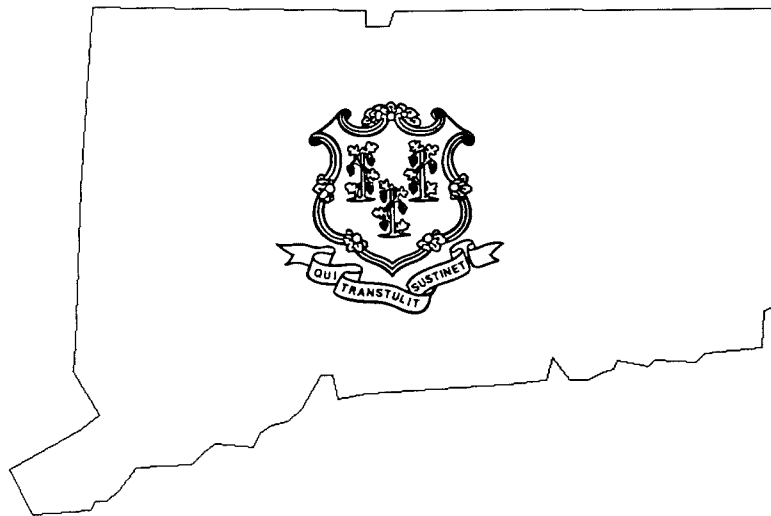

1994 Connecticut Package X

Connecticut Tax Forms and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
HARTFORD, CT 06106

1994 Connecticut Package X

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Form CT-1040EZ

CONNECTICUT EZ RESIDENT INCOME TAX RETURN



For the year January 1 - December 31, 1994, or other taxable year beginning _____, 1994, ending _____, 19__.

Label (See instructions on page 3.) Use the DRS label. Otherwise, please print or type.	L	Your First Name and Middle Initial _____ Last Name _____	Your Social Security Number _____
	A	If a JOINT Return, Spouse's First Name and Middle Initial _____ Last Name _____	Spouse's Social Security Number _____
	B	Home Address _____ Number and Street _____	DEPARTMENT USE ONLY
	E	City, Town or Post Office _____ State _____ ZIP Code _____	
R		Your Telephone Number (____) _____	

You may file a CT-1040EZ if you meet ALL of the following conditions: Otherwise file CT-1040 (See Instructions)

A. You have no modifications to Federal Adjusted Gross Income for Connecticut income tax purposes, or your only modification is a federally taxable refund of state and local income taxes, and

B. You were a resident of Connecticut for the entire taxable year, and

C. You are not claiming credit for income taxes paid to another jurisdiction, and

D. You do not have a federal alternative minimum tax liability, and you are not claiming an adjusted net Connecticut minimum tax credit.

NOTE: Your filing status must be the same as your federal income tax filing status for this year. See instructions for details.

Filing Status

Check only one box

▶ A. Single

▶ B. Married filing joint return or Qualifying widow(er) with dependent child

▶ C. Married filing **SEPARATE** returns _____ Spouse's full name _____ Spouse's Social Security Number _____

▶ D. Head of Household (with qualifying person)

Income and Tax	1. Federal Adjusted Gross Income (from federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3)	▶	1		
	2. Refunds of state and local income taxes (from federal Form 1040, Line 10)	▶	2		
	3. Connecticut Adjusted Gross Income (subtract Line 2 from Line 1)	▶	3		
	4. Income Tax: From Tax Table or Tax Calculation Schedule (see instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE.	▶	4		

Payments	5. Connecticut tax withheld (Attach all W-2's and certain 1099's ; See Instructions)	▶	5		
	6. All 1994 estimated tax payments and any overpayments applied from a prior year	▶	6		
	7. Payments made with extension request (Form CT-1040EXT)	▶	7		
	8. Total payments (add Lines 5 through 7)	▶	8		

Refund, Amount You Owe or Contribution	9. If Line 8 is greater than Line 4, enter amount overpaid . (subtract Line 4 from Line 8)	▶	9		
	10. Amount of Line 9 you want to be applied to your 1995 estimated tax	▶	10		
	11. Amount of Line 9 you want to contribute to: (see instructions for details of funds)				
	AIDS Research ▶ ____ \$2 ▶ ____ \$5 ▶ ____ \$15 ▶ other ____ .00				
	Organ Transplant ▶ ____ \$2 ▶ ____ \$5 ▶ ____ \$15 ▶ other ____ .00				
	Endangered Species / Wildlife Fund ▶ ____ \$2 ▶ ____ \$5 ▶ ____ \$15 ▶ other ____ .00				
	TOTAL CONTRIBUTIONS	▶	11		00
12. Amount of Line 9 you want to be refunded to you (subtract the total of Lines 10 and 11 from Line 9)					
	REFUND	▶	12		
13. If Line 4 is greater than Line 8, enter the amount of tax you owe . (subtract Line 8 from Line 4)					
	AMOUNT YOU OWE	▶	13		

DUE DATE: April 15, 1995

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES. Write your Social Security Number(s) and "1994 Form CT-1040EZ" on your check or money order. Attach a copy of all applicable schedules and forms to this return.

PLEASE REFER TO MAILING INSTRUCTIONS ON REVERSE

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature _____ Date _____	Spouse's Signature (if joint return) _____ Date _____
	Paid Preparer's Signature _____ Date _____	Federal Employer I.D. Number _____
	Firm Name and Address _____	Connecticut Sales Tax Registration Number _____

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

STAPLE W-2's, W-26's AND 1099's HERE

 STAPLE W-2's, W-26's AND 1099's HERE

 CLIP CHECK OR MONEY ORDER HERE (DO NOT STAPLE)

Form CT-1040

CONNECTICUT RESIDENT INCOME TAX RETURN

1994

CT-1040

For the year January 1 - December 31, 1994, or other taxable year beginning _____, 1994, ending _____, 19____.

Label (See Instructions on page 3.) Use the DRS label. Otherwise, please print or type.	L A B E L	Your First Name and Middle Initial _____ Last Name _____	Your Social Security Number _____
	H E R E	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial _____ Last Name _____	Spouse's Social Security Number _____
	Home Address _____ Number and Street _____		DEPARTMENT USE ONLY
	City, Town or Post Office _____ State _____ ZIP Code _____		
		Your Telephone Number () _____	

Check if you used a preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.....

Check here only if you checked any of the boxes on Part I of Form CT-2210.....

Filing Status Check only one box	NOTE: Your filing status must be the same as your federal income tax filing status for this year. See instructions for details.	
	▶ A. <input type="checkbox"/> Single	
	▶ B. <input type="checkbox"/> Married filing joint return or Qualifying widow(er) with dependent child	
	▶ C. <input type="checkbox"/> Married filing <i>SEPARATE</i> returns _____	Spouse's full name _____ Spouse's Social Security Number _____
▶ D. <input type="checkbox"/> Head of Household (with qualifying person)		

Income and Tax	1. Federal Adjusted Gross Income (from federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3)	▶ 1		
	2. Additions, if any (from Schedule 1, Line 33 on the reverse)	▶ 2		
	3. Add Lines 1 and 2	▶ 3		
	4. Subtractions, if any (from Schedule 1, Line 43 on the reverse)	▶ 4		
	5. Connecticut Adjusted Gross Income (subtract Line 4 from Line 3)	▶ 5		
	6. Income Tax: From Tax Table or Tax Calculation Schedule (see instructions)	▶ 6		
	ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE			
	7. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)	▶ 7		
	8. Subtract Line 7 from Line 6	▶ 8		
	9. Net Credit for income tax paid to other jurisdictions (from Schedule 2, Line 54 on the reverse)	▶ 9		
	10. Connecticut income tax (subtract Line 9 from Line 8. If Line 9 is greater than Line 8, enter 0)	▶ 10		
	11. Connecticut Alternative Minimum Tax (from Form CT-6251)	▶ 11		
12. Total income tax (add Lines 10 and 11)	▶ 12			

Payments	13. Connecticut tax withheld (Attach all W-2's and certain 1099's; See instructions)	▶ 13		
	14. All 1994 estimated tax payments and any overpayments applied from a prior year	▶ 14		
	15. Payments made with extension request (Form CT-1040EXT)	▶ 15		
	16. Total payments (add Lines 13 through 15)	▶ 16		

Refund, Amount You Owe or Contribution	17. If Line 16 is greater than Line 12, enter amount overpaid. (subtract Line 12 from Line 16)	▶ 17		
	18. Amount of Line 17 you want to be applied to your 1995 estimated tax	▶ 18		
	19. Amount of Line 17 you want to contribute to: (see instructions)			
	AIDS Research ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00			
	Organ Transplant ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00			
	Endangered Species / Wildlife Fund ▶ _____ \$2 ▶ _____ \$5 ▶ _____ \$15 ▶ other _____ .00			
	TOTAL CONTRIBUTIONS ▶ 19			00
	20. Amount of Line 17 you want to be refunded to you (subtract Lines 18 and 19 from Line 17) (See mailing instructions below)	▶ 20		
	REFUND			
	21. If Line 12 is greater than Line 16, enter the amount of tax you owe. (subtract Line 16 from Line 12)	▶ 21		
22. If late: Enter Penalty (10% × amount on Line 21 OR if Line 21 is zero, enter \$50)	▶ 22			
23. If late: Enter Interest (1¼% × number of months late or fraction thereof × amount on Line 21)	▶ 23			
24. Interest on Underpayment of Estimated Tax (from Form CT-2210)	▶ 24			
25. Amount you owe with this return (add Lines 21 through 24)	▶ 25			
			AMOUNT YOU OWE	

DUE DATE: April 15, 1995

Make your check or money order payable to:
COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and

1994 Form CT-1040 on your check or money order.

Attach a copy of all applicable schedules and forms to this return.

