

**Amended Connecticut Income Tax Return and Instructions**

**Purpose:** Use this form to amend a 2002 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**, **Form CT-1065**, or **Form CT-1120SI**.

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.

**The following circumstances require the filing of Form CT-1040X:**

<p>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.</p>	<p><b>File Form CT-1040X no later than 90 days after the final determination.</b> If you file <b>Form CT-1040X</b> 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.</p>
<p>2. You filed a timely amended federal income tax return, and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p><b>File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return.</b> If you file <b>Form CT-1040X</b> 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.</p>
<p>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 that 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).</p>	<p><b>File Form CT-1040X no later than 90 days after the final determination.</b> If you file <b>Form CT-1040X</b> 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.</p>
<p>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).</p>	<p><b>File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction.</b> If you file <b>Form CT-1040X</b> 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.</p>
<p>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.</p>	<p><b>File Form CT-1040X no later than three years after the due date of your return,</b> 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.</p>

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 contributions made to designated contributions. 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 in order to claim a credit for income tax paid on income which was included in your Connecticut adjusted gross income for that year and which you repaid in a later taxable year. File **Schedule 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.

Instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, are included in the instructions for **Form CT-1040** and **Form CT-1040NR/PY**.

## Steps to Completing Form CT-1040X

**Step 1** - Refer to your original return and identify all 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, and 3*. 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 the front 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

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a **Connecticut resident** or a **nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as "**married filing separately**." When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as "**married filing separately**," **unless** they file jointly for federal income tax purposes, **and** they elect to be treated as if both were Connecticut residents for the entire taxable year. See *Special Rules for Married Individuals*, 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 38 on Line 2, Column C and the amount from *Schedule 1*, Line 48 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 Only:** 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 *2002 Tax Calculation Schedule*, below. 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 *2002 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 57 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 65 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** - If changes are being made to your Connecticut Individual Use Tax, you must complete a corrected individual use tax schedule or worksheet. Write the word "**AMENDED**" across the top, and attach it to **Form CT-1040X**.

**Line 21** - If changes are being made to your Connecticut income tax withholding, attach supporting documentation such as W-2s, W-2Cs, W-2Gs, or 1099s.

## 2002 TAX CALCULATION SCHEDULE

1. <b>Residents:</b> Enter the amount from 2002 <b>Form CT-1040X</b> , Line 5, Column C. <b>Nonresidents and Part-Year Residents:</b> Enter the amount from 2002 <b>Form CT-1040X</b> , Line 7, Column C.	1.		
2. Enter <b>Personal Exemption</b> (See <b>TABLE A</b> , Page 6)	2.		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3.		
4. Enter <b>Connecticut Income Tax</b> (See <b>TABLE B</b> , Page 6)	4.		
5. Enter <b>Decimal Amount</b> (See <b>TABLE C</b> , Page 6. If zero, enter "0.")	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.		
7. <b>CONNECTICUT INCOME TAX</b> (Subtract Line 6 from Line 4) <b>Residents:</b> Enter this amount on 2002 <b>Form CT-1040X</b> , Line 10, Column C. <b>Nonresidents and Part-Year Residents:</b> Enter this amount on <b>Form CT-1040X</b> , Line 8, Column C.	7.		

## 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 15th day of the next month. Any fraction of a month is considered a whole month.

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## Schedule 1 - Modifications to Federal Adjusted Gross Income

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. See instructions for **Form CT-1040** or **Form CT-1040NR/PY**.

### Additions to Federal Adjusted Gross Income

#### 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.

#### Line 33 - Special Depreciation Allowance for Qualified Property

If you filed federal Form 4562, Depreciation and Amortization (Including Information on Listed Property), and claimed a special 30% depreciation allowance for certain property placed in service after September 10, 2001, enter on Line 33 the sum of the amounts you entered on federal Form 4562, Line 14 and Line 25. See **Special Notice 2002(12)**, *2002 Legislation Affecting the Connecticut Income Tax*.

#### 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.

#### Line 35 - 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 apply to such income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, 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 45. If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 35.

#### 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 in determining gain (loss) for federal income tax purposes, whether or not the entire loss is used in computing federal adjusted gross income.

#### Line 37 - Other

See instructions for **Form CT-1040** or **Form CT-1040NR/PY** for information.

### Subtractions From Federal Adjusted Gross Income

#### Line 39 - 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 Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes).

For Series EE U.S. Savings Bonds, you may include **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 on any federal income tax refund.

