Line	5 plus Line 6, divided by 2.	7.	
8.	Connecticut shareholder fraction: Divide Line 4 by	Line	7. Carry to six place	es.		8.	0.
9.	Connecticut receipts from the above named RIC: I	Multip	bly Line 1 by Line 8.			9.	
Sc	hedule A-1 — Computation of Connec	cticu	ıt Apportionme	ent Fraction			
10.	Total Connecticut receipts from services provided Forms CT-1120A-IRIC, Schedule R-IRIC, Line 9	to or	on behalf of all RIC	s, combined total of all		10.	
	Total receipts from services provided to or on behaviorms CT-1120A-IRIC, Schedule R-IRIC, Line 1	alf of	all RICs, combined	total of all		11.	
12.	Connecticut apportionment fraction: Divide Line 10	0 by l	ine 11. See instruc	tions. Carry to six places.		12.	0.
Sc	hedule A-2 — Computation of Connec	cticu	it Net Income				
			Total Net Income	Column A Net Income derived from services to or on behalf of regulated investment companies		source to or o	Column C Income derived from es other than services on behalf of regulated stment companies or financial services
13.	Net income from Form CT-1120 , Schedule A, Line 1	13.				,,,,	
14a	Line 12: Carry to six places.	14a.		0.			
Apportionment fraction from Form CT-1120A-FS, Line 15: Carry to six places.							
14c	Apportionment fraction from the applicable apportionment form: Carry to six places.	14c.				0.	
15.	Balances after apportionment: Multiply Line 13, Column A, by Line 14a. Multiply Line 13, Column B, by Line 14b. Multiply Line 13, Column C, by Line 14c.	15.					
16.	Connecticut net income: Add Line 15, Columns A through C. Enter total here and on Form CT-1120, Schedule A, Line 3. Make no entries on Form CT-1120, Schedule A, Line 2.	16.					

Form CT-1120A-IRIC Instructions

Complete this form in blue or black ink only. Use **Form CT-1120A-IRIC**, Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies, to apportion net income from services to or on behalf of **regulated investment companies** (RICs).

Complete a separate Form CT-1120A-IRIC, Schedule R-IRIC, for each RIC from which gross receipts are received from services to or on behalf of RICs.

A corporation must apportion income from services to **RICs** separately using Form CT-1120A-IRIC. If the corporation qualifies as a financial service company, all other income will be apportioned using **Form CT-1120A-FS**, *Corporation Business Tax Return Apportionment Computation of Income From Financial Service Companies Activities*. If the company does not qualify as a financial service company, all other income must be apportioned in accordance with the appropriate schedule.

Definitions

Regulated Investment Company (RIC) means a regulated investment company as defined in I.R.C. §851.

Receipts means receipts computed according to the method of accounting used by the taxpayer in the computation of net income from providing the following services:

- Management services include but are not limited to the rendering of investment advice directly or indirectly to a RIC, making determinations as to when sales and purchases of securities are to be made on behalf of the RIC, or the selling or purchasing of securities constituting assets of a RIC, and related activities, but only where such activity or activities are performed: (i) according to a contract with the RIC entered into under 15 USC §80a-15(a), as from time to time amended, (ii) for a person that has entered into such contract with the RIC, or (iii) for a person that is affiliated with a person that has entered into such contract with a RIC.
- Distribution services include but are not limited to the services of advertising, servicing, marketing, or selling shares of a RIC, but, in the case of advertising, servicing or marketing shares, only where such service is performed by a person that is, or, in the case of a closed-end company, was, either engaged in the service of selling such shares or affiliated with a person that is engaged in the service of selling such shares. In the case of an open-end company, such service of selling shares shall be performed according to a contract entered into under 15 USC §80a-15(b), as from time to time amended.
- Administrative services include but are not limited to clerical, fund, or shareholder accounting, participant record keeping, transfer agency, bookkeeping, data processing, custodial, internal auditing, legal, and tax services performed for a RIC, but only if the provider of such service or services during the income year in which such service or services are provided also provides, or is affiliated with a person that provides, management or distribution services to such RIC.

Affiliates - A person is affiliated with another person if each person is a member of the same affiliated group, as defined under section 1504 of the Internal Revenue Code without regard to subsection (b) of said section.

Domicile - A shareholder's domicile is presumed to be the shareholder's mailing address as shown in the records of the RIC. If the shareholder of record is an insurance company that holds the shares of the RIC as depositor for the benefit of a separate account, then the corporation may elect to treat as the shareholders, the contract owners, or policyholders of the contracts or policies supported by such separate account. If this election is made, the domicile shall be presumed to be the mailing address of the contract owner or policyholder as shown in the records of the insurance company.

Schedule R-IRIC — Connecticut Receipts

Complete this schedule to calculate Connecticut receipts received from services provided to or on behalf of a RIC. If there are such receipts from more than one RIC, a separate Form CT-1120A-IRIC, *Schedule R-IRIC*, must be completed to arrive at the total Connecticut receipts from services provided to or on behalf of all RICs. The federal taxable year of the RIC must end within or at the same time as the federal taxable year of the taxpayer.

Schedule A-1 — Computation of Connecticut Apportionment Fraction

Enter the combined total of Connecticut receipts from all Forms CT-1120A-IRIC, *Schedule R-IRIC*, Line 9, on Form CT-1120A-IRIC, *Schedule A-1*, Line 10. Enter the combined total from all Forms CT-1120A-IRIC, *Schedule R-IRIC*, Line 1, on Form CT-1120A-IRIC, *Schedule A-1*, Line 11. Divide Line 10 by Line 11, and enter the resulting apportionment fraction on *Schedule A-1*, Line 12.

Enter the Connecticut apportionment fraction from Line 12 on **Form CT-1120**, *Corporation Business Tax Return*, *Schedule A*, Line 2, only if the entire net income is attributable to services provided to or on behalf of RICs. If the corporation's net income is derived in part from sources other than services to or on behalf of a RIC, complete *Schedule A-1* and *Schedule A-2*.

Schedule A-2 — Computation of Connecticut Net Income

Complete this schedule only if income is derived in part from sources other than management, distribution, or administrative services to or on behalf of RICs.

Department of Revenue Services State of Connecticut

Form CT-1120A-FS

(Rev. 01/11)

Corporation Business Tax Return Apportionment Computation of Income From Financial Service Company Activities

Ent	er Income Year Beginning,,	and Er	nding			
Cor	poration name		Connecticut	Tax Registration Number		
	Complete this form in blue or black ink only. See instructions. Check here if the corporation elects to exclude receipts attributable to an international banking facility from the numerator of its receipts factor and to include such receipts in the denominator of its receipts factor. The election is irrevocable for and applicable for five successive income years.					
Re	eceipts Factor Apportionment		Column A Connecticut	Column B Everywhere		
1.	Receipts from the lease or rental of real property	1.				
2.	Receipts from the lease or rental of tangible personal property, other than transportation property	2.				
3.	Receipts from the lease or rental of transportation property	3.				
4.	Interest, including fees and penalties, received on loans secured by real property	4.				
5.	Interest, including fees and penalties, received on loans not secured by real property	5.				
6.	Net gains from the sale of loans secured by real property	6.				
7.	Net gains from the sale of loans not secured by real property	7.				
8.	Loan servicing fees from loans secured by real property	8.				
9.	Loan servicing fees from loans not secured by real property	9.				
10.	Interest, dividends, gains (but not less than zero), and other income from investment and trading assets and activities: See instructions. Check method used for this item:	10.				
11.	Receipts received for management, distribution, and administrative services performed on behalf of an investment entity	11.				
12.	Receipts for management, distribution, and administrative services performed on behalf of a pension fund or retirement account ☐ Elect average fair market value of funds: See instructions.	12.				
13.	Any other receipts included in factor but not listed above: Describe	13.				
14.	Total: Add Lines 1 through 13 for each column.	14.				
C	onnecticut Apportionment Fraction					
15.	Receipts apportionment fraction: Divide Line 14, Column A, by Line 14, Column B, and carry to six places. Enter the result here and on Form CT-1120 , <i>Schedule A</i> , Line 2.	15.		Carry to six places 0.		

Form CT-1120A-FS Instructions

Complete this form in blue or black ink only.

Use Form CT-1120A-FS, Corporation Business Tax Return Apportionment Computation of Income From Financial Service Company Activities, if the company is a financial service company, as defined in Conn. Gen. Stat. §12-218b, whose business activity is taxable inside Connecticut, whether or not it is taxable outside Connecticut.

This form does **not** apply to net income from services or activities described in:

- Conn. Gen. Stat. §12-218(f), services provided to a regulated investment company. Use Form CT-1120A-IRIC;
- Conn. Gen. Stat. §12-218(g), security brokerage services.
 Use Form CT-1120A-SBC; and
- Conn. Gen. Stat. §12-218(j), credit card activities.
 Use Form CT-1120A-CCA.

Such income shall be apportioned in accordance with subsections (f), (g), or (j) of Conn. Gen. Stat. §12-218.

International banking facility: Receipts attributable to an international banking facility are not included in the numerator or denominator of the receipts factor. In lieu of such exclusion of receipts attributable to an international banking facility, the taxpayer may, on or before the due date (or extended due date) of its corporation business tax return, make an election to exclude receipts attributable to an international banking facility from the numerator of its receipts factor and to include such receipts in the denominator of its receipts factor.

If the taxpayer makes the election, the taxpayer may not, in arriving at its net income, deduct the gross income attributable to the international banking facility from its gross income. Expenses or losses attributable to the international banking facility, to the extent deductible under the Internal Revenue Code, may be deducted from its gross income. The election is irrevocable for and applicable for five successive income years.

Definitions

Financial service company is defined broadly and is intended to include the traditional business entities that are generally considered to be engaged in the business of lending money, extending credit, or otherwise dealing in money capital. See Conn. Gen. Stat. §12-218b(a)(6) and Ruling 2000-4.

Loan means (1) any extension of credit resulting from direct negotiations between the taxpayer and its customer, or (2) the purchase or receipt, in whole or in part, from another of such extension of credit.

Billing address means the location indicated in the books and records of the taxpayer, investment entity, pension fund, or retirement account as the address where any notice, statement, or bill relating to the customer, investor, or participant's account is mailed. The billing address shall be determined as of the first day of the taxable year, or the date during the taxable year when the relationship began between the taxpayer, investment entity, pension fund, or retirement account and the customer, investor, or participant.

Administrative services include clerical, accounting, record keeping, transfer agency, bookkeeping, data processing, custodial, internal auditing, legal, and tax services provided to

an investment entity, pension fund, or retirement account along with management or distribution services.

Distribution services include selling interests in an investment entity, pension fund, or retirement account. Distribution services also include advertising, servicing, or marketing services provided to an investment entity, pension fund, or retirement account by an entity that sells interests in such investment entity, pension fund, or retirement account.

Management services include (1) the rendering of investment advice to an investment entity, pension fund, or retirement account, (2) the determining when sales and purchases of property are to be made on behalf of an investment entity, pension fund, or retirement account, and (3) the selling or purchasing of property constituting assets of an investment entity, pension fund, or retirement account pursuant to a contract with such investment entity, pension fund, or retirement account.

General Instructions

Apportion the net income of a financial service company to Connecticut by multiplying such income by an apportionment fraction that is calculated using the receipts factor that is reflected on Line 15. The numerator of the receipts factor is the total of the Connecticut receipts of the taxpayer during the income year and is reflected in Column A, Line 14. The denominator of the receipts factor is the total of the receipts of the taxpayer within and outside Connecticut during the income year and is reflected in Column B, Line 14. Use the same method to calculate receipts for purposes of the denominator as is used to determine receipts for purposes of the numerator. For Lines 1 through 13, enter Connecticut receipts in Column A and enter total receipts in Column B.

Line Instructions

Line 1 - Enter receipts from the lease, sublease, or rental of real property on which the taxpayer may claim depreciation for federal income tax purposes or real property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes. Connecticut receipts from the lease or rental of real property are equal to receipts from the lease, sublease, or rental of real property that is owned by the taxpayer and located in Connecticut.

Line 2 - Enter receipts from the lease, sublease, or rental of tangible personal property on which the taxpayer may claim depreciation for federal income tax purposes or tangible personal property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes. Connecticut receipts from tangible personal property are equal to receipts from the lease, sublease, or rental of tangible personal property owned by the taxpayer if the tangible personal property is located within Connecticut when it is first placed in service by the lessee.

Line 3 - Enter receipts from the lease or rental of transportation property, which means vehicles and vessels capable of moving under their own power (such as aircraft, trains, water vessels, and motor vehicles) and any equipment or containers attached to such vehicles and vessels. If the transportation property is an aircraft then the Connecticut receipts are equal to the total

receipts multiplied by the number of landings in Connecticut and divided by the total number of landings for the aircraft. If the transportation property is a motor vehicle then the Connecticut receipts are equal to the total receipts if the motor vehicle is registered in Connecticut. If the extent of the use of any transportation property in Connecticut cannot be determined, the property shall be deemed to be used wholly in the state which the property has its principal base of operations.

Line 4 - Enter interest received on loans where 50% or more of the aggregate fair market value of the collateral used to secure the loan is real property. Interest includes fees and penalties in the nature of interest. Connecticut receipts from interest received on loans secured by real property are equal to interest paid on loans if more than 50% of the fair market value of the real property securing the loan is located within Connecticut and interest paid on loans where more than 50% of the fair market value of the real property securing the loan is not located within any one state and the borrower is located within Connecticut. A borrower is located in Connecticut if it is engaged in a trade or business that maintains its commercial domicile in Connecticut or it is not engaged in a trade or business and its billing address is in Connecticut. The location and the fair market value of the real property shall be determined at the time of the original agreement.

Line 5 - Enter interest received on loans other than loans described in Line 4. Interest includes fees and penalties in the nature of interest. Connecticut receipts from loans not secured by real property are equal to interest on such loans if the borrower is located in Connecticut. A borrower is located in Connecticut if it is engaged in a trade or business that maintains its commercial domicile in Connecticut or it is not engaged in a trade or business and its billing address is in Connecticut.

Line 6 - Enter the net gain (but not less than zero) from the sale of loans where 50% or more of the aggregate fair market value of the collateral used to secure the loan is real property. The Connecticut net gain from the sale of such loans is equal to the total net gain from the sale of such loans multiplied by the amount in Column A, Line 4 and divided by the amount in Column B, Line 4.

Line 7 - Enter the net gain (but not less than zero) from the sale of loans other than loans described in Line 6. The Connecticut net gain from the sale of such loans is equal to the total net gain from the sale of such loans multiplied by the amount in Column A, Line 5 and divided by the amount in Column B, Line 5.

Line 8 - Enter loan servicing fees derived from loans where 50% or more of the aggregate fair market value of the collateral used to secure the loan is real property. Connecticut loan servicing fees derived from such loans include the total of such fees multiplied by the amount in Column A, Line 4 and divided by the amount in Column B, Line 4. Connecticut loan servicing fees also include fees for servicing such loans of another if the borrower is located in Connecticut. A borrower is located in Connecticut if it is engaged in a trade or business that maintains its commercial domicile in Connecticut or it is not engaged in a trade or business and its billing address is in Connecticut.

Line 9 - Enter loan servicing fees from loans other than loans described in Line 8. Connecticut loan servicing fees derived from loans not secured by real property include the total of such fees multiplied by the amount in Column A, Line 5 and divided by

the amount in Column B, Line 5. Connecticut loan servicing fees also include fees for servicing such loans of another if the borrower is located in Connecticut. A borrower is located in Connecticut if it is engaged in a trade or business that maintains its commercial domicile in Connecticut or it is not engaged in a trade or business and its billing address is in Connecticut.

Line 10 - Enter income from investment assets and activities and trading assets and activities, including: (1) interest, (2) dividends, (3) net gains (but not less than zero), (4) investment securities, (5) account assets, (6) federal funds, (7) securities purchased and sold under agreement to resell or repurchase, (8) options, (9) futures contracts, (10) forward contracts, (11) notional principal contracts (i.e. swaps, equities, foreign currency transactions), (12) other income from investment assets and activities and trading assets and activities, (13) the amount by which interest from federal funds sold exceeds interest expense on federal funds purchased, (14) the amount by which securities purchased under resale agreements exceeds interest expenses on securities sold under repurchase agreements, and (15) the amount by which the interest, dividends, gains, and other income from trading assets and activities (including assets and activities in the matched book, in the arbitrage book, and foreign currency transactions) exceeds the amount paid in lieu of interest, the amount paid in lieu of dividends, and the losses from such assets and activities. Connecticut income from investment assets and activities and trading assets and activities is calculated using either the Average Value Method or the Gross Income Method. The taxpayer may elect either method or the Commissioner may require either method in order to accurately reflect the business of the taxpayer in Connecticut. For both methods, a taxpayer shall have the burden of proving that an investment asset or activity is properly assigned to a regular place of business outside Connecticut.

Average Value Method: (1) Connecticut income from investment assets and activities in the investment account is equal to the total income from such assets and activities multiplied by the average value of such assets properly assigned to a place of business in Connecticut and divided by the average value of all such assets. (2) Connecticut income from federal funds sold and purchased and from securities purchased under resale agreement and securities sold under repurchase agreement is equal to the total income from such funds and securities multiplied by the average value of such funds and securities assigned to a regular place of business within Connecticut and divided by the average value of all such funds and securities. (3) Connecticut income from trading assets and activities (including assets and activities in the matched book, in the arbitrage book, and foreign currency transactions) is equal to the total income from such assets and activities multiplied by the average value of such trading assets assigned to a regular place of business within Connecticut and divided by the average value of all such assets. The average value of an asset, fund, or security is calculated by adding the value of the asset, fund, or security on the first day of the income year and the value of the asset, fund, or security on the last day of the income year and dividing that figure by two. Either the taxpayer or the Commissioner may determine Connecticut income by averaging the value of assets, funds, or securities on a more frequent basis.

Gross Income Method: (1) Connecticut income from investment assets and activities in the investment account is equal to the total income from such assets and activities multiplied by the gross income from such assets which are properly assigned to a regular place of business of the taxpayer within Connecticut and divided by the total gross income from all such assets. (2) Connecticut income from federal funds sold and purchased and from securities purchased under resale agreement and securities sold under repurchase agreement is equal to the total income from such funds and securities multiplied by the gross income from such funds and securities assigned to a regular place of business within Connecticut and divided by the gross income from all such funds and securities. (3) Connecticut income from trading assets and activities (including assets and activities in the matched book, in the arbitrage book, and foreign currency transactions) is equal to the total income from such assets and activities multiplied by the gross income from such assets and activities assigned to a regular place of business within Connecticut and divided by the gross income from all such assets and activities. If the taxpayer uses the Gross Income Method then it must continue to use the Gross Income Method until it receives permission from the Commissioner to use the Average Value Method.

See Worksheets A, B, and C for additional assistance for Line 10

Line 11 - Enter receipts for providing management, distribution, and administrative services performed on behalf of an investment entity, which includes a separate account of an insurance company, an investment partnership, a real estate investment trust, a real estate mortgage conduit, a financial asset securitization investment trust, or a similar investment entity which is exempt from, or not subject to, federal income tax. Connecticut receipts received from management, distribution, and administrative services performed on behalf of an investment entity are equal to the total amount of such receipts multiplied by the average value of the interests in the investment entity where the billing address of the owner is in Connecticut and divided by the average value of the total interests in the investment entity. The average value of such interests is calculated by adding the value of such interests on the first day of the income year and the value of such interests on the last day of the income year and dividing that total by two.

Line 12 - Enter receipts for providing management, distribution, and administrative services performed on behalf of a pension fund or retirement account, which generally means a fund, trust, plan, account, annuity, or contract established according to a federal or state statute which is designed to provide pension or retirement benefits. Connecticut receipts received from management, distribution, and administrative services performed on behalf of a pension fund or retirement account are equal to the total amount of such receipts multiplied by the average number of participants in such pension fund or retirement account with a billing address in Connecticut and divided by average number of total participants with an interest in such pension fund or retirement account. The average number of such participants is calculated by adding the number of participants on the first day of the income year and the number of participants on the last day of the income year and dividing that total by two.

Election: The taxpayer may elect to calculate its Connecticut receipts based on the average fair market value of the funds under management of the pension fund or retirement account in each income year allocated to the commercial domicile of the sponsor of the pension fund or retirement account (plus the fair market value of funds allocated to the billing address of the participant if there is no such sponsor.) The election shall be irrevocable for five years and shall be applicable to all receipts from management, distribution, or administrative services performed for any pension fund or retirement account.

Line 13 - Other receipts are included in Connecticut receipts if such other receipts are derived from a customer with a billing address in Connecticut. Otherwise, use Form CT-1120A.

Line 14 - Add Lines 1 through 13 in Column A and Column B, and enter the total.

Line 15 - Divide Line 14, Column A, by Line 14, Column B. Enter the result here and on **Form CT-1120**, *Corporation Business Tax Return*, *Schedule A*, Line 2.

Worksheet A - Total Income from Investment Assets and Activities and Trading Assets and Activities

1.	Interest	1.	00
2.	Dividends	2.	00
3.	Net gains (not less than zero)	3.	00
4.	Investment securities	4.	00
5.	Account assets	5.	00
6.	Federal funds	6.	00
7.	Securities purchased and sold under agreement to resell or repurchase	7.	00
8.	Options	8.	00
9.	Future contracts	9.	00
10.	Forward contracts	10.	00
11.	Notional principal contracts (swaps, equities, foreign currency transactions)	11.	00
12.	Other income from investment assets and activities and trading assets and activities	12.	00
13.	Amount by which interest from federal funds sold exceeds interest expense on federal funds purchased	13.	00
14.	Amount by which securities purchased under resale agreements exceeds interest on securities sold under repurchase agreements	14.	00
15.	Amount by which the interest, dividends, gains, and other income from trading assets and activities (including assets and activities in the matched book, in the arbitrage book, and foreign currency transactions) exceeds the amount paid in lieu of interest, the amount paid in lieu of dividends, and the losses from such assets and activities	15.	00
16.	Add Lines 1 through 15. Enter the total here and on Line 10, Column B, on the front of the return.	16.	00

		1	1	
1.	Add Worksheet A, Lines 1 through 12.	1.		00
2.	Value of assets used to calculate income on Worksheet A, Lines 1 through 12, with a regular place of business in Connecticut on the first day of the income year	2.		00
3.	Value of assets used to calculate income on Worksheet A, Lines 1 through 12, with a regular place of business in Connecticut on the last day of the income year	3.		00
4.	Add Line 2 and Line 3.	4.		00
5.	Divide Line 4 by 2.	5.		00
6.	Value of total assets used to calculate income on Worksheet A, Lines 1 through 12, on the first day of the income year	6.		00
7.	Value of total assets used to calculate income on Worksheet A, Lines 1 through 12, on the last day of the income year	7.		00
8.	Add Line 6 and Line 7.	8.		00
9.	Divide Line 8 by 2.	9.		00
10.	Divide Line 5 by Line 9.	10.		00
11.	Multiply Line 1 by Line 10.	11.		00
12.	Add Worksheet A, Line 13 and Line 14.	12.		00
13.	Value of assets used to calculate income on Worksheet A, Line 13 and Line 14, with a regular place of business in Connecticut on the first day of the income year	13.		00
14.	Value of assets used to calculate income on Worksheet A, Line 13 and Line 14, from with a regular place of business in Connecticut on the last day of the income year	14.		00
15.	Add Line 13 and Line 14.	15.		00
16.	Divide Line 15 by 2.	16.		00
17.	Value of total assets used to calculate income on Worksheet A, Line 13 and Line 14, on the first day of the income year	17.		00
18.	Value of total assets used to calculate income on Worksheet A, Line 13 and Line 14, on the last day of the income year	8.		00
19.	Add Line 17 and Line 18.	19.		00
20.	Divide Line 19 by 2	20.		00
21.	Divide Line 16 by Line 20.	21.		00
22.	Multiply Line 12 by Line 21.	22.		00
23.	Enter the amount from Worksheet A, Line 15.	23.		00
24.		24.		00
25.	Value of assets used to calculate income on Worksheet A, Line 15, with a regular place of business in Connecticut on the last day of the income year	25.		00
26.	Add Line 24 and Line 25.	26.		00
27.	Divide Line 26 by 2.	27.		00
28.	Value of total assets used to calculate income on Worksheet A, Line 15, on the first day of the income year	28.		00
29.		29.		00
30.	Add Line 28 and Line 29.	30.		00
31.	Divide Line 30 by 2.	31.		00
32.	Divide Line 27 by Line 31.	32.		00
33.		33.		00
34.		34.		00
<u> </u>	STATE TO A STATE OF THE PROPERTY OF THE PROPER	J- T .		50

Worksheet C - Determining Connecticut Receipts Under the Gross Income Method

1.	Add Worksheet A, Lines 1 through 12.	1.	00	0
2.	Gross income from the assets used to calculate income on Worksheet A, Lines 1 through 12, which are properly assigned to a regular place of business in Connecticut	2.	00	0
3.	Total gross income from the assets used to calculate income on Worksheet A, Lines 1 through 12	3.	00	0
4.	Divide Line 2 by Line 3.	4.	00	0
5.	Multiply Line 1 by Line 4.	5.	00	0
6.	Add Worksheet A, Line 13 and Line 14.	6.	00	0
7.	Gross income derived from assets used to calculate income on Worksheet A, Line 13 and Line 14, which are properly assigned to a regular place of business in Connecticut	7.	00	0
8.	Total gross income from the assets used to calculate income on Worksheet A, Line 13 and Line 14	8.	00	0
9.	Divide Line 7 by Line 8.	9.	00	0
		10.	00	0
11.	Enter the amount from Worksheet A, Line 15.	11.	00	0
12.	Gross income derived from assets used to calculate income on Worksheet A, Line 15 which are properly assigned to a regular place of business in Connecticut	12.	00	0
13.	Total gross income from the assets used to calculate income on Worksheet A, Line 15	13.	00	0
14.	Divide Line 12 by Line 13.	14.	00	0
15.	Multiply Line 11 by Line 14.	15.	00	0
16.	Add Lines 5, 10, and 15. Enter the total here and on Line 10, Column A, on the front of the return if checking the <i>Gross Income Method</i> box.	16.	00	0

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937

(Rev. 12/03)

Form CT-8822CCorporation Business Tax Change of Address

- See Instructions on Reverse -

Purpose of Form:

Use **Form CT-8822C** to notify the Connecticut Department of Revenue Services (DRS) of a change in the physical location or mailing address of the corporation. Check the appropriate box and enter below any change to the corporation's physical location or mailing address.

Check ALL boxes this change affects:		Connecticut Tax Re	gistration Number		
Change in Physical LocationChange in Mailing Address		Federal Employer I	Federal Employer Identification Number		
		Effective Date of Ch	ange:		
		1	/		
Corporation Name					
Old Physical Address (Number and Street)	City	State	ZIP		
Old Mailing Address (Number and Street or PO Box)	City	State	ZIP		
New Physical Address (Number and Street)	City	State	ZIP		
New Mailing Address (Number and Street or PO Box)	City	State	ZIP		
Signature		Date			
Title					

Mail to: Department of Revenue Services

Registration Unit PO Box 2937

Hartford CT 06104-2937

Form CT-8822C Instructions

Required Information

Enter in the spaces provided the corporation's Connecticut Tax Registration Number and Federal Employer Identification Number.

Check the corresponding box identifying the reason for the change.

Enter the old physical or mailing address of the corporation and enter the new physical location or mailing address of the corporation.

Enter the effective date of the change.

Any change in ownership requires a new Connecticut Tax Registration Number.

Signature

Sign your name, enter your title, and the date. This form must be signed by an officer of the corporation.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on behalf of the principal officer (including attorneys, accountants, and enrolled agents). If you are a representative signing for the taxpayer, attach a copy of your Power of Attorney to **Form CT-8822C**.

Mail to:

Department of Revenue Services Registration Unit PO Box 2937 Hartford CT 06104-2937

Further information

For further information, contact the DRS Registration Unit at 860-297-4885.

Department of Revenue Services PO Box 5030 Hartford CT 06102-5030 (Rev. 07/08)

Form OS-114 Sales and Use Tax Return

General Instructions

- 1. You must file a return even if no tax is due or no sales were made.
- Return must be postmarked on or before the due date.
- Deductions: Fill out reverse side of this form if you claim deductions. Read the complete instructions on Form O-88, Instructions for Form OS-114, Sales and Use Tax Return, before completing the return.
- Interest: For late payment 1% of tax due per month from due date.
- 5. **Penalty**: For failure to pay tax when due 15% of tax due or \$50, whichever is greater.

 6. **New owners**: Do not use previous owner's form to file your return. Any change in ownership requires a **new** permit.
- Make check payable to: Commissioner of Revenue Services. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Include the Tax Registration Number on your check.

	For Period Ending
	Connecticut Tax Registration Number
	Federal Employer Identification Number
	Due Date
	For Department Use Only
	Check here if this is an amended returr

Rounding: You must round off cents to the nearest whole dollars on your return and schedules. If you do not round, DRS will disregard the cents.

					Complete the return in blue or black	k ink only
1	Gross receipts from sales of goods		•	1		
2	Gross receipts from leases and rentals		•	2		
3	Gross receipts from labor and services		•	3		
4	Purchases of goods by your business subject to use tax		•	4		
5	Leases and rentals by your business subject to use tax		•	5		
6	Purchase of services by your business subject to use tax		•	6		
7	Total: Add Lines 1 through 6.		•	7		
8	Total deductions: Complete reverse side and enter the amount and deductions: Total Deductions here.	ınt from	>	8		
9	Balance subject to tax: Subtract Line 8 from Line 7. If zero or	less, ent	er "0." ▶	9		
10	Gross amount of tax due: Multiply Line 9 by 6% (.06).		•	10		
11	For amended return only, enter the tax paid on prior return.		•	11		
12	Net amount of tax due: Subtract Line 11 from Line 10.		>	12		
13	For late payment of tax: See General Instructions above. Interest ► + Penalty ►		=	13		
14	Total amount due: Add Line 12 and Line 13.		•	14		
Che	Enter last business date:		New owner New owner Enter information	sines nersh ers mi orma	es start date: hip ust obtain a new Connecticut Tax Registration I tion of new owner:	
	Enter new physical location: (PO Box is not acceptable.)	_				

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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.

Taxpayer's Signature	Title	Telephone Number	Date
Paid Preparer's Signature	Paid Preparer's Address		Date

Did you know you can file this form by Internet?



Website: www.ct.gov/DRS

(for information and filing)

Call: 860-297-5962 (for information)

С

	Payer Service Center	
	Exempt Sales of Items Deductible at 6% Tax Rate	
15	Sales for resale - sales of goods	15
16	Sales for resale - leases and rentals	16
17	Sales for resale - labor and services	17
18	All newspapers and subscription sales of magazines and puzzle magazines	18
19	Trucks with gross vehicle weight rating over 26,000 lbs. or used exclusively for carriage of interstate freight	19
21	Food for human consumption, food sold in vending machines, and any items purchased with food stamps	21
23	Sale of fuel for motor vehicles (See instructions, Form O-88.)	23
24	Sales of electricity, gas, and heating fuel for residential dwellings For Utility and	24
25	Sales of electricity - \$150 monthly charge per business Heating Fuel Companies	25
26	Sales of electricity, gas, and heating fuel for manufacturing or agricultural production Only	26
27	Aviation fuel	27
29	Tangible personal property to persons issued a Farmer Tax Exemption Permit	29
30	Machinery, its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing	30
31	Machinery, materials, tools, and equipment used in commercial printing process or publishing	31
32	Vessels, machinery, materials, tools, and fuel for commercial fishing	32
33	Out-of-state - sales of goods	33
34	Out-of-state - leases and rentals	34
35	Out-of-state - labor and services	35
36	Motor vehicles or vessels purchased by nonresidents	36
37	Prescription medicines - sales of goods	37
38	Nonprescription medicines and diabetic equipment - sales of goods	38
39	Charitable or religious organizations - sales of goods	39
40	Charitable or religious organizations - leases and rentals	40
41	Charitable or religious organizations - labor and services	41
42	Federal, Connecticut, or municipal agencies - sales of goods	42
43	Federal, Connecticut, or municipal agencies - leases and rentals	43
44	Federal, Connecticut, or municipal agencies - labor and services	44
45	Items certified for air or water pollution abatement - sales, leases, and rentals of goods	45
47	Nontaxable labor and services	47
48	Services between wholly owned business entities (See instructions, Form O-88.)	48
50	Trade-ins of all like-kind tangible personal property (See instructions, Form O-88.)	50
52	Taxed goods returned within 90 days at 6% (.06) rate	52
56	Oxygen, blood plasma, prostheses, etc sales, leases, rentals, or repair services of goods	56
58	Printed material for future delivery out of state	58
59	Articles of clothing or footwear under \$50	59
60	Material and components for noncommercial production of clothing	60
63	Funeral expenses (See instructions, Form O-88.)	63
69	Repair services, repair and replacement parts for aircraft, and certain aircraft (See instructions, Form 0-88.)	69
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See instructions, Form 0-88.)	71
72	Machinery, equipment, tools, supplies, and fuel used in the biotechnology industry	72
_73	Repair and maintenance services and fabrication labor to vessels (See instructions, Form 0-88.)	73
74	Computer and data processing services (See instructions, Form 0-88.)	74
75	Renovation and repair services to residential real property (See instructions, Form O-88.)	75
77	Sales of qualifying items to direct payment permit holders	77
_78	Sales of college textbooks	78
79	Sales tax holiday (See instructions, Form 0-88.) ▶	79
81	Residential weatherization products and compact fluorescent light bulbs	81
A	Other Adjustments - sales of goods (Describe:	A
В	Other Adjustments - leases and rentals (Describe:	В
_	Other Adicators to Taken and agricus (Passille	

Other Adjustments - labor and services (Describe:

Total Deductions: Enter here and on Line 8 on the front of this return.

O-88 Instructions for Form OS-114 Sales and Use Tax Return

Filing Instructions

You must complete and file **Form OS-114**, *Sales and Use Tax Return*, even if no sales were made or no tax is due. If you are filing an **amended return**, check the box on the return. Complete the return in blue or black ink only.

Due Date

Form OS-114 is due on or before the last day of the month following the end of the filing period. The return may be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center** (*TSC*) website at **www.ct.gov/TSC**. Visit the *TSC* website to register and file electronically or to download and print the returns. If you file electronically you must also pay electronically.

If the return is mailed, the return must be postmarked on or before the due date. A return is filed timely if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the last day of the month following the filing period shown on the return. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Taxpayer Information

Verify that the correct Federal Employer Identification Number (FEIN), Connecticut Tax Registration Number, and period ending date appear on the return.

If you have changed your **trade name**, check the box and enter your new trade name in the space provided.

If you have changed your **physical location**, check the box and enter your new location in the space provided.

If you are permanently out of business, check the box and enter your last business day.

Payment Options

Pay Electronically: Visit www.ct.gov/TSC to use the *TSC* to make a direct tax payment. After logging onto the *TSC*, select the *Make Payment Only* option and choose a tax type from the drop down box. Using this option authorizes DRS to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

Pay by Credit Card or Debit Card: You may elect to pay your sales tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. At the end of the transaction you will be given a confirmation number for your records. There are three ways to pay by credit card:

- Login to your account in the TSC and select Make Payment by Credit Card;
- Visit: www.officialpayments.com and select State Payments; or
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment will be effective on the date you make the charge.

Pay by Mail: Make your check payable to: Commissioner of Revenue Services. To ensure payment is applied to your account, write your Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. Do not send cash. DRS may submit your check to your bank electronically.

Mail paper returns and payment to:

Department of Revenue Services State of Connecticut PO Box 5030 Hartford CT 06102-5030

DRS will return any improperly completed returns or unsigned checks.

Deductions

You **must itemize** all deductions claimed on the back of the return.

Rounding

You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

Alternative Method

Use this alternative method to determine amounts for Lines 1, 2, and 3 if you do not account for sales tax separately from gross receipts.

- Step 1: Deduct the total of all exempt sales from gross receipts.
- Step 2: For receipts subject to the 6% tax rate, multiply the remaining balance by 94.3%.
- Step 3: Add back the amount subtracted for exempt sales.
- Step 4: Enter total on appropriate gross receipts line (Lines 1, 2, or 3).

Successor's Liability

The purchaser of a business is liable for the taxes of the predecessor to the extent of the purchase price unless the purchaser obtains **Form AU-712**, *Tax Clearance Certificate for Sales and Use Taxes*, from DRS. See Conn. Gen. Stat. §12-424(2). New owners must obtain a new Connecticut Tax Registration Number.

Responsible Person Liability

Responsible persons may be held liable for sales and use taxes incurred by their business under Conn. Gen. Stat. §12-414a.

For More Information

If you have any questions, visit the DRS website at www.ct.gov/DRS or contact the Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Line Instructions

Line 1

Enter total gross receipts from the sale of tangible personal property.

- (a) Include receipts from:
 - Sales of cigarettes and motor vehicle fuel;
 - Tax-exempt sales;
 - Total credit sales;
 - Federal and state excise taxes and state petroleum products gross earnings tax;
 - Sales of heating fuel, electricity, and gas; and
 - Shipping and delivery charges.
- (b) Exclude from Line 1 receipts from:
 - Installment payments from conditional or credit sales previously reported;
 - Sales and use taxes;
 - Sales of real estate; and
 - Commissions received, except sales agents services.

Line 2

Enter total gross receipts from the leasing and renting of tangible personal property. Include receipts from:

- Royalties or periodic payments received;
- Maintenance charges;
- Cancellation charges;
- Installation charges; and
- Shipping and delivery charges.

Line 3

Enter total gross receipts derived from the rendering of all services including but not limited to:

- a. Computer and data processing services;
- b. Credit information and reporting services;
- Employment agencies and agencies providing personnel services;
- d. Private investigation, protection, patrol work, watchman, and armored car services excluding services of off-duty police officers and off-duty firefighters;
- e. Painting and lettering services;
- f. Photographic studio services;
- g. Telephone answering services;
- h. Stenographic services;
- Services to existing industrial, commercial, or income-producing real property;
- Business analysis, management, management consulting, and public relations services;
- k. Piped-in music services;
- Flight instruction and chartering services by a certified air carrier;
- m. Motor vehicle repair services;
- n. Motor vehicle parking excluding valet parking at any airport;
- o. Radio or television repair services;
- p. Furniture reupholstering and repair services;
- q. Repair services to electrical or electronic devices;
- r. Lobbying or consulting services;
- s. Sales agent services for selling tangible personal property, excluding auctioneer services;
- Locksmith services;

- Advertising or public relations services not related to the development of media advertising or cooperative direct mail advertising;
- v. Landscaping and horticulture services;
- w. Window cleaning services;
- x. Maintenance services;
- y. Janitorial services;
- z. Exterminating services;
- aa. Swimming pool cleaning and maintenance services;
- bb. Renovation and repair services to other than industrial, commercial, or income-producing real property;
- cc. Miscellaneous personal services (SIC Industry Group 729 or NAICS 532220, 812191, 812199, and 812990) excluding services by licensed massage therapists or licensed electrologists;
- dd. Repair or maintenance services to tangible personal property including any contract of warranty or service related to the item;
- ee. Business analysis, management, or management consulting services rendered by a general partner or an affiliate to a limited partnership;
- ff. Health and athletic club services;
- gg. Telecommunications services;
- hh. Community antenna television services;
- Noncommercial vessel storage or mooring charges (exclusive of the period from November 1 through April 30);
- jj. Prepaid telephone calling service; and
- kk. Furnishing of space for storage.

Line 4

Enter gross purchases of tangible personal property subject to use tax.

Line 5

Enter gross lease and rental payments subject to use tax.

Line 6

Enter gross payments for services subject to use tax.

Line 7

Enter total of Lines 1 through 6.