Mail in the envelope provided to you with this return or to the address shown at right.

FOR REFUND REQUESTS, MAIL TO:
Department of Revenue Services
PO Box 2976
Hartford CT 06104-2976

FOR PAYMENTS AND NO TAX DUE, MAIL TO:
Department of Revenue Services
PO Box 2977
Hartford CT 06104-2977

TAXPAYERS MUST SIGN DECLARATION ON REVERSE

SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

26. Interest on state and local government obligations other than Connecticut	▶	26		
27. Exempt-interest dividends received from a mutual fund derived from state or municipal government obligations other than Connecticut	▶	27		
28. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	28		
29. Taxable amount of lump sum distributions from qualified plans not included in federal adjusted gross income	▶	29		
30. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than zero)	▶	30		
31. Loss on sale of Connecticut state and local government bonds	▶	31		
32. Other - specify: _____	▶	32		
33. Total Additions (add Lines 26 through 32) Enter here and on Line 2 on the front of this form.	▶	33		

Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

34. Interest on United States government obligations	▶	34		
35. Exempt dividends from qualifying mutual funds derived from United States government obligations	▶	35		
36. Social security benefit adjustment (see instructions)	▶	36		
37. Refunds of state and local income taxes	▶	37		
38. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	▶	38		
39. Shareholder's pro rata share of S corporation nonseparately computed income	▶	39		
40. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than zero)	▶	40		
41. Gain on sale of Connecticut state and local government bonds	▶	41		
42. Other - specify (Do not include out-of-state income): _____	▶	42		
43. Total Subtractions (add Lines 34 through 42) Enter here and on Line 4 on the front of this form.	▶	43		

SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

NOTE: Attach copy of return filed with other jurisdiction(s).

44. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (see instructions) ▶ 44

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 45. Enter other jurisdiction's name and two-letter code (see instructions)
- 46. Non-Connecticut income included on Line 44 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet)
- 47. Divide Line 46 by Line 44 (may not exceed 1.0000)
- 48. Income tax liability (from Line 6)
- 49. Multiply Line 47 × Line 48
- 50. Income tax paid to another jurisdiction
- 51. Enter the smaller of Line 49 or Line 50
- 52. TOTAL CREDIT (add Line 51, all columns)
- 53. Foreign tax credit previously allowed
- 54. **NET CREDIT** for income taxes paid to other jurisdictions (subtract Line 53 from Line 52)
Enter this amount here and on Line 9 on the front of this form.

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
▶ 45				
▶ 46				
▶ 47				
▶ 48				
▶ 49				
▶ 50				
▶ 51				
			52	
			53	
			54	

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Your Return	Your Signature _____	Date _____	Spouse's Signature (if joint return) _____	Date _____
	Paid Preparer's Signature _____		Date _____	Federal Employer I.D. Number _____
	Firm Name and Address _____		Connecticut Sales Tax Registration Number _____	

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

Rev. 10/94

CONNECTICUT ALTERNATIVE MINIMUM TAX RETURN - INDIVIDUALS

You must attach this form directly following Form CT-1040 or Form CT-1040NR/PY

Your First Name and Middle Initial	Last Name (as shown on your income tax return)	Your Social Security Number _____ : : _____ : : _____
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number _____ : : _____ : : _____

Please read instructions before completing this form

1. Federal Alternative Minimum Taxable Income (see instructions) ▶	1		
2. Additions to federal Alternative Minimum Taxable Income (see instructions) ▶	2		
3. Add Lines 1 and 2	3		
4. Subtractions from federal Alternative Minimum Taxable Income (see instructions) ▶	4		
5. Adjusted federal Alternative Minimum Taxable Income. Subtract Line 4 from Line 3 (If married filing separate and Line 5 is more than \$165,000, see instructions) ▶	5		
6. If this form is for a child under age 14, see instructions. Otherwise, enter \$33,750 (\$45,000 if married filing jointly or qualifying widow(er), \$22,500 if married filing separate)	6		
7. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separate)	7		
8. Subtract Line 7 from Line 5. If zero or less, enter -0- here and on Line 9	8		
9. Multiply Line 8 by 25% (.25)	9		
10. Exemption (subtract Line 9 from Line 6, if zero or less, enter -0-) ▶	10		
11. Subtract Line 10 from Line 5. If zero or less, enter -0- here and on Line 23 and skip Lines 12 through 22	11		
NOTE: Complete Line 12 or 13 but not both. Enter the result on Line 14.			
12. If Line 11 is \$175,000 or less (\$87,500 or less if married filing separate), multiply Line 11 by 26% (.26). Enter the result here and on Line 14	12		
13. If Line 11 is more than \$175,000 (more than \$87,500 if married filing separate), multiply Line 11 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separate) from the result. Enter the result here and on Line 14	13		
14. Enter the amount from Line 12 or Line 13	14		
15. Alternative Minimum Tax Foreign Tax Credit (from federal Form 6251, Line 25)	15		
16. Adjusted federal Tentative Minimum Tax (subtract Line 15 from Line 14)	16		
17. Multiply Line 16 by 19% (.19)	17		
18. Multiply Line 5 by 5% (.05)	18		
19. Connecticut Minimum Tax (enter the lesser of Line 17 or Line 18)	19		
20. Apportionment Factor (Connecticut residents, enter 1.0000; Nonresidents/part-year residents, see instructions)	20	.	
21. Apportioned Connecticut Minimum Tax (multiply Line 19 by Line 20)	21		
22. Connecticut Income Tax (from Form CT-1040, Line 6 or Form CT-1040NR/PY, Line 10) ▶	22		
23. Net Connecticut Minimum Tax (subtract Line 22 from Line 21, if zero or less, enter -0-)	23		
24. Credit for Minimum Tax Paid To Other Jurisdictions. Residents and part-year residents only (from Schedule A, Line 36) ▶	24		
25. Subtract Line 24 from Line 23 Enter the amount here and on Form CT-1040, Line 11 or Form CT-1040NR/PY, Line 15 ▶	25		

Schedule A - CREDIT FOR MINIMUM TAX PAID TO OTHER JURISDICTIONS

NOTE: ATTACH COPY OF RETURN FILED WITH OTHER JURISDICTION(S)

26. Modified Adjusted federal Alternative Minimum Taxable Income (see instructions) 26

27. Enter other jurisdiction's name and two-letter code (see chart below)

28. Non-Connecticut Adjusted federal Minimum Taxable Income included on Line 26 which is subject to another jurisdiction's Alternative Minimum Tax (attach copy)

29. Divide Line 28 by Line 26 (round to four decimal places)

30. **Enter the Net Connecticut Minimum Tax (from Form CT-6251, Line 23). Part-Year Residents, see Instructions**

31. Multiply Line 29 by Line 30

32. Alternative Minimum Tax paid to another jurisdiction

33. Enter the smaller of Line 31 or Line 32

34. Total Credit (add Line 33, all columns)

35. Foreign tax credit previously allowed

36. NET CREDIT (subtract Line 35 from Line 34)

Enter the result here and on Line 24 on the front of this form.

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
27				
28				
29	.		.	
30				
31				
32				
33				
			34	
			35	
			36	

If you claim credit for alternative minimum taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian province, respectively.

STANDARD TWO-LETTER CODES

California	CA	Nebraska	NE
Colorado	CO	New York	NY
Iowa	IA	West Virginia	WV
Maine	ME	Wisconsin	WI
Minnesota	MN	Other	OO

1994

Connecticut Resident Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

Dear Taxpayer:

Thank you for all the comments and suggestions that you have provided to us during the past year. Your comments and constructive suggestions are always welcome at my office, where each one will receive my attention and consideration.

Our goal is to provide service to Connecticut taxpayers and their representatives in a fair, consistent and professional manner. Our staff will continue to be committed to providing quality customer service.

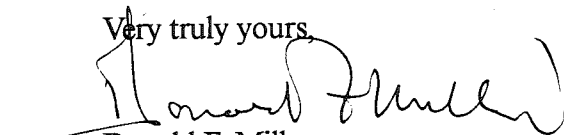
Again this year, there have been some legislative changes that have affected many of the forms. For example, for taxable years beginning on or after January 1, 1994, state taxation of social security benefits has been limited; the modification for moving expenses has been eliminated and the Connecticut alternative minimum tax has been revised to include a tax rate reduction.

In addition, effective for taxable years beginning on or after January 1, 1995, the personal income tax credit structure has been revised to eliminate the cliffs.

Should you require additional assistance, our Taxpayer Services Division staff is available to answer your questions. To listen to recorded answers to the most frequently asked questions about income tax, you may call CONN-TAX, our automated voice response system. Information on where to get help is found on Page 3.

As always, the earlier you file your return, the earlier you will receive your refund.