#### Line 40 - 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.

#### Line 41 - Social Security Benefit Adjustment

If your filing status is **Single** or **Married Filing Separately** and the amount reported on **Form CT-1040X**, Line 1, Column C is **less than \$50,000**; or **Married Filing Jointly** or **Head of Household** and the amount reported on **Form CT-1040X**, Line 1, Column C is **less than \$60,000**, enter on Line 41 the amount of federally taxable Social Security benefits from 2002

federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If your federal adjusted gross income is above the threshold for your filing status, and you used the worksheets contained 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 41. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2001(4)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

**Line 42 - Refunds of State and Local Income Taxes**

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

**Line 43 - Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities**

If you received Tier 1 or Tier 2, or both, railroad retirement benefits and supplemental annuities during 2002, you may deduct the amount included in your federal adjusted gross income. Enter on Line 43 the amount of benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Enter the amount of railroad unemployment benefits, including sickness benefits paid in lieu of unemployment benefits, to the extent included in your federal adjusted gross income.

**Line 44 - Do not use. Line reserved for future use.**

**Line 45 - 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 apply to such income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, 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 less than zero, enter the amount on Line 45. 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 such modifications, if less than zero, on Line 45.

**Line 46 - 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 47 - Other**

See instructions for **Form CT-1040** or **Form CT-1040NR/PY** for information.

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

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, are included in the instructions for **Form CT-1040** and **Form CT-1040NR/PY**.

**LINE 41 - SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET**

Enter the amount from **Form CT-1040X**, Line 1, Column C.

If your filing status is **Single** or **Married 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 Line 41.

If your filing status is **Married Filing Jointly** 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 Line 41.

A. Enter the amount reported on your 2002 federal Social Security Benefits Worksheet, Line 1. <b>If Line A is zero or less, stop here and enter "0" on Line 41. Otherwise, go to Line B.</b>	A.	
B. Enter the amount reported on your 2002 federal Social Security Benefits Worksheet, Line 9. <b>If Line B is zero or less, stop here and enter "0" on Line 41. Otherwise, go to Line C.</b>	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits reported on your 2002 federal Social Security Benefits Worksheet, Line 18.	E.	
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on <b>Form CT-1040X</b> , <i>Schedule 1</i> , Line 41. (If Line D is greater than or equal to Line E, enter "0.")	F.	

# Form CT-1040X

# 2002

## AMENDED CONNECTICUT INCOME TAX RETURN FOR INDIVIDUALS

(Rev. 12/02)

For the year January 1 - December 31, 2002, or other taxable year beginning \_\_\_\_\_, 2002, ending \_\_\_\_\_.

<b>Please Print or Type</b>	Your First Name and Middle Initial _____	Last Name _____	▶	<b>Social Security Number</b> _____-_____-_____ : : : : : : : : :	
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____	Last Name _____		▶	<b>Spouse's Social Security Number</b> _____-_____-_____ : : : : : : : : :
	Home Address (number and street), Apartment Number, PO Box ▶			Your Telephone Number ( ) _____	
	City, Town, or Post Office _____	State _____		ZIP Code _____	▶

**Filing Status:** *On original return:*  Single  Married filing jointly/qualifying widow(er)  Married filing separately  Head of household  
*On this return:*  Single  Married filing jointly/qualifying widow(er)  Married filing separately  Head of household

Are you amending your return as a result of federal or another state's changes? (See instructions)  YES  NO

If YES, enter the date of federal change / / OR enter the date of other state's change / /

**You must attach a copy of the IRS audit results, federal Form 1040X, the other state's audit results or amended returns, and supporting documentation.**

Enter in the space below the line number for each item you are changing and give the reason for each change. Attach supporting forms and schedules for items changed. Write your name and Social Security Number on all attachments.