Line 8

Enter **deduction total** from the Total Deductions line on the back of the return. If you claim deductions on Line 8, you must enter an amount on the appropriate deduction line(s) on the back of the return.

Line 9

Subtract Line 8 from Line 7 and enter the difference. If zero or less, enter "0."

Line 10

Multiply the amount on Line 9 by the 6% tax rate.

Line 11

For amended returns only: Enter the tax paid on any prior return(s) filed for the period.

Line 12

Subtract Line 11 from Line 10 and enter the difference.

Line 13

Interest: If this is a late or amended return, interest is computed at the rate of 1% per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

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Penalty for failure to pay tax when due: 15% of the tax due or \$50, whichever is greater.

Penalties for late electronic funds transfer (EFT) payments are:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% for EFT payments more than 5 days but not more than 15 days late; and
- 10% for EFT payments more than 15 days late.

Line 14

Add Line 12 and Line 13 and enter the total.

Deductions

DRS may require certificates from purchasers to support exempt sales including services, leases, and rentals. This section may **only** be used to report exempt sales by your business. Personal or business expenses must **not** be included.

Lines 15 through 17

Sales for resale: Enter total sales made during the period for which resale certificates have been accepted.

Line 18

Sales of all newspapers and subscription sales of magazines and puzzle magazines.

Line 19

Sales of commercial trucks (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds or operated actively and exclusively for carriage of interstate freight under a certificate or permit issued by the Interstate Commerce Commission or its successor agency.

Line 21

Sales of food products for human consumption, vegetable seeds, and food sold through vending machines and sales of certain nonfood products purchased with food stamps. Food does not include alcoholic beverages, soda, candy, gum, tobacco products, or food prepared for immediate consumption at or near the seller's location.

Line 23

Sales of fuel for motor vehicles: Enter the sales of gasoline and diesel fuels on which the Connecticut motor vehicle fuels tax has been paid. Do not include fuel purchased for use by the business filing this return.

Line 24

Sales of electricity, gas, and heating fuel for use in any residential dwelling.

Line 25

Sales of electricity to businesses of \$150 or less per month.

Line 26

Sales of electricity, gas, and heating fuel to agricultural producers and manufacturers when 75% or more of the heating fuel gas or electricity is consumed in a building or location used for agricultural production or manufacturing.

Line 27

Sales of aviation fuel used exclusively for aviation purposes.

Line 29

Sales of tangible personal property for exclusive use in agricultural production if a copy of the Farmer Tax Exemption Permit, was provided.

Line 30

Sales of machinery and its replacement, repair, component and enhancement parts, materials, tools, and fuel for manufacturing production. Sales of machinery and repair, replacement, component, and enhancement parts, and parts to build machinery used directly in the manufacturing process. Sales of materials, tools, and fuel used directly in an industrial plant in the manufacturing process or in furnishing gas, water, steam, or electricity when delivered to consumers through mains, lines or pipes. See Line 71 also.

Line 31

Sales of machinery, materials, tools, equipment, and supplies used predominantly in the **production of printed material** by a commercial printer or in a related printing production process including publishing.

Line 32

Sales for commercial fishing: Sales of vessels, machinery, or equipment for exclusive use on commercial fishing vessels. Sales of materials, tools, and fuel used directly in commercial fishing.

Line 33 and Line 34

Sales in interstate and foreign commerce where delivery was provided by seller to a point outside of Connecticut, irrespective of transportation facilities involved.

Line 35

Out-of-state sales of services when the benefit of the services is exclusively realized outside this state.

Line 36

Sales of motor vehicles or vessels purchased by nonresidents: Sales of motor vehicles or vessels are exempt from tax when the purchaser is not a resident of this state and does not maintain a permanent place of abode in this state, provided the motor vehicle or vessel is not presented for registration with the Department of Motor Vehicles in this state.

Line 37

Sales of medicines, syringes, and needles by prescription.

Line 38

Sales of nonprescription medicines: The exemption includes items used in or on the body: vitamin or mineral concentrates; dietary supplements; natural or herbal medicines; cough, cold, or allergy medicines; antidiarrheal medicines; analgesics; antiviral, antibiotic, and antifungal medicines; antiseptics; astringents; antihistamines; anesthetics; steroidal medicines; anthelmintics; laxatives; emetics and antiemetics; antacids; and eye, ear, or nose medications. Test strips, tablets, lancets, and glucose monitoring equipment for diabetes, and any replacement, repair, and enhancement parts for the equipment are also exempt. Excluded from the exemption are cosmetics, dentifrices, shaving and hair care products, mouthwash, soaps, and deodorants.

Lines 39 through 41

Sales to exempt charitable or religious organizations under I.R.C. \$501(c)(3) or cemetery organizations exempt under I.R.C. \$501(c)(13) if the organization furnishes a valid exemption certificate.

Lines 42 through 44

Sales to governmental agencies: Enter sales to the United States, State of Connecticut, or any political subdivision or agency of these governments including public schools, police, fire departments, etc.

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Line 45

Sales of certified items for air or water pollution abatement: Enter the sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air or water pollution, certified as approved for this purpose by the Commissioner of the Department of Environmental Protection.

I ine 47

Nontaxable labor and service charges included in Line 3 but not deductible on another line of this return.

Example: Labor on new construction.

purchased for resale to another affiliate.

Line 48

Sales of services between wholly-owned business entities: The exemption applies to services between entities, including entities other than corporations, where either entity owns a 100% controlling interest in the other. Business entities include corporations, trusts, estates, partnerships, limited partnerships, limited liability partnerships, limited liability companies, sole proprietorships, nonstock corporations, and federally recognized indian tribes. The exemption also applies to telecommunications services and community antenna television services. A business entity cannot purchase services on resale when the services are

Line 50

Trade-ins: Enter total trade-in allowance on any like-kind item of tangible personal property. All trade-ins, other than motor vehicles, farm tractors, snowmobiles, vessels, aircraft, and certain construction equipment, must be intended for resale.

Line 52

Returned goods taxed at 6%: Enter goods returned for credit within 90 days of date of sale.

Line 56

Sales of oxygen, blood, artificial devices, crutches, and wheelchairs: Enter sales of oxygen, blood or blood plasma, prostheses, or the sales or repair services of crutches, walkers, wheelchairs, inclined stairway chairlifts, etc., vital life support equipment, and replacement, repair, and enhancement parts for this equipment.

Line 58

Sales of printed material delivered to Connecticut where purchaser has certified it will be delivered for use out of state within 30 days.

Line 59

Sales of clothing or footwear under \$50 each: This exemption does not apply to purchases of: special clothing or footwear primarily designed for athletic activity or protective use; jewelry, handbags, luggage, wallets, umbrellas, watches, and similar items carried on or about the human body.

Line 60

Sales of cloth and components and yarn used in the noncommercial production of clothing.

Line 63

Funeral expenses: Enter sales of caskets used for burials and cremation and the first \$2,500 of tangible personal property for each funeral.

Line 69

Sales of aircraft and repair or replacement parts and repair services exclusively for use in the aircraft or in significant overhauling or rebuilding of aircraft on a factory basis.

Line 71

Materials, tools, fuels, and machinery and equipment to be used primarily in manufacturing, as described in the Manufacturing Recovery Act of 1992. Multiply applicable gross receipts by 50% and enter.

Line 72

Sales of machinery, equipment, tools, supplies, and fuel used directly in the biotechnology industry.

Line 73

Sales of fabrication labor and repair and maintenance services for vessels: Vessel means every description of watercraft, other than seaplane.

Line 74

Computer and data processing services taxable at 1%: Multiply the applicable gross receipts by 83.33% and enter. Internet access services are not taxable.

Line 75

Renovation and repair services to residential property: Paving, painting or staining, wallpapering, roofing, siding, and exterior sheet metal work services to other than industrial, commercial, or income-producing real property.

Line 77

Sales to direct payment permit holders: Direct payment permits allow taxpayers to pay use tax on certain purchases directly to DRS rather than paying sales or use taxes to vendors.

Line 78

Sales of college textbooks to full-time or part-time students enrolled at institutions of higher education and private occupational schools with the presentation of valid student identification cards. The exemption applies only to new and used books and related workbooks required or recommended for courses.

Line 79

Sales tax holiday

Clothing and footwear under \$300: Enter total receipts from the sale of clothing or footwear under \$300 nontaxable for one week per year. The exclusion applies from the third Sunday in August through the following Saturday.

Line 81

Residential weatherization products and compact fluorescent light bulbs: Enter sales of residential weatherization products and sales of compact fluorescent light bulbs.

Lines A, B, and C

Other adjustments: Explain fully. On the applicable line, enter and describe any other deductions for exempt sales not enumerated. For example, include on these lines: Sales to senior centers or sales made by eleemosynary nonprofit organizations of not more than \$20. For a complete list of sales and use tax exemptions, see Conn. Gen. Stat. §12-412.

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Department of Revenue Services PO Box 2973 Hartford CT 06104-2973

Form OP-186 Connecticut Individual Use Tax Return

(Rev. 09/09)

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Enter Calendar Year	Beginning ►	January 1,	, ZU,	and Ending	December 3	I, ZU

Use this form to report and pay Connecticut use tax. This form may be used to report a single transaction or multiple transactions occurring in the same calendar year. You may file more than one use tax return for a given calendar year, but you cannot combine transactions from different years. Use tax may also be reported on your Connecticut income tax return (Forms CT-1040 or CT-1040NR/PY). Complete the return in blue or black ink only.

Enter the calendar year the purchases being reported were made at the top of this return. Enter your name and Social Security Number (SSN) in the spaces provided below. You may file a separate return or a joint return. If you are filing a joint return, enter your spouse's name and SSN. Your filing status for income tax purposes does not affect your filing status for use tax purposes.

Your first name and middle initial	Last name		Your Social Security Number
>			-
If a joint return, spouse's first name and middle initial	Last name		Spouse's Social Security Number
Home address Number and street		РО Вох	DRS use only
City, town, or post office	State	ZIP code	

Worksheet Instructions

- Column 1: Enter the month and day of the purchase.
- **Column 2:** Enter a brief description of the taxable item or service purchased (iewelry, computer, etc.).
- Column 3: Enter the name of the retailer the item or service was purchased
- Column 4: Enter the purchase price.
- Column 5: Multiply the purchase price in Column 4 by 6% or the applicable rate and enter the result. Computer and data processing services are taxed at 1%.

fraction of a month from due date.....

4. Total amount due: Add Lines 1, 2, and 3.

- **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. Do not enter negative amounts. If zero or less, enter "0." Add Column 7 amounts and enter total on Line 1 below. If no tax is due, do not file this return.

If you require additional lines, you should create an identical schedule, include the Column 7 amounts in the total, and attach it to the back of the form.

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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 .06)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
	Add Column 7 amounts and enter total here and on Line 1 below.					
1. Total tax of	due: From Worksheet, Colun	nn 7	1	(00	
_	For failure to pay tax when du For late payment - 1% (.01) o	ne - 10% (.10) of the tax due. If tax due per month or	▶ 2	(00	

Do not mail this return with your income tax return. Make check payable to: **Commissioner of Revenue Services**. To ensure your payment is applied to your account, write the **calendar year** of the return, "**Form OP-186**", and your SSN, optional, on the front of your check. Do not send cash. The Department of Revenue Services (DRS) may submit your check to your bank electronically. Mail this return with check to: Department of Revenue Services, State of Connecticut, PO Box 2973, Hartford CT 06104-2973.

3

4

Due Date: This return may be filed at the time of purchase, but not later than April 15 for purchases made during the preceding calendar year.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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.

	Your signature	Date	Spouse's signature	Date
Sign Here				
_	Paid preparer's signature		Date	Preparer's Tax Identification Number (PTIN) or SSN
Keep a copy				
for your records.	Firm name and address			Federal Employer Identification Number (FEIN)

Q & A on the Connecticut Individual Use Tax

Here are answers to some commonly-asked questions about the Connecticut use tax. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. What is the use tax?

Use tax is the tax you pay when Connecticut sales tax is not paid to a retailer. The use tax is complementary to the sales tax. Together, the sales and use taxes act to tax Connecticut purchasers equally whether they purchase goods and services inside or outside of Connecticut.

2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property whether purchased or leased. Examples of taxable tangible personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; and reupholstering services for your household furniture.

3. Are there exemptions from the use tax?

Yes. Some examples are items of clothing that cost less than \$50 or repair and maintenance services to vessels.

Most tax exemptions are listed in the current version of the *Getting Started in Business* publication. For a comprehensive list, see Conn. Gen. Stat. §12-412.

4. What is the use tax rate?

In general, the use tax rate for purchases of taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

5. What if a Connecticut retailer doesn't collect tax from me on a sale of taxable goods or services?

You must report the use tax liability on a Form OP-186, Connecticut Individual Use Tax Return; or you can use the electronic Taxpayer Service Center (TSC) to file your Form CT-1040, Connecticut Resident Income Tax Return, or Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, for purchases made during the preceding calendar year.

6. When must individuals pay the use tax?

You must file your Connecticut income tax return by April 15 for the preceding calendar year. If you are not required to file a Connecticut income tax return, you must pay the use tax using Form OP-186. You may file Form OP-186 for the entire year or you may file several returns throughout the year but, in either case, Form OP-186 is due by April 15 for the preceding calendar year. If the purchases are made in connection with a trade or business carried on by an individual, see Question 12.

7. What if I buy taxable goods or services from an out-of-state mail-order company, television shopping channel, or computerized shopping service and no Connecticut tax is charged by the vendor?

If you buy goods or services for use in Connecticut, you must report the use tax liability on your Connecticut income tax return or Form OP-186 for purchases you made during the preceding calendar year.

8. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and you have taken title to the goods outside Connecticut and the tax correctly paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax is the difference between the Connecticut tax and the tax paid to the other state. If the tax paid to the other state is equal to or more than the Connecticut tax, you owe no use tax to Connecticut. There is no refund for tax paid to another state when that state's tax rate exceeds 6%.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, Connecticut use tax is \$60.

9. Is an out-of-state merchant misleading me if he tells me I do not need to pay Connecticut use tax?

Yes. While you may not have to pay sales tax in the state where you bought the goods or services, you **must** pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.

10. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased and **brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does not apply to items **shipped or mailed** to you.

11. Can an out-of-state business collect Connecticut use tax on taxable goods that are mailed or delivered into Connecticut? Yes. If the business is registered to collect Connecticut use tax, it

res. If the business is registered to collect Connecticut use tax, it must collect the tax from you. If the business is not registered, then you must report and pay the tax yourself.

12. Does a person engaged in a trade or business have to pay use tax on purchases made for the trade or business?

Yes. If the person makes taxable purchases of goods (such as office furniture, computers, and supplies) or services out-of-state for use in a trade or business, that person should be registered with the Department of Revenue Services (DRS) for business use tax purposes and report purchases on Form OS-114, Sales and Use Tax Return. See Informational Publication 2003(31), Q & A on the Connecticut Use Tax for Businesses and Professions.

13. What are the penalties and interest for not paying the use tax? The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

14. What are the use tax filing requirements for motor vehicles, snowmobiles, vessels, and aircraft?

Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles collects the use tax when you register a motor vehicle, snowmobile, or vessel. You must report the use tax liability on aircraft on your Connecticut income tax return or on Form OP-186. If you do not intend to register your motor vehicle, snowmobile, or vessel immediately after you purchase it, you must report the use tax liability for purchases made during the prior calendar year on your Connecticut income tax return or Form OP-186. If the purchase is made in connection with a trade or business carried on by an individual, see Question 12.

15. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

For More Information: Call DRS during business hours, Monday through Friday:

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone Users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

CERT-100

Materials, Tools, and Fuel

General Purpose: The purchaser of materials, tools, and fuel uses this certificate to establish that the item(s) being purchased will be used directly in:

- An industrial manufacturing plant in the actual fabrication of a product to be sold;
- Furnishing power to an industrial manufacturing plant; or
- Furnishing gas, water, steam, or electricity when delivered to consumers through mains, lines, pipes, or bottles.

Whether or not the materials, tools, and fuel will be used in Connecticut, charges for those materials, tools, and fuel when used as indicated above are not subject to sales and use taxes.

If the materials, tools, or fuel are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(18); Conn. Agencies Regs. §12-412(18)-1.

Instructions for the Purchaser: An owner or officer of a business purchasing materials, tools, or fuel for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Issue this certificate only for materials, tools, or fuel, as defined in Conn. Agencies Regs. §12-412(18)-1. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of the materials, tools, or fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing materials, tools, or fuel for use in the actual fabrication of finished products to be sold, in furnishing power to an industrial manufacturing plant, or in furnishing gas, water, steam, or electricity to consumers through mains, lines, pipes, or bottles. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in fabrication or that the materials, tools, or fuel will not be used directly in actual fabrication of finished products to be sold. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-100" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registrati (If none, explain)		Federal Employer ID #
Name of Seller	Address	CT Tax Registratic (If none, explain)	on Number	Federal Employer ID #
Check One Box	nket Certificate	ertificate for One Purchase Only		
Check Appropriate Box and Pr	ovide Written Description of Eac	h Item Purchased		
□ Ma	terials	☐ Fuel		
	Decla	aration by Purchaser		
An industrial manufactureFurnishing power to an in	ring plant in the actual fabricat ndustrial manufacturing plant;	•		•
In accordance with Conn. Ag	encies Regs. §12-412(18)-1, th	ne purchase of these item(s) is ex	cempt from sale	s and use taxes.
statements) and, to the best of	my knowledge and belief, it is	xamined this return or documents true, complete, and correct. I to 5,000, or imprisonment for not r	ınderstand the p	enalty for willfully delivering a
Name of Purchasing Comp	any			
By:	OCC.			D (
Authorized Signature of Ov	when of Officer	Title		Date

CERT-101

Machinery, Component Parts, and Replacement and Repair Parts of Machinery Used Directly in a Manufacturing Process

General Purpose: This certificate is used by the purchaser of:

- Machinery to be used directly in the manufacturing production process;
- Component parts and contrivances used or required to control, regulate, or operate the machinery, or to enhance or alter its productivity or functionality;
- All replacement and repair parts for this machinery or its component parts and contrivances; **or**
- Any parts of a machine purchased exclusively to assemble into a machine to be used directly in a manufacturing production process. These parts will be assembled into a machine by the purchaser or someone acting on behalf of the purchaser.

Whether or not the machinery, component parts and contrivances, or replacement and repair parts of a machine will be used in Connecticut, charges for the machinery, component parts and contrivances, or replacement and repair parts when used as indicated above are not subject to sales and use taxes.

If the machinery, component parts and contrivances, or replacement and repair parts of a machine are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(34) and (73); Conn. Agencies Regs. §12-412(34)-1

Instructions for the Purchaser: An owner or officer of a business purchasing manufacturing machinery, component parts and contrivances, or replacement and repair parts of a machine to be used in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Issue this certificate only for machinery used directly in a manufacturing production process, as defined in Conn. Gen. Stat. §12-412(34) and Conn. Agencies Regs. §12-412(34)-1, or for any parts of a machine purchased exclusively for the purpose of assembling a machine for use directly in a manufacturing production process as described in Conn. Gen. Stat. §12-412(73). Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. In addition, the purchaser must prepare and

maintain a record for the use of a component part purchased under Conn. Gen. Stat. §12-412(73) for at least three years following the date of purchase. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and storage, use, or other consumption, of the machinery, component parts and contrivances, or replacement and repair parts of a machine is not subject to sales and use taxes. The certificate is valid only if taken in good faith: (1) in the case of machinery, component parts and contrivances, or replacement or repair parts as described above, purchased under Conn. Gen. Stat. §12-412(34), from a person purchasing the items for use in manufacturing; and (2) in the case of component parts of a machine purchased under Conn. Gen. Stat. §12-412(73), from a person purchasing the parts for use in manufacturing machinery or who will assemble the parts into a machine on behalf of a person engaged in manufacturing. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in manufacturing or that the machinery will not be used directly in a manufacturing production process. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-101" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number	Federal Employer ID #
		(If none, explain)	
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box: Blanket C	ertificate	e for One Purchase Only	
Description of Machinery, Compone	nt Parts and Contrivances, or	Replacement and Repair Parts:	
	Declara	ation by Purchaser	
The item(s) described on this certif	icate are:		
	ly in the manufacturing pr	roduction process, as defined in Conn. Ger	n. Stat. §12-412(34) and Conn.
 Component parts and contriv productivity or functionality; 		ired to control, regulate, or operate the mac	hinery, or to enhance or alter its
All replacement and repair parts	arts for this machinery or its	s component parts and contrivances; or	
 Component parts of a machin production process as describ 		or the purpose of assembling a machine for 412(73).	use directly in a manufacturing
In accordance with Conn. Gen. Stat	t. §12-412(34) or (73), the p	urchase of the described items is exempt fro	m sales and use taxes.
statements) and, to the best of my k	nowledge and belief, it is tr	mined this return or document (including ar ue, complete, and correct. I understand the 1000, or imprisonment for not more than five	penalty for willfully delivering a
Name of Purchaser			
By:			
Authorized Signature of Owner, A	Agent, or Officer	Title	Date

(Revised 01/05)

CERT-102

Certified Rehabilitation Certificate for Certified Historic Structures

General Purpose: An owner or general contractor uses this certificate to establish that services to real property being rendered by a general contractor or subcontractor are directly connected with a certified and substantial rehabilitation of a certified historic structure. Charges for that portion of the services to a qualifying project are not subject to sales and use taxes.

Services to real property include such services as: management, electrical, plumbing, paving, painting, staining, carpentry, roofing, siding, plastering, heating, air conditioning, ventilation, exterior sheet metal work, flooring, sandblasting, carpeting, masonry, wallpapering, and refuse removal services when rendered to industrial, commercial, or income-producing real property.

However, services to real property **do not** include: locksmith, landscaping and horticultural, window cleaning, maintenance, janitorial, exterminating, or swimming pool cleaning and maintenance services. Charges for these services are fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

Contractors are consumers of tangible personal property physically incorporated into buildings being constructed or renovated by them. Sales of such property to contractors are retail sales subject to sales and use taxes.

If a subcontractor does not accept a resale certificate issued by the general contractor for the services to real property rendered to the general contractor by the subcontractor, the general contractor may issue this certificate to the subcontractor. If the subcontractor accepts a resale certificate, the general contractor does not issue this certificate.

Statutory Authority: Conn. Agencies Regs. §12-407(2)(i)(I)-1.

Instructions for the Service Recipient (Owner or **General Contractor):** An owner can sign and issue this certificate to advise its general contractor that sales and use taxes do not apply to all or a portion of the charges made by the general contractor for services rendered to the owner's certified historic structure. The general contractor, in turn, should sign and issue this certificate to its subcontractors to advise each subcontractor that sales and use taxes do not apply to all or a portion of the charges made by the subcontractor for services rendered to the general contractor. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. The owner must attach a copy of the listing of the building in the National Register or the certification by the Secretary of the Interior to the Secretary of the Treasury that the building is located in a registered historic district and is of historic significance to the district. The owner must also attach a copy of the application for certification by the Secretary of the Interior to the Secretary of the Treasury that the rehabilitation is consistent with the historic character of the building or the district in which the building is located.

Instructions for the Service Provider: Acceptance of this certificate, when properly completed, relieves the service provider from the burden of proving the services were rendered in the certified rehabilitation of a certified historic structure. The certificate is valid only if taken in good faith from the owner or general contractor. The good faith of the service provider will be questioned if the provider knows of facts that suggest the certificate is inaccurate. Keep this certificate and bills or invoices to the owner or general contractor for at least six years from the date the services were rendered. The bills, invoices, or records covering all charges made under this certificate must be marked to indicate the services were partially or totally exempted from sales and use taxes. The words "Exempt under CERT-102" satisfy the requirement.

Name of Service Recipient	Address	CT Tax Registration Nu (If none, explain)	mber Fe	deral Employer ID #
Name of Service Provider	Address	CT Tax Registration Nu (If none, explain)	mber Fe	deral Employer ID #
Location of Real Property		<u> </u>		
General Description of Services Ren	dered			
	Declarati	on by Service Provider		
The real property identified in this	certificate is a certified his	storic structure as defined in Internal	Revenue Code	§47(c)(3)(A).
The structure is being substantially	y rehabilitated as defined in	n Internal Revenue Code §47(c)(1)(0	C).	
The rehabilitation will be a certifie	d rehabilitation as defined i	in Internal Revenue Code §47(c)(2)(0	C).	
substantial and certified rehabilita	tion. As defined in Conn.	operty identified on the front of this Agencies Regs. §12-407(2)(i)(I)-1(c ercentage of the charges is not subjection.	e)(1), these serv	ices are treated as services
statements) and, to the best of my	knowledge and belief, it is	amined this return or document (inc true, complete, and correct. I unders ,000, or imprisonment for not more t	stand the penalt	y for willfully delivering a
			Check one:	Owner
Name of Service Recipient			_	☐ General Contractor ☐ Subcontractor
By:Authorized Signature of Service		Title	Date	
rumonzed bighatuic of belyice	recipient	11110	Date	

CERT-103

Residential Condominium Association

Statutory and Regulatory Authority: Conn. Gen. Stat. §12-407(a)(37)(I) and Conn. Agencies Regs. §12-407(2)(i)(I)-1 and §12-407(2)(i)(BB)-1; Conn. Gen. Stat. §12-407(2)(i)(BB).

General Purpose: A residential condominium association uses this certificate to establish, for a particular calendar year, the percentage of the condominium units that are not owner-occupied. That percentage will be used by the service provider as the percentage of charges for services to real property that are subject to sales and use taxes.

Services to real property include such services as management, electrical, plumbing, carpentry, plastering, heating, air conditioning, ventilation, flooring, sandblasting, carpeting, masonry, refuse and sanitary waste removal services, paving, painting or staining, wallpapering, roofing, siding, and exterior sheet metal work. Use this certificate to establish the percentage of these services that are taxable.

Services to real property do not include locksmith, landscaping and horticulture, window cleaning, maintenance, janitorial, exterminating or swimming pool cleaning, and maintenance services. Charges for these services are fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

Contractors are consumers of tangible personal property physically incorporated into buildings being constructed or renovated by them. Sales of such property to contractors are retail sales subject to sales and use taxes. Where a subcontractor will not accept a resale certificate issued by a general contractor in connection with services to industrial, commercial, or income-producing real property being rendered to the general contractor by the subcontractor, this certificate may be issued by the general contractor to the subcontractor. Where a subcontractor will accept a resale certificate issued by the general contractor in connection with services to industrial, commercial, or income-producing real property being rendered to the general contractor by the subcontractor, this certificate need not be issued by the general contractor to the subcontractor. In all instances, the condominium association must issue CERT-103 to any contractor that renders services to the common elements.

Instructions for Service Recipient (Condominium Association or General Contractor): A principal officer of the association must sign this certificate. The information must be accurate as of the first day of the calendar year covered by this certificate. Keep a copy of the certificate and records that substantiate the information entered on the certificate for at least six years from the end of the calendar year covered by this certificate. You may issue this certificate only where the services are rendered to the common elements and where the services are "services to industrial, commercial or income-producing real property," as defined in Conn. Agencies Regs. §12-407(2)(i)(I)-1(g). You may not issue this certificate in connection with rendering any other services to the condominium association or where the services are not rendered to the common elements.

Instructions for Service Provider (General Contractor or Subcontractor): Acceptance of this certificate, when properly completed by a service recipient, relieves the service provider from the burden of proving that services were not rendered to income-producing real property only if taken in good faith from the condominium association or the general contractor. The good faith of the service provider will be questioned if the provider has knowledge of facts that give rise to a reasonable inference the information in this certificate is inaccurate. Keep this certificate and bills or invoices to the condominium association for at least six years from the date the services were rendered. The bills or invoices must be appropriately marked to indicate the charges for services were partially or totally exempted from sales and use taxes. The words "Exempt under CERT-103" satisfy this requirement.

Name of Residential Condominium Assn	. Address	CT Tax Registration Number	Federal Employer ID #
		(If none, explain)	Todalai Employer 10 #
Name of Service Provider	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
General Description of services being ren	dered to residential cond	ominium association by service provider	
Period covered by this certificate:			
(Cale	ndar Year)	
	Declaration by	Condominium Association	
was obtained from unit owners. In accordance with Conn. Agencies the same percentage of any charge industrial, commercial, or income-p	nits were not occupie s Regs. §12-407(2)(i es made to this con- producing real proper	ertificate, there were units in d by their owners as dwellings. This infor o(I)-1(f)(4), because % of the undominium association by any service puty, as defined in Conn. Agencies Regs. § Indar year covered by this certificate.	mation concerning occupancy nits were not owner-occupied, rovider rendering services to
Declaration: I declare under per schedules and statements) and, to	nalty of law that I hat the best of my know	ave examined this return or document (when the very serior of the very	and correct. I understand the
Name of Condominium Association			
By: Signature of Principal Officer		Title Date	

CERT-104

Services Certificate for New Construction

General Purpose: Charges for that portion of the services to real property directly connected with construction of a new building or a new addition that expands the cubic footage of an existing building, or with making site improvements that put the property affected to a new use are not subject to sales and use taxes. An owner or general contractor uses this certificate to establish that services to real property being rendered by a general contractor or subcontractor are directly connected with:

- Construction of a new building or a new addition that expands the cubic footage of an existing building; **or**
- Making site improvements that put the property affected to a new use.

Site improvements are improvements made to real property. Certain site improvements put the property to a new use, such as the construction of roadways, walkways (concrete or asphalt), driveways (concrete or asphalt), parking lots, patios (concrete or asphalt), in ground swimming pools, tennis courts, or decks. These services are considered new construction work whether or not these improvements are connected with the construction of a new building.

Other site improvements merely enhance an existing use of the property, such as installation of wells, septic systems, utility lines, storm water drainage systems, or outdoor lighting systems. These services are **not** considered new construction unless the construction of the improvements is directly connected with the construction of a new building or a new addition that expands the cubic footage of an existing building.

Services to real property include: management, electrical, plumbing, paving, painting, staining, carpentry, roofing, siding, plastering, heating, air conditioning, ventilation, exterior sheet metal work, flooring, sandblasting, carpeting, masonry, wallpapering, and refuse removal services. However, services to real property **do not** include: locksmith, landscaping and horticultural, window cleaning, maintenance, janitorial, exterminating, or swimming pool cleaning and maintenance services. Charges for these services are fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

Contractors are consumers of tangible personal property physically incorporated into buildings being constructed or renovated by them. Sales of such property to contractors are retail sales subject to sales and use taxes. Statutory Authority: Conn. Agencies Regs. §12-407(2)(i)(I)-1.

Instructions for the Service Recipient (Owner or **General Contractor):** An owner can sign and issue this certificate to advise its general contractor that sales and use taxes do not apply to all or a portion of the charges made by the general contractor for services rendered to the owner's industrial, commercial, or income-producing property. The general contractor, in turn, should sign and issue this certificate to its subcontractors to advise each subcontractor that sales and use taxes do not apply to all or a portion of the charges made by the subcontractor for services rendered to the general contractor. The owner or general contractor must attach a copy of the building permit issued by the municipality where the property is located to support the percentage of the project that is new construction. This certificate is issued only where the services rendered are "services to industrial, commercial, or income-producing real property," as defined in Conn. Agencies Regs. $\S12-407(2)(i)(I)-1(g)(2)$. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued.

Instructions for the Service Provider: Acceptance of this certificate, when properly completed, relieves the service provider from the burden of proving that the services were rendered in the construction of new real property. The certificate is valid only if taken in good faith from the owner or general contractor. The good faith of the service provider will be questioned if the provider knows of facts that suggest the certificate is inaccurate. Keep this certificate and bills or invoices to the owner or general contractor for at least six years from the date the services were rendered. The bills, invoices, or records covering all charges made under this certificate must be marked to indicate that the services were partially or totally exempted from sales and use taxes. The words "Exempt under CERT-104" satisfy the requirement.

Name of Service Recipient	Address	CT Tax Registrat (If none, explain		Federal Employer ID #
Name of Service Provider	Address	CT Tax Registrat (If none, explain)		Federal Employer ID #
Location of Affected Property				
General Description of Services Rende	ered			
	Declaratio	n by Service Recipient		
building or a new addition that experiments affected to a new use. As construction of new real property a	bands the cubic footage of defined in Conn. Agenci	f an existing building or with es Regs. §12-407(2)(i)(I)-1(c	th the making of s c)(1), these service	
Declaration: I declare under penastatements) and, to the best of my king false return or document to DRS is	nowledge and belief, it is t	rue, complete, and correct. I	understand the pe	enalty for willfully delivering a
			Check	one: Owner
Name of Service Recipient				☐ General Contractor
By:Authorized Signature of Service R	ecipient	Title		Date

CERT-105

Commercial Motor Vehicle Purchased Within Connecticut for Use Exclusively in the Carriage of Freight in Interstate Commerce

General Purpose: This certificate must be used by the purchaser of a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these, which will be operated actively and exclusively during the one-year period following the purchase date of the vehicle for the carriage of freight under a certificate or permit issued by the Interstate Commerce Commission (ICC) or its successor agency to the purchaser to claim exemption.

If the motor vehicle is not used in the manner described above, the purchaser owes use tax on the total purchase price. A motor vehicle is used exclusively in interstate commerce only if each and every payload qualifies as an interstate commerce venture. Any other vehicle use, such as transporting payloads originating and terminating within Connecticut, make the purchaser liable for the use tax.

Statutory Authority: Conn. Gen. Stat. §12-412(70).

Instructions for the Purchaser: An owner or officer of a business purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Attach a copy of the certificate or permit issued by the ICC to this certificate. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed and accompanied by a copy of the certificate or permit issued by the ICC to the purchaser, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of a motor vehicle as described above is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing a commercial truck, truck tractor, tractor or semitrailer, or vehicle used in combination with these for use as described above. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated actively and exclusively during the one-year period following the purchase date for the carriage of interstate freight under a certificate or permit issued by the ICC to the purchaser. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-105" satisfy the requirement.

This certificate can be used for a single exempt purchase only and cannot be used as a "blanket certificate" for a continuing line of purchases.

Name of Purchaser			
	Address	CT Tax Registration Number (<i>If none, explain</i>)	Federal Employer ID #
		(1) none, explain)	ICCD 'AND I
			ICC Permit Number
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Vehicle Identification Data			
Make of Vehicle		Model	Year
Color		Vehicle Identification Number	
Manufacturer's Gross Vehicle Weight R	Rating		
Computation o	of Price	Trade-in	Data
Gross Sales Price		Make	Model
Trade-in Allowance		Year	
Net Sales Price		State of Registration and Plate Nu	mber
		Vehicle Identification Number	
	a commercial truck, truck tra	on by Purchaser	
		riod following the purchase date of such ommerce Commission (ICC) or its success	_
If the vehicle is not used in this manner the vehicle.	er during the period, the pu	rchaser will be liable for Connecticut use	tax on the total purchase price of
	412(70), the purchase of th	:	
As described in Conn. Gen. Stat. §12-	· · · · · · · · · · · · · · · · · · ·	is motor venicle is exempt from sales and	use taxes.
Declaration: I declare under penalt statements) and, to the best of my kno	y of law that I have exami owledge and belief, it is true	ned this return or document (including a , complete, and correct. I understand the), or imprisonment for not more than five	ny accompanying schedules and penalty for willfully delivering a
Declaration: I declare under penalt statements) and, to the best of my kno	y of law that I have exami owledge and belief, it is true	ned this return or document (including a , complete, and correct. I understand the	ny accompanying schedules and penalty for willfully delivering
Declaration: I declare under penalt statements) and, to the best of my kno false return or document to DRS is a f	y of law that I have exami owledge and belief, it is true	ned this return or document (including a , complete, and correct. I understand the	ny accompanying schedules and penalty for willfully delivering a

(Rev. 02/10)

CERT-106

Claim for Refund of Use Tax Paid on a Motor Vehicle Purchased From Other Than a Motor Vehicle Dealer

Part I Instructions

Statutory Authority: Conn. Gen. Stat. §12-431(b)

General Purpose: A person purchasing a motor vehicle from a person other than a motor vehicle dealer or licensed motor vehicle lessor must pay Connecticut use tax on the average trade-in value of the vehicle as shown in the N.A.D.A. Official Used Car Guide, Eastern Edition for the month of purchase. The average trade-in value does not include additions or deductions such as for low or high mileage or for optional equipment or the absence of optional equipment. If the purchaser can prove the actual purchase price of the motor vehicle was less than the average trade-in value and submits a properly completed CERT-106 and the documentation described below within three years of paying the tax to the Connecticut Department of Motor Vehicles (DMV), the Department of Revenue Services (DRS) will refund the overpayment of Connecticut use tax. Do not use CERT-106 if the actual purchase price of the vehicle equals or exceeds its average trade-in value. You owe Connecticut use tax on the actual purchase price of the vehicle.

Who Should Use This Form: Any person who:

- Purchased a motor vehicle from a person who is not a motor vehicle dealer or licensed motor vehicle lessor;
 and
- Paid less for the motor vehicle than its average trade-in value, as shown in the N.A.D.A. Official Used Car Guide, Eastern Edition for the month of purchase; and
- Paid Connecticut use tax, when registering the vehicle with DMV, based on the vehicle's average trade-in value;
- Claims a partial refund of Connecticut use tax because the person can prove the actual purchase price of the motor vehicle was less than the vehicle's average trade-in value: or
- Claims a full refund of the Connecticut use tax because the person can prove the original purchase was exempt.

To Submit a Claim: Submit CERT-106 and the documentation described above within three years of paying the tax to:

Department of Revenue Services PO Box 5088 Hartford CT 06102-5088 **Supporting Documentation:** All claims for refund must include the following information. If you do not provide the documentation, DRS cannot process your refund request.

- □ Purchaser's Declaration: The purchaser or purchasers must complete the *Purchaser's Declaration* on the back of this form. Indicate if the motor vehicle was purchased by more than one person by checking the appropriate box in Part IV as to whether the vehicle is owned in common or jointly. This information should match the information entered on Form H-13, Official Registration of a Motor Vehicle and Application for Certificate of Title.
- ☐ **Seller's Declaration:** The seller or sellers must complete the *Seller's Declaration* on the back of this form.
- ☐ Validated Form H-13: Attach a copy of the validated Form H-13. Do not attach a copy of the certificate of title.
- ☐ Cancelled Check or Other Evidence of Payment of the Purchase Price of the Motor Vehicle: If payment was made by check, attach a copy of the cancelled check issued to the seller of the vehicle (front and back). Do not include a copy of the check issued to DMV for payment of sales tax. If payment was not made by check, attach other evidence of payment such as a copy of the bank statement showing the withdrawal if you paid with cash.
- ☐ Explanation for Actual Purchase Price Being Less Than N.A.D.A. Average Trade-In Value: Attach an explanation, and documenting evidence such as a dated photograph from the time the motor vehicle was acquired, repair bill, or appraisal of the condition of the vehicle.

You **must** complete CERT-106 in its entirety and submit the supporting documentation listed above. Submit clear, legible copies of the original documents only. DRS will not return original documents.

Notice of Allowance or Disallowance of a Claim: DRS generally gives notice that a claim for refund was allowed or disallowed within 90 days of receiving a properly completed CERT-106. Allowed claims are subject to further examination as provided by law.

For More Information: Call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications.