Very truly yours,



Donald F. Miller
Commissioner

SOME IMPORTANT CHANGES

- Connecticut income taxation of social security benefits is limited to the amount which was taxable for federal purposes prior to the Omnibus Budget Reconciliation Act of 1993. Look for this modification on Schedule 1 of **Form CT-1040** or **Form CT-1040NR/PY** to reduce your Connecticut adjusted gross income.
- The provision to subtract moving expenses in the computation of Connecticut adjusted gross income has been eliminated as a result of a change in federal income tax law.
- The Connecticut alternative minimum tax rate has been reduced from 23% to 19% with a limitation of 5% of adjusted federal alternative minimum taxable income imposed on the amount of tax due.
- Effective for taxable years beginning on or after January 1, 1995, the personal income tax credit structure has been revised to eliminate the cliffs. Taxpayers may notice a change in their Connecticut withholding. Estimated tax filers should use the 1995 credit table included on the 1995 **Form CT-1040ES** when computing their estimated tax payments.
- Tax preparation services of business returns and business schedules related to an individual return, provided on or after January 1, 1995, are exempt from the sales and use taxes. All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

You may elect on your income tax return to contribute all or a portion of your refund to one of three designated funds. To contribute directly to one of these funds, refer to the mailing instructions below:

AIDS RESEARCH

AIDS Division, Department of Public Health and Administrative Services
150 Washington Street
Hartford, CT 06106
Make Check Payable To:
"Treasurer, State of Connecticut/Aids Fund"

ORGAN TRANSPLANT

Department of Social Services
25 Sigourney Street
Hartford, CT 06106
Make Check Payable To:
"Department of Social Services/
Organ Transplant"

ENDANGERED SPECIES/WILDLIFE FUND

Department of Environmental Protection-Bureau of Administration Financial Management
79 Elm Street
Hartford, CT 06106
Make Check Payable To:
"DEP-Endangered Species/ Wildlife Fund"

CONN - TAX

If you have a touch-tone phone, you can obtain important income tax information 24-hours a day from CONN-TAX, the Department's information line. Dial 1-800-382-9463 (in-state) or 203-566-7033, press "2" to select "Recorded Income Tax Information," and enter the 3-digit number beside the topic of your choice.

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WHAT THE BOOKLET CONTAINS

This booklet contains forms, information and instructions as follows:

- **Form CT-1040EZ**
- **Form CT-2210**
- **Form CT-1040**
- **Form CT-1040EXT**
- **Form CT-6251**
- **Form CT-1040ES**
- **Form CT-8801**
- **Form OP-186 (See below.)**

USING THE INSTRUCTIONS

Read the instructions contained in this booklet carefully before preparing your Connecticut resident income tax return. The instructions are designed to answer most questions easily and quickly. They are divided into easy to follow sections:

GENERAL INFORMATION covers most commonly asked questions such as who must file, which form to use, and when to file.

LINE BY LINE INSTRUCTIONS provide specific directions for each line on **Forms CT-1040EZ, CT-1040, CT-6251 and CT-2210**.

OTHER TAXES THAT YOU SHOULD KNOW ABOUT

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. (See "*Where to Get Help and Additional Forms*" on Page 3 of this booklet.) Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Use Tax (Form OP-186)

In general, persons who purchase goods or services which would have been subject to the Connecticut sales tax had those goods or services been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Typically, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state retail locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. The Connecticut use tax is computed on the purchase price of the goods or services. The tax is reported on, and paid upon the filing of, **Form OP-186, Connecticut Individual Use Tax Return**. **Form OP-186** is contained in this booklet. The return must be filed and tax paid by April 15, 1995 for all purchases subject to Connecticut use tax made during 1994. **Mail Form OP-186 separately from your income tax return.**

Connecticut Gift Tax (Form CT-709)

In general, gifts made during each calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible

(continued on next page)

personal property situated in Connecticut. Gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709, Connecticut Gift Tax Return**. The return must be filed, and the gift tax paid, on or before April 15 annually for gifts made during the preceding calendar year.

If the donor dies during the year in which the gifts were made, the due date is the earlier of:

1. the due date (with extensions) for filing the donor's federal estate tax return, federal Form 706, or
2. April 15th of the year following the calendar year when the gifts were made.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services' Taxpayer Services Division can answer questions you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m., Monday through Friday, by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only: may call 203-297-4911.

You may also call CONN-TAX at 203-566-7033 or 1-800-382-9463 (in-state) 24 hours a day to listen to recorded income tax information if you have a touch-tone telephone.

Assistance is also available between 8:30 a.m. - 4:30 p.m. by visiting any of the Department's offices listed on the back cover of this booklet.

If you visit, be sure to bring along:

- 1) your state copy of your federal Form W-2;
and
- 2) your completed federal income tax return.

Forms and Publications

State income tax forms may be obtained at any of the Department's offices (listed on the back cover) as well as at:

- most banks;
- public libraries; and
- town halls.

If you have a fax machine, state tax forms may be obtained by calling the Department's Tax-Fax, 203-297-5698, 24 hours a day.

State tax forms may also be obtained by writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, Connecticut 06105, or by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state) 24 hours a day.

GENERAL INFORMATION

FILING TIPS TO SPEED YOUR REFUND

The Department of Revenue Services will issue refund checks as quickly as possible for error-free returns. An incomplete or incorrectly prepared return can delay or reduce your income tax refund. The following tips will help us to get your refund to you as quickly as possible.

1. File the appropriate form for your tax situation. Most people will be able to file the simpler **Form CT-1040EZ**. (See "*Which Form Should I Use?*" on Page 5 of this booklet.) Using this form decreases processing time.
2. Be sure to check the correct filing status.
3. Make sure a legible "state" copy of all federal Forms W-2 (Wages) and any W-2G (Winning), 1099-R (Pensions) or other forms showing Connecticut income tax withheld is attached to your Connecticut return.
4. Be sure to sign your return upon completion. If you and your spouse are filing jointly, both of you must sign.
5. Be sure your paid preparer signs the return.
6. Be sure to use the preprinted label if one is included with this booklet. The information on this label will help us process your return and refund more quickly.

If you are not using a preprinted label, be sure to include your name(s), mailing address and social security number(s) in the name and address section of your return.

7. Be sure to use the correct mailing envelope when filing your return. One envelope is for refund requests. The other is for payments or returns with no additional tax due.
8. Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elected to file separate income tax returns. No refund will be processed until both Connecticut returns are received.

WHO MUST FILE A CONNECTICUT RETURN?

You are required to file a Connecticut income tax return if you were a resident for the entire year or consent to be treated as a resident for the entire year and any of the following is true for the 1994 taxable year:

1. you had Connecticut income taxes withheld;
or
2. you made estimated tax payments to Connecticut;
or
3. you meet the Gross Income Test (see Page 4);
or
4. you had a federal alternative minimum tax liability.

The Gross Income Test

You are required to file a Connecticut income tax return if your gross income for 1994 exceeds:

\$12,000 for a Single or Married person filing separate

\$19,000 for Head of Household

\$24,000 for Married persons filing jointly

Gross income means all income you received in the form of money, goods, property and services that is not exempt from federal tax and any additions to income from Schedule 1 of Forms CT-1040 or CT-1040NR/PY.

Gross income includes, but is not limited to, the following items:

1. compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
2. gross income from a business;
3. capital gains;
4. interest and dividends;
5. gross rental income;
6. gambling winnings;
7. alimony;
8. taxable pensions and annuities;
9. prizes and awards;
10. your share of income from partnerships, S corporations, estates and trusts;
11. IRA distributions;
12. unemployment compensation;
13. federally taxable social security.

The following examples explain the gross income test:

Example 1: A Connecticut resident's only income is from a sole proprietorship with the following:

Schedule C -	Gross Receipts	\$100,000
	Expenses	<u>(92,000)</u>
	Net Income	8,000

Since the gross income of \$100,000 exceeds the minimum requirements, this resident is required to file a Connecticut tax return.

Example 2: A Connecticut resident receives \$8,000 in federally non-taxable social security benefits and \$11,000 in interest income. Since non-taxable social security is not part of gross income, no Connecticut return must be filed provided no Connecticut tax was withheld and no estimated tax payments were made.

Example 3: A resident who files as single on a Connecticut income tax return receives \$11,500 in wage income and \$1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from Schedule 1, **Form CT-1040** (interest on state or local obligations other than Connecticut) is \$12,500. Therefore, a Connecticut return must be filed.

Title 19 Recipients

If you are a Title 19 recipient, you are required to file a Connecticut income tax return if you meet the conditions listed on Page 3 of this booklet. If you were a Title 19

recipient in 1994 and Medicaid assisted in the payment of your long-term care in a nursing or convalescent home in 1994 and you do not have the funds to pay your Connecticut income tax, complete **Form CT-19IT** and attach it to the front of your Connecticut income tax return. By completing this form you authorize DRS to verify your Title 19 status for 1994 with the Department of Social Services. (To request a copy of **Form CT-19IT**, see "*Where to Get Help and Additional Forms*" on Page 2 of this booklet.)

What Is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ, minus any taxable refund of state and local income taxes reported on Line 10 of your federal Form 1040. **You may not use Form CT-1040EZ if you have any other Connecticut modifications.** See instructions for Schedule 1 of **Form CT-1040** on Page 15 of this booklet for a detailed listing of modifications.

For the purpose of completing **Form CT-1040**, Connecticut adjusted gross income is your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ with Connecticut modifications, listed in Schedule 1 of **Form CT-1040**.

How Do I File A Decedent's Return?

A Connecticut income tax return must be filed for a taxpayer who died during the taxable year if the requirements for "*Who Must File A Connecticut Return?*" are met. It must be signed and filed by his or her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The date of the taxpayer's death must be clearly stated at the top of the return. As for federal purposes, a joint return may be filed by a surviving spouse. (Indicate who is deceased and date of death.) Write "**Filing as surviving spouse**" in the deceased spouse's signature block of the return. In the case of the death of both spouses, a final return must be filed by their legal representative. The Connecticut filing status must be consistent with the federal filing status.