		A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
<b>Income</b>	1. Federal Adjusted Gross Income (from federal Form 1040, Line 35; Form 1040A, Line 21; Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I) ..... 1			▶
	2. Additions, if any (See instructions) ..... 2			▶
	3. Add Line 1 and Line 2 ..... 3			▶
	4. Subtractions, if any (See instructions) ..... 4			▶
	<b>5. Connecticut Adjusted Gross Income</b> (Subtract Line 4 from Line 3) 5			▶
<b>Residents go to Line 10; Nonresidents and Part-Year Residents go to Line 6</b>				
<b>Nonresidents and Part-Year Residents Only</b>	6. Enter your income from Connecticut sources from Schedule CT-SI; (If less than or equal to zero, enter "0.") ..... 6			▶
	7. Enter the greater of Line 5 or Line 6 (If zero, go to Line 10 and enter "0.") ..... 7			▶
	8. Income Tax (From Tax Calculation Schedule, see instructions) ... 8			▶
	9. Divide Line 6 by Line 5 (If Line 6 is equal to or greater than Line 5, enter 1.0000.) ..... 9	.		.
<b>Tax</b>	10. Income Tax (See instructions) ..... 10			▶
	11. Credit for income taxes paid to qualifying jurisdictions (See instructions) <b>Residents and Part-Year Residents only</b> ..... 11			▶
	12. Subtract Line 11 from Line 10 ..... 12			▶
	13. Connecticut Alternative Minimum Tax (from Form CT-6251) .... 13			▶
	14. Add Line 12 and Line 13 ..... 14			▶
	15. Credit for property tax paid on your primary residence and/or motor vehicle. <b>Residents only</b> (See instructions) ..... 15			▶
	16. Subtract Line 15 from Line 14 (If less than or equal to zero, enter "0.") ... 16			▶
	17. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801) .... 17			▶
	18. <b>Connecticut Income Tax</b> (Subtract Line 17 from Line 16) ..... 18			▶
	19. <b>Individual Use Tax</b> (See instructions) ..... 19			▶
20. <b>Total Tax</b> (Add Line 18 and Line 19) ..... 20			▶	
<b>Payments</b>	21. Connecticut tax withheld (See instructions) ..... 21			▶
	22. All 2002 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments ..... 22			
	23. Amounts paid with original return, plus additional tax paid after it was filed ..... 23			
	24. Total Payments (Add Lines 21, 22, and 23) ..... 24			▶
	25. Overpayment, if any, as shown on original return (or as previously adjusted) ..... 25			
	26. Subtract Line 25 from Line 24 ..... 26			▶
<b>Refund</b>	27. If Line 26, Column C, is greater than Line 20, Column C, enter the <b>amount overpaid</b> <b>REFUND</b> 27			▶
<b>Amount You Owe</b>	28. If Line 20, Column C, is greater than Line 26, Column C, enter the <b>amount you owe</b> ..... 28			
	29. Interest (Multiply Line 28 by number of months or fraction thereof, then by 1% (.01)) ..... 29			
	30. <b>Amount you owe</b> with this return (Add Line 28, Column C, and Line 29, Column C) <b>AMOUNT YOU OWE</b> 30			▶

**SCHEDULE 1 MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (Enter all amounts as positive numbers)**

Additions to Federal Adjusted Gross Income (See instructions, Page 3)	31. Interest on state and local government obligations other than Connecticut	31		
	32. Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut	32		
	33. Special depreciation allowance for qualified property	33		
	34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34		
	35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero)	35		
	36. Loss on sale of Connecticut state and local government bonds	36		
	37. Other - specify _____	37		
	38. <b>TOTAL ADDITIONS</b> (Add Lines 31 through 37); <b>Enter here and on Line 2, Column C, on the front of this form.</b>	38		
Subtractions From Federal Adjusted Gross Income (See instructions, Page 3)	39. Interest on U.S. government obligations	39		
	40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	40		
	41. Social Security benefit adjustment (See Social Security Benefit Adjustment Worksheet, Page 4)	41		
	42. Refunds of state and local income taxes	42		
	43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43		
	44. Do not use. Line reserved for future use	44		
	45. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero)	45		
	46. Gain on sale of Connecticut state and local government bonds	46		
47. Other - specify (Do not include out-of-state income) _____	47			
48. <b>TOTAL SUBTRACTIONS</b> (Add Lines 39 through 47); <b>Enter here and on Line 4, Column C, on the front of this form.</b>	48			

**SCHEDULE 2 CREDIT FOR INCOME TAXES PAID TO QUALIFYING JURISDICTIONS (See instructions for Form CT-1040 or Form CT-1040NR/PY)**

<b>Important:</b> You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.	<b>49. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME</b>	49		
	<b>FOR EACH COLUMN, ENTER THE FOLLOWING:</b>			
	50. Enter qualifying jurisdiction's name and two-letter code			
	51. Non-Connecticut income included on Line 49 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 Worksheet)			
	52. Divide Line 51 by Line 49 (may not exceed 1.0000)			
	53. Income tax liability (Subtract Line 15, Column C, from Line 10, Column C)			
	54. Multiply Line 52 by Line 53			
	55. Income tax paid to a qualifying jurisdiction			
	56. Enter the lesser of Line 54 or Line 55			
	57. <b>TOTAL CREDIT</b> (Add Line 56, all columns) <b>Enter here and on Line 11, Column C, on the front of this form.</b>	57		