Part II Purchaser: Read the ins	tructions first, then com	nplete Parts II, III, and IV. P	lease print clearly.
Name of purchaser	Final		Social Security Number
► Last Address	First		>
>			
City		State	ZIP code
Name of purchaser (If co-ownership	•		Social Security Number
Last	First		>
Address			
City		State	ZIP code
<u> </u>			
Part III Motor Vehicle Identifica	tion and Refund Calc	ulation	
Description of Motor Vehicle		-	
Date of purchase ►			
			Year
Vehicle Identification Number		Odometer reading on c	date of purchase
Refund Calculation			
Value used by DMV to compute tax		Tax paid to DMV	
Actual purchase price		X 6% = Tax actually due	
	Refund claimed: tax pa	aid less tax actually due	> \$
Part IV Purchaser's Declaration	n		
or cancellations or offsets of debts of vehicle identified in Part III. I declare	wed by the seller, has bee a under the penalty of law . I understand the penalty	n or will be paid or transferred that I have examined this cert	ch as transfers of property other than mone by me in connection with my purchase of the tificate and to the best of my knowledge and turn to DRS is a fine of not more than \$5,000
Signature of purchaser		Date	
Print name of purchaser		Telephone	()
If co-ownership, check the appropriate the app	priate box and enter the	e information below: A	and (common)
Signature of other purchaser		Date	
Print name of other purchaser		Telephone	()
Part V Seller's Declaration			
was \$ debts owed to the purchaser, has be declare under the penalty of law that	No other consideration, seen or will be paid or trans I have examined this cer	such as transfers of property of ferred to me in connection with tificate and to the best of my k	rt II. The actual purchase price of the vehicle ther than money or cancellations or offsets on my sale of the vehicle identified in Part III. Inowledge and belief it is true, complete, and ore than \$5,000, or imprisonment of not more
Signature of seller		Date	
Print name of seller		Telephone	()
Address of seller			
If jointly sold,			
Print name of other seller		Telephone	
Address of other seller			

CERT-108

Partial Exemption of Materials, Tools, and Fuels

General Purpose: The purchaser of materials, tools, and fuels uses this certificate to establish that the items being purchased will be used or consumed in an industrial plant:

- Directly in the manufacturing, processing, or fabricating of tangible personal property to be sold;
- In any process preparatory or related to the manufacturing, processing, or fabricating of tangible personal property to be sold, including research and development; or
- In measuring or testing tangible personal property to be sold.

This certificate entitles the purchaser to an exemption from sales and use taxes based on a 50 percent reduction of the gross receipts or sales price for the sale of qualifying materials, tools, or fuels. Whether or not the materials, tools, and fuel will be used in Connecticut, charges for those materials, tools, and fuel when used as indicated above are partially exempt.

If the materials, tools, or fuels are not used in the manner described above, a purchaser who claimed an exemption owes use tax that is the difference between the amount of tax paid and the amount of tax that would have been due if no exemption were claimed.

Statutory Authority: Conn. Gen. Stat. §12-412i.

Instructions for the Purchaser: An owner or officer of a business purchasing materials, tools, or fuel for use in the manner described above can sign and issue this certificate to advise the seller of these items that the sales and use taxes do not apply to the charges for the purchase. Issue this certificate only for materials, tools, or fuel, as defined in Conn. Gen. Stat. §12-412i. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of the materials, tools, or fuel were entitled to an exemption for a portion of the gross receipts or sales price. The certificate is valid only if taken in good faith from a person who is purchasing materials, tools, or fuel for use in an industrial plant for: (1) manufacturing, processing, or fabricating of tangible personal property to be sold; (2) in any process preparatory or related to the manufacturing, processing, or fabricating, including research and development; or (3) in measuring or testing tangible personal property to be sold. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in manufacturing, processing, or fabricating or that the materials, tools, or fuel will not be used directly in any manner described above. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-108" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Note: If materials, tools, and fuel are exempt under Conn. Gen. Stat. §12-412(18) rather than Conn. Gen. Stat. §12-412i, use **CERT-100**, *Materials*, *Tools*, *and Fuel*, to make an exempt purchase.

Name of Purchaser	Address	CT Tax Registration (If none, explain)	n Number F	ederal Employer ID #
Name of Seller	Address	CT Tax Registration (If none, explain)	a Number F	ederal Employer ID #
Check One Box	tet Certificate	Certificate for One Purchase Only		
Check Appropriate Box and Prov	vide Written Description of	Each Item Purchased		
☐ Mater	rials 🔲 Tools	☐ Fuel		
The item(s) described on the fro		claration by Purchaser r fuel as defined in Conn. Gen. Stat. §	§12-412i for use in	an industrial plant:
	or related to the manufactor	eating of tangible personal property to cturing, processing, or fabricating of to to be sold.		operty to be sold, including
		nase of these item(s) is subject to an e	xemption from sal	es and use taxes.
statements) and, to the best of n	ny knowledge and belief,	we examined this return or document it is true, complete, and correct. I ur an \$5,000, or imprisonment for not m	nderstand the penal	lty for willfully delivering a
Name of Purchasing Compan	у			
By:Authorized Signature of Own	er or Officer	Title		ate

CERT-109

Partial Exemption for Machinery, Equipment, or Repair and Replacement Parts

General Purpose: The purchaser of machinery, equipment, or repair and replacement parts for the machinery and equipment uses this certificate to establish that items purchased are to be used primarily in the manufacturing, processing, or fabricating of tangible personal property.

A purchaser uses this certificate to claim a partial exemption from sales and use taxes on purchases of qualifying machinery, equipment, or repair or replacement parts. The exemption excludes 50 percent of the gross receipts or sales price of the qualifying machinery, equipment, or parts from tax. Whether or not the machinery or equipment will be used in Connecticut, charges for the property, when used as indicated above, are entitled to the exemption.

Description of the Use of Item(s) Being Purchased: To qualify for the partial exemption from sales and use taxes, the machinery or equipment must be used primarily:

- For research and development with respect to or in the furtherance of the manufacturing, processing, or fabricating of tangible personal property;
- For measuring or testing with respect to or in the furtherance of the manufacturing, processing, or fabricating of tangible personal property;
- At any stage of the manufacturing, processing, or fabricating process from the time raw materials are received to the time the product is ready for delivery or storage;
- To maintain or repair any machinery or equipment described above: or
- For metal finishing.

If the machinery, equipment, or repair and replacement parts are not used in this manner, a purchaser who has claimed a partial exemption owes use tax. The use tax due is the difference between the amount of tax paid under a partial exemption and the amount of tax due if no exemption were claimed.

Statutory Authority: Conn. Gen. Stat. §12-412i

Instructions for the Purchaser: This certificate must be signed by an owner or officer of a business purchasing the machinery, equipment, or repair or replacement parts for use in the manufacturing, processing, or fabricating of tangible personal property to advise the seller of machinery or equipment that the purchase is entitled to partial exemption. The certificate may be issued only for machinery and equipment used primarily in the process of manufacturing, processing, or fabricating, as defined in

Conn. Gen. Stat. §12-412i. Keep a copy of this certificate and records that substantiate the information entered on it for at least six years from the date the certificate is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the gross receipts from the sale of the item(s) described on this certificate are eligible for a partial exemption from sales and use taxes. This certificate is valid only if taken in good faith from a person who is purchasing the machinery, equipment, or repair or replacement parts for use in manufacturing, fabricating, or processing. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in manufacturing, processing, or fabricating or that the machinery or equipment will not be used primarily in the process of manufacturing, processing, or fabricating tangible personal property.

Keep a copy of this certificate and bills or invoices to the purchaser for at least six years from the date the items were purchased. The bills, invoices, or records covering all purchases made under this certificate must be appropriately marked to indicate a purchase of machinery or equipment entitled to a partial exemption has occurred. The words "Exempt under Conn. Gen. Stat. §12-412i: Machinery and Equipment" satisfy this requirement.

The certificate may be used for individual purchases, in which case the box marked "Certificate for One Purchase Only" must be checked. The certificate may also be used for a continuing line of purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Note: If machinery, repair or replacement parts are exempt under Conn. Gen. Stat. §12-412(34), they do not fall within the scope of Conn. Gen. Stat. §12-412i. Use **CERT-101**, *Machinery*, *Component Parts*, and *Repair and Replacement Parts of Machinery Used Directly in a Manufacturing Process*, to make exempt purchases of machinery under Conn. Gen. Stat. §12-412(34).

Name of Purchaser	Address	Connecticut Tax Registration # (If None, explain)	Federal Employer ID #
Name of Seller	Address	Connecticut Tax Registration # (If None, explain)	Federal Employer ID #
Check One			
	☐ Blanket Certificate	☐ Certificate for One Purchase Only	
	Declar	ation by Purchaser	
The items described above a fabricating, as defined in Co	are machinery, equipment, or repair or r	eplacement parts to be used primarily in the pro-	ocess of manufacturing, processing or
According to Conn. Gen. St	at. §12-412i, the purchase of these items	s is subject to a partial exemption from sales an	d use taxes.
statements) and, to the be	st of my knowledge and belief, it is t	nmined this return or document (including rue, complete, and correct. I understand th 000, or imprisonment for not more than fiv	e penalty for willfully delivering a
Name of Purchasing C	ompany		
Ву:			
Authorized Signature of	of Owner or Officer	Title Date	

(Rev. 07/06)

CERT-110

Aircraft Repair Services Aircraft Repair and Replacement Parts

General Purpose:

- The purchaser of aircraft repair services uses this certificate to establish that aircraft repair services are being purchased in connection with the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.
- (2) The purchaser of aircraft repair and replacement parts uses this certificate to establish that items are to be used exclusively in:
 - Any aircraft; or
 - The significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

If the aircraft repair services or the aircraft repair and replacement parts are not used in the manner described above, a purchaser who claimed an exemption will owe a use tax on the total price of the repair services or the repair and replacement parts.

Statutory Authority: Conn. Gen. Stat. §12-412(76) and (77) as amended by 2006 Pub. Acts 06-186, §74.

Instructions for the Purchaser: An owner or officer of a business that owns an aircraft or a business that is involved in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis can issue and sign this certificate to advise the seller of aircraft repair services or aircraft repair and replacement parts that the sales and use taxes do not apply for the purchase. This certificate may only be issued for aircraft repair services or aircraft repair and replacement parts as defined in Conn. Gen. Stat. §12-412(76) and (77). You must keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date of the purchase. If you do not have a Connecticut Tax Registration Number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and the storage, use or other consumption, of the aircraft repair services or the aircraft repair and replacement parts were not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who owns an aircraft or is engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not an owner of an aircraft or is not engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-110" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. The certificate can also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Visit the Department of Revenue Services (DRS) Web site at www.ct.gov/DRS to download and print Connecticut tax forms.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID # (If any)
Name of Seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID # (If any)
Check One Box: ☐ Blanket Certif	icate	for One Purchase Only	
Check Appropriate Box and Provide Writ	ten Description of Each Item Pu	ırchased	
☐ Aircraft Repai	r Services	epair or Replacement Parts	
Description:			
The services or item(s) described above §12-412(76) and (77), used exclusively	e are aircraft repair services o	by Purchaser r aircraft repair and replacement parts	, as described in Conn. Gen. Stat.
☐ Aircraft; or			
☐ The significant o	verhauling or rebuilding of a	ircraft or aircraft parts or components	on a factory basis.
In accordance with Conn. Gen. Stat. §1	2-412(76) and (77), the purch	nase of these item(s) is exempt from sa	les and use taxes.
Declaration: I declare under penalty statements) and, to the best of my know false return or document to DRS is a fin	rledge and belief, it is true, co	omplete, and correct. I understand the	penalty for willfully delivering a
Name of Purchasing Company			
By:Authorized Signature of Owner or Off	Title	Date	

CERT-111

Machinery, Equipment, Materials, Tools, and Fuel Used by an Aircraft Manufacturer Operating an Aircraft Manufacturing Facility

General Purpose: The purchaser of machinery, equipment, materials, tools, and fuel uses this certificate to establish that the items being purchased will be used by an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut.

If the machinery, equipment, materials, tools, and fuel are not used in the manner described above, the purchaser who claimed an exemption owes use tax on the total price of the items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(78).

Instructions for the Purchaser: An owner or officer of a business that is an aircraft manufacturer operating an aircraft manufacturing facility, as described in Conn. Gen. Stat. §12-412(78), in Connecticut purchasing machinery, equipment, materials, tools, or fuel for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Issue this certificate only for machinery, equipment, materials, tools, or fuel as defined in Conn. Gen. Stat. §12-412(78). Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the machinery, equipment, materials, tools, or fuel was not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-111" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box	icate	or One Purchase Only	
Check Appropriate Box and Provide Writ	ten Description of Each Item Pure	chased	
☐ Machinery	☐ Equipment ☐ Mat	erials 🔲 Tools 🔲 Fue	el
Description			
The item(s) described on the front are m aircraft manufacturer operating an aircr		, tools, or fuel as defined in Conn. Ger	
In accordance with Conn. Gen. Stat. §1	•		
Declaration: I declare under penalty statements) and, to the best of my know a false return or document to DRS is a f	edge and belief, it is true, comp	olete, and correct. I understand that th	e penalty for willfully delivering
Name of Purchasing Company			
Ву:			
Authorized Signature of Owner or Off	icer	Title	Date

Department of Revenue Services State of Connecticut Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-112

Exempt Purchases of Meals or Lodging by Exempt Entities

General Purpose: Exempt organizations, qualifying governmental agencies, nonprofit charitable hospitals, nonprofit nursing homes, nonprofit rest homes, and nonprofit residential care homes must use this certificate to establish that their purchases of meals or lodging are exempt from tax. (Any reference to tax in this document includes sales and use taxes and room occupancy tax, as applicable.) These organizations, governmental agencies, hospitals, and homes are referred to as exempt entities throughout this certificate. CERT-112 allows an exempt entity to purchase meals or lodging, or both, tax exempt for a single event and may not be used for repeat purchases. See CERT-123, Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity or Qualifying Governmental Agency, for repeat qualifying exempt purchases of meals or lodging. Use this certificate only if these three conditions are met:

- The retailer directly invoices and charges the exempt entity for the meals or lodging; and
- The exempt entity directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- The exempt entity is not reimbursed, in whole or in part, by donation or otherwise, for its payment of the meals or lodging by those consuming the meals or lodging.

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A), (8), and (94).

Credit Card Purchases: If a credit card is used to pay the retailer of meals or lodging, the card must be issued in the name of the exempt entity. The credit card must be used exclusively to make purchases for the use of the exempt entity (not for the convenience of its officers, employees, or members). The credit card charges must be paid by a check drawn on the exempt entity's own checking account.

Nonqualifying Purchases: This certificate may not be used (and tax must be paid) for the purchase of meals or lodging not meeting all three conditions above. Nonqualifying purchases include fund raisers where those who attend are charged or are required to make any payment and seminars or conferences where meals or lodging charges are included in the conference or seminar registration fee, except as described below.

An exempt entity may purchase meals tax exempt using CERT-113, Purchases of Tangible Personal Property and Services by a Nonprofit Charitable Hospital, Nonprofit Nursing Home, Nonprofit Rest Home, or Nonprofit Residential Care Home; CERT-119, Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations; or CERT-134, Exempt Purchases by Qualifying Governmental Agencies; and does not have to get prior approval from the Department of Revenue Services (DRS), when it will resell the meals at one of five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94) including meals resold at conferences and seminars. See Special Notice 98(11), Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events.

Government Purchases Not Requiring Preapproval: The federal government has implemented the "GSA SmartPay" program, which uses four categories of credit cards: Fleet, Purchase, Travel, and Integrated cards. Federal employees may purchase meals and lodging tax exempt by using certain GSA SmartPay cards when the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases of meals and lodging using GSA SmartPay cards are not required to get preapproval for these purchases from DRS and are not required to provide the retailer with CERT-112. See Policy Statement 2000(1.1), Retailer's Acceptance of U.S. Government "GSA SmartPay" Credit Card for Exempt Purchases.

Instructions for the Purchaser: An officer of an exempt entity must complete and sign this certificate and submit it to DRS at least three weeks before an event to request the tax-exempt purchase of meals or lodging at a specific event. The exempt entity should include a copy of the flyer, announcement, or other promotional literature about the event with CERT-112. If the purchaser is an exempt organization, it must either attach a

copy of its I.R.C. §501(c)(3) or (13) determination letter issued by the U.S. Treasury Department or, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-112. If the purchaser is a qualifying governmental agency, no attachment is required. If the purchaser is a nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, it must attach a copy of a valid and active license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes and a copy of its I.R.C. §501(c)(3) or (4) determination letter issued by the U.S. Treasury Department or, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-112. If DRS concludes that the applicant is making a qualifying exempt purchase, CERT-112 with DRS official approval noted will be returned to the exempt entity. The exempt entity then provides CERT-112 to the retailer of meals or lodging. Keep a copy of this certificate, the documents attached, and records that substantiate the information on this certificate for at least six years from the date it is issued.

Events That Qualify for Refund Only: If the exempt entity will be paying (and will not be reimbursed, in whole or in part) for the meals or lodging of some of the attendees, but will be reimbursed in whole or in part for the meals or lodging of others, a preappproved exemption will **not** be issued. The exempt entity must pay tax on **all** the meals or lodging at the time of the purchase. However, DRS will refund the tax on those meals or lodging that were paid for by the exempt entity for which it was not reimbursed in whole or in part. The exempt entity must file, and DRS must approve, **CERT-122**, *Refund of Sales Tax Paid on Purchases of Meals or Lodging by Exempt Entities.* The exempt entity is not eligible for refund of the tax paid on meals or lodging for which it received full or partial reimbursement other than for meals sold under five one-day fundraising or social events per calendar year exemption. See **Policy Statement 2003(4)**, *Purchases of Meals or Lodging by Exempt Entities*, for more information.

Example 1: B, an exempt organization, sponsors a dinner to honor one of its members. The restaurant charges B \$50 per meal and B sells tickets for \$50 per person. The honoree and members of the immediate family attend as guests of the organization. B must pay sales tax on all meals purchased. It may, however, complete and file CERT-122 to claim a refund of the taxes paid only on meals consumed by the honoree and members of the immediate family.

Example 2: C, an exempt organization, sponsors a retirement dinner to honor one of its employees. The restaurant charges C \$60 per meal. C sells tickets for \$50 per person and pays the \$10 difference to the restaurant from its own funds. C must pay sales tax on the full price of all meals purchased. Because the organization received partial reimbursement for all of the meals, C is not eligible for a refund of any of the tax paid.

Instructions for Retailer of Meals or Lodging: Acceptance of this certificate, when properly completed and with DRS official approval noted, relieves the retailer from the burden of proving the sale of meals or lodging was not subject to tax. This certificate is valid only if taken in good faith from an exempt entity.

Do **not** accept this certificate unless you directly invoice and charge the exempt entity for the meals or lodging. Do **not** accept the certificate unless you are directly paid by the exempt entity with a check drawn on the exempt entity's own checking account or with a credit card issued in the exempt entity's name (not in the name of one of its members, employees, or officers). Cash payments do not satisfy this condition, regardless of the cost of the meals or lodging.

Keep this certificate, the documents attached, and bills or invoices to the exempt entity for at least six years from the date that the meals or lodging were purchased. The bills, invoices, or records covering the purchase made under this certificate must be marked "Exempt Under CERT-112" to indicate an exempt purchase has occurred. This certificate only applies to the specific event indicated and may not be used for the exempt purchase of any meals or lodging at any other event.

Name of Exempt Entity:		Federal Emplo	oyer Identificat	ion Number
Address of Exempt Entity Connecticut Exemption Permit Number				
(If the exempt entity was not issued a Connecticut exemption	permit (E-number), attach a copy of the exempt entity's I.R.C. §501	c)(3), (4), or (13) determ	uination letter.)	
Name of Retailer			ppropriate Box	
				Lodging
Address of Retailer		Date(s) o	f Event	
Describe Purpose or Reason for Event: (Be specific. For exam	uple, meeting of board of trustees, or luncheon to honor volunteers)			
The exempt entity must provide the following info	rmation about the meals or lodging being purchased: (See	instructions)		
Column A	Column B	Colum	an C	
Total Number of Meals or Lodging to be Purchased	Number for Which No Reimbursement, Full or Partial, Will Be Received	Number for Which Partial, Will Be R		ment, Full or
The sum of the numbers of	entered in Column B and in Column C should equal the r	umber entered in Co	lumn A.	
1. Will the exempt entity make a charge for the n	neals or lodging to those attending the event?		□ Yes	□ No
2. Will the retailer of the meals or lodging directly	y invoice and charge the exempt entity for the meals or lo	dging?	□ Yes	□ No
	of the meals or lodging with a check drawn on its own check drawn in the name of one of its members, employees, or or		□ Yes	□ No
	Declaration by Exempt Entity			
 Will not be reimbursed, directly or indirectly, lor lodging. I also declare that any exemption permit noted on by the Department of Public Health, if applicable examined this document (including any accompand understand the penalty for willfully delivering a 	wn on its own account or with a credit card issued in its own by donation or otherwise, for all or a portion of the cost of this certificate, any determination letter or group exemple, attached to this certificate, has not been canceled or relying schedules and statements) and, to the best of my knot false return or document to DRS is a fine of not more that other than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of when the document to DRS is a fine of not more than the taxpayer is based on all information of which the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the document to DRS is a fine of not more than the do	tion letter (as the ca voked. I declare un wledge and belief, it an \$5,000, or impris	se may be), ader penalty is true, com	and license issue of law that I hav aplete, and correct not more than fiv
Fint Name	Title			
Signature of Authorized Person	Date	Telep	phone Numb	per
Notice to Retailers: Do not accept this certific	cate if DRS has not completed the following section	and noted official	approval.	
Request Approved by DRS	For DRS Use Only			
Official Approval/DRS	Date Approv	ed		
license issued by the Department of Public Heal ☐ Exempt entity will not be directly invoiced and ☐ Exempt entity will not directly pay the retailer of own name (and not in the name of one of its more than the content of the con	charged by the retailer of the meals or lodging. of the meals or lodging with a check drawn on its own check	cking account or with	h a credit can	
Official Disapproval/DRS	Date Disapp	roved		
	all the Exempt Organization Coordinator at 1-800-382-94		ose Ontion	0 or 860-297-596
	one users only may transmit inquiries anytime by calling			

Submit this certificate for approval to:

Department of Revenue Services Taxpayer Services Division - Exempt Organization Coordinator 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-113

Purchases of Tangible Personal Property and Services by a Nonprofit Charitable Hospital, Nonprofit Nursing Home, Nonprofit Rest Home, or Nonprofit Residential Care Home

General Purpose: A nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must issue this certificate to retailers when purchasing tangible personal property or taxable services to be used by the institution exclusively for the purposes for which it was established.

The term **hospital** is defined in Conn. Gen. Stat. §19a-490(b) as an establishment for the lodging, care, and treatment of persons suffering from disease or other abnormal physical or mental conditions and includes inpatient psychiatric services in general hospitals.

The terms **nursing home, rest home, and residential care home** are defined in Conn. Gen. Stat. §19a-490(c) as an establishment that furnishes, in single or multiple facilities, food and shelter to two or more persons unrelated to the proprietor and in addition, provides services that meet a need beyond the basic provisions of food, shelter, and laundry.

Under Conn. Gen. Stat. §12-412(5), a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home is:

- An institution that holds a valid and active license issued by the Department of Public Health under Conn. Gen. Stat. §19a-491 of Chapter 368v; and either
- An institution issued an exemption permit before July 1, 2002, by the Department of Revenue Services (DRS) that has not been cancelled or revoked by DRS; or
- An institution that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the Internal Revenue Service (IRS) as an organization described in I.R.C. §501(c)(3) or (4), and that has not been revoked by IRS.

A qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS may use this certificate to purchase any tangible personal property for resale at one of the five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, these nonprofit institutions may not purchase tangible personal property for resale with this certificate.

This certificate may not be used for purchases of taxable services for resale. This certificate may not be used for the purchase of meals or lodging, unless a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS is purchasing meals for resale at one of the five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). (See **Special Notice 98(11**), Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events or **Informational Publication 2002(11**), Nonprofit Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, and Nonprofit Residential Care Homes.)

If the purchaser is not a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home or does not use the property or services purchased exclusively for the purposes for which the institution was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(5) and (94), and Chapter 368v of the Connecticut General Statutes.

Instructions for the Purchaser: An officer of a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of the certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the:

- License issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes and either;
- Exemption permit issued to the organization by DRS prior to July 1, 2002;
 or
- Determination letter issued by the IRS that establishes the organization is an exempt organization as described in I.R.C. §501(c)(3) or (4).

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of the tangible personal property or taxable services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchases made under this certificate must be marked "Exempt Under CERT-113" to indicate that the purchases were exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect from the date CERT-113 is issued until the date the institution's license with the Department of Public Health expires unless the purchaser revokes CERT-113 in writing before the date the license with the Department of Public Health expires.

A nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). A nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home may make a purchase of \$10 or less using cash from the institution's own funds. However, a blanket CERT-113 may not be used for a cash purchase, and a properly completed CERT-113, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

Name of Purchaser	Address	CT Tax Registration Number	Exemption Permit Number
Name of Furchaser	Address	C1 Tax Registration Number	Exemption i ethiit Number
			Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number	Federal Employer ID #
Check One Box Blanket Certificate	Certificate for One Pu	rchase Only	
Check Appropriate Box and Provide Writt	en Description of Each Item Pur	rchased	
☐ Tangible Personal	Property		
Description			
	Declaration b	oy Purchaser	
The nonprofit charitable hospital, nonprofit property or taxable services described above unless the purchase of tangible personal property the institution is not, and is not required to Public Health attached to this certificate is as been cancelled or revoked.	e will be used exclusively for the perty or meals are for resale at one be, a registered retailer with DRS	e purposes for which the organization was e of the five fundraising or social events p S. The organization further declares tha	as established and will not be resold per year that are exempt from tax and t the license with the Department of
According to Conn. Gen. Stat. §12-412(5) o	or Conn. Gen. Stat. §12-412(94),	the purchase of the item(s) is exempt from	om sales and use taxes.
Declaration: I declare under penalty of law the best of my knowledge and belief, it is truis a fine of not more than \$5,000, or imprison	ue, complete, and correct. I unde	erstand the penalty for willfully delivering	
Name of Purchasing Institution		_	
Ву:			_
Authorized Signature of Owner or Offi	cer	Title	Date
For More Information: Call Taxpayer Ser		e) or 860-297-5962 (from anywhere) T7	TV TDD and Text Telephone user

(Rev. 01/05)

CERT-114

Commercial Motor Vehicle or Motor Bus Purchased Within Connecticut for Use in Interstate Commerce as an Interstate Motor Bus

General Purpose: The purchaser of either: (1) a commercial motor vehicle as defined in Conn. Gen. Stat. §14-1(11)(A) and (B); **or** (2) a motor bus as defined in Conn. Gen. Stat. §14-1(44); should use this certificate to purchase the commercial motor vehicle or motor bus which will:

- Be operated as defined in Conn. Gen. Stat. §13b-88 or 13b-89; and
- Derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle.

If the commercial motor vehicle or motor bus is not used in the manner described above, the purchaser owes use tax on the total purchase price.

Statutory Authority: Conn. Gen. Stat. §12-412(82) and (83).

Instructions for the Purchaser: An owner or officer of a business purchasing a commercial motor vehicle or motor bus for use in the manner described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and storage, use, or other consumption, of the commercial motor vehicle or motor bus is not subject to sales and use taxes. The certificate is valid only if taken in

good faith from a person who is purchasing a commercial motor vehicle or motor bus that will be operated as defined in Conn. Gen. Stat. §13b-88 or 13b-89, and that will derive 75% of its revenue from its days in service from out-of-state trips or trips crossing state lines during the one-year period following the purchase date of the vehicle. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the commercial motor vehicle or motor bus will not be operated under the provisions of Conn. Gen. Stat. §13b-88 or 13b-89. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-114" satisfy the requirement.

This certificate can be used for a single exempt purchase only and cannot be used as a "blanket certificate" for a continuing line of purchases.

You may enter a permit number issued by the Connecticut Department of Public Utility Control instead of a permit number issued by the Connecticut Department of Transportation (DOT) if the permit was issued prior to October 1, 1979, and has not been suspended or revoked by the DOT.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #	
			Permit Number	
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #	
Vehicle Identification Data				
		Model	Year	
		Vehicle Identification Number		
		Number of Passengers (including		
Will this vehicle be used to trans			,	
	ation of Price	Trade-i	n Data	
-		Make	Model	
		Year		
		State of Registration and Plate Number		
		Vehicle Identification Number		
Gen. Stat. §14-1(44) that:Will be operated as defined in	a commercial motor vehicle as	ation by Purchaser s defined in Conn. Gen. Stat. §14-1(11)(A) and (2.89); and out-of-state trips or trips crossing state lines dur		
statements) and, to the best of r	ny knowledge and belief, it is	amined this return or document (including true, complete, and correct. I understand the 1,000, or imprisonment for not more than fix	ne penalty for willfully delivering a	
Name of Purchaser		_		
By:				
Signature of Authorized Person		Title	Date	

(Rev. 01/05)

CERT-115

Exempt Purchases of Gas, Electricity, and Heating Fuel

General Purpose: This certificate is used by the purchaser of: gas, including bottled gas; electricity when delivered to consumers through mains, lines, pipes, or bottles; or heating fuel for use:

- In any residential dwelling when the meter through which the gas, electricity, or heating fuel is measured furnishes gas, electricity, or heating fuel for both residential and non-residential purposes. (If a building is used solely for housing, the consumer need not provide this certificate to make exempt purchases of gas, electricity, or heating fuel.);
- Directly in agricultural production provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for agricultural production;
- Directly in the fabrication of a finished product to be sold provided the
 exemption is allowed only for a metered building, location, or premises
 at which not less than 75% of the gas, electricity, or heating fuel consumed
 at the building, location, or premises is used for fabrication; or
- Directly in an industrial manufacturing plant provided the exemption is allowed only for a metered building, location, or premises at which not less than 75% of the gas, electricity, or heating fuel consumed at the building, location, or premises is used for manufacturing.

If the gas, electricity, or heating fuel is not used in the manner described above, the purchaser who claimed an exemption owes use tax on the total price of the gas, electricity, or heating fuel purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §§12-412(1), 12-412(3)(A), 12-412(5), 12-412(8), 12-412(16), and 12-412h.

Instructions for the Purchaser: This certificate is used by:

- An owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; or
- An owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place.

The certificate advises the seller of gas, electricity, or heating fuel that the purchase is exempt. Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the gas, electricity, or heating fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from the owner of a commercial building at which the gas, electricity, or heating fuel is used predominantly (more than 50%) for residential purposes; or the owner or officer of an establishment that uses the gas, electricity, or heating fuel in a location at which (A) agricultural production; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not purchasing gas, electricity, or heating fuel for use in the portion of the building in which a finished product to be sold is fabricated. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-115" satisfy the requirement.

This certificate is a "blanket certificate" covering all purchases of gas, electricity, or heating fuel made under it. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Service Location	Federal Employer ID #
	Mailing Address if Different From Service Location	CT Tax Registration Number (If none, explain)
Name of Seller	Address	Federal Employer ID #
		CT Tax Registration Number (If none, explain)
Check One Box:		
☐ Gas	☐ Electricity ☐ Heating Fuel	

	If the purchaser is a commercial customer whose gas, electricity, or heating fuel usage is predominantly for residential purposes and claims exemption under Conn. Gen. Stat. §12-412(3) or (16) as a residential user, check this box and sign the declaration below.			
	If the purchaser claims exemption from sales and use taxes as a governmental entity under Conn. Gen. Stat. §12-412(1), check this be and sign the declaration below.			
☐ If the purchaser claims exemption from sales and use taxes as a nonprofit charitable hospital, nonprofit nursing home, non home, or nonprofit residential care home, check this box. Provide your exemption certificate number here, and sign the below.				
	If the purchaser claims exemption from sales and use taxes as an organization established exclusively for charitable, religious, scientific educational, literary, historical, or cemetery purpose, check this box. Provide your Connecticut exemption number, if any, or attach a copy of the determination letter or group exemption letter issued by the I. R. S. that establishes the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13), and sign the declaration below.			
	If the purchaser claims exemption under Conn. Gen. Stat. §12-412(3) or (16) for purchases of gas, electricity, or heating fuel for use in a location at which agricultural production, the fabrication of a finished product to be sold, or production in an industrial manufacturing plant takes place, check this box, complete the remainder of this certificate, and sign the declaration below.			
	Note: If there is any change in the circumstances enabling you to claim exemption under Conn. Gen. Stat. §12-412(3) or (16), you must notify the seller within 60 days of the change.			
	chasers using gas, electricity, or heating fuel in agricultural production, fabrication of a finished product to be sold, or in an industrial nufacturing plant must complete this section.			
	ertify that the gas, electricity, or heating fuel being purchased under this exemption certificate is consumed in a metered building, location, premises for use in:			
	☐ Agricultural production ☐ Fabrication of a finished product to be sold ☐ An industrial manufacturing plant			
at v	that not less than 75% of the gas, electricity, or heating fuel consumed at the metered building, location, or premises is used in a location which production, fabrication, or manufacturing takes place. When gas, electricity, or heating fuel measured by a single meter has a mixed, the purchaser must establish that 75% or more of the gas, electricity, or heating fuel measured by the meter is used in a location at which duction, fabrication, or manufacturing takes place.			
Ho	w was the percentage of gas, electricity, or heating fuel used for exempt purposes computed?			
Lis	the product(s) being produced, fabricated, or manufactured at the building, location, or premises for which the exemption is claimed.			
Do fue	you presently use Form OR-248, Farmer Tax Exemption Permit, or an exemption permit for purchases of machinery, materials, tools, and Yes No			
	Declaration by Purchaser			
or	e gas, electricity, or heating fuel being purchased under this certificate will be used in a commercial building at which the gas, electricity heating fuel is used predominantly (more than 50%) for residential purposes; or used directly in a location at which (A) agricultura duction; (B) the fabrication of a finished product to be sold; or (C) production in an industrial manufacturing plant takes place.			
	accordance with Conn. Gen. Stat. §§12-412(1), 12-412(3)(A), 12-412(5), 12-412(8), 12-412(16), and 12-412h, the purchase of gas, electricity neating fuel under this certificate is exempt from sales and use taxes.			
stat	claration: I declare under penalty of law that I have examined this return or document (including any accompanying schedules and ements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.			
	Name of Purchaser			
By				
	Authorized Signature of Owner or Officer Title Date			

(Rev. 07/08)

CERT-116

Exempt Petroleum Products Certificate

Statutory Authority: Conn. Gen. Stat. §12-587.

General Purpose: To establish that charges made by a distributor selling **exempt petroleum products** to a purchaser are not subject to the petroleum products gross earnings tax, this certificate must be issued to the distributor by any person who is purchasing exempt petroleum products. Any person purchasing exempt petroleum products must issue this certificate to the distributors.

Definitions: For petroleum products gross earning tax purposes, the following products are **exempt petroleum products:**

- The product designated by the American Society for Testing and Materials as "Specification for Heating Oil D396-69," commonly known as Number 2 heating oil, to be used exclusively for heating purposes or to be used in a commercial fishing vessel that qualifies for an exemption under Conn. Gen. Stat. §12-412;
- Kerosene, commonly known as Number 1 oil, to be used exclusively for heating purposes, provided delivery is of both Number 1 and Number 2 oil and via a truck with a metered delivery ticket to a residential dwelling or to a centrally metered system serving a group of residential dwellings;
- The product identified as propane gas to be used exclusively for heating purposes;
- Bunker fuel oil, intermediate fuel, marine diesel oil, and marine gas oil to be used in any vessel having a displacement exceeding 4,000 dead weight tons;
- Any first sale occurring on or after July 1, 2002, of Number 6 fuel oil, as defined in regulations adopted according to Conn. Gen. Stat. §16a-22c, to be used exclusively by a company that, in accordance with census data contained in the Standard Industrial Classification (SIC) Manual, 1987, is included in code classifications 2000 to 3999, inclusive, or in Sector 31, 32, or 33 in the North American Industry Classification Systems (NAICS) United States, 1997;
- Any first sale occurring on or after July 1, 2002, of Number 2 heating oil used exclusively in a vessel primarily engaged in interstate commerce, which vessel qualifies for an exemption under Conn. Gen. Stat. §12-412;
- Paraffin or microcrystalline waxes;
- Any first sale occurring on or after July 1, 2006, of a commercial heating oil blend containing not less than 10% alternative fuels derived from agricultural produce, food waste, waste vegetable oil or municipal solid waste including but not limited to biodiesel or low sulfur dyed diesel fuel. Commercial heating oil includes Number 2 heating oil, Number 4 fuel oil, Number 6 fuel oil, low sulfur dyed diesel fuel and kerosene. Such blended products must be used for commercial heating; and
- Any first sale occurring on or after July 1, 2007, within Connecticut
 of diesel fuel other than diesel fuel to be used in an electric
 generating facility to generate electricity.

Instructions for the Purchaser: Any person who is purchasing exempt petroleum products, **whether or not for resale to others**, must issue this certificate to the distributor from whom those products are being purchased.

A purchaser who is required to issue this certificate to a distributor must keep a copy of this certificate and the records that substantiate the information entered on the certificate for at least three years from the date it is issued.

This certificate may be used for a single exempt purchase (in which event the purchaser must check the box marked "Certificate for One Purchase Only") or may be used for a continuing line of exempt purchases (in which event the purchaser must check the box marked "Blanket Certificate"). A blanket certificate remains in effect for three years from the date the certificate is issued unless the purchaser revokes it in writing before the period expires.

If the purchaser issues CERT-116 to the distributor for exempt petroleum products that ultimately are not put to an exempt use (for example, Number 2 heating oil to be used exclusively for heating purposes is ultimately used as fuel for a motor vehicle), the purchaser is subject to and must pay the petroleum products gross earnings tax on the products.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the seller's gross earnings from the sale of an exempt petroleum product were not subject to the petroleum products gross earnings tax. The certificate is valid only if taken in good faith by the seller. The good faith of the seller will be questioned if the seller has knowledge of facts that give rise to a reasonable inference that the product sold is not an exempt petroleum product. For example, the seller has knowledge of facts that Number 2 heating oil the seller has sold to the purchaser is likely to be used as fuel for a motor vehicle.

The seller must maintain a copy of this certificate and bills or invoices to the purchaser for at least three years from the date of purchase or, if the certificate is used for a continuing line of exempt purchases, three years from the date of the last purchase. The seller marks the bills, invoices, or records covering all purchases made under this certificate with the words "Exempt Petroleum Products Certificate" or "Exempt under CERT-116" to indicate an exempt purchase has occurred.

If the distributor is making a first sale in this state of petroleum products, some of which are exempt petroleum products and others of which are non-exempt petroleum products, tax is due on the distributor's gross earnings from the first sale of non-exempt petroleum products. The distributor's invoice should indicate that the tax applies to the gross earnings from the sale of the non-exempt petroleum products.

For More Information: Call the Excise Taxes Unit at 860-541-3224. If you have questions about other Connecticut taxes, call the Department of Revenue Services (DRS) during business hours, Monday through Friday at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms.