Claiming A Refund For A Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. 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.

Any income received by the estate of the decedent for the portion of the taxable 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 Fiduciary Income Tax Return*.

WHICH FORM SHOULD I USE?

Can I File Form CT-1040EZ?

Most residents will be able to file the short, simple **Form CT-1040EZ**. You may file **Form CT-1040EZ** if **all** of the following are true:

- _____ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year.
and
- _____ You are not claiming credit for income taxes paid to another jurisdiction.
and
- _____ You have no modifications to federal adjusted gross income for Connecticut income tax purposes, or your only modification is a federally taxable refund of state and local income taxes.
and
- _____ You do not have a federal alternative minimum tax liability.
and
- _____ You are not claiming an adjusted net Connecticut minimum tax credit.

If any of these statements is not true, you must file **Form CT-1040** or **Form CT-1040NR/PY**.

NOTE: If you owe penalty and interest for a late-filed return or interest for underpayment of 1994 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. However, if you file your return late and you owe tax, you may wish to pay your penalty and interest with your tax return in order to reduce interest charges that will otherwise continue to accrue until the bill is paid in full.

If you file **Form CT-1040EZ**, the Department will bill you for outstanding penalty and interest.

Am I A Resident, Part-Year Resident, or Nonresident?

To determine your residency status and the return you must file for 1994, read the following:

Resident: (Complete Form CT-1040EZ or Form CT-1040)

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1994.
or
2. I maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut.

Part-Year Resident: (Complete Form CT-1040NR/PY)

I changed my permanent legal residence by moving into or out of Connecticut during the taxable year.

(See detailed filing instructions contained in the instruction booklet for **Form CT-1040NR/PY**.)

Nonresident: (Complete Form CT-1040NR/PY)

1. I was not a resident or part-year resident for 1994.
and
2. I had income, gain or losses from Connecticut sources in 1994.
NOTE: You may be treated as a nonresident for 1994 even though your domicile was Connecticut if **all** of the following conditions are met:
 1. You maintained no permanent place of abode in Connecticut for the entire taxable year of 1994.
and
 2. You maintained a permanent place of abode outside of Connecticut for the entire taxable year of 1994.
and
 3. You spent not more than thirty days in the aggregate in Connecticut during the 1994 taxable year.

Military personnel that are stationed in Connecticut, but are domiciled in another state are considered nonresidents.

(See detailed filing instructions contained in the instruction booklet for **Form CT-1040NR/PY**.)

DEFINITION: *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.

Are Military Personnel Required To File?

Military personnel who claim Connecticut as a residence but are stationed elsewhere will be subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (legal residence) elsewhere, you are required to file a resident income tax return unless you meet all three conditions for being treated as a nonresident listed in the previous note.

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 that you receive from Connecticut sources while you are a nonresident (including your spouse's non-military income) may be subject to Connecticut income tax. See instructions for a Connecticut nonresident contained in the instruction booklet for **Form CT-1040NR/PY**.

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

A) He had no other income.

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

B) Bob has a part-time job in Connecticut.

His Connecticut source income from non-military employment is taxable and should be reported on Form CT-1040NR/PY.

NOTE: Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See definition of "resident" on Page 5.

For further information, contact the Department and request a copy of IP 92(2.1), *Connecticut State Income Tax Information for Military Personnel and Veterans*.

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 shall be 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. A refund of tax paid will be provided to the legal representative of the estate or to their surviving spouse.

DEFINITION: *Combat zone* is an area designated by the President of the United States by executive order as a combat zone.

WHEN SHOULD I FILE?

Your Connecticut income tax return, is due on or before April 15, 1995. (Due to the Patriots' Day holiday, this return will be considered timely-filed if U.S. postmarked on or before April 18, 1995.)

If you file on a fiscal year basis, you must file on or before the fifteenth day of the fourth month after the end of your fiscal year. If this date falls on a Saturday, Sunday or legal holiday, substitute the next business day. Your return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of your return.

If you file late, you will be subject to penalties and interest. Penalties and interest apply to late filing, late payment and underpayment of income tax.

How Do I Request an Extension to File My Return?

If you are unable to file a timely return you must file Form CT-1040EXT, *Application for Extension of Time to File*, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut

income tax return. This form is contained in this booklet for your convenience. The filing of this form will automatically extend the due date for six months, if an Application for Automatic Extension of Time (federal Form 4868) has been filed. (You are not required to attach a copy of the federal extension request to Form CT-1040EXT.)

Form CT-1040EXT only extends the time to file your final return; it does not extend the time to pay your income tax. Interest at the rate of 1¼% per month or fraction thereof is charged on any tax not paid by the original due date. Also, a penalty of 10% will be assessed on any underpayment of tax due.

U.S. Citizens Living Abroad

If you are a U.S. citizen or U.S. resident living abroad who is unable to file a timely Connecticut income tax return, you must file Form CT-1040EXT, *Application for Extension of Time to File*, and pay the amount of tax that you expect to owe on or before the original due date of the return.

Include as an explanation, that you are a U.S. citizen or U.S. resident living abroad and you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months (October 15, 1995 for calendar year taxpayers). If you are still unable to file your return and you have applied for and were granted an additional extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date and you must attach to the front of your return the federal Form 2350 approval notice.

What if I Can't Pay All the Tax I Owe?

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Even if you cannot pay all the tax you owe, you should file your return on time and pay as much as you can. Penalty of 10% of the underpayment will apply and interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full. If you continue to make payments, you can reduce the amount of interest you would otherwise owe.

Extension of Time to Pay the Tax

You may be eligible for an extension of six months to pay the tax you owe if you can show that it will cause you undue hardship to pay the tax on the date it is due. To receive consideration, you must file Form CT-1127, *Application For Extension Of Time For Payment Of Income Tax*, on or before the original due date of the return.

You must attach Form CT-1127 to the front of your timely-filed Connecticut income tax return or your timely-filed Form CT-1040EXT, *Application for Extension of Time to File*. As evidence of the need for extension, you must attach (1) a statement of assets and

liabilities and (2) an itemized list of receipts and disbursements for the preceding three months. You must also explain why you are unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the 10% penalty will be waived. Interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment from the original due date of the return until the tax is paid in full. Interest charges cannot be waived.

Form CT-1127 is available from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

Taxable Year and Method of Accounting

A taxpayer's taxable year and method of accounting shall be the same as such taxpayer's taxable year and method of accounting for federal income tax purposes.

If a taxpayer's taxable year or method of accounting is changed for federal income tax purposes, the taxable year or method of accounting shall be similarly changed for Connecticut income tax purposes.

What Should I Do If I Make A Mistake or Leave Something Off of My Return?

If after filing your income tax return you receive an additional wage and tax statement (W-2 or 1099) or discover that an error was made, do not submit a second Form CT-1040EZ or Form CT-1040. If corrections are necessary, you must file Form CT-1040X, *Connecticut Amended Income Tax Return*. An amended return claiming a refund of an overpayment must be filed within three years from the original due date of the return.

However, if your income is changed or corrected by the Internal Revenue Service, you must file Form CT-1040X, within 90 days after the final determination is made, if the federal change affects the Connecticut total income tax liability (including alternative minimum tax).

If you file an amended federal income tax return, you must also file Form CT-1040X within 90 days if the change affects the Connecticut total income tax liability (including alternative minimum tax).

If you claimed credit on your Connecticut income tax return or Form CT-6251, *Connecticut Alternative Minimum Tax Return-Individuals*, for taxes paid to another jurisdiction and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file Form CT-1040X, within 30 days of the final determination of that amount.

NOTE: Contributions made to designated funds and overpayments applied to the next year's estimated taxes on the original return are irrevocable and cannot be changed by amendment.

Form CT-1040X is available from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

SHOULD I MAKE ESTIMATED PAYMENTS?

A declaration of estimated income tax is generally required if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$200 and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the lesser of:

1. 90% of your 1995 total income tax;
or
2. 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1994 or a nonresident or part-year resident with Connecticut-source income in 1994.

Annualized Income Installment Method

If your income varies throughout the year, using the annualized installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. For further information, you may request a copy of IP 93(6.1), *A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040AES* (See "Where to Get Help and Additional Forms" on Page 3.)

1995 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1995 are as follows:

* **April 15, 1995** - should equal 25% of your required annual payment.

June 15, 1995 - should equal 25% of your required annual payment. (A total of 50% of your required annual payment should be paid in by this date.)

September 15, 1995 - should equal 25% of your required annual payment. (A total of 75% of your required annual payment should be paid in by this date.)

January 15, 1996 - should equal 25% of your required annual payment. (A total of 100% of your required annual payment should be paid in by this date.)

If any due date falls on a Saturday, Sunday or legal holiday, substitute the next business day.

* Due to the Patriots' Day holiday, the April 15 estimate will be considered timely-filed if U.S. postmarked on or before April 18, 1995.

NOTE: For those taxpayers who report on other than a calendar year basis, use your federal estimated tax installment dates.

To avoid making estimated tax payments, you may request your employer to withhold additional amounts from your wages to cover the taxes on other income. You can make this change by providing your employer with a revised **Form CT-W4, *Employee's Withholding or Exemption Certificate***.

Filing Form CT-1040ES

Use **Form CT-1040ES, *Individual Estimated Income Tax Payment Coupon***, to make estimated Connecticut income tax payments for 1995. If you made estimated tax payments in 1994, you will receive a **1995 *Individual Estimated Income Tax Payment Coupon Book*** containing preprinted coupons, personalized with your name, address and social security number. To ensure that your payments are properly credited, be sure to use the coupons in your coupon book.