COLUMN A		COLUMN B	
Name	Code	Name	Code
50			
51			
52	.	.	
53			
54			
55			
56			

**SCHEDULE 3 (Connecticut Residents Only) - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE - Failure to complete this schedule could result in the disallowance of this credit.**

QUALIFYING PROPERTY	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	NAME OF CONNECTICUT TAX TOWN OR DISTRICT	DESCRIPTION OF PROPERTY If primary residence, enter street address If motor vehicle, enter year, make, and model	LIST OR BILL NUMBER (if available)	DATE(S) PAID (Enter date(s) you paid property tax.)	AMOUNT PAID (Enter amount of property tax paid.)
PRIMARY RESIDENCE					58
AUTO 1					59
Married Filing Jointly Only - AUTO 2					60
<b>Property Tax Credit Calculation</b>	61. <b>TOTAL PROPERTY TAX PAID</b> (Add all amounts for Column E)				61
	62. <b>MAXIMUM PROPERTY TAX CREDIT ALLOWED</b>				62
	63. Enter the <b>Lesser</b> of Line 61 or Line 62. (If \$100 or less, enter this amount on Line 65. If greater than \$100, go to Line 64.)				63
	64. <b>Limitation</b> - Enter the result from the <i>Property Tax Credit Limitation Worksheet (See Page 5)</i>				64
	65. Subtract Line 64 from Line 63. <b>Enter here and on Line 15, Column C, on the front of this form.</b>				65

Make your check or money order payable to: "Commissioner of Revenue Services"  
To ensure proper posting of your payment, write your Social Security Number(s) and "2002 Form CT-1040X" on your check or money order.

**MAIL TO: Department of Revenue Services  
PO Box 2978  
Hartford CT 06104-2978**

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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b> <b>Keep a copy for your records.</b>	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature	Date	Telephone Number ( )	Preparer's SSN or PTIN
	Firm's Name, Address, and ZIP Code			FEIN

### Schedule 3 - (Connecticut Residents Only) Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. The credit is for property taxes paid during 2002 to a Connecticut political subdivision on a primary residence and/or a privately owned or leased motor vehicle. If you entered "0" on **Form CT-1040X**, Line 14, Column C, **DO NOT** complete this schedule. See **Informational Publication 2002(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 2002 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Generally, property tax bills that were due and paid during 2002 qualify for this credit. This includes any installment payments that you made during 2002 that were due in 2002 and any installments that you prepaid during 2002 that were due in 2003. Supplemental property tax bills that were due during 2002 or 2003 also qualify if paid during 2002. 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.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are 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 2002 (either by the leasing company or by you). Refer to your January 2003 billing statement from the leasing company in order 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 that you may call to obtain the necessary information. If you do not receive a billing statement in January 2003, contact your leasing company for the appropriate property tax information.

#### Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is **\$500** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut Adjusted Gross Income (Connecticut AGI).

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040X**, Line 14, Column C. To be allowed to take this credit, you **must** complete *Schedule 3*, in its entirety.

#### 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. Individuals whose filing status is **Single, Married 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. Individuals whose filing status is **Married Filing Jointly** are limited to the property taxes paid on **two** motor vehicles.

### Schedule 3 - Line Instructions

#### Line 58 - Primary Residence

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

#### Line 59 - Auto 1

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

#### Line 60 - Married Filing Jointly Only - Auto 2

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

#### Line 64 - Limitation

Enter "0" on Line 64 and go to Line 65 if your:

Filing status is:	Connecticut adjusted gross income is:
Single .....	\$ 54,500 or less
Married Filing Jointly .....	\$100,500 or less
Married Filing Separately .....	\$ 50,250 or less
Head of Household .....	\$ 78,500 or less

Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* below.

#### LINE 64 - PROPERTY TAX CREDIT LIMITATION WORKSHEET (Connecticut Residents ONLY)

Enter the amount from **Form CT-1040X, Schedule 3**, Line 63, on Line 65 and **do not** complete this worksheet if your filing status is:

- **Single** and your Connecticut AGI is **\$54,500, or less;**
- **Married Filing Jointly** and your Connecticut AGI is **\$100,500, or less;**
- **Married Filing Separately** and your Connecticut AGI is **\$50,250, or less;** or
- **Head of Household** and your Connecticut AGI is **\$78,500, or less.**

Otherwise, complete Lines 1 through 5 below and enter the amount from Line 5 on **Form CT-1040X, Schedule 3**, Line 64.