Name of Purchaser:	Address:	Federal Employer Identification Number
		Connecticut Tax Registration Number (If none, explain)
Name of Distributor:	Address:	Federal Employer Identification Number
		Connecticut Tax Registration Number (If none, explain)
Check One Box:	☐ Blanket Certificate	☐ Certificate for One Purchase Only
Description of Petroleum I	Product(s) Sold:	
as Number 2 heating for an exemption un Kerosene, common Number 2 oil and via	g oil, to be used exclusively for heating purp nder Conn. Gen. Stat. §12-412; ly known as Number 1 oil, to be used excl a a truck with a metered delivery ticket to a	d Materials as "Specification for Heating Oil D396-69," commonly known coses or to be used in a commercial fishing vessel, which vessel qualifies usively for heating purposes, provided delivery is of both Number 1 and residential dwelling or to a centrally metered system serving a group of
residential dwellings The product identifie	s; ed as propane gas to be used exclusively:	for heating purposes:
Bunker fuel oil, intermediate fuel, marine diesel oil, and marine gas oil to be used in any vessel having a displacement e dead weight tons;		
Stat. §16a-22c, to I Classification (SIC)	be used exclusively by a company which	6 fuel oil, as defined in regulations adopted according to Conn. Gen., in accordance with census data contained in the <i>Standard Industrial</i> sifications 2000 to 3999, inclusive, or in Sector 31, 32, or 33 in the ed <i>States</i> , 1997;
Any first sale occurring on or after July 1, 2002, of Number 2 heating oil to be used exclusively in a vessel primarily engaged in it commerce, which vessel qualifies for an exemption under Conn. Gen. Stat. §12-412;		
☐ Paraffin or microcry	stalline waxes;	
from agricultural pro dyed diesel fuel. Co	oduce, food waste, waste vegetable oil or	al heating oil blend containing not less than 10% alternative fuels derived municipal solid waste including but not limited to biodiesel or low sulfur eating oil, Number 4 fuel oil, Number 6 fuel oil, low sulfur dyed diesel fuel nercial heating; or
Any first sale occurri facility to generate e		cut of diesel fuel, other than diesel fuel to be used in an electric generating
	Declaration	by Purchaser
	described above is an exempt petroleum m products gross earnings tax.	product as defined in this certificate and charges for the product(s) are
my knowledge and belief, i more than \$5,000, or impri	t is true, complete, and correct. I understar	cluding any accompanying schedules and statements) and to the best of and the penalty for willfully delivering a false return to DRS is a fine of not oth. The declaration of a paid preparer other than the taxpayer is based
Name of Purchaser		
Ву:		
	ed Owner, Officer, or Agent Title	Date

CERT-117

Purchases of Tangible Personal Property Incorporated Into or Consumed in Air Pollution Control Facilities

General Purpose: The purchaser uses this certificate to claim exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22). The exemption is for purchases of tangible personal property or supplies acquired for incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection. The Commissioner may certify to a portion of the tangible personal property acquired for incorporation into such facilities to the extent that the portion has as its primary purpose the reduction, control, or elimination of air pollution.

This certificate may also be used to certify that, for purposes of the municipal property tax exemption under Conn. Gen. Stat. §12-81(52), the tangible personal property has been approved for incorporation into or used and consumed in the operation of air pollution abatement facilities. For information on either of these provisions, see **Policy Statement 99(2)**, *Tax Exemptions for Certain Air Pollution Control Equipment*.

Statutory Authority: Conn. Gen. Stat. §§12-412(22) and 12-81(52)

Repeal of the Corporation Business Tax Credit: Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217c, for certain expenses for air pollution abatement is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward as the provisions of this section would have allowed prior to repeal.

Purchases of Items Not Listed in PS 99(2): The purchaser must obtain and attach to this certificate written approval from the Commissioner of the Department of Environmental Protection indicating that an item of tangible personal property is approved for use in an air pollution control facility. For information on how to obtain written approval from the Department of Environmental Protection (DEP), see PS 99(2).

Instructions for the Purchaser: An owner or officer of a business that purchases tangible personal property to be incorporated into or consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection can issue and sign this certificate. To qualify for the exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22), the purchaser must present this certificate to the retailer at the time of purchase of the qualifying tangible personal property.

To obtain the municipal property tax exemption under Conn. Gen. Stat. §12-81(52) which may be available for qualifying structures or equipment, the taxpayer must file a properly completed copy of this certificate with the assessor of the municipality in which the structures or equipment are located after confirming the municipality's procedures for qualifying for the exemption.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale of tangible personal property is not subject to sales and use taxes when the tangible personal property or supplies will be used or consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, and is certified as approved for such purpose by the Commissioner of the Department of Environmental Protection.

The certificate is valid only if taken in good faith from a person who is an owner or officer of a business that will use tangible personal property being purchased as provided in Conn. Gen. Stat. §12-412(22). For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser will not use the tangible personal property for air pollution abatement or that the tangible personal property cannot be used for such purpose or that the tangible personal property has not been approved by DEP. Keep this certificate together with proof that the tangible personal property is approved for use or consumption in air pollution abatement, and bills or invoices to the purchaser for at least six period from the date the items were purchased. The bills, invoices, or records covering purchases made under this certificate must be appropriately marked to indicate this is an exempt purchase. The words "Exempt Under CERT-117" satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address		CT Tax Registration Number (If none, explain)	Federal Employer ID Number
Name of Seller	Address		CT Tax Registration Number (If none, explain)	Federal Employer ID Number
Check One Box:		Blanket Certificate	☐ Certificate for O	ne Purchase Only
Check Applicable Box(es):		Air Pollution Equipment	☐ Supplies/Const	umables
items must also be included on th	e Deciaration of F	егзопат гторену).		
		Declaration by Pu	rchaser	
The item(s) described above a primary purpose of which is to Commissioner of the Departn	the reduction, c	ontrol or elimination of ai	-	•
In accordance with Conn. Ge	en. Stat. §12-41	2(22), the purchase of the	ese item(s) is exempt from sa	ales and use taxes.
In accordance with Conn. Ge above and include on the Dec	_	. ,	exempt from municipal prop	erty tax. Describe the items
Declaration: I declare under particular statements) and, to the best of marked false return or document to DRS	y knowledge and	l belief, it is true, complete,	and correct. I understand the p	enalty for willfully delivering a
Name of Purchasing Busines	SS			
Ву:				
Authorized Signature of O	wner or Officer	Title		Date

(Rev. 05/04)

CERT-119

Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations

General Purpose: A qualifying exempt organization must issue this certificate to retailers when purchasing items to be used by the organization exclusively for the purposes for which it was established. Under Conn. Gen. Stat. §12-412(8), a qualifying exempt organization is either:

- An organization issued an exemption permit by the Department of Revenue Services (DRS) under Conn. Agencies Regs. §12-426-15, if the permit has not been canceled or revoked by DRS; or
- An organization that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the U.S. Treasury Department as an organization described in I.R.C. §501(c)(3) or (13), if the determination letter has not been revoked by the Internal Revenue Service (IRS).

A qualifying exempt organization may use this certificate to purchase any tangible personal property for resale at one of five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, exempt organizations are not allowed to purchase tangible personal property for resale with this certificate. See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

Purchases of Meals and Lodging: In general, qualifying exempt organizations may not use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use **CERT-112**, *Exempt Purchases of Meals and Lodging by Exempt Entities*, or **CERT-123**, *Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity*.

However, a qualifying exempt organization may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See **Policy Statement 2003(4)**, *Purchases of Meals of Lodging by Exempt Entities*.

If the purchaser is not a qualifying exempt organization or does not use the property or services purchased exclusively for the purposes for which the organization was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(8) and (94).

Instructions for the Purchaser: An officer of a qualifying exempt organization must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the:

- Exemption permit issued to the organization by DRS under Conn. Agencies Regs. §12-426-15; or
- Determination letter or group exemption letter issued by the IRS which establishes that the organization has been determined to be an exempt organization described in I.R.C. §501(c)(3) or (13).

For purchases made on or after January 1, 1996, a qualifying exempt organization covered by a group exemption letter, and that was **not** issued an exemption permit by DRS under Conn. Agencies Regs. §12-426-15, must attach to this certificate a copy of:

- The group exemption letter issued by the IRS to subordinate organizations (including the qualifying exempt organization) on whose behalf a central organization applied for recognition of exemption:
- The organization's written consent to the central organization to be covered by the group exemption letter; and
- The central organization's written notification to the IRS that the organization consents to be covered by the group exemption letter.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a qualifying exempt organization. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying exempt organization.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices or records covering the purchase made under this certificate must be marked "Exempt Under CERT-119" to indicate the purchase was exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the expiration of the three-year period. CERT-119 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94).

An exempt organization must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). An exempt organization may make a purchase of \$10 or less using cash from the organization's own funds. However, a blanket CERT-119 may not be used for a cash purchase, and a properly completed CERT-119, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Exemption Permit # (If any)	
			Federal Employer ID #	
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #	
fundraising or soc Certificate for one	ial events per calendar year exempt use purchase only	lanket certificate for purchases of tangible personder Conn. Gen. Stat. §12-412(94). See below.) . Stat. §12-412(94). Indicate the number of prio		
_	which you claimed exemption under	Conn. Gen. Stat. §12-412(94):		
	and provide a symitten decomption of	each item purchased:		
Check the appropriate box Tangible Personal Description:	•			
Tangible Personal	Property Taxable Services			
Tangible Personal Description:	Property	claration by Purchaser		
Tangible Personal Description: The qualifying exempt orgurposes for which the orga social events per year exempt	Property	claration by Purchaser personal property or taxable services described the purchase of tangible personal property or me declares the exemption permit, determination let	als for resale at one of five fundraising or	
Tangible Personal Description: The qualifying exempt orgpurposes for which the orga social events per year exempmay be) attached to this cer	Property Taxable Services Declarization declares that the tangible nization was established, including to from tax. The organization further tificate has not been canceled or rev	claration by Purchaser personal property or taxable services described the purchase of tangible personal property or me declares the exemption permit, determination let	als for resale at one of five fundraising or ter, or group exemption letter (as the case	
Tangible Personal Description: The qualifying exempt org- purposes for which the orga social events per year exemp may be) attached to this cer According to Conn. Gen. St I declare under penalty of knowledge and belief, it is	Property Taxable Services Declarization declares that the tangible nization was established, including to from tax. The organization further tificate has not been canceled or reveal. \$12-412(8) or Conn. Gen. Stat. \$12-412(8) are connected this certificate that I have examined this certificate.	claration by Purchaser personal property or taxable services described the purchase of tangible personal property or me declares the exemption permit, determination letooked.	als for resale at one of five fundraising or ter, or group exemption letter (as the case pt from sales and use taxes. and statements) and, to the best of my	
Tangible Personal Description: The qualifying exempt org- purposes for which the orga social events per year exemp may be) attached to this cer According to Conn. Gen. St I declare under penalty of knowledge and belief, it is	Property Taxable Services Declarization declares that the tangible nization was established, including to from tax. The organization further tificate has not been canceled or reveat. \$12-412(8) or Conn. Gen. Stat. \$12-412(8) are complete, and correct. I under	personal property or taxable services described the purchase of tangible personal property or me declares the exemption permit, determination let oked. §12-412(94), the purchase of the item(s) is exempticate (including any accompanying schedules)	als for resale at one of five fundraising or ter, or group exemption letter (as the case pt from sales and use taxes. and statements) and, to the best of my	
Tangible Personal Description: The qualifying exempt orgourposes for which the orga social events per year exempmay be) attached to this cer According to Conn. Gen. Social events per year exempmay be attached to this cer According to Conn. Gen. Social events per year exempmay be attached to this cer According to Conn. Gen. Social events per year exempmay be attached to this cer According to Conn. Gen. Social events per year exempmay be attached to this certain the social events per year exempmay be attached to the social events per year exemption.	Property Taxable Services Declarization declares that the tangible nization was established, including to from tax. The organization further tificate has not been canceled or reveat. \$12-412(8) or Conn. Gen. Stat. \$12-412(8) are complete, and correct. I under	personal property or taxable services described the purchase of tangible personal property or me declares the exemption permit, determination let oked. §12-412(94), the purchase of the item(s) is exempticate (including any accompanying schedules)	als for resale at one of five fundraising or ter, or group exemption letter (as the case pt from sales and use taxes. and statements) and, to the best of my	

CERT-120

Machinery, Equipment, Tools, Materials, and Supplies Used in the Production of Printed Material or in Prepress Production

General Purpose: This certificate is used by the purchaser of machinery, equipment, tools, materials, and supplies to establish that the item(s) being purchased will be used predominantly:

- (a) In the production of printed material by a commercial printer or publisher; **or**
- (b) In the typesetting, color separation, finished copy with type proofs and artwork or similar content mounted for photomechanical reproduction, or other similar products to be sold for use in the production of printed materials (prepress production).

If the machinery, equipment, tools, materials, or supplies are not used in this manner, a purchaser who claimed the exemption owes a use tax on the total price of the item(s) purchased using this certificate.

Statutory Authority: Conn. Gen. Stat. §12-412(71) and (72).

Instructions for the Purchaser: An owner or officer of a purchaser described above can issue and sign this certificate to advise the seller of machinery, equipment, tools, materials, or supplies that the sales and use taxes do not apply to the charges for the purchase. This certificate may only be issued for machinery, equipment, tools, materials, or supplies used predominantly in the production of printed material by a commercial printer or publisher or by a person engaged in prepress production as described in Conn. Gen. Stat. §12-412(71) and (72). You must keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date of the purchase. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and the storage, use, or other consumption of machinery, equipment, tools, materials, or supplies is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is a commercial printer or publisher engaged in the production of printed material or prepress production of products to be sold for use in the production of printed material. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a commercial printer, publisher or engaged in prepress production. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-120" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. The certificate can also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box:			
Blanket Certific	cate	e Purchase Only	
Check Appropriate Box and Provide Writt	en Description of Each Item Purchase	ed	
☐ Machinery	☐ Equipment ☐ Tools	☐ Materials ☐ Suppl	ies
Description:			
	Declaration by P	urchaser	
The item(s) described on the front are m	achinery, equipment, tools, mater	ials, or supplies to be used predomi	inantly in:
(a) The production of printed mater	ial by a commercial printer or publ	isher, as described in Conn. Gen. St	tat. §12-412(71); or
(b) The prepress production of pro §12-412(72).	ducts to be sold for use in the pr	roduction of printed material, as of	lescribed in Conn. Gen. Stat.
In accordance with Conn. Gen. Stat. §12	2-412(71) and (72), the purchase of	these item(s) is exempt from sales	and use taxes.
Declaration: I declare under penalty of statements) and, to the best of my knowledges return or document to DRS is a fine	ledge and belief, it is true, complet	e, and correct. I understand the per	nalty for willfully delivering a
Name of Purchasing Company			
Ву:			
Authorized Signature of Owner or Off	icer Title	Date	

(Revised 07/03)

CERT-121

Exemption for Landscaping and Horticulture Services, Window Cleaning Services, and Maintenance Services Provided to Recipients of Total Disability Benefits

General Purpose: A person eligible for and currently receiving total disability benefits under Title II of the Social Security Act (42 USC §401 et seq.) uses this certificate to purchase landscaping and horticulture services, window cleaning services, or maintenance services when the services are provided at that person's residence. If the services purchased exempt under this certificate are not provided at the person's residence, the purchaser who claimed the exemption owes use tax on the total price of the services purchased under the exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(85).

Instructions for the Purchaser: A person eligible for and currently receiving total disability benefits under Title II of the Social Security Act signs and issues this certificate to the provider of the services described above to purchase the services to be provided at that person's home.

For this exemption, a *residence* is a place of abode for which the purchaser bears the primary financial responsibility of the upkeep. Therefore, a homeowner or condominium owner may qualify for the exemption. However, the Department of Revenue Services (DRS) will presume a renter or person living with a family member does not qualify unless there is a written agreement stating that the person receiving total disability benefits is responsible for the upkeep of the residence.

In the event of an audit by DRS, the purchaser must be able to present a Third Party Query certificate from the Social Security Administration proving the purchaser was eligible for and receiving total disability benefits at the time the services were purchased.

Keep a copy of this certificate for at least six years from the date the services were purchased.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and the consumption of landscaping and horticulture services, window cleaning services, or maintenance services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person eligible for and receiving total disability benefits under the Social Security Act who is purchasing services to be provided at that person's residence. The good faith of the seller will be questioned if the seller knows of facts that suggest that the person furnishing this certificate is not receiving total disability benefits under the Social Security Act or that the services are to be provided at a location that is not the residence of that person. Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the services were purchased. The bill, invoices, or records covering all purchases made under this certificate must be marked **Exempt Under CERT-121** to indicate that the purchase was not taxable.

This certificate may be used for a single purchase, in which event the box marked **Certificate for One Purchase Only** must be checked. This certificate may also be used for a continuing line of purchases, in which event the box marked **Blanket Certificate** must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address		Social Security Number
Name of Pulchaser	Address	Address	
Name of Seller	Address	CT Tax Registration Number	Federal Employer ID Number
		(If None, explain)	
Check One Box	☐ Blanket Certificate	☐ Certificate for One Purchase On	ly
Description of Services Purchased	I		
	Doctor	otion by Burchasor	
	Decial	ation by Purchaser	
	ure services, window cleaning	efits under the Social Security Act. The g services, or maintenance services to	
In accordance with Conn. Ger	n. Stat. §12-412(85), the purch	ase of these services is not subject to	sales and use taxes.
	erstand the penalty for willfull	nation in this certificate and to the best y delivering a false return to DRS is	
By:			
Name of Purchaser	Sigr	nature	Date

(Rev. 01/05)

CERT-122

Refund of Tax Paid on Purchases of Meals or Lodging by Exempt Entities

General Purpose: Exempt organizations, qualifying governmental agencies, nonprofit charitable hospitals, nonprofit nursing homes, nonprofit rest homes, and nonprofit residential care homes must use this certificate to request a refund of tax paid on a qualifying exempt purchase of meals or lodging. (Any reference to *tax* in this document includes sales and use taxes and room occupancy tax, as applicable.) These organizations, governmental agencies, hospitals, and homes will be referred to as exempt entities throughout this certificate. Use this certificate **only** if all four of these conditions are met:

- The retailer directly invoices and charges the exempt entity for the meals or lodging; and
- 2. The exempt entity directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name; and
- The exempt entity is not reimbursed, in whole or in part, by donation or otherwise, for its payment for the meals or lodging by those consuming the meals or lodging; and
- 4. This certificate is filed with the Department of Revenue Services (DRS) within three years from the last day of the month after the period for which the sales tax was paid.

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A), (5), (8), and (94); §12-425.

Credit Card Purchases: If a credit card is used to pay the retailer of meals or lodging, the card must be issued in the name of the exempt entity. The credit card must be used exclusively to make purchases for the use of the exempt entity (not for the convenience of its officers, employees, or members). The credit card charges must be paid by a check drawn on the exempt entity's own checking account.

Nonqualifying Purchases: This certificate may not be used (and tax will not be refunded) on the purchase of meals or lodging not meeting all four conditions above. Nonqualifying purchases include fundraisers where those who attend are charged or are required to make any payment and seminars or conferences where meals or lodging are included in the conference or seminar registration fee except as described below.

An exempt entity may purchase meals tax exempt using CERT-113, Purchases of Tangible Personal Property and Services by a Nonprofit Charitable Hospital, Nonprofit Nursing Home, Nonprofit Rest Home, or Nonprofit Residential Care Home; CERT-119, Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations; or CERT-134, Exempt Purchases by Qualifying Governmental Agencies; when it will resell the meals at one of five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94) including meals resold at conferences and seminars. If a qualifying exempt entity pays tax on meals and later resells them at these events, the organization may request a refund from DRS without using CERT-122. See Special Notice 98(11), Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events, Informational Publication 2002(11), Nonprofit Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, and Nonprofit Residential Care Homesand Policy Statement 98(5), Sales and Use Tax Refund Policy.

Government Purchases Not Requiring Preapproval: The federal government has implemented the "GSA SmartPay" program, which uses four categories of credit cards: Fleet, Purchase, Travel, and Integrated cards. Federal employees may purchase meals and lodging tax exempt by using certain GSA SmartPay credit cards when the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases of meals and lodging using GSA SmartPay cards are not required to get preapproval for these purchases from DRS and are not required to provide the retailer with CERT-112, Exempt Purchases of Meals or Lodging by Exempt Entities. See Policy Statement 2000(1.1), Retailer's Acceptance of U.S. Government "GSA SmartPay" Credit Card for Exempt Purchases.

Who Should File This Certificate: If the exempt entity did not receive prior approval of exemption from DRS, either because it was reimbursed in whole or in part, for certain meals or lodging (although not reimbursed in whole or in part for other meals or lodging) or because it did not submit a properly completed CERT-112 at least three weeks before the event, the exempt entity must pay the tax to the retailer at the time of the purchase of the meals or lodging. It may then request a refund of tax paid on the particular meals or lodging for which it was not reimbursed, in whole or in part, by submitting this certificate to DRS.

Events That Qualify for Refund Only: If the exempt entity will be paying (and will not be reimbursed, in whole or in part) for the meals or lodging of some of the attendees, but will be reimbursed in whole or in part for the meals or lodging of others, a preapproved exemption will **not** be issued. The exempt entity must pay tax on **all** the meals or lodging at the time of purchase. However, if the exempt entity files CERT-122, and DRS approves the certificate, DRS will refund the tax on those meals or lodging paid by the exempt entity and not reimbursed in whole or in part. The exempt entity is not eligible for a refund of the tax paid on meals or lodging for which it received full or partial reimbursement other than for meals sold under the five one-day fundraising events per calendar year exemption. See **Policy Statement 2003(4)**, *Purchases of Meals or Lodging by Exempt Entities*, for more information.

Example 1: B, an exempt organization, sponsors a dinner to honor one of its members. The restaurant charges B \$50 per meal and B sells tickets for \$50 per person. The honoree and members of the immediate family attend as guests of the organization. B must pay sales tax on all meals purchased. It may, however, complete and file CERT-122 to claim a refund of the taxes paid only on meals consumed by the honoree and members of the immediate family.

Example 2: C, an exempt organization, sponsors a retirement dinner to honor one of its employees. The restaurant charges C \$60 per meal. C sells tickets for \$50 per person and pays the \$10 difference to the restaurant from its own funds. C must pay sales tax on the full price of all meals purchased. Because the organization received partial reimbursement for all of the meals, C is not eligible for a refund of any of the tax paid.

Instructions for the Purchaser: An officer of an exempt entity must complete and sign this certificate to request a refund of taxes paid on the qualifying exempt purchase of meals or lodging. If the purchaser is an exempt organization, it must attach either a copy of its I.R.C. §501(c)(3) or (13) determination letter issued by the U.S. Treasury Department or, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-122. If the purchaser is a qualifying governmental agency, no attachment is required. If the purchaser is a nonprofit charitable hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, it must attach a copy of a valid and active license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes and either a copy of its I.R.C. §501(c)(3) or (4) determination letter issued by the U.S. Treasury Department or, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-122. If DRS concludes a qualifying exempt purchase was made, the tax paid will be refunded to the purchaser. Keep a copy of this certificate and records that substantiate the information entered on this certificate for at least six years from the date it was issued. The following items must be included with CERT-122:

- 1. A copy of an itemized bill directly invoicing and charging the exempt entity for the meals or lodging. The bill must separately state the amount of sales tax charged on meals and lodging; **and either**
- A copy of the cancelled check(s) (front and back), including the initial deposit, drawn on the exempt entity's checking account, directly paying for the meals or lodging; or
- 3. If payment is made by credit card, a copy of the exempt entity's credit card statement showing the purchase of the meals and lodging and a copy of the cancelled check(s) (front and back) drawn on the exempt entity's checking account that paid the credit card bill.

Name of Exempt Entity:	Federal Employer Identification Number		
Address of Exempt Entity			Connecticut Exemption Permit Number (If any)
(If the exempt entity was not issued a Connecticut exemption	permit (E-number), attach a copy of the exempt e	ntity's I.R.C. §501(c)(3), (4), or (13) determination letter.)
Name of Retailer			Check Appropriate Box(es) ☐ Meals ☐ Lodging
Address of Retailer			Date(s) of Event
Describe Purpose or Reason for Event: (Be specific. For exam	aple, meeting of board of trustees, or luncheon to ho	nor volunteers)	
The exempt entity must provide the following info		odging: (See instruction	
Column A	Column B		Column C
Total Number of Meals or Lodging Purchased	Number for Which No Reimbursement Partial, Was Received		mber for Which Reimbursement, Full or tial, Was Received
Total Cost of Meals or Lodging Purchased (Excluding Tax)	Cost of Meals or Lodging for Which A Reimbursement, Full or Partial, Was R (Excluding Tax)	eceived Rei	st of Meals or Lodging for Which mbursement, Full or Partial, Was Received cluding Tax)
Total Tax Paid	Total Tax Paid		al Tax Paid
on This Amount \$ The sum of the numbers	on This Amount \$ ———————————————————————————————————		This Amount \$ ———————————————————————————————————
	Declaration by Exempt	= 414	
Was not or will not be reimbursed, directly or the meals or lodging. I also declare that any exemption permit noted on by the Department of Public Health, if applicable examined this document (including any accompan I understand the penalty for willfully delivering a years, or both. The declaration of a paid preparer Print Name	this certificate, any determination letter of attached to this certificate, has not been ying schedules and statements) and, to the false return or document to DRS is a fine	or group exemption less canceled or revoked best of my knowledge of not more than \$5	etter (as the case may be), and license issued. I declare under penalty of law that I have e and belief, it is true, complete, and correct. 000, or imprisonment for not more than five
And a single sin	Dete		Falanhana Numbar
Authorized signature	Date This Section is Completed I		Felephone Number
Request Approved by DRS	This Section is Completed	Dy DK5	
		<u> </u>	
Official Approval/DRS		Date Approved	
Request Disapproved by DRS			
 □ Exempt entity did not provide proof of exempt the license issued by the Department of Public □ Exempt entity was not directly invoiced and cha □ Exempt entity did not directly pay the retailer of name (and not in the name of one of its member and entity was or will be reimbursed, in who □ Certificate was not timely filed. 	Health, if applicable.) arged by the retailer of the meals or lodging the meals or lodging with a check drawn ters, employees, or officers).	ng. on its own checking a	account or with a credit card issued in its own
Official Disapproval/DRS		Date Disapprove	ed
For More Information: For other information, c	all the Exempt Organization Coordinator	at 1-800-382-0463 Gr	n-state) and choose Option () or 860-207-5062
(from anywhere). TTY, TDD, and Text Telepho			

publications from the DRS Web site at www.ct.gov/DRS

Submit this certificate for approval to:

Department of Revenue Services Taxpayer Services Division - Exempt Organization Coordinator 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-123

Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Organization or Qualifying Governmental Agency

General Purpose: Exempt organizations or qualifying governmental agencies should use this certificate to establish that their purchases of meals or lodging are exempt from sales and use taxes. This certificate may be used **only** if these four conditions are met:

- The retailer directly invoices and charges the exempt organization or qualifying governmental agency for the meals or lodging;
- The exempt organization or qualifying governmental agency directly pays the retailer with a check drawn on its own account or with a credit card issued in its own name;
- The exempt organization or qualifying governmental agency is not reimbursed, in whole or in part, by donation or otherwise, for its payment for the meals or lodging by those consuming the meals or lodging; and
- 4. The purchase of the meals or lodging occurs before the expiration date specified on the blanket certificate.

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A), (8) and (94).

Credit Card Purchases: If a credit card is used to pay the retailer of meals or lodging, the card must be issued in the name of the exempt organization or qualifying governmental agency. The credit card must be used exclusively to make purchases for the use of the exempt organization or qualifying governmental agency (not for the convenience of its officers, employees or members). The credit card charges must be paid by a check drawn on the organization's or agency's own checking account.

Nonqualifying Purchases: This certificate may not be used (and tax must be paid) on the purchase of meals or lodging not meeting all four of the conditions above. Nonqualifying purchases include fund raisers where those who attend are charged or are required to make any payment and seminars or conferences where meals or lodging are provided at no extra charge to those paying the conference or seminar registration fee.

However, a qualifying exempt organization may purchase meals exempt from tax using **CERT-119**, *Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations*, or **CERT-134**, *Exempt Purchases by Qualifying Governmental Agencies*, and does not have to get prior approval from the Department of Revenue Services (DRS), when the organization will resell the meals at one of five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

Purchases Not Requiring Preapproval: The federal government recently implemented the "GSA SmartPay" program, which uses four categories of credit cards: Fleet, Purchase, Travel, and Integrated cards. Federal employees may purchase meals and lodging tax exempt by using **certain** GSA SmartPay cards when the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases of meals and lodging using GSA SmartPay cards are not required to get preapproval for these purchases from DRS and are not required to provide the retailer with **CERT-112**, Exempt Purchases of Meals or Lodging by Exempt Entities. See **Policy Statement 2000(1.1)**, Retailer's Acceptance of U.S. Government "GSA SmartPay" Credit Card for Exempt Purchases.

Instructions for the Purchaser: An officer of an exempt organization or qualifying governmental agency must complete and sign this certificate and submit it to DRS for qualifying exempt purchases of meals or lodging during a one year period. If the purchaser is an exempt organization, it must attach **either** a copy of its I.R.C. §501(c)(3) or (13) determination letter issued by the U.S. Treasury Department **or**, if it was issued an exemption permit by DRS, enter its exemption permit number on CERT-123. If the purchaser is a

qualifying governmental agency, no attachment is required. If DRS concludes that qualifying exempt purchases are being made, the certificate, with DRS official approval noted, will be returned to the exempt organization or qualifying governmental agency. The exempt organization or qualifying governmental agency must then provide the approved CERT-123 to the retailer of meals or lodging. Keep a copy of this certificate, documents attached, and records that substantiate the information on this certificate for at least six years from the date it is issued.

Events That Qualify for Refund Only: If the exempt organization or qualifying governmental agency will be paying (and will not be reimbursed, in whole or in part) for the meals or lodging of some of the attendees but will be reimbursed in whole or in part for the meals or lodging of others, a preapproved exemption will **not** be issued. The exempt organization or qualifying governmental agency must pay tax on **all** the meals or lodging at the time of the purchase. However, DRS will refund the tax on those meals or lodging that were paid for by the exempt organization or qualifying governmental agency for which it was not reimbursed. The exempt organization or qualifying governmental agency must file, and DRS must approve, **CERT-122**, *Refund of Sales Tax Paid on Purchases of Meals or Lodging by Exempt Entities.* The exempt organization or qualifying governmental agency is not eligible for refund of tax paid on those meals or lodging for which it received full or partial reimbursement. See **Policy Statement 2003(4)**, *Purchases of Meals or Lodging by Exempt Entities*, for additional information.

Example 1: B, an exempt organization, sponsors a dinner at a restaurant to honor one of its members. The restaurant charges B \$50 per meal and B sells tickets for \$50 per person. The honoree and members of the immediate family attend as guests of the exempt organization. B must pay sales tax on all meals purchased. It may, however, complete and file CERT-122 to claim a refund of the taxes paid only on meals consumed by the honoree and members of the immediate family.

Example 2: C, an exempt organization, sponsors a retirement dinner at a restaurant to honor one of its employees. The restaurant charges C \$60 per meal. C sells tickets for \$50 per person and pays the \$10 difference to the restaurant from its own funds. C must pay sales tax on the full price of all meals purchased. Because the organization received partial reimbursement for all of the meals, C is not eligible for a refund of any of the tax paid.

Instructions for Retailer of Meals or Lodging: Accept this certificate only if you directly invoice and charge the exempt organization or qualifying governmental agency for the meals or lodging. Accept the certificate only if you are directly paid by the exempt organization or qualifying governmental agency with a check drawn on the exempt organization's or qualifying governmental agency's own checking account or with a credit card issued in the organization's or agency's name (not in the name of one of its members, employees or officers). Cash payments will not satisfy this condition, regardless of the cost of the meals or lodging.

Acceptance of this certificate, when properly completed and with DRS official approval noted, relieves the retailer from the burden of proving the sale of meals or lodging is not subject to sales and use taxes. This certificate is valid only if taken in good faith from an exempt organization or qualifying governmental agency.

Keep a copy of this certificate, the attached documents, and bills or invoices to the purchaser for at least six years from the date the meals or lodging were purchased. The bills, invoices or records covering the purchase made under this certificate must be marked "Exempt Under CERT-123" to indicate an exempt purchase has occurred.

Name of: (Check one box)	Federal Employer Identification Number	
Address of Exempt Organization or Qualifying Governmental Agency	Connecticut Exemption Permit Number (If any)	
If the exempt organization was not issued a Connecticut exemption permit (E-number), atta	ach a copy of the exempt organization	's I.R.C. \$501(c)(3) or (13) determination letter.)
Name of Retailer		Check Appropriate Box(es) ☐ Meals ☐ Lodging
Address of Retailer		
Describe Purpose or Reason for Events: (Be specific. For example, meeting of board of trustee	es or luncheon to honor valunteers)	
posetibe I urpose of Reason for Events. (Be specific. For example, incerning of board of address	s, or function to honor voruncers)	
Will the exempt organization or qualifying agency receive reimbursement, full or partial, for any or all of the meals or lodging? ☐ Yes ☐ No	Will the retailer of the meals or or organization for the meals of	r lodging directly invoice and charge the agency or lodging?
Vill a charge, by whatever name called, be made for the meals or lodging by the exempt organization or qualifying governmental agency to those who will consume the meals or lodging?	with a check drawn on its own	n directly pay the retailer of the meals or lodging checking account or with a credit card issued in its e of one of its members, employees or officers)?
□ Yes □ No		□ Yes □ No
Declaration by Exempt Organizatio	n or Qualifying Govern	mental Agency
 Is directly paying the retailer with a check drawn on its own account Will not be reimbursed, directly or indirectly, by donation or otherwis meals or lodging. I also declare that any exemption permit noted on this certificate or any det 	se, for all or a portion of the cos	st of the meals or lodging by those consuming the
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For More Information: For other information, call the *Exempt Organization Coordinator* at **1-800-382-9463** (in-state) and choose Option 0 or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling **860-297-4911**. Preview and download forms and publications from the DRS web site at **www.ct.gov/DRS**

Submit this certificate for approval to: Department of Revenue Services

Taxpayer Services Division Exempt Organization Coordinator 25 Sigourney Street Hartford CT 06106-5032

CERT-123 (Back) (Rev. 01/05)

CERT-124

Purchases of Tangible Personal Property Incorporated Into or Consumed in Water Pollution Control Facilities

General Purpose: The purchaser uses this certificate to claim exemption from sales and use taxes under Conn. Gen. Stat. §12-412(21). The exemption is for purchases of tangible personal property acquired for incorporation into or used and consumed in the operation of facilities for the treatment of industrial waste before the discharge of industrial waste into any waters of the state or into any sewerage system emptying into the waters, the primary purpose of which is the reduction, control, or elimination of water pollution, certified as approved for the purpose by the Commissioner of the Department of Environmental Protection. The Commissioner may certify to a portion of the tangible personal property acquired for incorporation into the facilities to the extent that the portion has as its primary purpose the reduction, control, or elimination of water pollution.

This certificate may also be used to certify that for purposes of the municipal property tax exemption under Conn. Gen. Stat. §12-81(51), the tangible personal property has been approved for incorporation into or used and consumed in the operation of water pollution abatement facilities. For information on either of these provisions, see **Policy Statement 99(3)**, *Tax Exemptions for Certain Water Pollution Control Equipment*.

Statutory Authority: Conn. Gen. Stat. §§12-412(21) and 12-81(51)

Repeal of the Corporation Business Tax Credit: Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217d for certain expenses for treating industrial waste is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward as the provisions of this section would have allowed prior to repeal.

Purchases of Items Not Listed in PS 99(3): The purchaser must obtain and attach to this certificate written approval from the Commissioner of the Department of Environmental Protection indicating that an item of tangible personal property is approved for use in a water pollution control facility. For information on how to obtain written approval from the Department of Environmental Protection (DEP), see **PS 99(3)**.

Instructions for the Purchaser: An owner or officer of a business that purchases tangible personal property to be incorporated into or consumed in the operation of facilities for the treatment of industrial waste before the discharge of industrial waste into any waters of the state or into any sewerage system emptying into the waters, the primary purpose of which is the reduction, control, or elimination of water pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection issues and signs this certificate. To qualify for the exemption from sales and use taxes under Conn. Gen. Stat. §12-412(21), the purchaser must present this certificate to the retailer at the time of purchase of the qualifying tangible personal property.

To obtain the municipal property tax exemption under Conn. Gen. Stat. §12-81(51) which may be available for qualifying structures or equipment, the taxpayer must file a properly completed copy of this certificate with the assessor of the municipality in which the structures or equipment are located after confirming that municipality's procedures for qualifying for the exemption.

Instructions for the Seller: Acceptance of this certificate, when properly completed, shall relieve the seller from the burden of proving the sale of tangible personal property is not subject to sales and use taxes when the tangible personal property will be used or consumed in the operation of facilities for the treatment of industrial waste before the discharge of industrial waste into any waters of the state or into any sewerage system emptying into any waters, the primary purpose of which is the reduction, control, or elimination of water pollution, and is certified as approved for the purpose by the Commissioner of the Department of Environmental Protection.

The certificate is valid only if taken in good faith from a person who is an owner or officer of a business that will use tangible personal property being purchased as provided in Conn. Gen. Stat. §12-412(21). For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser will not use the tangible personal property for water pollution abatement or that the tangible personal property cannot be used for that purpose, or that the tangible personal property has not been approved by DEP. This certificate together with proof that the tangible personal property is approved for use or consumption in water pollution abatement, and bills or invoices to the purchaser, must be maintained by the seller for at least six years from the date on which the items were purchased. The bills, invoices, or records covering purchases made under this certificate must be appropriately marked to indicate an exempt purchase has occurred. The words "Exempt Under CERT-124" satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID Number
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID Number
Check One Box:	Blanket Certificate	☐ Certificate for One Purcha	se Only
Check Applicable Box(es):	Water Pollution Equipment	☐ Supplies/Consumables	
Itemized description of items purchase items must also be included on the De		emption include date acquired, date installe	ed, and purchase price. These
	Declaration	by Bureboor	
		by Purchaser	
treatment of industrial waste before	e the discharge of industrial wast ose of which is the reduction, co	used or consumed by a business in the into any waters of the state or into a control, or elimination of water pollution. I Protection.	any sewerage system emptying
In accordance with Conn. Gen. Sta	at. §12-412(21), the purchase of	these item(s) is exempt from sales ar	nd use taxes.
In accordance with Conn. Gen. Stainclude on the Declaration of Pers		e exempt from municipal property tax.	Describe the items above and
statements) and, to the best of my	knowledge and belief, it is true,	this return or document (including any complete, and correct. I understand the configuration of the compression of the compress	ne penalty for willfully delivering
Name of Purchasing Business			
BY:			
Authorized Signature of Own	er or Officer Title		Date

(Rev. 07/06)

CERT-125

Sales and Use Tax Exemption for a Motor Vehicle Purchased by a Nonresident of Connecticut

Part I Instructions

Conn. Gen. Stat. §12-412(60) exempts from sales and use taxes the sale of any motor vehicle in this state:

- When the purchaser of the motor vehicle is not a resident of this state and does not maintain a permanent place of abode in this state; and
- The motor vehicle is not presented, or is not required to be presented, for registration with the Department of Motor Vehicles (DMV) in this state.

General Purpose: A nonresident purchaser should use this certificate in connection with the purchase of a motor vehicle exempt from sales and use taxes from a licensed Connecticut motor vehicle dealer (retailer) when the vehicle will not be presented, or is not required to be presented, for any form of registration in Connecticut except to obtain an in-transit plate.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the purchaser or sales tax liability and statutory interest and penalties on the retailer. The information in this certificate will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, an officer or authorized representative must sign the Purchaser's Declaration.

Instructions for the Purchaser: Use this certificate only if you do not maintain a permanent place of abode in Connecticut and will not present, or are not required to present, the motor vehicle for any form of registration in Connecticut except to obtain an in-transit plate.

Do **not** use this form if you maintain a permanent place of abode in Connecticut. A *permanent place of abode* is a dwelling place permanently maintained by an individual, whether or not owned by, rented, or leased to the individual and generally includes a dwelling place owned by or leased to his or her spouse. Generally, a barracks, motel room, or any construction that does not contain facilities ordinarily found in a dwelling, such as facilities for cooking, bathing, etc., are not deemed a permanent place of abode. Also, a place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

A corporation, partnership, limited liability company, or other business entity may qualify for this exemption only if:

- The entity maintains no Connecticut situs and owns no fixed assets located in this state;
- No partner, officer, or member of the entity or its affiliates, and no operator or user of the motor vehicle with an ownership interest in the entity or its affiliates, is a resident of Connecticut or is a nonresident that maintains a permanent place of abode in Connecticut; and
- The motor vehicle is not presented, or is not required to be presented, for registration with DMV.