If you did not make estimated tax payments in 1994, use **Form CT-1040ES** included in this booklet to make your first estimated income tax payment. If you file this form, additional coupons will be mailed to you.

Interest on Underpayment of Estimated Tax

If you did not pay enough tax through withholding and/or estimated payments 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. 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 1¼% per month or fraction thereof shall be added to the tax due until the earlier of the following dates: April 15, 1995 or the date on which the underpayment is paid.

Filing Form CT-2210

If your 1994 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$200, you can use **Form CT-2210, *Underpayment of Estimated Tax by Individuals and Fiduciaries***, to find out if you paid enough income tax during the year. This form will also help you calculate interest if you underpaid your estimated tax. **Form CT-2210** and detailed instructions are included in this booklet.

NOTE: **Form CT-2210** cannot be filed with **Form CT-1040EZ**. The Department of Revenue Services will bill you if you file **Form CT-1040EZ** and you owe interest for underpayment of estimated tax.

PENALTY AND INTEREST FOR FORM CT-1040EZ AND FORM CT-1040

Late Payment or Late Filing: The penalty for late payment is 10% of the balance due. If no tax is due but you are required to file, the penalty for late filing is \$50. Interest will be charged on the underpayment of the tax at the rate of 1¼% per month or fraction thereof.

Failure to File: If you fail to file your return and the Commissioner of Revenue Services files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

Failure to Report Federal Changes: If the Internal Revenue Service changes your income for any year or if you file an amended federal return, you are required to report such changes within 90 days after the final determination of such changes or the filing of such amendment if the federal change affects the Connecticut total income tax liability (including alternative minimum tax). The change should be reported on an amended Connecticut income tax return, **Form CT-1040X**. The penalty for failure to report any such change within the 90-day period is \$50.

Failure to Report State Changes: If you claimed credit for taxes paid to another jurisdiction on your Connecticut income tax return or **Form CT-6251, *Connecticut Alternative Minimum Tax Return - Individuals***, and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file an amended Connecticut income tax return, **Form CT-1040X**, within 30 days of the final determination of that amount. The penalty for failure to report any such change within the 30-day period is \$50.

WAIVER OF PENALTY

You may be entitled to a waiver of penalty if the failure to pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. (Be sure to include your name and social security number on all correspondence.) Do not include penalty waiver requests with the tax return.

Mail separately to:

Tax Review Committee
Department of Revenue Services
PO Box 5089
Hartford CT 06102 - 5089

NOTE: Interest cannot be waived. Before a penalty waiver can be granted, the taxpayer must pay all tax and interest due.

HOW DO I START?

If you follow this easy five-step process, you should be able to complete your form with a minimum amount of time and effort.

Step One - Complete Your Federal Return

Before you begin, get all your records together, including your federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions) and other 1099's. First use this information to complete your federal income tax return. The information on your federal return will help you complete your Connecticut return.

Step Two - Complete Your Connecticut Return

Remove the forms from this booklet. One copy is for you to file with the Department of Revenue Services. The other copy is for your records. If you complete the copy for your records first, you will be able to make any necessary corrections and copy your final calculations onto the form you send to the Department of Revenue Services. Please keep the extra copy. You may need information from it when you file your next year's return or estimated tax payments, or if we write to you with a question.

Simply proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

Step Three - Order of Attachments

Staple your Forms W-2 or Forms CT-4852 (substitute W-2) to the front of the income tax form in the appropriate area marked "Staple W-2's, W-2G's and 1099's Here."

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "clip check or money order here."

In addition, 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-19IT** (Title 19 status release)
- **Form CT-1127** (Extension of time to pay)
- **Form CT-8379** (Nonobligated spouse)
- **Form CT-12-717A** (Surety bond)
- **Form CT-12-717B** (Security in lieu of Surety bond)

Attach other required forms and schedules to the back of your return or as directed on the form.

Step Four - Check Your Return

Take your time in completing your return. When you have finished your return, recheck all of your entries and arithmetic. **Remember: Errors delay refunds.**

After you have completed your return, be sure to sign it and attach any required schedules, statements or forms.

Step Five - Mailing Your Return

This package contains two envelopes for mailing your return. Be sure to use the proper envelope.

For **REFUND REQUESTS**, mail to:
Department of Revenue Services
PO Box 2976
Hartford CT 06104-2976

For **PAYMENTS** or **NO TAX DUE**,
mail to:
Department of Revenue Services
PO Box 2977
Hartford CT 06104-2977

WHAT HAPPENS AFTER I FILE?

After you mail your return, you may have some questions. Some of your concerns are discussed in this section.

Copies of Returns

You should keep copies of tax returns you have filed and the tax return package as part of your records. This information may be needed in preparing future returns or in amending filed returns.

You may request a copy of a previously-filed Connecticut income tax return from the Department by completing **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. (See "Where To Get Help and Additional Forms" on Page 3 of this booklet.)

Information About Refunds

If you have a touch-tone phone, you may access our automated refund hotline 24 hours a day by calling 1-800-382-9463 (in-state) or 203-566-7033. You must have the following information available: your social security number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

You should allow at least 8 weeks for your refund to be processed. You are entitled to interest on your overpayment at the rate of $\frac{3}{4}\%$ for each month or fraction thereof which elapses between the 90th day following receipt of your claim for a refund and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies, all or part of your overpayment may be used to pay all or part of the outstanding debts. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past due child support or a debt to any state agency, 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 1994 and who made tax payments (estimates or withholding) in 1994 may be eligible to claim his or her share of any refund if:

1. A joint Connecticut tax return was filed for 1994 and
2. An overpayment of tax was made.

If you are a nonobligated spouse, you can claim your share of a joint refund by filing **Form CT-8379, Nonobligated Spouse Claim and Allocation**. A copy of this form can be obtained from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

INSTRUCTIONS FOR CONNECTICUT RESIDENT INCOME TAX RETURN FORM CT-1040EZ AND FORM CT-1040

NAME AND ADDRESS

All information on Form CT-1040 or Form CT-1040EZ should be for the calendar year January 1 through December 31, 1994, or for your fiscal year. If filing for a fiscal year, enter the month and day the taxable year began, and the month, day and year that it ended at the top of the front page.

After you have completed your return and checked it for accuracy, remove the preprinted label from the back of this booklet and place it over the name and address blanks of your return. Make sure the information on the label is correct. If you need to make any changes, draw a line through the incorrect information and clearly print the new information. Using the label speeds up processing your return, including getting your refund to you sooner. It also reduces the possibility of error, which could delay your refund.

If there is no preprinted label, print or type the information requested in the space provided at the top of Form CT-1040EZ or Form CT-1040. Be sure your social security number is listed on your return. If you file a joint return, list your social security number and your spouse's social security number in the order they appear on your federal return.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

FILING STATUS

Forms CT-1040EZ and CT-1040

Check the appropriate box to indicate your filing status. For the purposes of Form CT-1040EZ and Form CT-1040, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the Internal Revenue Service (IRS) at 1-800-829-1040 if you are not certain of your filing status for 1994.

What If My Spouse and I Are Residents of Different States?

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 separate.*"

Where 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 separate*" unless:

1. They file jointly for federal income tax purposes

and
2. They elect to be treated as if both were Connecticut residents for the entire taxable year.

NOTE: If filing a joint federal return and separate Connecticut returns, enter on Line 1 of Form CT-1040EZ or Form CT-1040 only your portion of the income included in joint federal adjusted gross income.

ROUNDING OFF TO WHOLE DOLLARS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total. For example, if you received two state W-2 forms, one showing \$800.49 withheld and one showing \$50.22 withheld you would enter on Form CT-1040, Line 13, \$851.00 ($\$800.49 + \$50.22 = \850.71).

CAUTION: Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

NOTE: You may round off the amount of tax due as stated in the 1994 Tax Tables or as calculated using the Tax Calculation Schedule.

COMPLETING THE RETURN

If filing Form CT-1040EZ, go to line item instructions on the next page.

If filing Form CT-1040, go to line item instructions on Page 13.

FORM CT-1040EZ -- LINE INSTRUCTIONS

You may file Form CT-1040EZ if all of the following are true:

1. You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year.
and
2. You are not claiming credit for income taxes paid to another jurisdiction.
and
3. You have no modifications to federal adjusted gross income for Connecticut income tax purposes, or your only modification is a federally taxable refund of state and local income taxes.
and
4. You do not have a federal alternative minimum tax liability.
and
5. You are not claiming an adjusted net Connecticut minimum tax credit.

If any of these statements is not true, you must file Form CT-1040 or Form CT-1040NR/PY.

NOTE: If you owe penalty and interest for a late-filed return or interest for underpayment of 1994 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. However, if you file your return late and you owe tax, you may wish to pay your penalty and interest with your tax return in order to reduce interest charges that will otherwise continue to accrue until the bill is paid in full.

If you file Form CT-1040EZ, the Department will bill you for outstanding penalty and interest.

LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1994 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - 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 an amount is not reported on Line 10 of your federal Form 1040, enter 0.)

LINE 3 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 2 from Line 1 and enter the result on Line 3. This is your Connecticut adjusted gross income.

LINE 4 - TAX COMPUTATION

To calculate your tax, use one of the following methods:

Tax Table - If your Connecticut adjusted gross income is less than or equal to \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 4.

Tax Calculation Schedule - You must use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is more than \$96,000. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than or equal to \$96,000. This schedule is found at the end of this booklet.