1. Enter the amount reported on <b>Form CT-1040X, Schedule 3</b> , Line 63	1.	
2. Credit allowed (not subject to limitation)	2.	<b>100.00</b>
3. Subtract Line 2 from Line 1	3.	
4. Enter the <b>decimal amount</b> from the <i>Property Tax Credit Limitation Table</i> <b>exactly as it appears in the chart at right.</b> (If zero, stop here, your credit is not limited.)	4.	.
5. Multiply Line 3 by Line 4. Enter the result here and on <b>Form CT-1040X, Schedule 3</b> , Line 64.	5.	

#### PROPERTY TAX CREDIT LIMITATION TABLE

Use your filing status shown on **Form CT-1040X** and your Connecticut AGI - **Form CT-1040X**, Line 5, Column C.

Single			Married Filing Jointly		
Connecticut AGI is:			Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$ 0	\$ 54,500	0	\$ 0	\$100,500	0
\$ 54,500	\$ 64,500	.10	\$100,500	\$110,500	.10
\$ 64,500	\$ 74,500	.20	\$110,500	\$120,500	.20
\$ 74,500	\$ 84,500	.30	\$120,500	\$130,500	.30
\$ 84,500	\$ 94,500	.40	\$130,500	\$140,500	.40
\$ 94,500	\$104,500	.50	\$140,500	\$150,500	.50
\$104,500	\$114,500	.60	\$150,500	\$160,500	.60
\$114,500	\$124,500	.70	\$160,500	\$170,500	.70
\$124,500	\$134,500	.80	\$170,500	\$180,500	.80
\$134,500	\$144,500	.90	\$180,500	\$190,500	.90
\$144,500	and up	1.00	\$190,500	and up	1.00

  

Married Filing Separately			Head of Household		
Connecticut AGI is:			Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$ 0	\$ 50,250	0	\$ 0	\$ 78,500	0
\$ 50,250	\$ 55,250	.10	\$ 78,500	\$ 88,500	.10
\$ 55,250	\$ 60,250	.20	\$ 88,500	\$ 98,500	.20
\$ 60,250	\$ 65,250	.30	\$ 98,500	\$108,500	.30
\$ 65,250	\$ 70,250	.40	\$108,500	\$118,500	.40
\$ 70,250	\$ 75,250	.50	\$118,500	\$128,500	.50
\$ 75,250	\$ 80,250	.60	\$128,500	\$138,500	.60
\$ 80,250	\$ 85,250	.70	\$138,500	\$148,500	.70
\$ 85,250	\$ 90,250	.80	\$148,500	\$158,500	.80
\$ 90,250	\$ 95,250	.90	\$158,500	\$168,500	.90
\$ 95,250	and up	1.00	\$168,500	and up	1.00

**TABLE A - EXEMPTIONS FOR 2002 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X** and your CONNECTICUT AGI (From *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION	CONNECTICUT AGI		EXEMPTION
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$ 0	\$25,000	\$12,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,000	\$26,000	\$11,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,000	\$27,000	\$10,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,000	\$28,000	\$ 9,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,000	\$29,000	\$ 8,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,000	\$30,000	\$ 7,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,000	\$31,000	\$ 6,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,000	\$32,000	\$ 5,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,000	\$33,000	\$ 4,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,000	\$34,000	\$ 3,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,000	\$35,000	\$ 2,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,000	\$36,000	\$ 1,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,000	\$37,000	\$ 500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,000	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						
			\$71,000	and up	\$ 0						

**TABLE B - CONNECTICUT INCOME TAX FOR 2002 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X**.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.
<b>EXAMPLE:</b> If the amount on Line 3 is \$13,000 enter \$435.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	<b>EXAMPLE:</b> If the amount on Line 3 is \$22,500 enter \$712.50 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50	<b>EXAMPLE:</b> If the amount on Line 3 is \$20,000 enter \$660.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00

**TABLE C - PERSONAL TAX CREDITS FOR 2002 TAXABLE YEAR**

Use your filing status shown on the front of **Form CT-1040X** and your CONNECTICUT AGI (From *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT	CONNECTICUT AGI		DECIMAL AMOUNT
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$12,500	\$15,600	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,600	\$16,100	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,100	\$16,600	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,600	\$17,100	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,100	\$17,600	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,600	\$18,100	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,100	\$18,600	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,600	\$19,100	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,100	\$20,800	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,800	\$21,300	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,300	\$21,800	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,800	\$22,300	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,300	\$26,000	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,000	\$26,500	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,500	\$27,000	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,000	\$27,500	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,500	\$28,000	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,000	\$50,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,000	\$50,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$50,500	\$51,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,000	\$51,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$51,500	\$52,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,000	\$52,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$52,500	\$53,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,000	\$53,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$53,500	\$54,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,000	\$54,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$54,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00