Instructions for the Retailer: You must keep a copy of the certificate and a bill or invoice for at least six years from the date the item is purchased. The certificate is valid only if taken in good faith from a person who does not maintain a permanent place of abode in this state or a business entity that meets the requirements stated above and will not present, or is not required to present, this motor vehicle for any form of registration in Connecticut except to obtain an in-transit plate. The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that give rise to a reasonable inference that the purchaser is a resident of Connecticut, maintains a permanent place of abode here, intends to present, or is required to present, the motor vehicle for registration with DMV in this state except to an obtain in-transit plate. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under CERT-125" satisfy this requirement.

For More Information: See **Informational Publication 2004**(**27**), *Q* & *A* on *Purchases* of *Motor Vehicles by Nonresidents*. Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

Part II Retailer and Purchaser - Read ins Retailer Information	tructions first, t	hen complete Par	ts II, III, IV, a	nd V.
Name of retailer			_ CT Tax Regist	tration No.
Street address			Date of sale _	
City or town, State, ZIP Code			Telephone No	
Purchaser Information				
Name of Purchaser		_ Daytime Telephone	No	
If an individual: Home address				bility company, or other business entity:
Name and address of employer		of partners, officers, members, and		
Driver's License Number State Expirati (Attach copy of each out-of-state driver's license. Use	additional sheets if	Driver's License Num necessary for the names,	mber S addresses, and li	State Expiration Date icense numbers of additional drivers.)
Part III Motor Vehicle Identification Data				
Year Model				
Vehicle identification number				
Computation of Price			ade-in Data	
Gross sales price*				Model
Trade-in allowance		-		
Net sales price * Do not deduct manufacturer's rebates from the g		ication number		
Please initial: I, the purchaser, or person authorized to sign meaning of a permanent place of abode as do not maintain such a permanent place of abode I, the purchaser, or person authorized to sign on behalf of the retailer named in Part II. The purchaser is not a Connemeets the requirements described in Part I. The purchase vehicle will not be presented, or is not required to be presented this certificate and to the best of my known return or document to the Department of Revenue Service Signature of purchaser or authorized person	efined in Part I (or the in Connecticut. The purchaser name ecticut resident and deer is a resident of (or lented, for registratio ledge and belief it is es (DRS) is a fine o	d in Part II, declare that bees not maintain a perma the business entity is lo m with the Connecticut I true, complete, and corre f not more than \$5,000, Date	I purchased the ranent place of aborated in) the Stat DMV. I declare to the control or imprisonment	motor vehicle described in Part II from the de in Connecticut, or the business entity the of This motor under the penalty of false statement that the penalty for wilfully delivering a false at for not more than five years, or both.
If corporation, partnership, limited liability company, or o	other business entity	r:		
Print name of purchaser or authorized person		Title		Date
If jointly purchased, signature of other purchaser		Print name of other	purchaser	
Part V Retailer's Declaration Please initial:				
I, an authorized agent of the retailer named in a permanent place of abode in Connecticut, e and prohibits the use of this certificate. If the p in Part I, or if pertinent, I have explained the	even if it is not perma urchaser is a busines	anently occupied by the s entity, I have explained	purchaser, subject the exemption re	ets this purchase to Connecticut sales tax equirements for business entities set forth
I, an authorized agent of the retailer named in Part II, decknowledge and belief it is true, complete, and correct. I uthan \$5,000, or imprisonment for not more than five year	nderstand the penalty			
Print name of retailer's authorized agent			Date _	
Signature of retailer's authorized agent			Title	

CERT-125 (Back) (Rev. 07/06)

CERT-126

Exempt Purchases of Tangible Personal Property or Services for Low and Moderate Income Housing Facilities

General Purpose: Sponsors, owners, or operators of low and moderate income housing facilities, as well as contractors for the construction, renovation, repair, maintenance, or operation of these facilities, should use this certificate to purchase tangible personal property or services to be incorporated into or to be used and consumed exclusively in the operation of the facilities. The tangible personal property may be materials that will be physically incorporated into a construction project or supplies or equipment that will be used and consumed in the operation of the facility after its construction. The services may be renovation, repair, maintenance, janitorial, landscaping, or other services.

If the tangible personal property or services are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of the property.

Statutory Authority: Conn. Gen. Stat. §12-412(29).

Instructions for the Purchaser: Use this certificate for purchases of tangible personal property or services to be incorporated into or used and consumed exclusively in the operation of a low and moderate income housing facility. To qualify for the exemption from sales and use taxes afforded by Conn. Gen. Stat. §12-412(29), you must present this certificate to the retailer at the time of the purchase of the qualifying tangible personal property or services together with a signed and dated copy of the Facility Approval Letter from the Department of Revenue Services (DRS) identifying the low and moderate income housing facility named in this certificate and acknowledging that the facility is entitled to the exemption. Keep a copy of this certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that tangible personal property or services are not subject to sales and use taxes when the tangible personal property or services will be incorporated into or used and consumed exclusively in the operation of a low and moderate income housing facility. The certificate is valid only if taken in good faith from a sponsor, owner, or operator of a low and moderate income housing facility, as described in Conn. Gen. Stat. §12-412(29), or from a contractor under contract with a sponsor, owner, or operator of the facility. Attach a signed and dated copy of the Facility Approval Letter from DRS identifying the low and moderate income housing facility named in the certificate and acknowledging that the facility is entitled to the exemption. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser does not intend to use the property or services in connection with the low and moderate income housing facility identified in the Facility Approval Letter, or that the purchaser is not the sponsor, owner, or operator of the facility, or a contractor under contract with the sponsor, owner, or operator. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of purchase. The bills, invoices, or records covering the purchase made under this certificate must be marked to indicate an exempt purchase was made. The words "Exempt under CERT-126" satisfy the requirement.

This certificate may be used for individual purchases, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name and Address of Low and Moderate Ir	ncome Housing Facility		
Name of Purchaser	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer ID #
Name of Seller	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer ID #
Purchaser is: Check Appropriate Box(es) Sponsor Owner Ope	rator	of the facility named above.	
If purchaser is a contractor, describe the p	urpose of the contract and id	entify the other contracting party or parties).
Provide written description of each item or	service purchased.		
Check one box: Blanket Certificate	Certificate for	One Purchase Only	
You must attach a signed and dated copy	of the DRS Facility Approval	Letter identifying the housing facility to this	certificate.
	Declaratio	n by Purchaser	
The item(s) described above are tanging the operation of the low and mode declare that the purchaser named at sponsor, owner, or operator of the face penalty and interest as of the date of for the exemption under Conn. Gen.	rate income housing fac pove is the sponsor, own cility. I acknowledge that purchase, on the total pu	ility identified above and in the attac er, or operator of the facility or a con the purchaser will be liable for Conn urchase price of the property or serv	ched Facility Approval Letter. I stractor under contract with the ecticut use tax, plus applicable
Declaration: I declare under penalty and statements) and, to the best of willfully delivering a false return or d years, or both.	my knowledge and beli	ef, it is true, complete, and correct	. I understand the penalty for
Name of Purchaser			
Ву:			
Authorized Signature	Tit	Date Date	

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(Revised 01/05)

CERT-127

Exempt Purchases by an Enrolled Member or by the Tribal Government of the Mashantucket Pequot Tribe or Mohegan Tribe

General Purpose: An enrolled member or an agent of the Mashantucket Pequot Tribe or Mohegan Tribe uses this certificate for purchases or rentals of tangible personal property or purchases of services in Indian country of the tribe.

The purchaser who claims this exemption will owe use tax on the total purchase price of the tangible personal property or services if, at the time of purchase, the purchaser does not intend to use the tangible personal property or services exclusively in Indian country of the tribe and subsequently uses the tangible personal property or services outside of Indian country of the tribe.

Statutory Authority: Conn. Gen. Stat. §§12-407(a)(6), 12-408c, and 12-412(2).

Instructions for the Purchaser: An enrolled member or an agent of the Mashantucket Pequot Tribe or Mohegan Tribe signs and issues this certificate for purchases or rentals of tangible personal property or purchases of services in Indian country of the tribe with which the purchaser is affiliated.

Tangible personal property

- Sales and purchases of tangible personal property take place in Indian country of the tribe if title to the property passes to the purchaser in Indian country of the tribe.
- Rentals of tangible personal property take place in Indian country of the tribe if delivery of the property occurs in Indian country of the tribe.

Purchases or rentals of tangible personal property **are not exempt**, and sales and use taxes apply to the purchases, where title to the property or delivery of the rented property is taken by the purchaser outside of Indian country of the tribe even if the purchaser immediately transports the property into Indian country of the tribe.

Under the Buy Connecticut provision described in Conn. Gen. Stat. §12-408c, a business may apply to the Department of Revenue Services (DRS) for a refund of sales and use taxes paid on tangible personal property purchased from a Connecticut retailer when those goods will be:

- Shipped outside of Connecticut by common or contract carrier for exclusive use outside of Connecticut; or
- Incorporated into other property to be shipped outside of Connecticut for exclusive use outside of Connecticut.

The Buy Connecticut provision also allows the Commissioner of Revenue Services to issue permits that enable qualified purchasers to purchase property without payment of sales and use taxes. DRS considers Indian country of the tribe to be outside of Connecticut for purposes of the Buy Connecticut provision. (See **Special Notice 2001(5)**, *The "Buy Connecticut" Provision.*)

In addition, Conn. Gen. Stat. §12-407(6) excludes from use tax the exercise of any right or power over tangible personal property shipped or brought into Connecticut for the purpose of subsequently transporting it outside the state for use solely outside Connecticut, or to be processed, fabricated, or manufactured into, attached to, or incorporated into other tangible personal property to be transported and used solely outside Connecticut.

Services

The sale, storage, use, or other consumption of a service occurs where the benefit of the service is realized in accordance with Chapter 219 of the Connecticut General Statutes and related regulations. For example, certain

services, such as business management services, rendered for the benefit of a tribal business operating exclusively in Indian country of the tribe are realized in Indian country of the tribe even if the services are performed by a service provider located outside Indian country of the tribe. Services to real property, such as services to industrial, commercial, or income producing real property, are considered to be realized where the real property is located. Services to tangible personal property, such as repairs to motor vehicles or appliances, are also generally considered to occur at the location where the services are rendered. Purchasers of services should inquire with the DRS if they are uncertain of the taxability of the service.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale, storage, use, or other consumption of tangible personal property or services is not subject to sales and use taxes. The certificate is valid only if taken in good faith from an enrolled member or an agent of the Mashantucket Pequot Tribe or Mohegan Tribe for sales where:

- Title to the tangible personal property passes to the purchaser in Indian country of the tribe (unless a Buy Connecticut permit is provided);
- The delivery of rented tangible personal property takes place in Indian country of the tribe; **or**
- The benefit of the service is realized in Indian country of the tribe under Connecticut law.

The good faith of the seller will be questioned if the seller knows of facts that suggest:

- Title to the property will not pass in Indian country of the tribe;
- Delivery of rented property will not take place in Indian country of the tribe:
- The benefit of the services rendered will be realized outside Indian country of the tribe;
- The purchaser does not intend to use the tangible personal property exclusively in Indian country of the tribe; **or**
- The purchaser is not an enrolled member or agent of the tribal government.

Sellers of services should inquire with DRS if they are uncertain of the taxability of the service being sold.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-127" satisfy the requirement.

This certificate may be issued annually as a blanket certificate for a line of continuing purchases.

Name of Seller	Address		CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box	☐ Blanket Certificate	☐ Certificate	for One Purchase Only	
Check One Box	☐ Property Purchased	☐ Property R	ented	
Description				
		Declaration	by Purchaser	
I declare that:				
	lled member or agent of the an country of the tribe;	Mashantucket Peq	uot Tribe or the Mohegan Tribe purch	nasing tangible personal property
 Title to the proper provided); and 	ty or delivery of rented pr	operty will be take	en in Indian country of the tribe (unl	ess a Buy Connecticut permit is
	hased or rented or the bean country of the tribe.	nefit of services p	urchased is realized in Indian count	ry of the tribe and will be used
tribe or the benefit of se enrolled member or trib	ervices purchased under thi bal government will be liab	s certificate will be le for Connecticut	r this certificate is intended to be used realized outside of Indian country of use tax on the total purchase price of or the benefit of the services are realized	the tribe, I acknowledge that the the tangible personal property or
of my knowledge and b		and correct. I unde	ncluding any accompanying schedule erstand the penalty for willfully delivere than five years, or both.	
Print Name of Purch	aser		Name of Tribe With Which the Purchase	er Is Affiliated
D.,				

Title

☐ Agent of the Tribal Government

Date

Signature

☐ Enrolled Member

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-128

Exempt Purchases by Contractors in Connection With Construction Projects in Indian Country of the Mashantucket Pequot or Mohegan Tribes

General Purpose: A construction contractor uses this certificate to purchase or rent tangible personal property for use exclusively in connection with construction projects performed for the Mashantucket Pequot Tribe or Mohegan Tribe or their enrolled members in Indian country of those tribes.

The tangible personal property may consist of materials and supplies to be physically incorporated into the construction project or equipment purchased or rented by the contractor to be used in Indian country of those tribes in fulfilling the contract if:

- The equipment is used exclusively and permanently in Indian country of the tribes; and
- The entire cost of the purchase is passed on to the tribe or an enrolled member of the tribe.

The exemption applies **only** when title to tangible personal property passes to the contractor or delivery of rented property is taken by the contractor in Indian country of the tribe.

Statutory Authority: Conn. Gen. Stat. §§12-407(a)(6), 12-408c, and 12-412(2).

Instructions for the Purchaser: A construction contractor signs and issues this certificate for purchases or rentals of tangible personal property used in connection with a construction contract performed for the Mashantucket Pequot Tribe or Mohegan Tribe or an enrolled member of the tribe in Indian country of the tribe when:

- Title to the property passes or the delivery of the rented property is taken in Indian country of the tribe (unless a Buy Connecticut permit is provided);
- The entire cost of the purchase or rental of the property is passed on to the tribe or an enrolled member of the tribe; and
- The equipment will be used exclusively and permanently (or for the entire rental period in the case of rented property) in Indian country of the tribe.

Purchases or rentals of tangible personal property **are not exempt**, and sales and use taxes apply to the purchases by a construction contractor, where title to the property or delivery of the rented property is taken by the purchaser outside of Indian country of the tribe even if the purchaser immediately transports the property to Indian country of the tribe.

However, under the Buy Connecticut provision as described in Conn. Gen. Stat. §12-408c, a business may apply to the Department of Revenue Services (DRS) for a refund of sales and use taxes paid on tangible personal property purchased from a Connecticut retailer when those goods will be:

- Shipped outside of Connecticut by common or contract carrier for exclusive use outside of Connecticut; or
- Incorporated into other property to be shipped outside of Connecticut for exclusive use outside of Connecticut.

The Buy Connecticut provision also allows the Commissioner of Revenue Services to issue permits that enable qualified purchasers to purchase property without payment of sales and use taxes. DRS considers Indian country to be outside of Connecticut for purposes of the Buy Connecticut

provision. (See **Special Notice 2001(5)**, The "Buy Connecticut" Provision.)

In addition, Conn. Gen. Stat. §12-407(6) excludes from use tax the exercise of any right or power over tangible personal property shipped or brought into Connecticut for the purpose of subsequently transporting it outside the state for use solely outside Connecticut, or to be processed, fabricated, or manufactured into, attached to, or incorporated into other tangible personal property to be transported, and used solely, outside Connecticut (such as into Indian country).

If title to property or delivery of rented property is taken outside of Indian country of the tribe and the purchaser intends to use the property outside of Indian country of the tribe and subsequently uses it outside of Indian country of the tribe, or if the entire cost of the purchase or rental is not passed on to the tribe or an enrolled member of the tribe, the purchaser is liable for use tax on the purchase price of the property.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale, storage, use, or other consumption of tangible personal property is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a contractor for sales or rentals or property that take place in Indian country of the tribe in connection with a construction contract that will be performed for the Mashantucket Pequot Tribe or Mohegan Tribe or an enrolled member of the tribe in Indian country of the tribe. Sales of property take place at the location where title to the property passes or where the rented property is delivered. The good faith of the seller will be questioned if the seller knows of facts that suggest:

- Title to the property does not pass or the delivery of rented property does not take place in Indian country of the tribe (unless a Buy Connecticut permit is provided);
- The purchaser does not intend to use the property, permanently and exclusively in Indian country of the tribe, in connection with a construction contract for the tribe or their enrolled members in Indian country of the tribe; or
- The entire cost of the purchase will not be passed on to the tribe or one
 of its enrolled members.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-128" satisfy the requirement.

This certificate may be issued annually as a blanket certificate for a line of continuing purchases.

Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box	ficate	for One Purchase Only	
Check One Box	☐ Rented		
Description			
	Declarati	on by Purchaser	
declare that:			
contract with the Mashantucket Pequ of the tribe;Title to the property or delivery of	uot Tribe or the Mohegar	ating tangible personal property for use in Tribe or an enrolled member of the tribe taken in Indian country of the tribe (unle	performed in the Indian country
provided);The property will be used exclusively Indian country of the tribe; and	y and permanently (in th	ne case of rented property, for the entire re	ntal period) by the contractor in
The entire cost of the property or entimember of the tribe.	re cost of the rental of the	e property during the rental term will be pas	sed on to the tribe or an enrolled
acknowledge that the contractor will be if the contractor does not meet the cond		ise tax, plus penalty and interest, on the total	al purchase price of the property
	complete, and correct. I	nt (including any accompanying schedules understand the penalty for willfully delive t more than five years, or both.	
Name of Tribe or Enrolled Member		Location of Construction Project	
By: Signature of Purchaser		Title	Date

CERT-129

Exemption for Items Used Directly in the Biotechnology Industry

General Purpose: The purchaser of machinery, equipment, tools, materials, supplies, and fuel uses this certificate to establish the item(s) being purchased will be used directly in the biotechnology industry.

If the machinery, equipment, tools, materials, supplies, and fuel are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(89).

Instructions for the Purchaser: An owner or officer of a business involved in the application of technologies in biotechnology can sign and issue this certificate to advise the seller of machinery, equipment, tools, materials, supplies, and fuel that the purchase is exempt. Issue this certificate only for machinery, equipment, tools, materials, supplies, and fuel as defined in Conn. Gen. Stat. §12-412(89). Biotechnological applications include: recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, and to transform biological systems into useful processes and products.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state. Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and storage, use, or other consumption of the machinery, equipment, tools, materials, supplies, and fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is engaged in the application of technologies in biotechnology. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in applying technologies in biotechnology or that the item(s) purchased will not be used directly in these activities.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-129" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check One Box	ficate	te for One Purchase Only	
Check Appropriate Box and Provide Wr	itten Description of Each Item	Purchased	
☐ Machinery	☐ Equipment ☐ To	ools	☐ Fuel
Description			
	Declaration	on by Purchaser	
The item(s) described on the front a §12-412(89).	are machinery, equipment,	tools, materials, supplies, or fuel as de	efined in Conn. Agencies Regs
In accordance with Conn. Agencies Ro	egs. §12-412(89), the purch	ase of these item(s) is exempt from sales	and use taxes.
statements) and, to the best of my kno	wledge and belief, it is true,	ed this return or document (including as complete, and correct. I understand the or imprisonment for not more than five	penalty for willfully delivering a
Name of Purchasing Company			
By: — Authorized Signature of Owner or O	fficer	Title	Date
radio ized dignature of Owner of O	HILL	THE	Duc

(Revised 08/03)

CERT-130

Sales and Use Tax Exemption for Purchases by Water Companies

General Purpose: A purchaser of tangible personal property or services uses this certificate to establish the item(s) are being purchased by a water company for use in maintaining, operating, managing, or controlling a water source or distributing plant or system employed for the purpose of supplying water to 50 or more consumers.

Statutory Authority: Conn. Gen. Stat. §12-412(90).

Instructions for the Purchaser: An owner or officer of a water company, as the term is defined in Conn. Gen. Stat. §16-1(10), signs and issues this certificate to advise the seller of tangible personal property or services that sales and use taxes do not apply to charges for the purchase. This certificate may be issued only for purchases exempted under Conn. Gen. Stat. §12-412(90).

If the tangible personal property or services are not used in the manner described in this certificate, a purchaser who claimed the exemption owes a use tax on the total price of the item(s) purchased under the exemption.

Keep a copy of this certificate and records to substantiate the information entered on this certificate for at least six years from the date it is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale to, and the storage, use, or other consumption by a water company of tangible personal property or services is not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person who is an owner or

officer of a water company, as the term is defined in Conn. Gen. Stat. §16-1(10). The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not the water company or the tangible personal property or services purchased will not be used in maintaining, operating, managing, or controlling a water source or distributing plant or system employed for the purpose of supplying water to 50 or more consumers.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. The bills, invoices, or records covering all purchases made under this certificate must be appropriately marked "Exempt Under CERT-130" to indicate the purchase was not taxable.

This certificate may be used for a single purchase, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If None, <i>explain</i>)	Federal Employer ID Number
Name of Seller	Address	CT Tax Registration Number (If None, <i>explain</i>)	Federal Employer ID Number
Check One Box	☐ Blanket Certificate	☐ Certificate for One Purchase Only	1
——————————————————————————————————————	ide a Written Description of Each Item	n Purchased	
	☐ Tangible Personal Property	☐ Services	
Description			
	Declaration	by Purchaser	
The item(s) described on this c exemption provided in Conn. Ge		roperty or services being purchased	d by a water company under the
In accordance with Conn. Gen.	Stat. §12-412(90), the purchase	of the described item(s) is exempt	from sales and use taxes.
certificate and to the best of my	knowledge and belief it is true, co	eclare under penalty of law that I hav implete, and correct. I understand the ment for not more than five years, o	he penalty for willfully delivering a
Name of Purchaser			
Ву:			
Signature		Title	Date

(Revised 08/03)

CERT-131

Exemption for Projects of the Connecticut Resources Recovery Authority and Solid Waste-To-Energy Facilities

General Purpose: A purchaser of tangible personal property or services uses this certificate to establish the item(s) are being purchased to be incorporated into or used or consumed in the operation of a project of the Connecticut Resources Recovery Authority (CRRA) or in a solid waste-to-energy facility.

Statutory Authority: Conn. Gen. Stat. §12-412(92) and (95).

Instructions for the Purchaser: An owner or officer of the following signs and issues this certificate:

- CRRA;
- A lessee or operator of a project of CRRA where the purchases will be reimbursed by CRRA;
- An authority or operating committee of a solid waste-toenergy facility that holds a permit issued by the Commissioner of Environmental Protection under Conn. Gen. Stat. §22a-208a; or
- A lessee or operator of a solid waste-to-energy facility where the purchaser will be reimbursed by an authority or operating committee.

This certificate advises the seller of tangible personal property or services that sales and use taxes do not apply to charges for the purchase. This certificate may be issued only for purchases exempted under Conn. Gen. Stat. §12-412(92) or (95).

If the tangible personal property or services are not used in the manner described in this certificate, the purchaser who claimed the exemption owes a use tax on the total price of the item(s) purchased under the exemption.

Keep a copy of this certificate and records to substantiate the information entered on this certificate for at least six years from the date it is issued. If no Connecticut registration number has been assigned to the purchaser, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale to, and the storage, use, or other consumption by a purchaser, as identified on the certificate, of tangible personal property or services is not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person who is an owner or officer of the purchaser identified on the certificate. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a purchaser as identified on the certificate or item(s) purchased will not be incorporated into or used or consumed in the operation of a project of the CRRA or in a solid waste-to-energy facility.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. The bills, invoices, or records covering all purchases made under this certificate must be appropriately marked "Exempt Under CERT-131" to indicate the purchase was not taxable.

This certificate may be used for a single purchase, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	CT Tax Registration Number (If None, <i>explain</i>)	Federal Employer ID Number
Name of Seller	Address	CT Tax Registration Number (If None, <i>explain</i>)	Federal Employer ID Number
Check One Box	□ Blanket Certificate	☐ Certificate for One Purchase On	l Jy
Address of CRRA Project or S	Solid Waste-To-Energy Facility		
Name of Owner (If purchaser	is lessee or operator)	Address of Owner	
Check Appropriate Box(es) an	d Provide a Written Description of Each I	tem Purchased	
	☐ Tangible Personal Property	☐ Services	
Description			
	Declarati	on by Purchaser	
The item(s) described on Conn. Gen. Stat.§12-412(S	this certificate are tangible personal 02) and (95).	property or services being purchas	ed under the exemption provided in
In accordance with Conn.	Gen. Stat. §12-412(92) or (95), the	purchase of the described item(s) is	exempt from sales and use taxes.
certificate and to the best of	ative of the purchaser named above, from the front manner and belief it is true, count more than \$5,000, or imprisonment	omplete, and correct. I understand the	e penalty for willfully delivering a false
Name of Purchaser			
Ву:			
Signature		Title	Date

(Rev. 01/05)

CERT-132

Sales and Use Tax Exemption for Purchases Made Under the Buy Connecticut Provision

General Purpose: The holder of a *Buy Connecticut Provision Exemption Permit* uses this certificate to purchase tangible personal property in Connecticut without payment of tax, for use in carrying on a trade, occupation, business, or profession, when the property will be shipped out of the state for exclusive use by the purchaser outside the state.

Statutory Authority: Conn. Gen. Stat. §12-408c.

Instructions for the Purchaser: An owner or officer of an entity carrying on a trade, occupation, business, or profession in Connecticut that holds a valid *Buy Connecticut Provision Exemption Permit* from the Department of Revenue Services (DRS) must sign and issue this certificate to advise the seller of tangible personal property that sales and use taxes do not apply to the charges for the purchase. You may issue this certificate only for purchases exempted under the Buy Connecticut provision. Attach a copy of your valid Buy Connecticut Provision Exemption Permit to this certificate.

You may store tangible personal property purchased with this certificate in Connecticut or process, fabricate, manufacture, or incorporate it into other tangible personal property in Connecticut. You may make no other use of the property. Within three years after purchase, you must transport the tangible personal property or the item into which the property has been incorporated outside Connecticut for exclusive use outside the state.

Keep a copy of this certificate and records that substantiate the information entered on this certificate for at least six years from the issue date.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale to or use of the tangible personal property described on the back of this document is not subject to sales and use taxes.

This certificate is valid only if the seller takes it in good faith from a person who is an owner or officer of an entity carrying on a trade, occupation, business, or profession in Connecticut that holds a valid *Buy Connecticut Provision Exemption Permit* from DRS. Do not accept this certificate unless the purchaser attached a copy of its valid *Buy Connecticut Provision Exemption Permit* to the certificate.

DRS will question the good faith of the seller if the seller knows, or could reasonably infer that:

- The purchaser is not carrying on a trade, occupation, business, or profession; **or**
- The tangible personal property will not eventually be transported outside Connecticut for exclusive use outside the state after being either stored or incorporated into other tangible personal property by the purchaser.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. Mark the bills, invoices, or records covering all purchases made under this certificate to show that the purchase was exempt. The words "Exempt Under CERT-132" satisfy the requirement.

You may use this certificate for individual exempt purchases. Check the box marked "Certificate for One Purchase Only." You may also use this certificate for a continuing line of exempt purchases, in which event you must check the box marked "Blanket Certificate." A blanket certificate for this exemption remains in effect from the date of the first purchase in a calendar year until the end of the calendar year unless the purchaser revokes it in writing before the period expires.

Name of Purchaser	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer Identification #
Name of Seller	Address	Connecticut Tax Registration # (If none, explain)	Federal Employer Identification #
Check One Box: Blanket Certific	cate (Through end of calendar year)	☐ Certificate for One Purchase Only	1
	Declaration b	by Purchaser	
	oation, business, or profession ir	roperty being purchased exempt for Connecticut with a valid <i>Buy Co</i>	
personal knowledge about the this return or document (including true, complete, and correct.	information contained in this cong any accompanying schedules	that I am an owner or officer of t ertificate. I declare under penalt s and statements) and, to the best ully delivering a false return or do , or both.	y of law that I have examined of my knowledge and belief, it
Name of Purchaser			
By:			
Authorized Signature	Titl	le	Date

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-133

Contractor's Exempt Purchase Certificate for a Renovation Contract With a Direct Payment Permit Holder

(This certificate may not be used for new construction.)

I declare I am engaged in performance of a renovation construction contract for the fo Connecticut Tax Registration Number of Direct Payment Permit Holder:	
Name of Direct Payment Permit Holder:	
Address:	
Project Name and Address:	
The contractor or subcontractor must attach a copy of the direct pa	
Construction Contracts Entered Into With Direct Payment Permit Holders: The corare to be installed or placed in a project performed under this renovation contract and without payment of sales and use tax. The contractor will not charge the Direct Paymaterials and supplies. This includes tangible personal property that remains ta placement. For such exempt purchases, the contractor must furnish the contractor's Note: The General Contractor's Information and Declaration Section must be comple This certificate does not supersede any bonding requirements previously established For More Information: Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-2 Telephone users only may transmit inquiries anytime by calling 860-297-4911. Previous	ntractor must purchase materials and supplies that that will remain in the project after its completion yment Permit holder any sales or use tax on the ngible personal property after its installation or suppliers a completed certificate for each project ted in full. Notice to Nonresident Contractors: d by the Department of Revenue Services (DRS).
DRS Web site at www.ct.gov/DRS	ew and download forms and publications from the
General Contractor's Information and Declaration Section: I declare under penalty of (including any accompanying schedules and statements) and, to the best of my know I understand the penalty for willfully delivering a false return or document to DRS is a not more than five years, or both.	ledge and belief, it is true, complete, and correct.
Connecticut Tax Registration Number of General Contractor:	
Name of General Contractor:	
Authorized Signature:	Date:
Address:	
Description of Work Performed:	
Subcontractor's Information and Declaration Section: I declare under penalty of la (including any accompanying schedules and statements) and, to the best of my known correct. I understand the penalty for willfully delivering a false return or document to imprisonment for not more than five years, or both.	wledge and belief, it is true, complete, and
Connecticut Tax Registration Number of Subontractor:	
Name of Subcontractor:	
Authorized Signature:	Date:
Address:	
Description of Work Performed:	
Name of Contractor You Are Directly Subcontracted to, if Different from Above:	

CERT-134

Exempt Purchases by Qualifying Governmental Agencies

General Purpose: Qualifying governmental agencies must issue this certificate to retailers when purchasing tangible personal property or enumerated services. For purposes of this certificate, qualifying governmental agencies include:

- The United States and its agencies;
- The State of Connecticut or its political subdivisions or their agencies;
- · Certain other entities exempt under Connecticut law; and
- Persons acting as agents for any of these entities.

A qualifying governmental agency may use this certificate to purchase any tangible personal property for resale at any one of five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, governmental agencies are not allowed to purchase tangible personal property for resale with this certificate. See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events*.

Statutory Authority: Conn. Gen. Stat. §12-412(1)(A)

Instructions for the Purchaser: An authorized person acting on behalf of a qualifying governmental agency must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. The purchases must be made by the qualifying governmental agency using the agency's own funds.

Purchases made by individual employees who will be reimbursed by a qualifying governmental agency **do not** qualify for exemption under any circumstances, even if the purchases are made in the employee's official capacity.

If a purchaser other than an agency of the U.S. or the State of Connecticut, not named on the reverse of this certificate, is expressly exempted from state sales and use taxes by a federal or Connecticut statute, the purchaser must identify the exempting statute on the reverse of this certificate. If a purchaser is not expressly exempted by a federal statute, but believes it is exempt by reason of federal law, it must request a letter from the Department of Revenue Services (DRS) (address above) acknowledging the exempt status and attach a copy of the letter to this certificate.

Purchases of Meals and Lodging: In general, qualifying governmental agencies may **not** use this certificate to purchase meals and lodging, but must get preapproval from DRS for these purchases, and use **CERT-112**, *Exempt Purchase of Meals and Lodging by Exempt Entities*, or **CERT-123**, *Blanket Certificate for Exempt Qualifying Purchases of Meals or Lodging by an Exempt Entity*.

However, a qualifying governmental agency may purchase meals tax exempt using this certificate, without prior approval from DRS, when it will resell the meals at one of five fundraising or social events per year exempt under Conn. Gen. Stat. §12-412(94). See **Policy Statement 2003(4)**, *Purchases of Meals or Lodging by Exempt Entities*.

Federal Government Purchases Not Requiring This Certificate:

The federal government has implemented the "GSA SmartPay" program, which uses four categories of cards: Fleet, Purchase, Travel, and Integrated Cards. Federal employees may purchase tangible personal property and services, including meals and lodging, tax exempt when using GSA SmartPay cards, if the purchases are billed to and paid by the federal government. U.S. government agencies making tax-exempt purchases using GSA SmartPay cards are not required to use any DRS certificates or to get preapproval for purchases. Some GSA SmartPay purchases do **not** qualify for exemption. See **Policy Statement 2009(2)**, *Retailer's Acceptance of U.S. Government "GSA SmartPay 2" Charge Cards for Exempt Purchases*.

Instructions for Agents Making Purchases for Qualifying Governmental Agencies: A person acting as the agent of a qualifying governmental agency making purchases of tangible personal property or enumerated services must issue this certificate to notify the seller sales and use taxes do not apply to the charges for the purchases.

The agent must:

- Complete and sign this certificate as the purchaser;
- Attach a copy of the document from the qualifying governmental agency that expressly designates the person as the agent for purchasing the types of goods or services being purchased; and
- Claim an exemption only on purchases of goods or services used exclusively by the qualifying governmental agency.

Keep a copy of this certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed and accompanied by any other required documents, relieves the seller from the burden of proving the sale and the storage, use, or consumption of the tangible personal property or taxable services are not subject to sales and use taxes. This certificate is valid only if taken in good faith from a person who is authorized to furnish it to the seller on behalf of a qualifying governmental agency. The good faith of the seller will be questioned if the seller has knowledge of facts that give rise to a reasonable inference the purchaser is not a qualifying governmental agency or an agent of a qualifying governmental agency or the items purchased will not be used exclusively by or on behalf of the qualifying governmental agency.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchase made under this certificate must be marked "Exempt Under CERT-134" to indicate an exempt purchase has occurred.

This certificate may be used for a single exempt purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. It remains in effect for three years unless the purchaser revokes it in writing before the three-year period expires. CERT-134 may not be used as a blanket certificate for purchases of tangible personal property for resale at any one of five fundraising or social events per calendar year exempt under Conn. Gen. Stat. §12-412(94).

A qualifying governmental agency must pay for its exempt purchases with a check drawn on its own account or with a credit card issued in its own name (and not in the name of any of its members or officers). An exempt purchase of \$10 or less may be made using cash, as long as the purchase is made with the qualifying governmental agency's own funds, except a blanket certificate may not be used for cash purchases.

For More Information: Call Taxpayer Services at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Visit the DRS website at www.ct.gov/DRS to preview and download forms and publications.

Purchaser is:		
United StatesName of ag	State of	Connecticut
Name of ag	ency	Connecticut Name of agency (List exemption number, if any.)
☐ Federal credit union	☐ Connect	icut municipality
Name of cr	edit union	Town or district and agency
☐ Other entity exempted by Connecticu	law	
	Name of entity	Exempting Connecticut statute
☐ Other entity exempted by federal law	Name of entity	Exempting federal statute
		knowledgment letter from DRS is attached.
☐ Connecticut Development Authority		
	gency listed above (Attach documentation of	
		ederal Employer ID Number:
Appointed agent for making the follo	ving types of purchases:	
Address of purchaser:		
Name of seller	Address	CT Tax Registration Number (If none, explain.)
		Federal Employer ID Number
Check one box:		,
	ay not be used as a blanket certificate for pullendar year exempt under Conn. Gen. Stat.	archases of tangible personal property for resale at any one of five §12-412(94). See below.)
☐ Certificate for one purchase only		
Purchases that qualify for exempt calendar year for which you claim	ion under Conn. Gen. Stat. §12-412(94). Inded exemption under Conn. Gen. Stat. §12-4	dicate the number of prior fundraising or social events during this 412(94):
Check the appropriate box(es) and provide	a written description of each item purchase	ed:
☐ Tangible personal property	☐ Taxable services	
Description:		
	Declaration by Purch	naser
The item(s) described above are tangible pe	•	d under the exemption provided in Conn. Gen. Stat. §12-412(1)(A)
or other applicable statute. The purchase of		
	I understand the penalty for willfully deli	panying schedules and statements) and, to the best of my knowledge ivering a false return to DRS is a fine of not more than \$5,000 or
Name of purchaser		
_		
By:	Tido	Deta
Signature of authorized person	Title	Date

If the purchaser is an entity exempted under Connecticut law other than Conn. Gen. Stat. §12-412(1)(A), I have entered the citation of the exempting law above. If the purchaser is an entity exempted under federal law, I have entered the citation of the exempting law above, or, if there is no specific statutory authority, I have attached a copy of the letter from DRS acknowledging the exempt status.

If the purchaser is an agent of a qualifying governmental agency, I have attached a copy of the document from the qualifying governmental agency expressly designating the purchaser as agent.

CERT-135

Reduced Sales and Use Tax Rate for Motor Vehicles Purchased by Nonresident Military Personnel and Their Spouses

Part I Instructions

General Purpose: A nonresident purchaser who is a member of the armed forces of the United States on full-time active duty in Connecticut, or the purchaser and the purchaser's spouse, should use this certificate in connection with the purchase of a motor vehicle from a licensed Connecticut motor vehicle dealer at the reduced rate of 4.5%. A purchase includes a lease of a motor vehicle. Whenever the term *purchase* is used, this includes a lease agreement.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the member of the armed forces or the member's spouse, or sales tax liability and statutory interest and penalties on the retailer. A member of the armed forces who purchases a vehicle from an out-of-state retailer must complete all parts of this certificate other than the declaration of the retailer and submit this certificate to the Department of Motor Vehicles if the vehicle is to be registered in this state.

Statutory Authority: Conn. Gen. Stat. §12-408(1)(B)

Instructions for the Purchaser: You must provide the motor vehicle dealer with the following documents to prove you have met the requirements to purchase a motor vehicle at the 4.5% sales and use tax rate:

- Military enlistment papers or a signed letter from a commanding officer on military letterhead. The letter must include the name and address of the member and must contain a statement that the member is on full-time active duty at a duty station in Connecticut;
- A copy of the last *Leave and Earnings Statement* issued showing the member's state of residence or home of record.

You can also use a copy of the most recent personal income tax return filed with your state of residence and a copy of a motor vehicle operator's license issued by your state of residence to substantiate permanent residency in another state.

Joint Purchases by the Member and the Member's Spouse: A member of the armed forces and the spouse of the member must also provide the motor vehicle dealer with one of the following documents to jointly purchase a motor vehicle at the 4.5% rate:

- A copy of their marriage certificate; or
- A copy of their most recent federal income tax return filed with the Internal Revenue Service showing the box checked under filing status as married filing joint return or married filing separate return.

Instructions for the Retailer: You **must** file this form with **Form OS-114**, *Sales and Use Tax Return*, for the period in which the sale is reported. Keep a copy for your records and provide a copy of the executed certificate to the purchaser. Keep copies of the certificate, all documents accompanying the certificate, and the bill or invoice for at least six years from the date the motor vehicle was purchased. The certificate is valid only if taken in good faith from a nonresident member of the armed forces on full-time active duty in Connecticut or jointly from the member and the member's spouse.