LINE 5 - CONNECTICUT INCOME TAX WITHHELD

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's. Enter only withheld amounts for the State of Connecticut. Do not include tax withheld for other states or the Internal Revenue Service. Be sure you attach the "State" copies of Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request Form CT-4852 to report your earnings and withholding. Copies of 1099's and W-2G's need only be attached if they show Connecticut tax withheld.

NOTE: If the amount on Line 5 does not equal the amounts of Connecticut withholding as reported on Forms W-2, W-2G and certain 1099's, your Form CT-1040EZ will be returned to you.

LINE 6 - ALL 1994 ESTIMATED PAYMENTS

Enter on Line 6 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 1994 estimated payments made in 1995.

LINE 7 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed Form CT-1040EXT, *Application for Extension of Time to File*, enter on Line 7 the amount you paid with that form.

LINE 8 - TOTAL PAYMENTS

Add Lines 5, 6 and 7. Enter the total on Line 8. This represents the total of all Connecticut tax payments made.

LINE 9 - OVERPAYMENT

If Line 8 is more than Line 4, subtract Line 4 from Line 8 and enter the result on Line 9. This is the amount of your overpayment. To properly allocate your overpayment, go on to Lines 10, 11 and 12.

LINE 10 - AMOUNT OF LINE 9 TO BE APPLIED TO YOUR 1995 ESTIMATED TAX

Enter the amount of your 1994 overpayment that you wish to apply to your 1995 Connecticut estimated income tax. It will be treated as an estimated tax paid on April 15, 1995 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. (Your request to apply this amount to 1995 estimated income tax is irrevocable.)

LINE 11 - AMOUNT OF LINE 9 YOU WANT TO CONTRIBUTE

You may contribute all or a portion of your refund to one or more of three designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 11. (Your contribution is irrevocable.)

NOTE: You may only make a contribution if you are entitled to a refund. Your contribution is limited to your refund amount.

For information regarding direct contributions to any of these funds, please refer to the inside front cover of this booklet.

What will your contribution be used for?

AIDS RESEARCH EDUCATION FUND

This fund was created to assist research, education and community service programs related to Acquired Immune Deficiency Syndrome. The AIDS Research Education Fund is administered by the Connecticut Department of Public Health and Addiction Services.

ORGAN TRANSPLANT FUND

Contributions to this fund are used to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. This fund is administered by the Connecticut Department of Social Services.

ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND

This fund was established to help preserve Connecticut's wildlife and their habitats. Money donated to this fund is used to protect and manage our state's native plants, animals and habitats. This fund is administered by the Connecticut Department of Environmental Protection.

LINE 12 - AMOUNT OF YOUR REFUND

Subtract the total of Lines 10 and 11 from Line 9. Enter the result on Line 12. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the refund request envelope when mailing your return.

NOTE: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to

be applied to your 1995 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, charitable contributions designated by you and the amount to be refunded to you.

LINE 13 - AMOUNT YOU OWE

If Line 4 is more than Line 8, subtract Line 8 from Line 4, and enter the result on Line 13. Pay the amount in full with your return. Make your check or money order payable to the "Commissioner of Revenue Services". Write your social security number(s) and "1994 Form CT-1040EZ" on the front of your check in the lower left hand corner. Be sure to sign your check and clip it to the front of your return. Do not send cash.

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

SIGN HERE

Now that you have completed your Connecticut Form CT-1040EZ, 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.

PAID PREPARER NOTE

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name, and firm address must also be entered in the space provided.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge sales tax. You should report this use tax liability on Form OP-186, *Connecticut Individual Use Tax Return*, contained in this booklet.

Tax preparation services involving business returns and business schedules related to an individual return, provided on or after January 1, 1995 are exempt from the sales and use taxes. All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

MAILING YOUR RETURN

Retain a copy of this return 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.) If you are requesting a refund of any portion of your overpayment, use the refund request envelope when mailing your return. Otherwise, use the payment or no tax due envelope when mailing your return.

FORM CT-1040 -- LINE INSTRUCTIONS

LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1994 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from **Form CT-1040**, Line 33. (See instructions for Schedule 1, Page 15.)

LINE 3

Add Lines 1 and 2. Enter the total on Line 3.

LINE 4 - SUBTRACTIONS

Enter the amount from **Form CT-1040**, Line 43. (See instructions for Schedule 1, Page 16.)

LINE 5 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

LINE 6 - TAX COMPUTATION

To calculate your tax, use one of the following methods:

Tax Table - If your Connecticut adjusted gross income is less than or equal to \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 6.

Tax Calculation Schedule - You must use the Tax Calculation Schedule to figure your tax if your Connecticut adjusted gross income is more than \$96,000. You may also use the Tax Calculation Schedule if your Connecticut adjusted gross income is less than or equal to \$96,000. This Schedule is found at the end of this booklet.

LINE 7 - ADJUSTED NET CONNECTICUT MINIMUM TAX CREDIT

Enter the amount shown on Line 9 of **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals and Fiduciaries*, on Line 7. (See **Form CT-8801** included in this booklet.) If you did not pay Connecticut alternative minimum tax in 1993 or you entered an amount on Line 11 of this form, enter -0-.

LINE 8

Subtract Line 7 from Line 6. Enter the result on Line 8.

LINE 9 - NET CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS

If all or part of the income reported on this return is subject to income tax in another state or specified jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Schedule 2 on the back of **Form CT-1040** and enter the amount from Line 54 here. You must also complete Schedule 2 if you are claiming a foreign tax credit for taxes paid to a Canadian province on your federal tax return and you previously were allowed a credit for those taxes on your Connecticut return. (See instructions for Schedule 2, Page 18.)

NOTE: You must also attach a copy of the tax return filed with that state or other jurisdiction to the back of your **Form CT-1040**.

LINE 10 - CONNECTICUT INCOME TAX

Subtract Line 9 from Line 8 and enter the result on Line 10. If Line 9 is greater than Line 8, enter -0-.

LINE 11 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount shown on Line 25 of **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*, on Line 11 (See instructions for **Form CT-6251**, Page 22 of this booklet).

LINE 12 - TOTAL INCOME TAX

Add Lines 10 and 11. Enter the total on Line 12.

LINE 13 - CONNECTICUT TAX WITHHELD

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's. Enter only amounts withheld for the State of Connecticut. Do not include tax withheld for other states or the Internal Revenue Service. Be sure you attach the "State" copies of Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request **Form CT-4852** to report your earnings and withholding. Copies of 1099's and W-2G's need only be attached if they show Connecticut tax withheld.

NOTE: If the amount on Line 13 does not equal the amounts of Connecticut withholding as reported on Forms W-2, W-2G and certain 1099's, your **Form CT-1040** will be returned to you.

LINE 14 - ALL 1994 ESTIMATED PAYMENTS

Enter on Line 14 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 1994 estimated payments made in 1995.

LINE 15 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed **Form CT-1040EXT**, *Application for Extension of Time to File*, enter on Line 15 the amount you paid with that form.

LINE 16 - TOTAL PAYMENTS

Add Lines 13, 14 and 15. Enter the total on Line 16. This represents the total of all Connecticut tax payments made.

LINE 17 - OVERPAYMENT

If Line 16 is more than Line 12, subtract Line 12 from Line 16 and enter the result on Line 17. This is the amount of your overpayment. To properly allocate your overpayment, go on to Lines 18, 19 and 20.

LINE 18 - AMOUNT OF LINE 17 TO BE APPLIED TO YOUR 1995 ESTIMATED TAX

Enter the amount of your 1994 overpayment that you wish to apply to your 1995 Connecticut estimated tax. It will be treated as estimated tax paid on April 15, 1995 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. (Your request to apply this amount to 1995 estimated income tax is irrevocable.)

LINE 19 - AMOUNT OF LINE 17 YOU WANT TO CONTRIBUTE

You may contribute all or a portion of your refund to one or more of three designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 19. (Your contribution is irrevocable.)

NOTE: You may only make a contribution if you are entitled to a refund. Your contribution is limited to your refund amount.

For information regarding direct contributions to any of these funds, please refer to the inside front cover of this booklet.

What will your contribution be used for?**AIDS RESEARCH EDUCATION FUND**

This fund was created to assist research, education and community service programs related to Acquired Immune Deficiency Syndrome. The AIDS Research Education Fund is administered by the Connecticut Department of Public Health and Addiction Services.

ORGAN TRANSPLANT FUND

Contributions to this fund are used to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. This fund is administered by the Connecticut Department of Social Services.

ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND

This fund was established to help preserve Connecticut's wildlife and their habitats. Money donated to this fund is used to protect and manage our state's native plants, animals and habitats. This fund is administered by the Connecticut Department of Environmental Protection.

LINE 20 - AMOUNT OF YOUR REFUND

Subtract the total of Lines 18 and 19 from Line 17. Enter the result on Line 20. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the refund envelope when mailing your return.

NOTE: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 1995 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, charitable contributions designated by you and the amount to be refunded to you.

LINE 21 - IF LINE 12 IS MORE THAN LINE 16, ENTER AMOUNT OF TAX YOU OWE

If Line 12 is more than Line 16, subtract Line 16 from Line 12 and enter the result on Line 21. This is the amount of tax you owe.

LINE 22 - PENALTY FOR LATE PAYMENT OR LATE FILING

The penalty for late payment or underpayment of the tax due is 10% of such amount due. If no tax is due but you are required to file a return, the penalty for late filing is \$50.

