

Form CT-2NA

Connecticut Nonresident Income Tax Agreement/ Election to be Included in a Group Return

– See Instructions Below –

Nonresident Individual's Taxable Year Beginning _____, _____, and Ending _____, _____		Taxable Year of Pass-through Entity (PE) Beginning _____, _____, and Ending _____, _____	
NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS		PE'S NAME AND MAILING ADDRESS	
Name _____		Name _____	
Number and Street Address _____	PO Box _____	Number and Street Address _____	PO Box _____
City or Town _____	State _____	City or Town _____	State _____
ZIP Code _____		ZIP Code _____	
Social Security Number ____-____-____	Spouse's Social Security Number ____-____-____	Connecticut Tax Registration Number _____	Federal Employer ID Number _____

Internal Revenue Service Center Where Nonresident Individual's Federal Return is Filed _____

Purpose: File Form CT-2NA, *Connecticut Nonresident Income Tax Agreement/Election to be Included in a Group Return*, to elect, as a qualified nonresident member of a PE, to be included in Form CT-G, *Connecticut Group Income Tax Return*.

Who May File: Any individual who is a qualified electing nonresident member of a PE doing business in Connecticut or having income, gain, loss, or deduction derived from or connected with Connecticut sources is eligible to elect to be included in a Form CT-G to be filed by the PE. A PE is eligible to file Form CT-G for a taxable year if it has two or more qualified electing nonresident members for that taxable year. The qualified electing nonresident members must all have the same taxable year.

A qualified electing nonresident member is any individual who is a:

- Shareholder of an S corporation doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Partner of a partnership, or member of an LLC treated as a partnership for federal income tax purposes, doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Beneficiary of a trust or estate having any income, gain, loss, or deduction derived from or connected with Connecticut sources.

Note: The filing of a Form CT-G is considered to be the filing of multiple separate returns and meets the filing requirements otherwise imposed on nonresident individuals by the Connecticut Income Tax Act. The Department of Revenue Services (DRS) retains the right to require the filing of Form CT-1040NR/PY, *Connecticut Nonresident or Part-Year Resident Income Tax Return*, by any of the members. However, a qualified electing nonresident member may not revoke an election to be included in Form CT-G, or elect to be included in Form CT-G, after the fifteenth day of the fourth month following the close of the PE's taxable year.

When and Where to File: A qualified nonresident member electing to be included in a Form CT-G must complete and file Form CT-2NA with the PE prior to the filing of Form CT-G by the PE. The due date for Form CT-G is the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident members. The PE must keep Form CT-2NA in its permanent records, and make a copy available to DRS upon request. Once a Form CT-2NA is timely filed by a member for a taxable year, the member's election remains in effect for succeeding taxable years, unless the qualified electing nonresident member revokes the election by providing written notice of the revocation to the PE. No such revocation shall be effective prior to the taxable year of the qualified electing nonresident member following the taxable year during which written notice of the revocation was provided to the PE. The PE must keep and maintain such written notices in its permanent records, and make them available to DRS upon request.

DECLARATION: I declare that I meet all of the following conditions for the taxable year: I was a nonresident individual for the entire taxable year; I did not maintain a permanent place of abode in Connecticut at any time during the taxable year; neither I nor my spouse (if a joint federal income tax return is or will be filed) had income derived from or connected with Connecticut sources other than one or more pass-through entities for the taxable year; I waive my right to claim any Connecticut personal exemption and any Connecticut personal credit for the taxable year; I waive my right to request an extension of time to pay the Connecticut income tax; I did not have a Connecticut alternative minimum tax liability for the taxable year; I consent and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of Connecticut income tax, together with any additions to tax, interest, and penalties, for the taxable year; and I authorize the PE to designate a member who will act as my agent (and that of the other qualified electing nonresident member) in filing the group return.

This agreement shall be binding upon my heirs, representatives, assigns, successors, executors, and administrators.

Sign Here

Your Signature

Date

Spouse's Signature (if joint return)

Date