The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that suggest the purchaser is a resident of Connecticut or is not a member of the armed forces on full-time active duty in Connecticut. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate a purchase at the 4.5% sales and use tax rate has occurred. The words "Purchased under CERT-135" satisfy this requirement.

For More Information: See Special Notice 99(5), Sales of Motor Vehicles to Nonresident Military Personnel and Joint Sales of Motor Vehicles to Nonresident Personnel and Their Spouses. Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

Retailer Information	
Name of Retailer	CT Tax Registration No
Street Address	Date of Sale
City or Town, State, ZIP Code	Telephone
Purchaser Information	
Name of Purchaser	Spouse's Name
Resident of	Resident of
Home Address	Home Address
Telephone	Telephone
Driver's License Number State Expiration 1	Date Driver's License Number State Expiration Date
Part III Motor Vehicle Identification	
Motor Vehicle Identification Data	
Make of Vehicle	Model Year
Color	Vehicle Identification Number
State of Registration and Number	
Computation of Price	Trade-in Data
Gross Sales Price*	Make Model
Trade-in Allowance	Year
Net Sales Price	State of Registration and Plate Number
	Vehicle Identification Number
* Do not deduct manufacturer's rebates from the gross	s sales price.
Part IV Purchaser's Declaration	
resident of the State of (including any accompanying schedules and statements) at	lescribed in Part III from the retailer named in Part II. I am not a Connecticut resident; I am a I declare under penalty of law that I have examined this return or document ad, to the best of my knowledge and belief, it is true, complete, and correct. I understand the DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.
Signature of Purchaser	Social Security Number
Print Name of Purchaser	Date
If Jointly Purchased, Signature of Spouse	Social Security Number
Print Name of Spouse	Date
Part V Retailer's Declaration	
accompanying schedules and statements) and, to the best	clare under penalty of law that I have examined this return or document (including any of my knowledge and belief, it is true, complete, and correct. I understand the penalty for fine of not more than \$5,000, or imprisonment for not more than five years, or both.
Print Name of Retailer's Authorized Agent	Date
Signature of Retailer's Authorized Agent	Title

(Rev. 05/04)

CERT-136

Purchases of Items by Eleemosynary Organizations and Schools That Will Be Resold Tax-Exempt for \$20 or Less

General Purpose: Connecticut eleemosynary organizations formed to sponsor and support youth activities and accredited elementary or secondary schools may sell items tax-exempt for \$20 or less when the sales are made for purposes of these youth activities or schools or organized activities of students enrolled in the school. This certificate may only be used by Connecticut eleemosynary organizations and schools **not** registered with the Department of Revenue Services (DRS) as retailers for the sole purpose of purchasing items intended to be resold tax-exempt for \$20 or less. See **Policy Statement 2002(3)**, Sales and Use Tax Exemptions for Sales by Eleemosynary Organizations and Elementary and Secondary Schools, for more information.

Statutory Authority: Conn. Gen. Stat. §12-412(26).

Instructions for the Purchaser: An officer of a qualifying eleemosynary organization formed to sponsor and support youth activities or an authorized person acting on behalf of an accredited elementary or secondary school must sign and issue this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase because the items being purchased are intended to be resold tax-exempt for \$20 or less under Conn. Gen. Stat. \$12-412(26). Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale and storage, use, or other consumption, of the tangible personal property or taxable services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a qualifying eleemosynary organization formed to sponsor and support youth activities or an accredited elementary or secondary school. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying eleemosynary organization or an accredited elementary or secondary school.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchases made under this certificate must be marked "Resale under CERT-136" to indicate the purchases were not taxable.

This certificate may be used for a single purchase, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the three-year period expires.

An eleemosynary organization formed to sponsor and support youth activities and an accredited elementary or secondary school must pay for its resale purchases with a check drawn on its own checking account or with a credit card issued in its own name (and not in the name of any of its members or officers). An eleemosynary organization or accredited elementary or secondary school may make a purchase of \$10 or less using cash from the organization's or school's own funds. However, a blanket CERT-136 may not be used for a cash purchase, and a properly completed CERT-136 must be issued to the retailer at the time of each cash purchase.

Name of Purchaser		Address of Purchase	er	Exemption Permit # (If any)	
					State Agency Exemption # (If any)
					Federal Employer ID # (If any)
Name of Seller			Address of Seller		CT Tax Registration # (If none, explain)
					Federal Employer ID # (If any)
Check one box:		Blanket Certif	icate	☐ Certificate for One Purch	nase Only
Check the appropriate box(es) and	provio	le a written des	scription of each item	purchased for resale under Con	n. Gen. Stat. §12-412(26):
		Tangible Pers	onal Property	☐ Taxable Services	
Description:					
			Declaration b	y Purchaser	
school declares the tangible per tax-exempt for \$20 or less under CERT-136 will be made by the e of the tangible personal property secondary school to support the According to Conn. Gen. Stat. §	Sonal Conn leemo or tax e scho 12-41 enalty	property or ta. Gen. Stat. § osynary organiable services ool or organiza(266), the pure of law that I and the penalty	axable services description at the same axable services description to raise fund purchased with CE and activities of the rechase of the item(s) have examined this of for willfully deliver	cribed above are being purch les of the tangible personal pr ds to sponsor and support the RT-136 will be made by the as students enrolled in the school will be resold tax-exempt for s return or document and, to the school will be resold tax-exempt for some students.	
Name of Purchaser					
By:					
Signature of Authorized Perso			Title		Date

Department of Revenue Services State of Connecticut Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032

(Rev. 01/05)

CERT-137

Sales and Use Tax Certificate for Sale and Leaseback Arrangements

General Purpose: Retailers and purchasers use this certificate in connection with original sales of tangible personal property that are eligible for sales and use tax exclusions or refunds in connection with sale and leaseback arrangements under Conn. Gen. Stat. §12-407(a)(3)(B).

Original sales of tangible personal property are excluded from sales and use taxes, or are eligible for refunds of the taxes, if within 120 days of the purchase date the purchaser enters into a contract with a lessor to sell the property to the lessor and lease it back in a lease that is taxable at its inception in Connecticut.

Depending on the circumstances, a purchaser or a retailer may use this certificate in one of the following ways:

- 1. A purchaser may purchase tangible personal property from a retailer to be used in a sale and leaseback arrangement without paying sales and use taxes;
- 2. A purchaser may obtain a sales and use tax refund from a retailer for tangible personal property to be used in a sale and leaseback arrangement;
- A retailer that has refunded tax to a purchaser may claim a tax refund or credit from the Department of Revenue Services (DRS); or
- 4. A purchaser may obtain a sales and use tax refund directly from DRS for tangible personal property to be used in a sale and leaseback arrangement.

Statutory Authority: Conn. Gen. Stat. §12-407(a)(3)(B).

Tax Exclusion at Time of Original Sale: At the time of sale of an item of tangible personal property, if a purchaser has contracted with a lessor to sell the property to the lessor and lease it back from the lessor within one year of the date of purchase in a lease taxable at its inception in Connecticut, the original sale is excluded from sales and use taxes.

The purchaser must provide this certificate to the retailer, together with an executed copy of its sale and leaseback contract with the lessor **or** a copy of a binding agreement with the lessor to sell the property to the lessor and lease it back, signed by both the purchaser and the lessor.

A retailer must accept this certificate and the proper attachments in good faith. A retailer's good faith will be questioned if the retailer knows anything from which the retailer could reasonably infer that the purchaser is not entitled to the exclusion under Conn. Gen. Stat. §12-407(a)(3)(B).

Refund From Original Retailer: Within 120 days of the date of an original sale on which tax was paid, the purchaser may present this certificate to the retailer and the retailer will immediately refund to the purchaser the tax collected on the original sale provided the purchaser has contracted to sell the item of tangible personal property to a lessor and lease it back from the lessor within one year of the date of purchase, in a lease taxable at its inception in Connecticut.

The purchaser must give this certificate to the retailer, with a signed copy of its sale and leaseback contract with the lessor **or** a copy of a binding agreement with the lessor to sell the property to the lessor and lease it back, signed by both the purchaser and the lessor. The purchaser must also attach a copy of its receipt or invoice showing sales and use taxes were paid on the original sale.

Retailer's Refund or Credit From DRS: If a retailer refunds tax to a purchaser within 120 days, the retailer may present a copy of this certificate and the attachments to the certificate to claim a tax refund or credit from DRS.

Purchaser's Refund From DRS: If a purchaser paid tax to a retailer on the original sale, or self-assessed use tax, the purchaser may provide this certificate directly to DRS for a refund. The purchaser may claim the refund within three years under Conn. Gen. Stat. §12-425.

Within 120 days of the date of an original sale on which tax was paid, the purchaser must have sold or contracted to sell the item of tangible personal property to a lessor and lease it back from the lessor within one year of the date of purchase in a lease that is taxable at its inception in Connecticut.

The purchaser must provide this certificate to DRS, together with an executed copy of its sale and leaseback contract with the lessor or a copy of a binding agreement with the lessor to sell the property to the lessor and lease it back, signed by both the purchaser and the lessor. If the purchaser paid tax to a retailer at the time of sale, the purchaser must also include a bill of sale so indicating and a copy of Form AU-524, Assignment of Retailer's Rights for Refund, signed by the retailer.

Notice to Purchasers and Retailers: Keep a copy of this certificate and all attachments for six years after the date of purchase.

For More Information: Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**

	To Be Completed by the Purchaser				
Na	me of Purchaser CT Tax Reg. No				
Ad	dress of Purchaser				
Na	me of Retailer CT Tax Reg. No				
Ad	dress of Retailer				
Na	me of Lessor CT Tax Reg. No				
Ad	dress of Lessor				
De	scription of Property Purchased				
Da	te of Original Sale Date of Sale and Leaseback Contract or Binding Agreement (The sale and leaseback contract or binding agreement must be signed within 120 days of the original sale.)				
Da	te of Sale by Purchaser to Lessor Sale: Has Has Not Occurred				
	te of Leaseback Commencement Leaseback □ Has □ Has Not Commenced (The sale and leaseback must begin within one year of the original sale.) tached: □ Sale and Leaseback Contract □ Binding Purchaser/Lessor Letter □ Bill of Sale (if needed)				
	Declaration by the Purchaser				
	e item described above is tangible personal property that is being or has been purchased under the sale and leaseback clusion or refund provisions of Conn. Gen. Stat. §12-407(a)(3)(B). Check one of the following:				
	The sale of this item is excluded from sales and use taxes because at the time of the original sale the purchaser provided the retailer with the required evidence that within 120 days from the sale date the purchaser will enter into a sale and leaseback agreement with a lessor;				
	The sales and use taxes paid on the sale of this item are being refunded to the purchaser by the retailer because the purchaser provided the retailer with the required evidence that within 120 days from the sale date the purchaser will or has entered into a sale and leaseback agreement with a lessor; or				
	The purchaser claims a refund from DRS of the sales and use taxes paid on the sale of this item because the purchaser provided DRS with the required evidence that within 120 days from the sale date the purchaser will or has entered into a sale and leaseback agreement with a lessor.				
	e sale of the item and the commencement of the leaseback have occurred or will occur within one year of the date of the ginal sale.				
in t	the authorized representative of the purchaser named above, declare under penalty of law that I have examined the information this certificate and to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully ivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.				
By:	Signature of Authorized Person Title Date				

(Rev. 07/05)

CERT-138

Purchases for Use in Audio or Video Production or Broadcasting

General Purpose: The purchaser of the items listed below uses this certificate to establish that the item(s) being purchased qualify for exemption under Conn. Gen. Stat. § 12-412(44):

- Any filmed and taped television and radio programs and any materials which become an ingredient or component part of films or tapes used directly in the production and transmission of finished programs: (1) broadcast to the general public by a television or radio station, or (2) used for purposes of accredited medical or surgical training, including any equipment used for that purpose;
- Sales of and the storage, use, rental, lease, or other consumption of any motion picture or video production equipment or sound recording equipment purchased or leased for use in this state for production activities which become an ingredient or component part of any master tapes, records, video tapes, or film produced for commercial entertainment, commercial advertising, or commercial educational purposes; or
- Equipment including, but not limited to, antennas used directly in the production or broadcast of programs to the general public by a television or radio station.

If the items listed above are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(44).

Instructions for the Purchaser: An owner or officer of a business purchasing the items described above can sign and issue this certificate to advise the seller of these items that the purchase is exempt.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued.

If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state. In addition, you must attach some documentation that includes a location and telephone number and demonstrates you are engaged in business (for example, a business card, brochure, or business stationery). If you have no tax identification number because your home state does not have a sales tax, you should provide the federal identification number

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, rental, lease, or other consumption of the items described above is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is purchasing the items described above. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in an activity described above or will not use the item being purchased in an activity described above. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-138" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the Department of Revenue Services (DRS) Web site at **www.ct.gov/DRS**

Name of Purchaser	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain)	Federal Employer ID #
Check one box:	cate	ne Purchase Only	
used directly in the production at station, or (2) used for purposes Motion picture or video production activities which become for commercial entertainment, contains the production activities which become for commercial entertainment, contains the production activities which become for commercial entertainment.	adio programs and any materials and transmission of finished programs of accredited medical or surgical action equipment or sound recording an ingredient or component pummercial advertising, or commercial advertising, or commercial advertising, or commercial advertising.	which become an ingredient or cor ams: (1) broadcast to the general p training, including any equipment ling equipment purchased or lea part of any master tapes, records, v	ublic by a television or radio t used for that purpose. sed for use in this state for ideo tapes, or film produced
Description			
	Declaration by I	Purchaser	
The item(s) described above qualify for Declaration: I declare under penalty statements) and, to the best of my know false return or document to DRS is a fin	of law that I have examined this ledge and belief, it is true, comple	return or document (including any te, and correct. I understand the pe	enalty for willfully delivering a
Name of Purchasing Company			
By:Authorized Signature of Owner or Off	icer Title	Date	

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(Rev. 07/06)

CERT-139

Sales and Use Tax Exemption for a Vessel **Purchased by a Nonresident of Connecticut**

Part I Instructions

Statutory Authority: Conn. Gen. Stat. §12-412(60); Conn. Gen. Stat. §15-142(b).

The sale of any vessel in this state is exempt from sales and use taxes provided:

- The purchaser of the vessel is not a resident of this state and does not maintain a permanent place of abode in this state;
- The vessel is neither presented for registration nor required to be registered with the Connecticut Department of Motor Vehicles (DMV) in this state.

Presented for registration means a vessel registered with DMV under Conn. Gen. Stat. §15-142.

Required to be registered means a vessel obligated to display a Connecticut registration decal provided by DMV under Conn. Gen. Stat. §15-142(b). Conn. Gen. Stat. §15-142(b) provides that a vessel that holds a valid marine document issued by the United States Coast Guard, a valid certificate of number awarded by the United States under the provisions of the federal Boat Safety Act of 1971, or a valid certificate of number awarded by another state will be required to display a Connecticut registration decal when it is used upon the waters of this state for more than 60 days in any calendar year.

General Purpose: A nonresident purchaser should use this certificate in connection with the purchase of a vessel exempt from sales and use taxes from a Connecticut vessel dealer (retailer) when the vessel is neither presented for registration nor required to be registered in Connecticut.

This certificate is not valid unless it is wholly and correctly completed and acknowledged. Any misrepresentation will result in the imposition of use tax liability and statutory interest and penalties on the purchaser, or sales tax liability and statutory interest and penalties on the retailer. The information in this certificate will be furnished to other states and is subject to verification by the State of Connecticut. If the purchaser is a corporation, an officer or authorized representative must sign the Purchaser's Declaration.

Instructions for the Purchaser: Use this certificate only if you do not maintain a permanent place of abode in Connecticut and will not register, or are not required to register, the vessel in Connecticut.

Do **not** use this form if you maintain a permanent place of abode in Connecticut. A permanent place of abode is a dwelling place permanently maintained by an individual, whether or not owned by, rented, or leased to the individual and generally includes a dwelling place owned by or leased to his or her spouse. Generally, a barracks, motel room, or any construction that does not contain facilities ordinarily found in a dwelling, such as facilities for cooking, bathing, etc., are not deemed a permanent place of abode. Also, a place of abode is not deemed permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

A corporation, partnership, limited liability company, or other business entity may qualify for this exemption only if:

- · The entity maintains no Connecticut situs and owns no fixed assets located in this state;
- No partner, officer, or member of the entity or its affiliates, and no operator or user of the vessel with an ownership interest in the entity or its affiliates, is a resident of Connecticut or is a nonresident that maintains a permanent place of abode in Connecticut: and
- The vessel is neither presented for registration nor required to be registered with DMV.

If the Department of Revenue Services (DRS) determines at a later date that you did not meet the requirements of the exemption, the exemption may be nullified and you will be liable for the use tax, penalty, and interest. You will be disqualified from this exemption if DRS finds you did not qualify based on factors such as having riparian rights or a mooring slip in Connecticut.

Instructions for the Retailer: You must keep a copy of the certificate and a bill or invoice for at least six years from the date the item is purchased. The certificate is valid only if taken in good faith from a person who does not maintain a permanent place of abode in this state or a business entity that meets the requirements stated above and will not present this vessel for any form of registration in Connecticut. The good faith of the retailer will be questioned if the retailer knows or has knowledge of facts that give rise to a reasonable inference that the purchaser is a resident of Connecticut, maintains a permanent place of abode here, intends to present the vessel for registration, or the vessel is required to be registered with DMV in this state. The bill, purchase invoice, or records covering the purchase made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under CERT-139" satisfy this requirement.

For More Information: Call DRS Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. See Informational **Publication 2006(12)**, Q & A on Purchases of Vessels, for more information.

Part II Retailer and Purchaser - Read instruction	tions first, then complet	e Parts II, III, IV, and V.	
Name of retailer		CT Tax Registration No	J
Street address		Date of sale	
City or town, State, ZIP Code		Telephone No	
Purchaser Information			
Name of purchaser		Daytime Telephone No.	
If an individual: Home address		artnership, limited liability compan	
Name and address of employer	of partners,	rs,	
Driver's License Number State Expiration D (Attach copy of each out-of-state driver's license. Use addit	pate Driver's Lice		Expiration Date nbers of additional drivers.)
Part III Vessel Identification Data			
Year Make of vessel		Model	
Length Hull ID number	State of regi	stration and number	
Location of slip or mooring			
Computation of Price	Trade-In Data		
Gross sales price*	Make	Model	
Trade-in allowance	Type	Length	Year
Net sales price	State of registration and number		
* Do not deduct manufacturer's rebates from	Hull ID number		
the gross sales price.	U.S.C.G. vessel document	tation number	
Part IV Purchaser's Declaration Please initial:			
I, the purchaser, or person authorized to sign on b meaning of a permanent place of abode as defined not maintain such a permanent place of abode in C	d in Part I (or the requirements f		
I, the purchaser, or person authorized to sign on behalf of the purnamed in Part II. The purchaser is not a Connecticut resident at requirements described in Part I. The purchaser is a resident of not be presented for registration, or is not required to be registered this certificate and to the best of my knowledge and belief it is document to DRS is a fine of not more than \$5,000, or imprise Signature of purchaser or authorized person	nd does not maintain a permaner f (or the business entity is locate ed, with the Connecticut DMV. I is true, complete, and correct. I conment for not more than five	nt place of abode in Connecticut, or ed in) the State of declare under the penalty of false sunderstand the penalty for willful years, or both.	r the business entity meets the This vessel will statement that I have examined ly delivering a false return or
If corporation, partnership, limited liability company, or other	business entity:		
Print name of purchaser or authorized person	Title		Date
If jointly purchased, signature of other purchaser			
Part V Retailer's Declaration			
Please initial:			
I, an authorized agent of the retailer named in Part a permanent place of abode in Connecticut, even if and prohibits the use of this certificate. If the purchatin Part I, or if pertinent, I have explained the requirement.	If it is not permanently occupied aser is a business entity, I have ex	by the purchaser, subjects this pur eplained the exemption requirement	chase to Connecticut sales tax ts for business entities set forth
I, an authorized agent of the retailer named in Part II, declare knowledge and belief it is true, complete, and correct. I unders than \$5,000, or imprisonment for not more than five years, or	tand the penalty for willfully de		
Print name of retailer's authorized agent		Date	
Signature of retailer's authorized agent		Title	

CERT-139 (Back) (Rev. 07/06)

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(New 07/07)

CERT-140

Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems

General Purpose: A contractor, property owner, or tenant uses this certificate to purchase the following items exempt from sales and use taxes:

- Solar energy electricity generating systems;
- Passive solar water or space heating systems;
- Active solar water or space heating systems;
- Geothermal resource systems;
- Equipment related to any of the systems above; and
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of any of the systems above.

A contractor, property owner, or tenant uses this certificate to purchase the following items exempt from sales and use taxes for a utility ratepayer who is billed by a utility on a time-of-service metering basis:

- Ice storage systems used for cooling;
- Equipment related to ice storage cooling systems; and
- Services described in Conn. Gen. Stat. §12-407(a)(37)(I) relating to the installation of ice storage cooling systems.

This certificate advises the seller that the purchase of the system, equipment for the system, or services related to the installation of the system is exempt from tax. This certificate may only be used for purchases exempt under 2007 Conn. Pub. Acts 242, §68. See **Special Notice 2007(7)**, 2007 Legislation Granting a Connecticut Sales and Use Tax Exemption for Sales of Solar Heating Systems, Solar Electricity Generating Systems, and Ice Storage Cooling Systems.

Statutory Authority: 2007 Conn. Pub. Acts 242, §68.

Instructions for the Purchaser: A purchaser of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system, including equipment related to the system, and sales of services described in Conn. Gen. Stat. §12-407(a)(37)(I) related to the installation of the system can sign and issue this certificate to advise the seller of these items that the purchase is exempt.

A purchaser of an ice storage system used for cooling, equipment related to the system, and services described in Conn. Gen. Stat. §12-407(a)(37)(I) related to the installation of the system for a utility ratepayer who is billed by the utility on a time-of-service metering basis can sign and issue this certificate to advise the seller of these items that the purchase is exempt.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you have a Connecticut Tax Registration Number, enter the tax registration number. If you have a tax registration number assigned by another state, enter the other state's tax registration number and identify the state.

The purchaser must provide the address where the services are being performed when purchasing services relating to the installation of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system.

The purchaser must provide the address where the services are being performed when purchasing services relating to the installation of an ice storage system used for cooling for a utility ratepayer who is billed by the utility on a time-of-service metering basis.

The purchaser must provide the address where a solar energy electricity generating system, passive or active solar water or space heating system, geothermal resource system, or ice storage cooling systems, including equipment related to any of these systems, are to be installed if the information is available at the time that this certificate is issued.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the items described above are not subject to sales and use taxes. This certificate is valid only if taken in good faith from the person who is purchasing the items. The good faith of the seller will be questioned if the seller has knowledge of the facts that suggest the purchaser is not purchasing a system, equipment related to the system, and services related to installing the system that qualifies for exemption under 2007 Conn. Pub. Acts 242, §68 and, in the case of a purchase of an ice storage system used for cooling, good faith will also be questioned if the seller has reason to believe the purchase is not made for a utility ratepayer who is billed on a time-of-service metering basis. Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate this was an exempt purchase. The words "Exempt under CERT-140" satisfy the requirement.

This certificate can be used for individual exempt purchases of the tangible personal property described above or of services described in Conn. Gen. Stat. §12-407(a)(37)(I), in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases of the tangible personal property described above, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Visit the Department of Revenue Services (DRS) website at **www.ct.gov/DRS** to preview and download forms and publications.

Name of Purchaser	Address	CT Tax Registration Number (If applicable)	Federal Employer ID # (If applicable)	
Name of Seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID#	
l <u>—</u>	cate for purchase of tangible personal one purchase only of tangible personal	property described below al property or services described belo	W	
Check the appropriate box(es) and pro	vide a written description of each	item purchased:		
Solar energy electricity generating s	•	r r		
Passive solar water or space heating				
Active solar water or space heating	•			
☐ Geothermal resource systems;				
☐ Equipment related to any of the sys	stems above;			
☐ Services described in Conn. Gen. S	tat. §12-407(a)(37)(I) relating to the	installation of any of the systems abo	ove;	
☐ Ice storage systems used for cooling	y ;			
Equipment related to ice storage co	oling systems; or			
Services described in Conn. Gen. St	tat. §12-407(a)(37)(I) relating to the i	nstallation of ice storage cooling syst	ems.	
Provide the address where systems and rel				
Provide the address where services related be completed if services related to the inst			ate will be performed. This must	
Street Address:				
City, State, ZIP Code:				
	Declaration by I	Purchaser		
The item(s) described above qualify for	exemption under 2007 Conn. Pub	o. Acts 242, §68.		
Declaration: I declare under penalty statements) and, to the best of my know false return or document to DRS is a fin	ledge and belief, it is true, comple	te, and correct. I understand the po	enalty for willfully delivering a	
Name of Purchaser				
By:				
By: Authorized Signature of Property Owner, Tenant, or Contractor Title Date				

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

Authorized signature

(Rev. 03/09)

CERT-141

Contractor's Exempt Purchase Certificate

General Purpose: Contractors for the repair, alteration, improvement, remodeling, or construction of real property use this certificate to purchase materials and supplies to be installed or placed in a project being performed under contract with an exempt entity. The materials and supplies, including tangible personal property that remains tangible personal property after its installation or placement, must remain in the project after its completion. If the tangible personal property is not used in the manner described above, a contractor who claimed an exemption owes use tax on the total price of the tangible personal property.

Wherever the term contractor is used in this certificate, it includes subcontractors of the contractor performing a contract with an exempt entity.

Exempt entity means any person entitled to make purchases of tangible personal property exempt from sales and use taxes under the statutory authority listed in the instructions.

Date

Name of exempt entity	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Address of project			
Type of exempt entity (See instruct	ions.)		
☐ Connecticut state government:	Enter the exemption number	ег	☐ Connecticut municipality
☐ Charitable or religious organization	ation: Enter the exemption r	number if any	☐ Federal government
Other (Explain.)			
Name of purchaser	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Name of seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Provide a written description of each		•	
Check one box:	ertificate	for one purchase only	
under contract with the exempt entity above is a contractor under contract	with the exempt entity or a pplicable penalty and interest	ngible personal property to be installed or p emain in the project after its completion. I a subcontractor of the contractor. I acknow est as of the date of purchase, on the total not met.	declare that the purchaser named wledge that the purchaser will be
of my knowledge and belief, it is tru	e, complete, and correct. I	nt (including any accompanying schedule understand the penalty for willfully delivore than \$5,000 or imprisonment for not not the second secon	vering a false return or document
Name of purchaser By:			

Title

Statutory and Regulatory Authority

- Conn. Agencies Regs. §12-426-18;
- Conn. Gen. Stat. §12-412(1) and (2), the United States, the State of Connecticut, or any political subdivisions or agencies of the State of Connecticut; for example state or municipal schools, universities, police, municipal fire departments, and state or municipal libraries. Only Connecticut state agencies have been issued an exemption number that can be entered on this form;
- Conn. Gen. Stat. §12-412(5), nonprofit charitable hospitals, nonprofit nursing homes, nonprofit rest homes and nonprofit residential care homes; and an acute care, for-profit hospital, in operation as of May 12, 2004;
- Conn. Gen. Stat. §12-412(8), Internal Revenue Code §501(c)(3) or (13) organizations exempt from federal income tax. Only charitable or religious organizations that applied to the Department of Revenue Services (DRS) prior to 7/1/95 were issued a Connecticut exemption permit number that can be entered on this form. Other charitable or religious organizations have not been issued a permit number and will leave that space blank;
- Conn. Gen. Stat. § 12-412(84), for purchases with regard to the Connecticut Technology Park;
- Conn. Gen. Stat. § 12-412(90), water companies;
- Conn. Gen. Stat. § 12-412(92), the Connecticut Resources Recovery Authority;
- Conn. Gen. Stat. § 12-412(93), tourism districts;
- Conn. Gen. Stat. § 12-412(95), solid waste-to-energy facilities;
- Conn. Gen. Stat. §7-273mm, municipal or regional resource recovery authorities; and
- Conn. Gen. Stat. § 16-344, the Metropolitan Transportation Authority or subsidiary in connection with the New Haven commuter railroad service.

Instructions for the Purchaser: Use this certificate for purchases of tangible personal property to be installed or placed in a project being performed under a contract with an exempt entity that will remain in the project after its completion. To qualify for the exemption from sales and use taxes, you must present this certificate to the retailer at the time of the purchase of the qualifying tangible personal property. For at least six years from the date it is issued, keep a copy of this certificate and records that substantiate the information entered on this certificate including records to support the contractor's use of this certificate and to show the disposition of all materials or supplies purchased.

If you are unable to designate the exact amount of materials or supplies to be installed or placed in a project being performed under contract with an exempt entity, you must estimate the amount of the purchases. You will be held strictly accountable for any use tax due the state on the purchases in the event of any use other than the permanent installation or placement of the purchases in the exempt project identified in this certificate.

Contractors are the consumers of all the tools, supplies, and equipment used in fulfilling a construction contract that are not installed or placed in the exempt job even if they are used up during the job.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that tangible personal property is not subject to sales and use taxes when the tangible personal property will be installed or placed in a project being performed under a contract with an exempt entity and will remain in the project after its completion. The certificate is valid only if taken in good faith from a contractor under contract with an exempt entity. The good faith of the seller will be questioned if the seller knows of, or should know of, facts that suggest the contractor does not intend to install or place the property in a project being performed under contract with an exempt entity.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of purchase. The bills, invoices, or records covering the purchase made under this certificate must be marked to indicate an exempt purchase was made. The words "Exempt under CERT-141" satisfy the requirement.

This certificate may be used for individual purchases, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases for the project identified in this certificate, in which case the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Visit the DRS website at **www.ct.gov/DRS** to preview and download forms and publications.

Department of Revenue Services State of Connecticut 25 Sigourney Street Ste 2 Hartford CT 06106-5032

(New 10/10)

CERT-142

Items Used Directly in the Renewable Energy and Clean Energy Technology Industries

General Purpose: The purchaser of machinery, equipment, tools, materials, supplies, and fuel uses this certificate to establish the item(s) being purchased will be used directly in the renewable energy and clean energy technology industries.

If the machinery, equipment, tools, materials, supplies, and fuel are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

For purchases exempt under Conn. Gen. Stat. §12-412(117)(A) of a solar energy electricity generating system, passive or active solar water or space heating system, or geothermal resource system, use **CERT-140**, *Solar Heating Systems*, *Solar Electricity Generating Systems*, and Ice Storage Cooling Systems.

Statutory and Regulatory Authority: Conn. Gen. Stat. §12-412(117)(B), as added by 2010 Conn. Pub. Acts 75, §11.

Name of purchaser	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Name of seller	Address	CT Tax Registration Number (If none, explain.)	Federal Employer ID Number
Check appropriate box and provide	 written description of ea	ach item purchased in the space provided.	
☐ Machinery ☐ Equipment	☐ Tools ☐	Materials Supplies Fuel	
Check one box:	rtificate	ate for one purchase only	
		qualify for exemption under Conn. Gen. St tem(s) is exempt from sales and use taxes.	at. §12-412(117)(B). In accordance
of my knowledge and belief, it is true	e, complete, and correct	timent (including any accompanying schedut. I understand the penalty for willfully de t more than \$5,000 or imprisonment for no	livering a false return or documen
Name of purchasing company			
By:Authorized signature of owner or o	fficer	Title Da	te.

Instructions for the Purchaser: An owner or officer of a business engaged in the renewable energy and clean energy technology industries can sign and issue this certificate to advise the seller of machinery, equipment, tools, materials, supplies, and fuel that the purchase is exempt because the item(s) purchased will be used directly in the renewable energy and clean energy technology industries. *Renewable energy and clean energy technology industries* means industries that apply technologies to produce, improve, or develop solar energy electricity generating systems, passive or active solar water or space heating systems, geothermal resource systems, and wind power electric generation systems, including equipment related to the systems.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you have a Connecticut Tax Registration Number, enter the tax registration number. If you have a tax registration number assigned by another state, enter the other state's tax registration number and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the items described on the front of this certificate are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is engaged in the renewable energy and clean energy technology industries. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in the renewable energy and clean energy technology industries or the item(s) purchased will not be used directly in these activities.

The good faith of the seller will be questioned if the seller has knowledge of the facts that suggest the purchaser is not purchasing an item for use directly in the renewable energy and clean energy technology industries.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of purchase. The bills, invoices, or records covering the purchase made under this certificate must be marked to indicate an exempt purchase was made. The words "Exempt under CERT-142" satisfy the requirement.

This certificate can be used for individual purchases, in which case the purchaser must check the box marked "Certificate for One Purchase Only." This certificate can also be used for a continuing line of exempt purchases, in which case the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling 860-297-4911. Visit the DRS website at **www.ct.gov/DRS** to preview and download forms and publications.



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller)			Address	
certify that	Name o	f Firm (Buyer)	is enç	gaged as a registered
	Street A	ddress or P.O. Box No.		() Wholesaler () Retailer () Manufacturer () Lessor
	City	State	Zip	() Other (specify)
chases to new produ	us and th	nat any such purchases a	re for wholesale, resa n the normal course o	ich your firm would deliver pur- ile, ingredients or components of a of our business. We are in the g) the following:
City or state		State Registration or I.D. No.	City or State	State Registration or I.D. No.
City or state		State Registration or I.D. No.	City or State	State Registration or I.D. No.
City or state		State Registration or I.D. No.	City or State	State Registration or I.D. No.
make it su when state each order cancelled	bject to law so p which w by us in	a sales or use tax we wil provides or inform the sel	I pay the tax due dire ler for added tax billin u, unless otherwise sp city or state.	d or consumed by the firm as to ect to the proper taxing authority ng. This certificate shall be part o pecified, and shall be valid until
	nder the	nenalties of false statem	ent that this certificat	re has been examined by me and
		nowledge and belief is a t		
Authorized S	Signature	(Output Darks		
		(Owner, Partner or Corporate O	micer) In	tle Date

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

(Rev. 02/02)

REG-19

Low and Moderate Income Housing Facilities Application for a Facility Approval Letter

Statutory Authority: Conn. Gen. Stat. §12-412(29)

Purpose: Use REG-19 to apply with the Department of Revenue Services (DRS) for qualification as an exempt low and moderate income housing facility.

1. Identification of the Facility:	
Name and address of facility	
	f dwelling units, the number of units occupied by low and moderate acility will continue to qualify for the exemption, its location, its dates
2. Identification of Sponsoring Organization:	
Full name of the organization (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information
Sponsoring organization's address: number and street, city or town, state, and ZIP or	ode
Date incorporated or formed	State of incorporation or formation
the development, construction, sponsorship, or ownership of hou	ation's organizing document that states it has as one of its purposes using for low and moderate income families. The copy may be a end originals because all documents submitted become part of the
Corporation: Attach a copy of the articles of incorporation seal of the Secretary of the State.	(including amendments and restatements) showing the stamp or
Unincorporated: Attach a copy of the constitution and bylaws.	
3. Identification of Operating Organization: If the operating organization requested in addition to the full name and address	ganization is different from the sponsoring organization, provide the of the operating organization.
Full name of the organization (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information
Operating organization's address: number and street, city or town, state, and ZIP con	de
Date incorporated or formed	State of incorporation or formation
housing organization, submit a copy of the organization's organizing	on's organizing document. If the operating organization is a nonprofit document that states it has as one of its purposes the development, rate income families. The copy may be a photocopy of the signed and ments submitted become part of the application file.)
Corporation: Attach a copy of the articles of incorporation seal of the Secretary of the State.	(including amendments and restatements) showing the stamp or
Unincorporated: Attach a copy of the constitution and bylaws.	
4. Identification of Owner If the owner of the housing facility is information requested in addition to the full name and address	different from the sponsoring or operating organization, provide the s of the owner's organization.
Full name of the owner (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information
Owner's address: number and street, city or town, state, and ZIP code	
Date incorporated or formed	State of incorporation or formation

Organizing documents: Submit a copy of the owner's organizing document. If the owner is a nonprofit housing organization, submit a copy of the owner's organizing document that states it has as one of its purposes the development, construction, sponsorship, or ownership of housing for low and moderate income families. The copy may be a photocopy of the signed and dated original document. (Do not send originals because all documents submitted become part of the application file.)

Corporation: Attach a copy of the articles of incorporation (including amendments and restatements) showing the stamp or

seal of the Secretary of State.

Unincorporated: Attach a copy of the constitution and bylaws.

- 5. Internal Revenue Service determination letter: Attach the IRS determination letter(s) issued to the nonprofit housing organization(s) identified above.
- **6. Management and regulatory agreements:** Attach documents that describe and establish the sponsorship and arrangements for financing, construction, and operation of the facility, such as management contracts, construction, or regulatory agreements with federal or state housing authorities. All attachments should be copies of signed and dated documents.
- 7. Declaration: An officer or other authorized signatory from the sponsoring organization named in Section 2 must sign this declaration.

I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of sponsoring organization					
By:					
Authorized Signature	Title	Date			

You must submit the required information and appropriate documents, or all documents may be returned to you.

Have you enclosed the following documents?

- 1. This form signed by an authorized person.
- 2. Description of the housing facility.
- 3. Organizing documents.
- 4. IRS determination letter(s)
- 5. Management or other agreements or contracts.

Mail the completed application and all required information to:

Department of Revenue Services Exemption Unit Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032



DEPARTMENT OF REVENUE SERVICES

AUDIT DIVISION 25 SIGOURNEY STREET HARTFORD, CONNECTICUT 06106

ASSIGNMENT OF RETAILER'S RIGHTS FOR REFUND

					SCHEDULE NO
NAME OF CLAIMANT					SALES TAX PERMIT NO.
NAME OF RETAILER					SALES TAX PERMIT NO.
STREET ADDRESS	, CITY OR TOWN				
DATE	INVOICE NUMBER	GROSS AMOUNT OF SALES EXCLUDING TAX	PORTION OF SALE SUBJECT TO REFUND CLAIM	TAX COLLECTED AND PAID ON PORTION SUBJECT TO REFUND CLAIM	ITEM SOLD
ATTACH ADDITION	AL WORKSHEETS A	S NEEDED.			
DECLARATION	N BY RETAILER				
above are tru remitted to th the Departme assigned to the	e and correct to be Department of Revenuence claimant. To (The penalty)	for the sales indi- of Revenue Serve Services for the The retailer under	cated; that the vices; and that e period /rstands that by	sales tax sho this retailer di / th signing this o	under penalty of false statement that the figures own was collected from this claimant and was isclaims any interest in these sales taxes remitted to brough / / . Any refunds due are declaration it does not necessarily agree with the acceed one year or a fine not to exceed two thousand
NAME OF RETAILE	R (PLEASE PRINT)				
SIGNATURE OF AU	THORIZED REPRES	ENTATIVE			DATE

TITLE (PLEASE PRINT)

NAME OF AUTHORIZED REPRESENTATIVE (PLEASE PRINT)

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES 25 Sigourney Street Hartford, CT 06106-5032

Rev. 08/01

Form AU-526

Sales and Use Tax Refund Application for Purchases Made Under the "Buy Connecticut" Provision

Name		Connecticut Tax Registration Number	Federal Employer ID Number
Address	Number and Street	PO Box	
City or Tow	n	State	ZIP Code

General Instructions

Purpose: Use this form to claim a refund of sales and use taxes paid on tangible personal property that is purchased from Connecticut retailers under Conn. Gen. Stat. §12-408c (the "Buy Connecticut" provision) and is eventually shipped out of Connecticut for exclusive use outside the state. Any person carrying on a trade, occupation, business, or profession in Connecticut who purchases from a retailer tangible personal property for use or consumption in carrying on a trade, occupation, business, or profession can file a refund claim. For more information, see **Special Notice 2001(5)**, *The "Buy Connecticut" Provision*.