LINE 23 - INTEREST FOR LATE PAYMENT OR LATE FILING

If you fail to pay the tax when due, interest will be charged at the rate of 1¼% per month or fraction thereof from the due date until payment is made.

LINE 24 - INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If Line 12 minus Line 13 is more than \$200, you may owe interest on late or underpaid estimated tax payments. **Form CT-2210**, included in this booklet, can help you determine whether you did underestimate and will help you calculate interest. (See instructions for **Form CT-2210**, Page 25 of this booklet.) If you prefer to have the Department calculate the interest, do not file Form CT-2210, leave this line blank, and we will bill you.

LINE 25 - AMOUNT YOU OWE

Add Lines 21, 22, 23 and 24. Enter the total on Line 25. Pay the amount in full with your return. Make your check or money order payable to the "Commissioner of Revenue Services". Write your social security number(s) and "1994 Form CT-1040" on the front of your check in the lower left corner. Be sure to sign your check and clip it to the front of your return. Do not send cash.

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

SIGN HERE

Now that you have completed your Connecticut 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.

PAID PREPARER NOTE

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the

space provided. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name, and firm address must also be entered in the space provided.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. You should report this use tax liability on Form OP-186, contained in this booklet.

Tax preparation services involving business returns and business schedules related to an individual return, provided on or after January 1, 1995 are exempt from the sales and use taxes. All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

MAILING YOUR RETURN

Retain a copy of this return 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.) If you are requesting a refund of any portion of your overpayment, use the refund request envelope when mailing your return. Otherwise, use the payment or no tax due envelope when mailing your return.

CT-1040, SCHEDULE 1 MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 26 - 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 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 and U.S. Virgin Islands.

LINE 27 - 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 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 and 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 28 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED LOSS

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed loss, if any. Your pro rata share of the S corporation's nonseparately computed loss will be reported on federal Form 1120S, Schedule K-1 that is furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on Form CT-1120S, *Corporation Business Tax Return*. That percentage should be furnished to you by the S corporation.

NOTE: If any federal limitations apply, add back only the net amount of the loss included on federal Schedule E as apportioned as provided above.

LINE 29 - 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 29. Do not enter any part of the distribution reported on Line 11a of federal Form 1040A or Line 16a of federal Form 1040 or on Schedule D of federal Form 1040.

LINE 30 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of Form CT-1041, *Connecticut Fiduciary Income Tax Return*. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 30. If the amount is less than zero, enter the amount on Line 40.

NOTE: 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 30.

LINE 31 - 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 32 - OTHER

Use Line 32 to report any of the following modifications:

1. 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.
2. 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.
3. 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.
4. 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.

5. 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.
6. Also use Line 32 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 26 through 31.

LINE 33 - TOTAL ADDITIONS

Add Lines 26 through 32. Enter the total on Line 33 and on Line 2 of Form CT-1040.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 34 - INTEREST ON UNITED STATES 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 and Series HH, U.S. Treasury bills and notes.

IMPORTANT: For Series EE U.S. Savings Bonds you are entitled to include on Line 34 only the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, the net taxable amount will be reported by you on Schedule B of federal Form 1040 or Schedule 1 of federal Form 1040A.

NOTE: 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 35 - EXEMPT DIVIDENDS FROM 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.

(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.

NOTE: 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

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 35 is \$55.

LINE 36 - SOCIAL SECURITY BENEFIT ADJUSTMENT

If you receive federally taxable social security benefits, you may be able to reduce the amount of these benefits that is subject to Connecticut income tax. Complete the schedule below to determine your social security benefit adjustment and enter the result on Line 36.

A. Enter the total amount from Box 5 of all your Forms SSA-1099 and Forms RRB-1099 A. _____

NOTE: If Line A is zero or less, stop here and enter -0- on Line 36. Otherwise, go to Line B.

B. Divide Line A above by 2 B. _____

C. Add the amounts on your federal Form 1040, Lines 7, 8a, 9 through 14, 15b, 16b, 17 through 19, and 21 or federal Form 1040A, Lines 7, 8a, 9, 10b, 11b and 12. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099. C. _____

D. Enter the amount from federal Form 1040 or 1040A, Line 8b. D. _____

E. Add Lines B, C, and D. E. _____

F. Enter total adjustments from federal Form 1040, Line 30 or federal Form 1040A, Line 15c. F. _____

G. Subtract Line F from Line E. G. _____

H. Enter on Line H the amount shown below for your filing status:

- single, head of household, or qualifying widow(er), enter \$25,000
- married filing jointly, enter \$32,000
- married filing separate, enter -0- (\$25,000 if you lived apart from your spouse for all of 1994) H. _____

I. Subtract Line H from Line G. If zero or less enter -0-. I. _____

J. Divide Line I by 2 J. _____

K. Enter the lesser of Line B or Line J K. _____

L. Taxable amount of social security benefits as reported on 1994 federal Form 1040, Line 20b or Form 1040A, Line 13b. L. _____

M. Social Security Benefit Adjustment - Subtract Line K from Line L. Enter the amount here and on Form CT-1040, Line 36. (If Line K is greater than or equal to Line L, enter -0-). M. _____

LINE 37 - 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.

LINE 38 - TIER 1 AND TIER 2 RAILROAD RETIREMENT BENEFITS AND SUPPLEMENTAL ANNUITIES

If you received Tier 1 or Tier 2 railroad retirement benefits and supplemental annuities during 1994, you may deduct

the amount included in your federal adjusted gross income. Enter the total amount of Tier 1 or Tier 2 railroad retirement benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 13b. Likewise, 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 39 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED INCOME

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed income, if any. Your pro rata share of the S corporation's nonseparately computed income will be reported on federal Form 1120S, Schedule K-1 that is furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on **Form CT-1120S, Corporation Business Tax Return**. That percentage should be furnished to you by the S corporation.

NOTE: If you have deductible losses from a prior year or other adjustments, subtract only the net amount of income included on federal Schedule E as apportioned as provided above.

LINE 40 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of **Form CT-1041, Connecticut Fiduciary Income Tax Return**. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 40. If the amount is greater than zero, enter the amount on Line 30.

NOTE: 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 40.

LINE 41 - 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 42 - OTHER

Use Line 42 to report any of the following modifications:

1. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable 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.
2. 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, which were not deductible in determining federal adjusted gross income.
3. 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 that is attributable to a trade or business of that individual.
4. Subtract the amount of any interest income from notes, bonds or other obligations of the State of Connecticut, interest income from which is included in federal adjusted gross income.

Do not use Line 42 to subtract income subject to tax in another jurisdiction (see Schedule 2 on Page 18) or income of a nonresident spouse. (See "*Filing Status*" on Page 10.)

LINE 43 - TOTAL SUBTRACTIONS

Add Lines 34 through 42. Enter the total on Line 43 and on Line 4 of **Form CT-1040**.

SCHEDULE 2 -- CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used to claim a credit against your Connecticut income tax liability for income taxes paid by you during the taxable year to another state or a political subdivision thereof or the District of Columbia or any province of Canada. Credit may only be claimed if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

EXAMPLE: No credit is allowed for taxes paid on dividends or interest income unless derived from property

employed in a business or trade carried on in that jurisdiction. Credit is allowed, however, for wages earned for services performed in another jurisdiction.

Taxpayers seeking a credit for minimum taxes paid to another jurisdiction must use **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, to calculate their alternative minimum tax credit.

No credit shall be allowed for any of the following:

- income tax paid to a foreign country (including Canada);
- income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid to Connecticut;
- income tax paid to a Canadian province (including a political subdivision of a Canadian province) by a taxpayer electing to claim the foreign tax credit for federal income tax purposes in the current taxable year or a preceding taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial income tax for a succeeding taxable year, the credit against Connecticut income tax previously allowed shall be added back to Connecticut income tax for such succeeding taxable year.

NOTE: Taxpayers required to add back a previously allowed credit to Connecticut income tax, must use Line 53 of Schedule 2.

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. **You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Connecticut income tax return.**

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you require more than two columns, you should create a worksheet identical to Schedule 2 and attach it to the back of your **Form CT-1040**.

IMPORTANT: If you are claiming credit for income taxes paid to another state and to its political subdivision (i.e. New York State and New York City), follow these rules to determine your credit:

- If the same amount of income is taxed by both the city and state, use only one column of Schedule 2 to calculate your credit:
 - Enter that amount of income in only one column on Schedule 2;
 - Combine the amounts of tax paid to the city and the state and enter on Line 50 of that column.
- If the amounts of income taxed by both the city and state are not equal:
 - Use two columns on **Form CT-1040**, Schedule 2;
 - Include only the same income taxed by both jurisdictions in the first column;
 - Include only the excess income taxed by only one of the jurisdictions in the next column.

Example B: Taxpayer B is a Connecticut resident

1) B's Connecticut AGI	\$100,000
2) New York State income	\$ 50,000
3) New York City income	\$ 40,000
4) Identical income subject to tax in both jurisdictions	\$ 40,000
5) New York State tax	\$ 2,400
6) New York City tax	\$ 225
7) Connecticut tax (before credit)	\$ 4,500

Taxpayer B's Schedule 2 would be completed as follows:

LINE 44	\$100,000	00
---------	-----------	----

	(N.Y. State and N.Y. City)			(N.Y. State Excess)		
	COLUMN A		COLUMN B			
	Name	Code	Name	Code		
LINE 45	New York	N Y	New York	N Y		
LINE 46	40,000	00	10,000	00		
LINE 47		.40		.10		
LINE 48	4,500	00	4,500	00		
LINE 49	1,800	00	450	00		
LINE 50	2,145	00	480	00		
LINE 51	1,800	00	450	00		
LINE 52	TOTAL CREDIT:		\$2,250	00		

Taxpayer B's New York State tax is prorated on Line 50 in Column A and Column B based upon the fraction of New York State income reported in each column. Because 4/5 of her New York State income is reported in Column A, 4/5 of her New York tax (4/5 x \$2400 = \$1920) is included on Line 50 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income (\$1920 + \$225 = \$2145). The remaining New York State tax (1/5 x \$2400 = \$480) is reported on Line 50, Column B.