Due Date: All claims for refund of taxes paid on tangible personal property purchased under the "Buy Connecticut" provision during a calendar year **must** be filed by April 1 of the next calendar year. No extensions are allowed by law. A refund claim is considered timely if the date shown by the U. S. Post Office cancellation mark is on or before the due date. If April 1 is a Saturday, Sunday, or legal holiday, the refund claim must be filed by the next succeeding day that is not a Saturday, Sunday, or legal holiday.

Complete **Schedule A** on Page 2 of this form. For each item listed, provide a copy of the purchase invoice or bill of sale along with documentation substantiating that the qualifying tangible personal property has been shipped outside the state by common or contract carrier. Attach additional sheets if necessary. If the tangible personal property has not been shipped outside Connecticut at the time the refund claim is filed, your signature on this claim attests to the fact that the property will be shipped outside the state by common or contract carrier within three years from the date of purchase for use solely outside Connecticut.

Complete all other lines on the face of this return. Sign and date the form.

Mail all refund applications to:

Department of Revenue Services Refunds, Clearances, and Adjustments Unit 25 Sigourney Street Hartford CT 06106

Special Note

Documentation: All applicants must supply substantiating documentation supporting the fact that the tangible personal property purchased under the "Buy Connecticut" provision has been shipped outside the State of Connecticut. If any of the tangible personal property has not been shipped outside

Connecticut when a refund claim is filed, the taxpayer must still complete this form attesting to that fact that the property will be shipped outside Connecticut within three years of the date the property was purchased.

For Further Information

Call the Department of Revenue Services Refunds, Clearances, and Adjustments Unit at **860-541-3253** during business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m.,

Declaration: I certify under the penalty of false statement that the tangible personal property described in this refund application has been, or will be, shipped outside Connecticut by common or contract carrier, to be used or consumed solely outside the state thereafter, and that no other claim for refund or credit has been filed with the Commissioner of Revenue Services for this tangible personal property. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.)

Sian	Print Name of Taxpayer	Date
Sign Here	Authorized Signature	Title

Schedule A: Qualifying Purchases for Refund Under the "Buy Connecticut" Provision

Please identify each qualifying purchase for which you are claiming a refund. For each item listed, provide a copy of the purchase invoice or bill of sale together with documentation substantiating that the qualifying tangible personal property has been shipped outside Connecticut by common or contract carrier. Attach additional sheets if necessary. For more information, see **Special Notice 2001(5)**, *The "Buy Connecticut" Provision*.

Date of Purchase	Vendor (name and address)	Description of tangible personal property (including quantities)	Invoice Number	Invoice Amount	Sales or Use Tax Paid	Date Shipped (if already shipped)	Destination of tangible personal property
		Total Sales					

AU-526 (BACK) (Rev. 08/01) **Total Sales Tax Refund Claimed:**

ed: \$	
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Department of Revenue Services Discovery Unit 25 Sigourney Street Hartford CT 06106-5032 (Rev. 03/06)

Form AU-764 Deposit by a Person Doing Business With a Nonresident Contractor

For Period Ending
Due Date
Due Date
Total Amount Remitted
For Donortmont Llos Only
For Department Use Only

Purpose: A person doing business with a nonresident contractor files Form AU-764 with the Department of Revenue Services (DRS) to deposit 5% of all payment(s) made to a nonresident contractor during the calendar quarter for each project in the state.

If you need help, call 860-541-3280, Monday through Friday, 8:30 a.m. to 4:30 p.m., and choose Option 7.

Person Doing Busin	ness With a Nonresi	dent Contractor		
Name			Connecticut Tax Registration Number	
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number	
Project Information	1		ı	
Physical Location of Pro	oject #1 (Street, City or To	own)	Name of Project	
Nonresident Contra	actor(s) Information			
Name of Nonresident Co	ntractor #1		Connecticut Tax Registration Number	
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter	
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter	
Name of Nonresident Co	ntractor #2		Connecticut Tax Registration Number	
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter	
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter	
Name of Nonresident Co	ntractor #3		Connecticut Tax Registration Number	
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number	
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter	
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter	

Project Information	1				
Physical Location of Pro	pject #2 (Street, City or T	own)	Name of Project		
Nonresident Contra	ctor(s) Information				
Name of Nonresident Co	Connecticut Tax Registration Number				
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number		
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter		
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter		
Name of Nonresident Co	ntractor #2		Connecticut Tax Registration Number		
Address (Street or PO Bo	Federal Employer Identification Number				
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter		
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter		
Name of Nonresident Co	Connecticut Tax Registration Number				
Address (Street or PO Bo	ox, City, State, and ZIP Co	ode)	Federal Employer Identification Number		
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter		
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter		
during the calendar The deposit will be its records and de	connecticut location. Ints to the nonresident contractor contractor after DRS has examined contract have been paid. Interpolation in the contract of the contract have been paid. Interpolation in the contract of the contract have been paid. Interpolation in the contract of the contract have been paid. Interpolation in the contract of the contract have been paid.				
Declaration: I, an authorized agent of the person doing business with the nonresident contractor named above, declare penalty of law that I have examined Form AU-764 and, to the best of my knowledge and belief it is true, complete, and contractor lunderstand the penalty for willfully delivering a false document or return to DRS is a fine of not more than \$5,000, or imprisor for not more than five years, or both.					
Print Name		Title			
Authorized Signature		Date			

General Instructions

A person doing business with a nonresident contractor working in Connecticut must submit **Form AU-764**, *Deposit by a Person Doing Business With a Nonresident Contractor*, with a deposit of 5% of any payment of the total contract price, including change orders and add-ons, by the last day of the month following the calendar quarter that follows the calendar quarter in which the first payment to the nonresident contractor was made and every calendar quarter thereafter. This applies to all contracts with nonresident contractors, regardless of the nature of the real property affected or the tax-exempt status of the property owner. For more information, see **Special Notice 2005(12)**, *Nonresident Contractors Bonds and Deposits*.

The person doing business with a nonresident contractor is not required to withhold 5% of any payment made to the contractor if the contractor provides a Certificate of Compliance issued by the Department of Revenue Services (DRS) stating that the contractor has filed a guarantee bond or a cash bond for 5% of the total contract price.

Use Form AU-764 each quarterly period to report payments made to nonresident contractors for:

- One project with one or more nonresident contractor(s); or
- More than one project with one or more nonresident contractor(s) on each project.

If you need additional space, attach as many **Forms AU-764a**, *Form AU-764 Continuation Schedule*, as necessary.

A *nonresident contractor* is a contractor who does not maintain a regular place of business in this state. A regular place of business means any bona fide office, factory, warehouse, or other space in Connecticut at which a contractor is doing business in its own name in a regular and systematic manner, and which place is continuously maintained, occupied, and used by the contractor in carrying on its business through its employees regularly in attendance to carry on the contractor's business in the contractor's own name. A regular place of business does not include a place of business for a statutory agent for service of process or a temporary office whether or not it is located at the site of construction. A regular place of business also does not include locations used by the contractor only for the duration of the contract, such as short-term leased offices, warehouses, storage facilities, or facilities that do not have full time staff with regular business hours. An office maintained, occupied and used by a person affiliated with a contractor is not a regular place of business of the contractor.

Specific Instructions

Enter the period ending date for the calendar quarter in which the payment to a nonresident contractor was made. Enter the due date of the deposit. The deposit is due the last day of the month following the calendar quarter that follows the calendar quarter in which the payment to the nonresident contractor was made.

Person Doing Business With a Nonresident Contractor

Enter the name and complete address of the person doing business with the nonresident contractor. If the nonresident contractor is the general contractor, enter the name and address of the owner of the property. If the nonresident contractor is a subcontractor, enter the name and address of the general contractor.

Enter the Federal Employer Identification Number (FEIN) of the person doing business with the nonresident contractor. If the person doing business with the nonresident contractor does not have an FEIN, enter that person's Social Security Number.

Project Information

Enter the complete address, including the street address and the city or town where the project is physically located, and the name of the project. If you use Form AU-764a to report payments to more than three nonresident contractors working on a specific project during the period, identify the project by location and enter the same project number as was entered on Form AU-764.

Enter the name and complete address of the nonresident contractor(s) on whose behalf the deposit is being made. Include the nonresident contractor's Connecticut tax registration number and FEIN.

Nonresident Contractor Information

Enter the commencement date of this project for the nonresident contractor. The commencement date is the date the contract is signed or the date the nonresident contractor begins work on the project, but it is never later than the date the nonresident contractor begins work.

Enter the date on which each nonresident contractor's work on this project is expected to be completed, which is the date the final periodic billing for the contract will be made by the nonresident contractor. Note the final periodic billing may be due before payment of any retainage becomes due. The person making the deposit must attach a copy of the final periodic billing to Form AU-764.

If this is a deposit for a change order occurring after the deposit for the initial contract has been remitted to DRS, enter the additional amount being deposited for the change order and check the box. For a change order made after the final periodic billing for the original contract, the change order is deemed complete when it is billed by the nonresident contractor. Attach a copy of the final billing for the change order.

Enter, in words and figures, the total amount paid to the nonresident contractor under the contract or for the change order. Check the box if the deposit is for a change order.

Enter the total of all payments made to the nonresident contractor during the calendar quarter.

Multiply the total payments to the nonresident contractor during the calendar quarter by 5% (.05) and enter the result on this line.

If you are reporting payments to a nonresident contractor for more than one project, separately list the payments to that nonresident contractor for each project.

Declaration: An authorized representative of the person doing business with a nonresident contractor must sign and date the declaration. Return Form AU-764, with the copy of the final periodic billing, to:

Department of Revenue Services
Discovery Unit
25 Sigourney Street
Hartford CT 06106

Department of Revenue Services Discovery Unit 25 Sigourney Street Hartford CT 06106-5032 (Rev. 03/06)

Form AU-764a Form AU-764 Continuation Schedule

For Period Ending	
Due Date	

Purpose: Use Form AU-764a as a continuation sheet if you need additional space to report information required for **Form AU-764**, *Deposit by a Person Doing Business With a Nonresident Contractor*. Make copies as needed. See instructions for Form AU-764.

Project Information	1		
Physical Location of Pro	pject #_(Street, City or	Name of Project	
Nonresident Contra	ctor(s) Information		
Name of Nonresident Co	ntractor #1		Connecticut Tax Registration Number
Address (Street or PO Bo	ox, City, State, and ZIP Co	ide)	Federal Employer Identification Number
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter
Name of Nonresident Co	Connecticut Tax Registration Number		
Address (Street or PO Bo	ox, City, State, and ZIP Co	ide)	Federal Employer Identification Number
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter
Name of Nonresident Co	ntractor #3		Connecticut Tax Registration Number
Address (Street or PO Bo	ox, City, State, and ZIP Co	de)	Federal Employer Identification Number
Commencement Date for Nonresident Contractor Nonresident Contractor		Total Contract Price or Amount of Change Order	Total Payments This Quarter
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter
Name of Nonresident Co	ntractor #4	·	Connecticut Tax Registration Number
Address (Street or PO Bo	Federal Employer Identification Number		
Commencement Date for Nonresident Contractor	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order	Total Payments This Quarter
		☐ Check the box if this deposit is for a change order	Amount of Deposit This Quarter

Department of Revenue Services Discovery Unit 25 Sigourney Street Hartford CT 06106-5032

Authorized Signature

Form AU-766 Guarantee Bond

(Rev. 10/05)

Purpose: A nonresident contractor working in Connecticut and a surety company licensed to do business in Connecticut use **Form AU-766** to post a guarantee bond with the Department of Revenue Services (DRS) for a specific project in the state. The guarantee bond ensures all taxes due to the State of Connecticut from the contractor are paid to DRS. Read the instructions on the reverse side before you complete this form. If you need help, call **860-541-7538,** Monday through Friday, during business hours.

Part I: Nonresident Contractor Information									
Name		Connecticut Tax Registration No.							
Address (Street or PO Box, City, State, and	d ZIP Code)								
Part II: Person Doing Business V	Part II: Person Doing Business With a Nonresident Contractor Information								
Name		Connecticut Tax Registration	on No., Federal ID No., or SSN						
Address (Street or PO Box, City, State, and	d ZIP Code)								
Part III: Surety Company Informa	ation								
Name		Bond No.	Amount of Bond						
Address (Street or PO Box, City, State, and	d ZIP Code)								
Part IV: Project Information	☐ Check the box if this bond is for a ch	nange order.							
Physical Location of Project (Street, City of	or Town)	Name of Project							
Commencement Date	Completion Date for Nonresident Contractor	Total Contract Price or Amount of Change Order							
Conditions of the obligation for the project detailed above: • The nonresident contractor has entered into a contract related to real property at a Connecticut location. • The nonresident contractor and the surety company are posting a bond of 5% of the total contract price, including any change orders and add-ons, with DRS to ensure that all taxes that become due and owing during the period of the contract will be paid. • Abond must be posted within 120 days of the commencement of the contract or 30 days after the completion of the contract, whichever is earlier. • If the nonresident contractor pays all taxes, interest, and penalties within three years from the last day of the month succeeding the reporting period in which the contractor posted the bond, the bond expires; otherwise the obligation remains in full force. • This bond jointly and severally binds the nonresident contractor and the surety company, their heirs, executors, administrators, successors, and assigns for payment of this obligation. Nonresident Contractor Declaration: I, the nonresident contractor named above or its authorized agent, declare under the penalty of law that I have examined Form AU-766 and, to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false document or return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.									
Print Name		Title							
Authorized Signature		Date							
Form AU-766 and, to the best of my know	orized agent of the surety company named ab wledge and belief it is true, complete, and co more than \$5,000, or imprisonment for not m	orrect. I understand the pen ore than five years, or both.	nalty for willfully delivering a false						
Print Name	Title	Sea	al:						
	THE								

Date

General Instructions

A nonresident contractor and a surety company licensed to do business in Connecticut must execute **Form AU-766**, *Guarantee Bond*, to post a guarantee bond with the Department of Revenue Services (DRS) for a specific project in Connecticut. A power of attorney for the person signing the bond on behalf of the surety company **must** be attached to the bond, carry the corporate seal of the surety company, and bear the same date as the execution date of the bond.

A nonresident contractor has the option of filing a guarantee bond or a cash bond instead of the customer making a deposit with DRS under Conn. Gen. Stat. §12-430(7)(B). Under this option, the nonresident contractor has 120 days from the commencement of the contract or 30 days after the completion of the contract, whichever is earlier, to file a guarantee bond or a cash bond (Form AU-72) with DRS.

Return Form AU-766 to: Department of Revenue Services
Discovery Unit
25 Sigourney Street
Hartford CT 06106-5032

See **Special Notice 2005(12)**, *Nonresident Contractor Bonds and Deposits*, for more information.

Nonresident contractor means a contractor who does not maintain a regular place of business in Connecticut.

Regular place of business means:

- Any bona fide office, factory, warehouse, or other space in Connecticut at which a contractor is doing business in its own name in a regular and systematic manner; and
- Which place is continuously maintained, occupied, and used by the contractor in carrying on its business through its employees regularly in attendance to carry on the contractor's business in the contractor's own name.

A regular place of business does not include:

- A place of business for a statutory agent for service of process or a temporary office whether or not it is located at the site of construction;
- Locations used by the contractor only for the duration of the contract, such as short-term leased offices, warehouses, storage facilities, or facilities that do not have full time staff with regular business hours; or
- An office maintained, occupied, and used by a person affiliated with a contractor.

Contract price means the total contract price, including deposits, amounts held as retainage, costs for any change orders, or charges for add-ons.

Person doing business with a nonresident contractor means any person who makes payments of the contract price to a nonresident contractor, and includes, but is not limited to property owners, governmental, charitable or religious entities, and resident or nonresident general contractors or subcontractors. An owner or tenant of residential real property is not a person doing business with a nonresident contractor and is not required to comply with the provisions of Conn. Gen. Stat. §12-430(7). However, the nonresident contractor doing business with such an owner or tenant must comply with the bond requirements under Conn. Gen. Stat. §12-430(7)(F).

Commencement of the contract means the time when the nonresident contractor signs the contract, but, in any event, occurs no later than when the work under the contract actually starts. If a change order is made after the commencement of the original contract, the change order commences when it is signed by the nonresident contractor, but, in any event, occurs no later than when the work under the change order actually starts.

Completion of the contract means the time when the nonresident contractor makes the final periodic billing for the contract. The final periodic billing may be due before payment of any retainage becomes due. If a change order is made after the final periodic billing for the original contract, the change order is complete when the nonresident contractor bills for the change order.

Residential real property means real property used exclusively for residential purposes and consisting of three or fewer dwelling units in one of which the owner or tenant resides.

Any bond that bears an erasure or alteration, regardless of its nature, must have the change authenticated by a notation in the margin. The notation should describe the correction and be signed in the name of the surety company by the officer who executed the bond and must bear the corporate seal of the surety company.

Specific Instructions

Part I: Enter the name and complete address of the nonresident contractor furnishing the bond. Include the nonresident contractor's Connecticut tax registration number. The name and address of the nonresident contractor appearing on the bond must agree with the name and address on Form REG-1, Business Taxes Registration Application, filed with DRS. (If the information originally provided on Form REG-1 is now incorrect, you must notify the DRS Registration Unit in writing of the correct information.) If the nonresident contractor is a corporation, the corporate name appearing on the bond must be the same shown in the records of the Office of the Secretary of State, or similar agency of another state if the nonresident contractor is not a Connecticut corporation.

Part II: Enter the name and complete address of the person doing business with the nonresident contractor. If the nonresident contractor is the general contractor, enter the name and address of the owner or tenant of the property who has entered the contract. If the nonresident contractor is a subcontractor, enter the name and address of the general contractor.

Enter the Connecticut tax registration number of the person doing business with the nonresident contractor. If the person doing business with the nonresident contractor does not have a Connecticut tax registration number, enter that person's Federal Employer Identification Number or Social Security Number.

Part III: Enter the name and complete address of the surety company that guarantees this bond. Include the bond number.

Part IV: Check the box if the deposit is for a change order occurring after the bond for the initial contract was furnished to DRS.

Enter the name of the project and the complete address including the street address and the city or town where the project is physically located.

Enter the commencement date of this project or change order.

Enter the date by which the nonresident contractor is expected to complete work on this project or change order.

Enter, in words and figures, the total amount to be paid to the nonresident contractor under the contract. Indicate if this amount is an estimate.

Declarations: An authorized representative for the nonresident contractor and the surety company must sign and date the declaration on Form AU-766. The name of the nonresident contractor and the surety company must be exactly as it appears on the bond. The corporate seal of the surety company must be affixed by its signature on Form AU-766.

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937

Form REG-1 Business Taxes Registration Application

(R	(Rev. 09/09)									
1.	Rea	ason for Filing Form	REG-1 Check	the	applicable box:			DRS use only Connecticut Tax Registration Number		
	Opening a new business including but not limited to:									
		a. An existing out-of-stat	e business oper	ning	a location in Con	necticut;				
		b. Selling at a craft show					_			
	_	_		-	· ·		_	onresident contractors and loan-out companies).		
			-		_					
		Registering for additional taxes. Enter your Connecticut Tax Registration No:								
		Reopening a closed business. Enter Connecticut Tax Registration No. of the closed business:								
			_							
								onsible for tax liabilities of the previous owner. es and Admissions and Dues Tax.		
		Enter Connecticut Tax					uno	or and rammodene and Bass rax.		
							equi	ired to register with or to obtain a		
								ing business in Connecticut.		
		Establishing a passive in	nvestment comp	any	(PIC).					
		Changing organization t	ype. Enter your	r cu	rrent Connecticu	ıt Tax Registratio	on N	No:		
		Hiring household employ	yees and intend	to v	vithhold Connection	cut income tax.				
		Other (explain); see Wh	o Needs to Com	nple	te REG-1					
2.	Bu	siness Information								
	Tvp	e of organization								
		Sole proprietorship		П	Limited liability co	ompany (LLC)		☐ S Corporation		
		Cole proprietoraling		_		d as a corporation	n	- Cooperation		
					_	d as an S corpora		n		
		General partnership			Single member L	LC (SMLLC)		☐ Limited partnership		
					_ ~	d as a corporation	n	☐ Check if taxed as a corporation		
						d as an S corpora		·		
		Limited liability partn	ership (LLP)		Corporation			Other (explain):		
2	Na	ture of Business Acti			•			, , , <u>-</u>		
Э.		eck the box(es) that best		usin	ess:					
	_	· <u>-</u>	iler 🗖 Manufa		_	provider	Oth	her (explain):		
_			ilei 🕒 ivialidia	iciai	ei 🕒 Geivice	provider	Oti	iei (explairi).		
4.		jor Business Activity								
	Des	scribe your major busines	s activities:							
5.	Bu	siness Name and Add	dress							
Org	aniza	ation name: Enter the name	of the sole proprie	etor,	oartnership, corpora	ition, or LLC.		Federal Employer Identification Number, if applicable		
Bus	ines	s trade name						CT Secretary of the State Business ID No., if applicable		
Dur		. I anation. Entantha mbusina			A+ -ff b			nia nataonatahia Hama kasadhusinasa and		
		s Location: Enter the physica ket or craft show vendors mu				ox or rural route num	nber	r is not acceptable. Home-based businesses and		
Ado	Iress	line 1				Address line 2				
City	,					State		ZIP code		
Mai	ling a	address line 1 (Street or PO	Box)			Address line 2				
City	,					State	ZIP code			
Bus (ines	s telephone number)	Email address					Bank name		

6. List All Owners, Partners, Corpor	ate Officers, or LLC Mem	nbers Attach a sep	parate sheet if needed.	
Name (last, first, middle initial)			Title	
Home address line 1 (street)		Home address line	e 2	
City	State	ZIP code	Home telephone number ()	
SSN	Date of birth	Bank name	,	
Name (last, first, middle initial)	_		Title	
Home address line 1 (street)		Home address line	e 2	
City	State	ZIP code	Home telephone number ()	
SSN	Date of birth / /	Bank name		
Name (last, first, middle initial)			Title	
Home address line 1 (street)		Home address line	e 2	
City	State	ZIP code	Home telephone number ()	
SSN	Date of birth / /	Bank name		
Name (last, first, middle initial)			Title	
Home address line 1 (street)		Home address line	e 2	
City	State	ZIP code	Home telephone number	
SSN	Date of birth / /	Bank name		
7. Income Tax Withholding	1			
Are you an employer that transacts to pay wages to resident employee: If you have a Connecticut tax regist and intend to file withholding for this here:	s or nonresident employee ration number for withhold s new location under that r	es who work in Co ling for another loo number, enter that	nnecticut?	
Are you an out-of-state company vo	oluntarily registering to with	hhold Connecticut		
Do you intend to withhold Connecting retirement distributions, or gambling				
Do you pay nonresident athletes or	entertainers for services t	hey render in Con	necticut?	
Do you only have household emplo	yees and wish to withhold	Connecticut inco	me tax?	
Do you only have agricultural emplo	oyees and wish to withhold	d Connecticut inco	ome tax?	
If Yes , do you file federal Form 943 and wish to file Form CT-941 , <i>Cont</i>				
If you answered Yes to any of the ir enter the date you will start withho	ncome tax withholding que	estions, tax		- -
If you use a payroll service, enter the				,

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8.	Sales and Use Taxes Do you sell, or will you be selling, goods in Connecticut (either wholesale or retail)? Do you rent equipment or other tangible personal property to individuals or businesses	☐ Yes	□ No	
	in Connecticut?	☐ Yes	☐ No	
	Do you serve meals or beverages in Connecticut?		☐ No	
	Do you provide a taxable service in Connecticut? See the Informational Publication, Getting Started in Business, for a list of taxable services.		□ No	
	If you answered Yes to any of the sales and use taxes questions			
	enter the date you will start selling or leasing goods or taxable services.			_
<u> </u>		m m d	d y y	/
9.	Room Occupancy Tax Do you provide lodging rooms for rent in a hotel, motel, or rooming house in Connecticut for 30 consecutive days or less? If you answered Yes, enter the date you will start to provide rooms for rent for lodging purposes in Connecticut		□ No	
	for lodging purposes in Connecticut.	m m d	d y y	7
10	 Business Entity Tax Do not complete this section if the entity is liable for the corporation busines. The business entity tax applies to all of the following business types formed under Conne non-Connecticut entities required to register with or obtain a certificate of authority from the Constate before transacting business in the state, whether or not the business has registered or filed as the case may be, with the Connecticut Secretary of the State. S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the business entitle timited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either: Treated as a partnership if it has two or more members; or Disregarded as an entity separate from its owner if it has a single member; Limited liability partnerships (LLPs); and Limited partnership (LPs). 	eticut law necticut Se a certificate tity tax.);	cretary of t	the
	Are you a business entity as described above?	Yes	☐ No	
	Enter state you are organized under: Enter date of organization			.
	If not organized in Connecticut, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State.			
	Enter the month your tax year closes:	m m a	a y y	′
44	Corneration and Unrelated Dusiness Income Taylor			
''	 Corporation and Unrelated Business Income Taxes Corporation Business Tax Do not complete this section if the entity is liable for the business en 	tity toy		
		•	□ No	
	Are you a corporation?			
	Are you an LLC, SMLLC, or other association taxed as a corporation?	☐ Yes	☐ No	
	Is this corporation exempt from federal income tax?	Yes	☐ No	
	Have you received a determination from the Internal Revenue Services (IRS) that this corporation is exempt from federal income tax?	☐ Yes	□ No	
	If Yes , enclose a copy of your IRS letter of determination.			
	Enter state you are organized under: Enter date of organization	m m d	<u>d</u> <u>y</u> y	_
	If not a Connecticut corporation, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State.	<u>m</u> <u>m</u> - <u>d</u>		_
	Enter the month the corporate year closes:			
	Unrelated Business Income Tax Are you a federally exempt organization that has unrelated business income attributable to a trade or business in Connecticut?	☐ Yes	□ No	
	If you answered Yes , enter the date the unrelated business income tax liability started.			_
	Passive Investment Company (PIC)	iii in d	a y y	/
	Is this corporation a passive investment company as defined in Conn. Gen. Stat.§12-213(a)(27)? Enter the date the PIC was organized.	☐ Yes	□ No -	
			d y y	/
I	Enter Connecticut tax registration number of the PIC's related financial service or insurance company:			

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12.	Busine	ess Use Tax				
	If you are registered for or are registering for sales and use taxes, you do not need to complete this section.					
	Business use tax is due when a business purchases taxable goods or services including the purchase or lease of assets, consumable goods, and promotional items, for use in Connecticut without paying Connecticut sales tax.					
	Will you be purchasing taxable goods or services for use in Connecticut without					
	paying Connecticut sales tax?					☐ No
	If you a	answered Yes to the business use tax question, enter the ta	x liability start da	te	. <u> </u>	d d y y
	If you a	answered No , you must complete the <i>Business Use Tax Dec</i>	laration section be	low.		
	Depart	ess Use Tax Declaration: By registering for any of the taxes ment of Revenue Services (DRS) that you may have a business I be automatically registered for the business use tax unless	use tax liability. The	erefore, bas	sed on you	ır application,
	Ι,	(nai	me of taxpayer o	r authoriz	ed repre	sentative of
		er), acknowledge I have read and understand the informatior liable for business use tax. Please initial here.	n concerning the bu	ısiness us	e tax and	declare I will
13.	Regist	ration Fee Schedule				
	Enter the registration fee amount indicated. If you are liable for either sales and use taxes or room occupancy tax, or both, as indicated in Sections 8 or 9, you must pay a \$100 registration fee. Enter the appropriate registration fee(s) from Addendum A if you are registering for the cigarette tax. You must include the total registration fee due with Form REG-1 or your registration application will not be processed and will be returned. Make your check payable to: Commissioner of Revenue Services. If you register by mail, send Form REG-1 with your payment to: Department of Revenue Services, PO Box 2937, Hartford CT 06104-2937					
_					Regis	tration Fee
а	. If reg	stering for sales and use taxes or room occupancy tax, e	nter \$100.*		a.	
b	. If regi	stering for cigarette tax, see Addendum A			b.	
C.	Total	registration fee due: Add Line a and Line b			C.	
	* No fee	e is required for room occupancy tax if you are registered or	are registering for	sales and	use taxes	•
14.	All Ap	olicants Must Sign the Following Declaration				
	I decla	re under penalty of law that I have examined this application atte, and correct. I understand the penalty for willfully delivering, or imprisonment for not more than five years, or both.				
and	gn here	Signature of owner, partner, LLC member, or corporate officer	Date	Telephone r	number	
records. Print name of owner, partner, LLC member, or corporate of		Print name of owner, partner, LLC member, or corporate officer	Title			

REG-1 Rev. 09/09 Page 4 of 4

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937 (Rev. 11/09)

Instructions for Form REG-1 Business Taxes Registration Application

Purpose of Form REG-1

Use Form REG-1 to obtain a Connecticut tax registration number or to register for additional tax types under your current Connecticut tax registration number.

Use Form REG-1 to register for any of these taxes:

- Business entity tax
- · Business use tax
- Corporation business income tax (including PIC)
- Income tax withholding
- Room occupancy tax
- Sales and use taxes
- Unrelated business income tax

In addition to Form REG-1, you must complete and attach the appropriate addendum to register for any of the taxes noted below. Visit the the Department of Revenue Services (DRS) website at www.ct.gov/DRS to preview and download forms.

REG-1 Addendum A

- Cigarette taxes
- Tobacco products tax

REG-1 Addendum B

- Admissions and dues taxes
- Dry cleaning surcharge
- · Rental surcharge
- Tourism surcharge

REG-1 Addendum C

- Motor fuels tax
- Petroleum products gross earnings tax

REG-1 Addendum D

· Alcoholic beverages tax

REG-1 Addendum E

- · Community antenna television system companies tax
- Certified competitive video service provider companies tax
- Railroad companies tax
- Satellite companies tax
- Solid waste assessment
- · Suppliers of natural gas
- Utility companies tax

Registering for Other Tax Types

To register for these taxes, use the form listed:

- Authority to Collect Use TaxREG-7
- International Fuel Tax Agreement (IFTA)CT-IFTA-2

For information on registering with DRS, visit the DRS website at **www.ct.gov/DRS** or call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

How to Register

Online Registration

You may register for most taxes online using the **Taxpayer Service Center** (*TSC*). If you register online and there is a fee, you must make direct payment from your savings or checking account. Credit card payments are not accepted. If you register for sales tax, room occupancy tax, or as an over-the-counter cigarette dealer (retailer), a temporary permit will be available to print immediately. Be sure to print a copy of the temporary permit for your records. Once you have the temporary permit you may begin using it immediately. After you complete the registration, you will receive a confirmation number which serves as an official acknowledgement that your application has been received by DRS and acts as your temporary tax identification number. You will receive your registration package with your permanent Connecticut tax registration number in approximately ten business days.

If you are registering for a tax type that requires you to attach Addendum B to the REG-1 or if you are registering as a cigarette retailer (included on Addendum A), you may register online. If you are registering for another tax type that requires you to attach Addendum A, C, D, or E to the REG-1, you must register by mail or in person at the DRS office in Hartford.

Mail-In Registration

Complete Form REG-1 and mail it to DRS at:

Department of Revenue Services PO Box 2937 Hartford CT 06104-2937

If you owe a registration fee, you must include payment by check or money order with the application. You will receive your Connecticut tax registration number in the mail in **two to three weeks**.

Walk-In Registration

You may file Form REG-1 in person at the DRS office at 25 Sigourney Street in Hartford. You will be issued a Connecticut tax registration number **immediately**. Bring photo identification, such as a driver's license, and cash, a check, or a money order if you owe a registration fee. DRS does not accept credit or debit cards.

The application must be signed by the individual owner, partner, officer of the corporation, member of the limited liability company, or another who has an executed Power of Attorney with the authority to sign. If anyone other than the owner brings the signed application to the office and wants to obtain the registration for the owner, he or she must have written authorization from the owner to obtain the registration on his or her behalf.

Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut;
- Withhold Connecticut income tax;
- Operate a business in Connecticut;
- Are a corporation, S corporation, LLC, SMLLC, LP, or LLP formed under Connecticut law;
- Are a non-Connecticut corporation, S corporation, LLC, SMLLC, LP, or LLP required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State;
- · Provide taxable services in Connecticut;
- Are a loan-out company providing services in Connecticut to eligible production companies;
- Sell, rent, or lease goods in Connecticut (wholesale or retail);
- Furnish space for storage of tangible personal property;
- Have a manufacturing facility in Connecticut;
- · Serve meals or beverages in Connecticut;
- · Purchase taxable goods or services for use in Connecticut;
- Provide lodgings in Connecticut subject to the room occupancy tax;
- · Carry on a business as a corporation in Connecticut;
- · Distribute alcoholic beverages in Connecticut;
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut;
- Sell petroleum products in Connecticut;
- Operate a place of amusement, entertainment, or recreation in Connecticut;
- Operate a social, health, athletic, or sporting club in Connecticut;
- Sell or distribute cigarettes or tobacco products in Connecticut;
- Own, lease, maintain, operate, manage, or control a community antenna television system in Connecticut;
- Provide satellite television services to Connecticut;
- Provide video service under a certificate of video franchise authority issued by the Connecticut Department of Public Utility Control;
- Operate a railroad in Connecticut on a for-profit basis;
- · Are a resources recovery facility in Connecticut;
- · Market natural gas to an end user in Connecticut;
- Provide distribution or transmission services for electricity in Connecticut;
- Sell electricity as a municipality to customers in Connecticut;
- Manufacture, sell, or distribute gas to be used for light, heat, or power in Connecticut; or
- Operate a dry cleaning establishment in Connecticut.

Registration Fees

Sales and use taxes	\$100
Room occupancy tax*	\$100
Cigarette dealer's license	\$50
Cigarette distributor's license	\$1,250
Cigarette distributor chain operator	
5 to 14 retail locations	\$315
15 to 24 retail locations	\$625
25 or more retail locations	\$1,250
Cigarette manufacturer	\$5,250
Distributor of tobacco products	\$200

* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

Electronic Filing Methods for Certain Tax Forms

Once you are registered with DRS, you may file certain tax forms by Internet or telephone using the DRS **Taxpayer Service Center** *(TSC)* program. Look for this logo.



Filing Requirements for State Taxes

Visit the DRS website at www.ct.gov/DRS to preview and download the Informational Publication, Getting Started in Business.

Other Connecticut Licensing Requirements

Visit **www.ct-clic.com** for information on other Connecticut licensing requirements.

How to Get Help

Visit the DRS website at www.ct.gov/DRS and click on Businesses.

Personal assistance is available by telephone or at the DRS office at 25 Sigourney Street in Hartford, Monday through Friday, during business hours.

CONN-TAX, the DRS telephone information line, is available anytime.

- 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Additional forms and publications are available anytime. Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Application Instructions

Complete the entire application unless the section instructions indicate otherwise. Answering **Yes** to any question in Sections 7 through 12 means you may have a Connecticut tax liability for that tax. In each section where you answer **Yes** to any question, you must indicate the date you first incurred a tax liability in Connecticut for that tax type.

Exceptions:

- Taxpayers with a valid Connecticut tax registration number who wish to register for another tax must complete Sections 1 through 6, Section 14, and the section for the specific tax type(s) for which you wish to register. See the section *Purpose* of Form REG-1 on Page 1 of these instructions to determine if you have to complete an addendum to Form REG-1.
- Household employers who pay wages to and intend to withhold Connecticut income tax for housekeepers, nannies, health aides, caretakers, etc. – complete Sections 1 through 7 and 14 only.

Department of Revenue Services State of Connecticut

(Rev. 10/09)

REG-1 Addendum A

REG-1 Addendum A	Connecticut fax Negistration Number
Cigarette and Tobacco Products Taxes	

- 1. This addendum must be submitted with **Form REG-1**, *Business Taxes Registration Application*.
- 2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS),

_	enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of Form REG-1			
3.	If you are applying for a cigarette distributor license and will be purchasing cigarettes to which Connecticut cigar you will be required to provide additional information. Contact the DRS Registration Unit at 860-297-5770 during			•
4.	See Page 3 for fee information. This application will not be processed without the correct accompanying fees.	, Duon	1000 110	aro.
R	ead the definitions below and check all the boxes that apply to you.			
	art I: Cigarettes (Cigarette licenses expire September 30 of each year.)			
D	ealer			
	Over-the-counter retailer: Any person selling cigarettes or taxed tobacco products at a retail store		Retaile	er
	Taxed tobacco products mean tobacco products purchased from persons licensed by DRS as tobacco products distributors. A list of persons licensed by DRS as tobacco products distributors is posted on the DRS website. These are tobacco products on which the Connecticut tobacco products tax has been paid.			
	Vending machine dealer: Any person operating and servicing 24 or less cigarette vending machines		Vendin	g machine dealer
	If you check the box for vending machine dealer, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. Complete <i>Schedule A</i> on the back of this form.	No.	of mac	hines:
Di	istributor			
D	o you intend to purchase cigarettes to which you will affix Connecticut cigarette tax stamps?		Yes	□ No
	You are required to attach an affidavit from each of three recognized manufacturers of cigarettes stating the manufacturer's intent to supply cigarettes to you if you are licensed by DRS as a cigarette distributor, except as otherwise noted. The manufacturers listed in the Connecticut Tobacco Directory constitute the recognized manufacturers of cigarettes. Note: If you are purchasing the business of a person licensed by DRS as a cigarette distributor, or if you are applying as a chain store operator, you are not required to attach the affidavits.			
Αd	ddress where stamps will be affixed or cigarettes stored:			
	Wholesaler: Any person, other than a buying pool, who purchases cigarettes at wholesale from manufacturers or other distributors for sale to licensed dealers, and who maintains an established place of business which has facilities in which a substantial stock of cigarettes and related merchandise for resale can be kept at all times, and who sells at least 75% of the cigarettes to retailers who at no time will own any interest in the business of the distributor as a partner, stockholder, or trustee.		Wholes	saler
	Chain store operator: Any person operating five or more retail stores in Connecticut for the sale of cigarettes. Chain store operators must complete <i>Schedule B</i> on Page 2 of this form or attach a list showing the physical location of all retail stores operated by them in Connecticut at which cigarettes are sold. To be considered as operating a retail store at a listed location, the applicant must be issued the sales tax permit and cigarette dealer's license for the location. A landlord is not considered to be operating a tenant's retail store and a franchisor is not considered to be operating a franchisee's retail store		Chain	store operator
	Vending machine operator: Any person operating and servicing 25 or more cigarette vending machines in this state who buys the cigarettes at wholesale and sells them in vending machines		Vendin	g machine operator
	If you check the box for vending machine operator, enter the number of vending machines you will own and operate. Exclude any vending machines in storage. Complete Schedule A on Page 2 of this form.	No.	of mach	nines:
	Importer: Any person who imports into this state unstamped cigarettes, at least 75% of which are to be sold to others for resale		Importe	er
	Storage facility operator: Any person operating storage facilities for unstamped cigarettes in this state		Storag	e facility operator
M	anufacturer			
	Manufacturer: Any person in Connecticut engaged in the business of manufacturing cigarettes or any person who is a tobacco products manufacturer as defined in Conn. Gen. Stat. §4-28h(9)		Manufa	acturer
lf	you check any of the boxes in Part I, enter the date that you will start selling cigarettes:			

Part II: Tobacco products	other than c	igarette	s (Tobacco products I	censes expire June 30 of e	each year).		
Tobacco products distrib products: (b) purchasing unt (c) importing into this state ut to be licensed by DRS as a	taxed tobacco untaxed tobac	produc co prod	s at wholesale from mucts, at least 75% of w	anufacturers or other distrib hich are to be sold. Any of t	outors for sale, or these is required	☐ Tobacco products	
Untaxed tobacco product by DRS as tobacco product tax has not been paid.	ts mean toba s distributors.	cco pro These	lucts (as defined in Pa are tobacco products	art I) purchased from perso on which the Connecticut to	ons not licensed obacco products	distributor	
Unclassified importer: An untaxed tobacco products f	ny person, oth rom outside tl	er than nis state	a tobacco products dis for his or her persona	stributor, who imports, recei Il use or consumption in thi	ives, or acquires is state	☐ Unclassified importer	
If you check any of the boxe	es in Part II, er	nter the	date that you will star	t purchasing untaxed tobac	cco products	m m d d y y	
Schedule A: Descripti	on and Lo	cation	of Vending Machi	nes Attach list if neces	sary.		
Make of Machine	Model Nur	nber	Name and Cor	nplete Address of the Pre	mises Where Mad	chines Are Located	
Schedule B: Retail Sto	re Locatio	ns of C	hain Store Opera	tors Attach list if neces	ssary.		
Tax Registration Nu	mber			Complete Address of	of Retail Store		
For DRS Use Only							
Authorized signature			Date	Effective date		Bond amount	_

Ag fro	Declaration for Cigarette Distributors Who Will Not Purchase Unstamped Cigarettes: In accordance with the provisions of Conn. Agencies Regs. §12-293a(a)-1, the undersigned applicant for a cigarette distributor's license requests permission from DRS to be exempted from filling Form CT-15, Monthly Tax Stamp and Cigarette Report, Resident Distributor, or Form CT-15a, Monthly Tax Stamp and Cigarette Report, Nonresident Distributor, for a period corresponding with the license.						
sh	business; and (b) aration is in effect, iis declaration will						
——Au	thorized signature	Title	Date				
cos cos to	d statements) and, to the best of m mplied with, the provisions of Chapt st, placement of vending machines mplied with all laws of the State of Co	are under penalty of law that I have examined this application (including the problem) y knowledge and belief, it is true, complete, and correct. I agreer 214 of the Connecticut General Statutes, including the prohib where accessible to minors, and with all rules and regulations connecticut related to cigarette taxes. I understand the penalty for 00, or imprisonment for not more than five years, or both. Title	ee to comply and I sition against selling made under Chapt	attest that I have g cigarettes below er 214, and have			
			Fee	Remitted			
-		iler of cigarettes or taxed tobacco products	\$50.00	\$			
-		ding machine dealer (1 to 24 vending machines)	\$50.00	\$			
-		vending machine operator (25 or more vending machines)	\$1,250.00	\$			
uo	Cigarette Distributor's License -	wholesaler, importer, storage facility operator	\$ 1,250.00	\$			
nati	Cigarette Distributor's License	5 to 14 retail locations under same ownership	\$315.00	\$			
Fee Information	Chain Store Operator	15 to 24 retail locations under same ownership	\$625.00	\$			
e In		25 or more retail locations under same ownership	\$1,250.00	\$			
Ψ.	Penalty for failure to secure ciga	Penalty for failure to secure cigarette license \$5 per day X days					
-	Cigarette Manufacturer License	\$5,250.00	\$				
-	Tobacco Products Distributor's L	\$200.00	\$				
-	Tobacco Products Unclassified I	\$					
	Total Remitted (Carry total amou	\$					

Department of Revenue Services State of Connecticut (Rev. 01/09)

REG-1 Addendum B Admissions and Dues Tax Dry Cleaning Surcharge Tourism Surcharge Rental Surcharge

Connecticut Tax Registration Number	

- 1. This addendum must be submitted with **Form REG-1**, *Business Taxes Registration Application*. **Reminder:** If you are in the business of selling or leasing tangible personal property, you must also register for sales and use taxes.
- 2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of Form REG-1.

enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of Form REG-1. 3. Fee information: There is no fee to register for any of the following taxes.		
Part I: Admissions and Dues Taxes		
Admissions Tax Do you operate a place of amusement, entertainment, or recreation in Connecticut and charge an admission fee?	J Yes	□ No
Dues Tax Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose dues on each member of more than \$100 annually?	J Yes	□ No
Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose an initiation fee on each member of more than \$100?		□ No
If you answered Yes to either of the admissions or dues tax questions, enter tax liability start date :		- <u>y</u> <u>y</u>
For admissions and dues taxes, check the appropriate box. Business is active: \square All Year \square Seasonal \square One		
Months of year business is active (if Seasonal or One Time): Check all appropriate boxes:		
☐ Jan ☐ Feb ☐ Mar ☐ Apr ☐ May ☐ Jun ☐ Jul ☐ Aug ☐ Sep ☐ Oct ☐ Nov ☐	Dec	
Part II: Dry Cleaning Surcharge		
Are you a dry cleaning establishment in Connecticut and use chemicals to dry clean clothes or other fabrics?	J Yes	□ No
Do you accept clothing or other fabrics to be cleaned by other establishments using chemicals?	Yes	□ No
If you answered Yes to either of the dry cleaning surcharge questions, enter the date you started or will start to operate a dry cleaning establishment in Connecticut:	- <u>d</u> d	- <u>y</u> <u>y</u>
Part III: Tourism Surcharge		
Part III: Tourism Surcharge A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less.		
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger	J Yes	□ No
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less.	J Yes	□ No
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less. Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less?		
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less. Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less?		
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less. Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less?	- <u>d</u> <u>d</u>	
A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less. Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less?	- d d	- <u>y</u> <u>y</u>

Department of Revenue	Services
State of Connecticut	

(Rev. 04/10)

REG-1 Addendum C Motor Vehicle Fuels Tax Petroleum Products Gross Earnings Tax

Connecticut	Tax Registration N	lumber

- 1. This addendum must be submitted with **Form REG-1**, *Business Taxes Registration Application*.
- 2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of Form REG-1.

If you are registering for the motor vehicle fuels tax, you may be required to provide additional info Contact the DRS Excise Taxes Unit at 860-541-3224 during business hours.	rmatio	n and post a surety bond.
4. Fee information: There is no fee to register for motor vehicle fuels tax or petroleum products gross	earnii	ngs tax.
Definitions: Read the definitions below and check all the boxes that apply to you.		
Part I: Motor Vehicle Fuels Tax		
Distributor: Any person who:		
 Regardless of residency or location, imports fuels, or causes fuels to be imported into this state for sale or use; 	,	
 Produces, refines, manufactures, or compounds fuels within this state; 		
 Distributes fuels by tank wagon in this state; or 		
 Stores fuels in this state in a tank or other container having a capacity equaling or exceeding 100,000 gallons. 	I	
Special Fuel Distributor: Any person distributing diesel fuel, propane, natural gas, jet fuel, kerosene or biodiesel.	,	Special fuel distributor
Motor Vehicle Fuels Distributor: Any person distributing gasoline, aviation gas, ethanol, or ethanol based gasoline.		Motor vehicle fuels distributor
Tax-Paid Motor Vehicle Fuels Distributor (Purchase tax paid): Any person distributing motor vehicle fuels that includes the state excise tax at the point of purchase.		Tax-paid motor vehicle fuels distributor
		distributor
Heating Fuels Distributor: Any person who distributes number 2 heating oil, kerosene, or propane to be sold exclusively for heating purposes . You must sign this declaration.		Heating fuels distributor
Declaration for Heating Fuels Distributor only: I declare under penalty of law that, to the best o my knowledge and belief, all fuel sold by the applicant is used exclusively for heating purposes.	f	
	Sign	here only if you are applying for
A (I) 10 (I) 5	0 600	ting fuels distributors license
Authorized Signature Title Date	a nea	ting fuels distributors license.
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state.		ling ruers distributors license.
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo	, 🗖	Motor vehicle fuels exporter
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas	, 🗖	•
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol.	, _	•
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank		Motor vehicle fuels exporter
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine.		Motor vehicle fuels exporter Aviation fuel dealer
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively for export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airport within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine		Motor vehicle fuels exporter Aviation fuel dealer
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine. If you check any of the boxes in Part I, enter the date you will start selling motor vehicle fuels: Part II: Petroleum Products Gross Earnings Tax Petroleum Products Gross Earnings: Any company that sells petroleum products whose gross earnings are derived from the first sale of petroleum products in Connecticut, or any company that imports, or causes to be imported, petroleum products into Connecticut for sale, use, or consumption		Motor vehicle fuels exporter Aviation fuel dealer m m d d d y y Petroleum products gross
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine. If you check any of the boxes in Part I, enter the date you will start selling motor vehicle fuels: Part II: Petroleum Products Gross Earnings Tax Petroleum Products Gross Earnings: Any company that sells petroleum products whose gross earnings are derived from the first sale of petroleum products in Connecticut, or any company that imports, or causes to be imported, petroleum products into Connecticut for sale, use, or consumption in Connecticut.		Motor vehicle fuels exporter Aviation fuel dealer m m d d d y y Petroleum products gross earnings
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine. If you check any of the boxes in Part I, enter the date you will start selling motor vehicle fuels: Part II: Petroleum Products Gross Earnings Tax Petroleum Products Gross Earnings: Any company that sells petroleum products whose gross earnings are derived from the first sale of petroleum products in Connecticut, or any company that imports, or causes to be imported, petroleum products into Connecticut for sale, use, or consumption in Connecticut. If you check the box in Part II, enter the date you will start selling petroleum products:		Motor vehicle fuels exporter Aviation fuel dealer m m d d d y y Petroleum products gross earnings
Exporter: Any person not licensed as a distributor in Connecticut who purchases fuel exclusively fo export outside the State of Connecticut and is licensed as a distributor in that state. Motor Vehicle Fuels Exporter: Any person exporting diesel fuel, jet fuel, propane, natural gas gasoline, aviation gas, or gasohol. Provide state of destination: Distributor's license no. in that state: Aviation Fuel Dealer: Any person whose place of business is located upon an established airpor within this state and who purchases fuel from a licensed distributor for sale directly into the fuel tank of any aircraft or aircraft engine		Motor vehicle fuels exporter Aviation fuel dealer m m d d d y y Petroleum products gross earnings

Department of Revenue	Services
State of Connecticut	

(Rev. 08/05)

REG-1 Addendum D Alcoholic Beverages Tax

Connecticut Tax Registration No	umber
·	

Instructions for Addendum D

- 1. You must submit this addendum with **Form REG-1**, *Business Taxes Registration Application*, if your business is applying to be issued a distributor's license for alcoholic beverages tax purposes.
- 2. If your business has previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and complete only Sections 1 through 6, inclusive, and Section 14 of Form REG-1.
- 3. While there is no fee for being issued a distributor's license for alcoholic beverages tax purposes, your business will be required to post a surety bond or cash bond. Contact the DRS Excise Taxes Unit at **860-541-3224** during business hours for more information about the bond.

If your business produced not more than 55,000 wine gallons of still wine containing not more than 21% of absolute alcohol during a calendar year, your business may apply to be issued a Small Winery Certificate by DRS for the 12-month period beginning on the following July 1st. Apply by filing **Form REG-15**, *Application for Small Winery Certificate*. The alcoholic beverage tax rate on still wine containing not more than 21% of absolute alcohol and produced by a winery to which a Small Winery Certificate has been issued is 15¢ per wine gallon (rather than the regular tax rate of 60¢). You may download Form REG-15 from the DRS Web site at www.ct.gov/drs

Check the category or categories below that apply to your business: Wholesaler: Your business has been issued a wholesaler's permit by the Department of Consumer Protection, Liquor Control Division (DCP) and will purchase alcoholic beverages from manufacturers or importers and sell those beverages to retail establishments	per wine gallon (rather than the regular tax				
Consumer Protection, Liquor Control Division (DCP) and will purchase alcoholic beverages from manufacturers or importers and sell those beverages to retail establishments. Manufacturer or Farm Winery: Your business has been issued a manufacturer's permit under Conn. Gen. Stat. §30-16 by DCP. Out-of-State Shipper or Out-of-State Winery Shipper: Your business has been issued a permit under either Conn. Gen. Stat. §30-18 or 30-18a by DCP and produce wine. If your business intends to sell and ship wine either to retailers located in Connecticut or to consumers located in Connecticut, you must sign the declaration below. Brewpub: Your business has been issued a permit under Conn. Gen. Stat. §30-16 by DCP allowing the manufacture, storage, and bottling of beer for consumption on the premises. Microbrewer: Your business has been issued a permit by DCP allowing the manufacture, storage, and bottling of beer for consumption on the premises. Microbrewer: Your business office: (If applicable) Location of Connecticut warehouse: (If applicable) Location of Connecticut warehouse: (If applicable) Street address City Approved by U.S. Treasury, Tax, and Trade Bureau. If yes, please provide valid permit number: Approved by Connecticut Department of Consumer Protection, Liquor Control Division If yes, please provide valid permit number: Declaration of Out-of-State Shipper or Out-of-State Winery Shipper: declare that I am an officer or agent of the applicant with the same force and effect as if the applicant provided the answers in this Addendum D on behalf of the applicant with the same force and effect as if the applicant provided the answers in this Addendum D on the half of the applicant to provide the answers in cluding tax laws, rules or regulations. Including tax	Check the category or categories belo	ow that apply to your bu	usiness:		
under Conn. Gen. Stat. §30-16 by DCP	Consumer Protection, Liquor Control Divis	sion (DCP) and will purcha	se alcoholic beverages from	☐ Wholesaler	
Out-of-State Shipper or Out-of-State Winery Shipper: Your business has been issued a permit under either Conn. Gen. Stat. §30-18 or 30-18 of by DCP and produce wine. If your business intends to sell and ship wine either to retailers located in Connecticut, you must sign the declaration below			•	☐ Manufacturer or Farm Winer	rv
allowing the manufacture, storage, and bottling of beer for consumption on the premises	permit under either Conn. Gen. Stat. §30-1 intends to sell and ship wine either to reta Connecticut, you must sign the declaration	8 or 30-18a by DCP and pro ailers located in Connecticu on below	duce wine. If your business tor to consumers located in	☐ Out-of-State Shipper or	
Enter the date your business will start acquiring or manufacturing alcoholic beverages: City				☐ Brewpub	
Location of Connecticut business office: (If applicable) Street address City Location of Connecticut warehouse: (If applicable) Street address City Location of Connecticut bonded warehouse: (If applicable) Street address City Approved by U.S. Treasury, Tax, and Trade Bureau			•	☐ Microbrewer	
Street address City	Enter the date your business will start acq	uiring or manufacturing ald	oholic beverages:	m m d d y y	
Location of Connecticut warehouse: (If applicable) Street address City		Street address		City	
Location of Connecticut bonded warehouse: (If applicable) Street address City Approved by U.S. Treasury, Tax, and Trade Bureau					.
Approved by U.S. Treasury, Tax, and Trade Bureau		e:		, 	.
Approved by Connecticut Department of Consumer Protection, Liquor Control Division					=
Approved by Connecticut Department of Consumer Protection, Liquor Control Division	Approved by U.S. Treasury, Tax, and Trade	Bureau		☐ Yes ☐ No	,
Declaration of Out-of-State Shipper or Out-of-State Winery Shipper: I declare that I am an officer or agent of the applicant and that I have been authorized by the applicant to provide the answers in this Addendum D on behalf of the applicant with the same force and effect as if the applicant provided the answers itself. The applicant, by the submission of this Addendum D, hereby consents to the jurisdiction of the State of Connecticut, its agencies and instrumentalities, and the courts of the State of Connecticut concerning enforcement of 2005 Conn. Pub. Acts 274 and any related laws, rules or regulations, including tax laws, rules or regulations. I declare that I have examined this Addendum D and, to the best of my knowledge and belief, it is true, complete and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. Authorized Signature Title Date	If yes, ple	ease provide valid permit no	ımber:		
Declaration of Out-of-State Shipper or Out-of-State Winery Shipper: I declare that I am an officer or agent of the applicant and that I have been authorized by the applicant to provide the answers in this Addendum D on behalf of the applicant with the same force and effect as if the applicant provided the answers itself. The applicant, by the submission of this Addendum D, hereby consents to the jurisdiction of the State of Connecticut, its agencies and instrumentalities, and the courts of the State of Connecticut concerning enforcement of 2005 Conn. Pub. Acts 274 and any related laws, rules or regulations, including tax laws, rules or regulations. I declare that I have examined this Addendum D and, to the best of my knowledge and belief, it is true, complete and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. Authorized Signature Title Date	Approved by Connecticut Department of Co	onsumer Protection, Liquor	Control Division	☐ Yes ☐ No	,
that I have been authorized by the applicant to provide the answers in this Addendum D on behalf of the applicant with the same force and effect as if the applicant provided the answers itself. The applicant, by the submission of this Addendum D, hereby consents to the jurisdiction of the State of Connecticut, its agencies and instrumentalities, and the courts of the State of Connecticut concerning enforcement of 2005 Conn. Pub. Acts 274 and any related laws, rules or regulations, including tax laws, rules or regulations. I declare that I have examined this Addendum D and, to the best of my knowledge and belief, it is true, complete and correct. I understand the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. Authorized Signature Title Date For DRS Use Only	If yes, ple	ease provide valid permit nu	umber:		
For DRS Use Only	that I have been authorized by the applicant the effect as if the applicant provided the answipurisdiction of the State of Connecticut, its age of 2005 Conn. Pub. Acts 274 and any relate examined this Addendum D and, to the best of	to provide the answers in the vers itself. The applicant, lencies and instrumentalities, ed laws, rules or regulation of my knowledge and belief, it	is Addendum D on behalf of the by the submission of this Addended the submission of the Addended the courts of the State of Cours, including tax laws, rules or this true, complete and correct.	ne applicant with the same force and dendum D, hereby consents to the Connecticut concerning enforcement regulations. I declare that I have I understand the penalty for willfull	nd ne nt /e
	Authorized Signature		Title	Date	
Authorized Signature Date Effective Date Bond Amount	For DRS Use Only				\exists
	Authorized Signature	Date	Effective Date	Bond Amount	

Department of Revenue Services State of Connecticut (Rev. 09/07)

REG-1 Addendum E Community Antenna Television Company Certified Competitive Video Service Provider Satellite Company Railroad Companies Solid Waste Assessment Suppliers of Natural Gas

Utility Companies

Connecticut	Tax	Registration	Number

- 1. This addendum must be submitted with Form REG-1, Business Taxes Registration Application.
- 2. If you have previously been issued a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), enter the number in the space provided and only complete Sections 1 through 6 and Section 14 of **Form REG-1**.
- 3. Fee information: There is no fee to register for any of the following taxes.

Community Antenna Television Company: Any person owning, leasing, maintaining, operating, managing, or controlling a community antenna television system for the purpose of providing the service for hire and includes any municipality which owns or operates one or more plants for the manufacture or distribution of electricity and seeks to obtain or obtains a certificate of public convenience and necessity to construct or operate a community antenna television system.	☐ Community Antenna Television Company
Certified Competitive Video Service Provider: Any person providing video service under a certificate of video franchise authority issued by the Connecticut Department of Public Utility Control (DPUC) authorizing the entity to provide video service in Connecticut.	☐ Certified Competitive Video Service Provider
Satellite Company: Any person that transmits video programming by satellite to Connecticut	☐ Satellite Company
Railroad Companies: Any person owning, leasing, maintaining, operating, managing, or controlling any railroad, or any cars or other equipment employed on or connected with a railroad, for public or general use.	☐ Railroad Company
Solid Waste Assessment: Imposed on owners of mixed municipal solid waste landfills for all solid waste disposed of at the landfill.	☐ Solid Waste Assessment
Suppliers of Natural Gas: Any person that sells natural gas to an end user in Connecticut	☐ Suppliers of Natural Gas
Utility Companies	
Electric Distribution Company: Any person providing electric distribution services within Connecticut.	☐ Electric Distribution Company
Participating Municipal Electric Utility: A municipal electric utility or any other electric utility owned, leased, maintained, operated, managed, or controlled by any unit of local government to provide electric generation services to end use customers outside its service area.	☐ Municipal Electric Utility
Gas Company: Any person owning, leasing, maintaining, operating, managing, or controlling mains, pipes, or other fixtures, in public highways or streets, for the transmission or distribution of gas for sale for heat or power within Connecticut or engaged in the manufacture of gas to be transmitted or distributed.	☐ Gas Company
If you checked any of the boxes above, enter the start date:	
If you are registering for more than one tax type, complete and submit one Addendum E for each	tax type.

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032

LGL-001 **Power of Attorney**

(Rev. 07/08)

Part I: Taxpayer(s) Giving a Pov	ver of Attorney to Anot	her Person
Taxpayer's Name		Social Security Number
Spouse's Name (Personal income tax or indivi	dual use tax only)	Social Security Number
Mailing Address		Connecticut Tax Registration Number
City	State ZIP Cod	de Federal Employer Identification Number
Taxpayer is: (Check box)		
☐ Corporation ☐ Partnership	Sole Proprietorsh	_
Individual Limited Liability	Company	Other (specify)
the Department of Revenue Services (DR Any of the attorney(s)-in-fact are authoriz Gen. Stat. §12-15, and to perform on behot include the power to sign certain retu. Check the boxes for the powers given. Receive, but not to endorse and Connecticut taxes, penalties, or in Execute waivers (including offers of disallowance of a claim for cred. Execute or terminate consents ext. Execute closing agreements unde. Delegate authority or to substitute. Represent the taxpayer(s) named. Sign returns. (See instructions.) Declaration: I am the taxpayer identified in this power of attorney on behalf of the taxp. I declare under penalty of law that I have emy knowledge and belief, it is true, complet	s power of attorney. This powers power of attorney. This powers power of attorney. This powers power is powered to revocation, to realf of the taxpayer(s) the following unless specifically stated by the collect, checks (made payable terest. For waivers) of restrictions on as it or refund. The ending the statutory period for conn. Gen. Stat. §12-2e. another representative. The above before DRS. Part I, or if I am not the taxpayer and I am permitted by the examined this document (including and correct. I understand the	rer of attorney revokes all previous powers of attorney on file with and years or periods covered by this power of attorney. receive tax returns and tax return information as defined in Conniving acts for the tax matters described below. The authority does below. The authority does below.
fine of not more than \$5,000, or imprisonme	ent for not more than live years,	
Print Name:		Title:
Signature:		Date:
tax returns and return information for the funderstanding that this authority applies on	e following individual(s) as atto ollowing tax matters. Specify a lly to the tax types and periods l	rney(s)-in-fact to represent the taxpayer(s) before DRS and receive all tax types and periods affected by this power of attorney with the listed below. Enter the date of death for succession and estate taxes ould be sent by checking the box below. Check one box only. Check One Box Telephone Number
Name	Addicas	·
Tax Type (Sales Tax, Gift Tax, etc.)		Year(s) or Period(s)

Instructions

Use **LGL-001**, *Power of Attorney*, to authorize one or more individuals to represent you before DRS. This authorization allows your representative(s) to receive and inspect confidential tax information and to act on your behalf in matters before DRS.

Connecticut law stipulates that all official mailings will be sent to the taxpayer of record at the address on file with DRS. As a matter of policy, DRS also provides taxpayers with the right to have a copy of any notice sent to its counsel or other qualified representative who has properly executed and filed this power of attorney with DRS for the type of tax and tax period that is the subject of the notice. This power of attorney does not change the requirement that DRS send all official mailings directly to the taxpayer.

Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Provide the taxpayer's name and address and either your Social Security Number (SSN) or Connecticut Tax Registration Number and Federal Employer Identification Number. If you are a sole proprietor, enter your name and SSN. Do not enter your trade name. Do not use your representative's address as your own.

Your spouse's name is not required except for joint personal income tax or individual use tax returns.

If you are filing a joint personal income tax return and you and your spouse have the same representative(s), include your spouse's name and SSN in the space provided. Otherwise, each spouse must file a separate LGL-001.

Check the box that describes the taxpayer.

Part II: Declaration of the Person Giving Power of Attorney And Powers Given

Any person giving a power of attorney to another person(s) must sign this declaration and must check the box for **each** act being granted to the attorney-in-fact to perform in matters before DRS. If a tax matter concerns a joint return, **both** husband and wife must sign in the space provided if they wish to be represented by the same person(s).

Who may execute this power of attorney?

 Any individual if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);

Conn. Agencies Regs. §12-725-1(b) allows an agent, or a fiduciary charged with the care of the person or property of the taxpayer, to make and sign a return only when illness, absence, minority, or other good cause prevents the person required or permitted to make or file a Connecticut income tax return from doing so. You **must** state a reason why the taxpayer cannot sign the return.

- A limited liability company (LLC) member if the taxpayer is an LLC and has no manager or a manager if the taxpayer is an LLC and has managers;
- The sole proprietor if the taxpayer is a sole proprietorship;
- A general partner if the taxpayer is a partnership or a limited partnership;
- The administrator or executor if the taxpayer is an estate;
- The trustee if the taxpayer is a trust;
- If the taxpayer is a corporation, a principal officer or corporate officer (who has legal authority to bind the corporation), any

person who is designated by the board of directors or other governing body of the corporation, any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested to by the secretary or other officer of the corporation, or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D);

- The successor, receiver, guarantor, or any assignee of the taxpayer; or
- The authorized representative of any of the above.

Part III: Power of Attorney Given To

Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact. If you are adding additional representatives to an existing power of attorney, include the names of all individuals you wish to represent you. This power of attorney revokes all previous powers of attorney on file with DRS for the same tax matters and years or periods covered by this power of attorney.

Enter the tax type and the tax periods or tax years that are the subject of this power of attorney. Be specific about the type of tax at issue (refer to the following examples):

- Withholding tax;
- Income tax:
- Sales and use taxes;
- Corporation business tax;
- Admissions and dues tax;
- Estate tax;
- Gift tax:
- Motor vehicle fuels tax:
- Gross earnings tax (petroleum, gas, hospital, community antenna);
- Cigarette tax distributor; and
- Individual use tax.

The terms **years** and **periods** can indicate various time frames.

A *tax year* may be a calendar year of 1/1/06 through 12/31/06 or a fiscal year of 7/1/06 through 6/30/07 for corporation tax. A *tax period* may have one or more monthly or quarterly periods.

Example: A sales and use tax period of 1/1/04 through 12/31/06 may contain 36 monthly or 12 quarterly periods.

Indicate the tax year(s) or tax period(s) to be covered by the power of attorney.

Where to File

Do not send an LGL-001 to DRS unless you have been in contact with DRS and determined that you would like a third party to represent your interests before the agency.

Mail, fax, or deliver LGL-001 directly to the DRS employee or unit with whom the attorney-in-fact will interact. Consult a DRS representative to find out the name and the address or fax number where the LGL-001 should be directed. To contact DRS, call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 from a touch-tone phone, or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users **only** may transmit inquiries anytime by calling 860-297-4911.

Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106-5032 (Rev. 06/05)

LGL-002

Request for Disclosure of Tax Return or Tax Return Information

Part 1 — Who Is Entitled to Make This Request?

- The sole proprietor, if the taxpayer is a sole proprietorship;
- A general partner, if the taxpayer is a partnership or a limited partnership;
- The administrator or executor, if the taxpayer is an estate;
- The trustee, if the taxpayer is a trust;
- A member, if the taxpayer is a limited liability company that is not managed by managers; or a manager, if the taxpayer is a limited liability company that is managed by managers;
- A principal officer, if the taxpayer is a corporation (See Part 6 below);
- The successor, receiver, guarantor or assignee of the taxpayer;
- · The authorized representative of any of the above; and
- Any individual, if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return). (Check the applicable box in Part 2 and Part 3.)

Mail or hand-deliver this request to the address above, Attn: Director, Taxpayer Services Division. Please put the caption **Request for Tax Return or Tax Return Information** on the envelope.

Part 2 — Whose I	Returns Are You Reques	sting?				
Taxpayer Name				Social Security I	Number	
Business Name				CT Tax Registrat	tion Number	
Street Address	City	State	ZIP Code	Federal Employe	er ID Number	
Taxpayer is: (Check I	oox)					
☐ Corporation	Partnership	☐ Sole Proprietorship	☐ Trust (other the	han a business trus	t) 🗖 Estate	
☐ Individual	☐ Limited Liability Cor	mpany Business	Trust	her (Specify.)		
Part 3 — Informa Income Tax	-	f Return) For Tax Period Corporation Tax			Account Reconciliation (See instructions.)	
☐ Gift Tax	Other Return Type		☐ Other (Specif	y.)		
Part 4 — What Is	Your Status?					
Check a box						
Sole Proprietor (Check box in Par	t 2.)	Partner (Check box for Part 2; attach partnersh		☐ Guarantor (A	ttach guaranty.)	
Receiver (Attach certificate	of appointment.)		Trustee (Check appropriate box for trusts in Part 2; attach trust agreement.)		Other (Specify.)	
☐ Successor (Attach agreemer	nt.)	Assignee (Attach assignment.)		☐ Individual	☐ Individual	
Authorized Representative (Attach LGL-001, Power of Attorney.)		Executor or Administrator (Check box for estate in Part 2; attach Certificate of Appointment.)		in Part 2; atta	Principal Officer (Check box for corporation in Part 2; attach last annual report filed with Secretary of the State.)	
	ed liability company that is no nited liability company in Par			ted liability company nited liability compan	that is managed by managers. y in Part 2.)	
Part 5 — What Is	Your Name and Mailing	Address?				
Name of Person Maki	ng Request	Telephone Numbe	r	Email Address, if	available	
Street Address		City		State	ZIP Code	
Part 6 — Declara	tion					
		ove, I have been authorized by make this request. (Attach L			n behalf of the taxpayer, and	
knowledge and belief, \$5,000, or imprisonme	it is true, complete, and corr	ned this return (including an rect. I understand the penalty ars, or both. The declaration	for willfully delivering	g a false return to D	RS is a fine of not more than	
Signature			Title		- Date	

Instructions

Use **Form LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*, to request copies of tax returns, tax return information, or certain other documents, such as audit workpapers, from the Department of Revenue Services (DRS).

Part 1: Who Is Entitled to Make This Request?

- Any individual, if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);
- A limited liability company (LLC) member, if the taxpayer is an LLC and has no manager, or a manager, if the taxpayer is an LLC and has managers;
- The sole proprietor, if the taxpayer is a sole proprietorship;
- A general partner, if the taxpayer is a partnership or a limited partnership;
- The administrator or executor, if the taxpayer is an estate;
- The trustee, if the taxpayer is a trust;
- If the taxpayer is a corporation, a principal officer or corporate officer who has legal authority to bind the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D);
- The successor, receiver, guarantor, or any assignee of the taxpayer; **or**
- The authorized representative of any of the above.

Part 2: Whose Returns Are You Requesting?

Provide the taxpayer's name, business name (dba), address, Social Security Number, Connecticut Tax Registration Number, and Federal Employer Identification Number, if applicable.

Check the box that indicates the type of taxpayer for which a tax return or tax return information is being requested.

Part 3: Information Requested

Check the tax type and enter the tax periods or tax years for which you are requesting a tax return or tax return information. The terms *years* and *periods* can indicate various time frames. For example, a *tax year* may be a calendar year of 1/1/99 through 12/31/99 or a fiscal year of 7/1/98 through 6/30/99 for corporation tax. A *tax period* may have one or more monthly or quarterly periods. For example, a sales and use tax period of 1/1/97 through 12/31/99 may contain 36 monthly or 12 quarterly periods. Please be specific.

Account Reconciliation: DRS will generally provide an account reconciliation only when there is a specific discrepancy between DRS and the taxpayer's records. When requesting an account reconciliation, you **must** provide a short explanation indicating the tax type and specific tax periods in question. Attach any documentation, such as copies (front and back) of cancelled checks, that will help us in resolving any differences.

Part 4: What Is Your Status?

Check the box that indicates your relationship to the taxpayer for whom you are requesting a copy of a tax return or tax return information. You must also attach the requested documentation to support the status that entitles you to make this request.

Part 5: What Is Your Name and Mailing Address?

Provide the requested information so a DRS representative can contact you if we need additional information.

Part 6: Declaration

You must sign the declaration section of LGL-002. Only the taxpayer or an authorized representative listed in Part 1 can sign this section. For example, the taxpayer is other than a natural person (an estate), DRS requires the signature of the individual who is the authorized representative of the taxpayer.

State of Connecticut Department of Revenue Services 25 Sigourney Street Hartford CT 06106-5032

Limited Power of Attorney LGL-003

LGL-003 gives another person authority to receive blank tax returns, return information and refund checks for a taxpayer.

Who is Giving a L	imited Power of Atto	rney to Another Pe	erson?		1 4
Taxpayer's Name		•		Social Security Number	
Spouse's Name				Social Security Number	
Street Address			CT Tax Registration Number		
City	State Zip (Code	Federal Employer Identificatio	n Number	
Taxpayer is: Any individual (for spouse)	an income or individual use	tax return filed by that ind	lividual or a j	I joint income tax return filed by the	e individual and his or her
Corporation Estate	☐ Partnership☐ Business Trust	☐ Sole Proprietors☐ Limited Liability		☐ Trust (other than a busin☐ Other (specify)	ness trust)
To Whom is a Lin	nited Power of Attorn	ev Given?			
The above-named taxp notices of assessment,	ayer hereby appoints the fol	lowing individual(s) as at otices, refund checks (ma	ttorney(s)-in- ide payable t	fact to be mailed blank tax return to the above-named taxpayer), an	ns, return information, including and other items that pertain to the
Na	ame		Add	dress	Telephone Number
Tv	pe of Tax (Corporation	n Rusiness Tax Ad	dmissions	Tax etc.)	Year(s) or Period(s)
	po or rax (our poratio	T Buomood Tux, 710	411110010110	rux, otoly	1001(0) 011 01100(0)
to represent the above-	named taxpayer before any	division of the Departm	ent of Rever	urns and the information specifique Services (DRS). This limite overed by this power of attorney	ed power of attorney revokes al
-	e This Limited Power	_			
return filed by that in	e request pertains to an inco ndividual (or by an individu as to a joint income tax retu	al and his or her spouse	• The adr	ral partner, if the taxpayer is a par ministrator or executor, if the tax	
	ompany (LLC) member, if by managers, or a manager, i		• A princ	stee, if the taxpayer is a trust ipal officer, if the taxpayer is a	-
	if the taxpayer is a sole pr	oprietorship	 The successor, receiver, guarantor or assignee of the taxpayer The authorized representative of any of the above 		
Declaration					
	I am not the taxpayer ident permitted by the instruction			by that taxpayer to execute this pe this power of attorney.	power of attorney on behalf of
	authorizing DRS to mail blowledge that the taxpayer's			but to the person(s) that I have a o way diminished.	appointed in this limited power
correspondence, not to within which the taxpa	the taxpayer, but to the pe	rson(s) that I have appoi petition for reassessmen	nted in this	mited to notices of assessment a limited power of attorney. I ack un once DRS mails the notice o	knowledge that the period
				to the best of my knowledge and a fine not to exceed two thousand	
Drint your name			Drint :	vour title	
Print your name			Frint y	our title	
Signature			Date		

Department of Revenue Services Legal Division 25 Sigourney Street Hartford CT 06106-5032

LGL-006 Request for Issuance of a Ruling



(Rev. 06/08)

Taxpayer's Name			Social Security Number			
Mail	ing Address			Connecticut Tax Registrati	ion Number	
City		State	ZIP Code	Federal Employer Identific	ation Number	
1.	Does this request involve a prospect	ive (as opposed	to a consummated) trans	action?	Yes	No
2.	Does this request involve an issue the		•			
	Being considered by the Departn with an audit examination of this	nent of Revenue		ction		
	B. Being appealed to the Appellate	Division of DRS	by this taxpayer?			
	C. Being litigated in the Connecticut	courts by this ta	xpayer?			
	D. Being considered by DRS in con	nection with a cla	aim for refund made by th	is taxpayer?		
3.	Is this taxpayer undergoing an audit	examination by [DRS with respect to any is	ssue or tax?		
4.	Has this taxpayer been notified cond to any issue or tax?	erning a pending	g audit examination by DF	RS with respect		
5.	Does this request involve an issue the regulation, or decision of the Connect Special Notice, Policy Statement, or	cticut or federal c	ourts or by a declaratory	ruling, ruling,		
6.	Has this taxpayer previously been is If Yes , attach a copy of the ruling.	sued a ruling on	the same or a similar issu	ue by DRS?		
7.	Has a representative been authorize If Yes , enter the name and address or individuals and may not sign declar	of the representa				
8.	Enter name and address to which th	e original ruling a	and other correspondence	e are to be mailed.		
If th	an individual having personal knowledg is taxpayer is a corporation, partnership er, general partner, or fiduciary, as the	, trust, or estate,				
and	claration: I declare under penalty of la , to the best of my knowledge and bel ocument to DRS is a fine of not more	ief, it is true, com	plete, and correct. I unde	erstand the penalty for willfu		
 Sign	ature			Date		
Print	or Type Name			Print or Type Title		

The procedures that a taxpayer or authorized representative must comply with in requesting the issuance of a ruling and the procedures that DRS follows in issuing a ruling are described in **Policy Statement 2008(2)**, *Requests for the Issuance of a Ruling*. Visit the DRS website at **www.ct.gov/DRS** to preview and download forms and publications.

Department of Revenue Services State of Connecticut PO Box 2937 Hartford CT 06104-2937

Form CT-8822 Change of Address

(Rev. 12/10)

Complete in blue or black ink only. This form can be filed electonically; see instructions on reverse. Do not attach this form to your return.

Check all boxes this change affects: 1.	Part	Complete this pa	rt to change individual ir	ncome tax,	estate ta	ax, and gift tax address in	ıformati	on.
If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here	Check	all boxes this change at	fects:					
from the spouse with whom you filed that return, check here	1. \square	Connecticut individual in	come tax returns (Forms C	T-1040 and	CT-1040N	NR/PY)		
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Form CT-8822 Instructions

File Electronically Through the Taxpayer Service Center (*TSC*)

The **TSC** is a self-service interactive tool that can be accessed through the Connecticut Department of Revenue Services (DRS) website for a free, fast, easy, and secure way to conduct business with DRS. Taxpayers can access the **TSC** to file tax returns, pay Connecticut tax responsibilities, and update account information, such as a change of address, electronically. If you file electronically, you do not have to mail in a paper Form CT-8822. Visit the DRS website at **www.ct.gov/DRS**, click on the **TSC** logo, and follow the instructions.

File by Paper

Use Form CT-8822 to notify DRS that you changed your home or business mailing address or the physical location of your business.

If this change affects the mailing address of your children who filed Connecticut income tax returns, complete and file a separate Form CT-8822 for each child.

If you received a Connecticut tax return with an incorrect address on the preprinted mailing label, and a return has not yet been filed, note the new address on the return. There is no need to file this form. If a return is not due at this time or a return with the corrected address information was not filed, use this form to notify DRS of the new address.

If the change of address occurred after the return was filed and a refund is expected, also notify the post office serving the old address. This will help forward the refund to the proper address.

Prior Name(s)

If you or your spouse changed your name due to marriage, divorce, etc., complete Line 5.

PO Box

If the post office does not deliver mail to your street address, write the PO box number instead of the street address.

Apartment Number or Suite

Be sure to include any apartment, room, or suite number in the space provided.

Foreign Address

If the address is outside the United States or its possessions or territories, enter the information in the following order: Number, Street, City, Province or State, Postal Code, and Country. **Do not** abbreviate the country name.

Signature

If you are completing Part I, you must sign this form and in the case of a joint return, both you and your spouse must sign this form. In the case of gift tax, the donor must sign this form.

Part III requires the owner, an officer, or a representative of the business entity to sign this form. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid Power of Attorney to handle tax matters. If you are a representative signing for the taxpayer, attach a copy of your Power of Attorney to Form CT-8822. In the case of trusts and estates, the fiduciary or an officer representing the fiduciary must sign this form.

Where to File

Mail to: Department of Revenue Services

State of Connecticut Registration Unit PO Box 2937

Hartford CT 06104-2937