LINE 44 - CONNECTICUT ADJUSTED GROSS INCOME WITH MODIFICATIONS

Add to Connecticut adjusted gross income from Line 5 any net loss derived from or connected with sources in another 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 44.

Example: Ellen's Connecticut adjusted gross income of \$60,000 includes a net loss of \$20,000 from a business conducted in Rhode Island. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 44.

LINE 45 - TAXING JURISDICTION(S)

Enter on Line 45 the name and the two-letter code of each taxing jurisdiction for which you are claiming credit. These codes are listed below.

If you claim credit for income taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian province, respectively.

STANDARD TWO-LETTER CODE

Alabama	AL	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
District of Columbia	DC	Mississippi	MS	Tennessee	TN
Georgia	GA	Missouri	MO	Utah	UT
Hawaii	HI	Montana	MT	Vermont	VT
Idaho	ID	Nebraska	NE	Virginia	VA
Illinois	IL	New Jersey	NJ	West Virginia	WV
Indiana	IN	New Mexico	NM	Wisconsin	WI
Iowa	IA	New York	NY	Any Canadian Province ..	OO
Kansas	KS	North Carolina	NC		
Kentucky	KY	North Dakota	ND		

LINE 46 - NON-CONNECTICUT INCOME

Complete the Schedule 2 Worksheet on Page 21 of this booklet to determine the total of non-Connecticut income which is included in your Connecticut adjusted gross income and is reported on another jurisdiction's income tax return. Enter on Line 46 the amount from Column II, Line 20 of the Worksheet.

LINE 47

Divide the amount on Line 46 by the amount on Line 44. The result cannot exceed 1.0000. (Round to four decimal places.)

LINE 48 - INCOME TAX LIABILITY

Enter on Line 48 your income tax liability as shown on Line 6 of Form CT-1040.

LINE 49

Multiply the percentage arrived at on Line 47 by the amount reported on Line 48.

LINE 50 - INCOME TAX PAID TO OTHER JURISDICTIONS

Enter on Line 50 the total amount of income tax paid to another jurisdiction.

NOTE: Income tax paid means the lesser of your tax liability to that jurisdiction or the tax you paid to that jurisdiction as reported on a return filed with that jurisdiction exclusive of any penalties or interest. Do not report taxes withheld for that jurisdiction.

LINE 51

Enter on Line 51 the smaller of the amounts reported on Line 49 or 50.

LINE 52 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 51A and Line 51B and Line 51 of any additional worksheets. Enter the total on Line 52.

NOTE: The amount on Line 52 cannot exceed Line 49.

LINE 53 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount of credit previously allowed on your Connecticut income tax return for income tax paid to a Canadian province (or a political subdivision of a Canadian province) if you also claimed a foreign tax credit for federal income tax purposes in a succeeding taxable year.

LINE 54 - NET CREDIT

Subtract Line 53 from Line 52 and enter the result on Line 54 and on Line 9 of Form CT-1040. Generally, the

result will be a positive number; however, if the result is a negative number, be sure to enter it as a negative number.

IMPORTANT: You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Form CT-1040.

SCHEDULE 2 - WORKSHEET LINE INSTRUCTIONS

Complete Schedule 2 - Worksheet - Income and Adjustment on Page 21 to determine that portion of your Connecticut adjusted gross income that has been reported by you on an income tax return filed with another jurisdiction, on which you have paid income tax to that other jurisdiction, and for which you are seeking a credit against your Connecticut income tax. **Another jurisdiction** means another state of the United States, or a Canadian province, or a political subdivision of another state or Canadian province (but not the United States or Canada). If you paid income tax to more than one jurisdiction, you must complete a separate worksheet for each jurisdiction. **Retain this worksheet with your 1994 tax records. Do not attach 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 - LINES 1 THROUGH 20

Enter in Column I, 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 30 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 the figure on Line 43 from the figure on Line 33, Schedule 1 of your Connecticut income tax return, to arrive at this figure.)

COLUMN II - LINES 1 THROUGH 20

For each line, enter that portion of the amount entered on the corresponding line of Column I which was reported by you on an income tax return filed with (and on which income tax was paid to) the other jurisdiction. On Line 19 enter only the portion of Connecticut modifications directly related to income sourced in the other taxing jurisdiction.

Example 1: You and your spouse file a joint federal Form 1040 and a joint Form CT-1040. Your spouse's wages as an employee working in Rhode Island are \$20,000 and your wages as an employee working in Connecticut are \$25,000. On Line 7 of your federal Form 1040, you and

your spouse enter the amount of \$45,000. You and your spouse will enter the amount of \$45,000 on Column I, Line 1 of the worksheet, and the amount of \$20,000 on Column II, Line 1 of the worksheet.

Example 2: You are the sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. You file Schedule C of federal Form 1040 and Form CT-1040.

On Line 12 of your federal Form 1040, you enter the amount of \$100,000. Of the items of gross income on Schedule C (\$150,000), 60% (\$90,000) is derived from

the Massachusetts location. Of the items of expenses on Schedule C (\$50,000), 70% (\$35,000) is derived from the Massachusetts location. You will enter the amount of \$100,000 on Column I, Line 6 of the worksheet, and the amount of \$55,000 (\$90,000 - \$35,000) on Line 6, Column II of the worksheet.

COLUMN II - LINE 20

Enter the amount from Column II, Line 20 of the worksheet on Line 46, Schedule 2 of your Connecticut income tax return.

SCHEDULE 2 - WORKSHEET - INCOME AND ADJUSTMENTS

Complete this worksheet and enter the amount from Line 20, Column II, on Line 46 of Schedule 2 on the back of Form CT-1040. Complete a separate worksheet for each jurisdiction if you paid income tax to more than one other jurisdiction.		<u>Column I</u>	<u>Column II</u> Amount Taxable in Other Taxing Jurisdiction
1. Wages, salaries, tips, etc.	1		
2. Taxable interest income	2		
3. Dividend income	3		
4. Taxable refunds 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. Rents, royalties, partnerships, estates, trusts, etc.	11		
12. Farm income or (loss)	12		
13. Unemployment compensation (insurance)	13		
14. Taxable amount of social security benefits	14		
15. Other income	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	20		
(combine Lines 18 and 19)			

CONNECTICUT ALTERNATIVE MINIMUM TAX RETURN FORM CT-6251 - GENERAL INSTRUCTIONS

PURPOSE OF FORM: Taxpayers who are subject to and required to pay the federal alternative minimum tax are subject to the Connecticut alternative minimum tax for taxable years beginning on or after January 1, 1993. Use this form to calculate your Connecticut alternative minimum tax liability and attach it directly behind your Connecticut income tax return.

NOTE: 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**, if either of the following conditions is true for the 1994 taxable year:

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

NOTE: 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, estates and trusts 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% 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 they apportion their Connecticut minimum tax.

CREDITS: Connecticut residents and part-year residents are allowed a credit for minimum taxes paid to another jurisdiction on the income that is taxed by both Connecticut and the other jurisdiction. The credit may not exceed the amount of the tax otherwise due.

For taxable years beginning on or after January 1, 1994, you may be able to take a credit for the prior year's Connecticut minimum tax. See the instructions to **Form CT-8801, Credit for Prior year Connecticut Minimum Tax for Individuals and Fiduciaries**, located in this booklet.

FILING STATUS: Your filing status must match your Connecticut income tax filing status as reported on the front of **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.

NOTE: Where the calculation of any individual federal items are subject to limitations (e.g., alternative tax net operating loss deduction; alternative minimum tax foreign tax credit) such items may have to be recalculated if Connecticut modifications apply.

FORM CT-6251 - LINE INSTRUCTIONS

NAME AND SOCIAL SECURITY NUMBER

Enter in the space provided at the top of the form your name and social security number as it appears on your Connecticut income tax return. If you are filing a joint return, also enter your spouse's name and social security number.

LINE 1 - FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

Residents, part-year residents and nonresidents should enter the amount from federal Form 6251, Line 21. 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.

NOTE: If your filing status is married filing separate, subtract the amount entered on federal Form 6251, Line 20 from the amount entered on Line 19 and enter the result here. (This amount may differ from the amount entered on federal Form 6251, Line 21.)

LINE 2 - ADDITIONS TO FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

To compute the additions to federal alternative minimum taxable income, use the total amount from the addition section of Schedule 1 of Form CT-1040, Line 33 or Form CT-1040NR/PY, Line 37 minus:

1. Any amount entered as a modification for a taxable lump-sum distribution from a qualified plan not included in federal AGI as entered on Schedule 1 of Form CT-1040, Line 29 or Form CT-1040NR/PY, Line 33.

and

2. Any interest or dividend income on U.S. Government obligations or securities exempt from federal income tax, but taxable for Connecticut income tax purposes included on Schedule 1 of Form CT-1040, Line 32 or Form CT-1040NR/PY, Line 36.

NOTE: Exclude the amount of federally tax-exempt interest or exempt-interest dividends pursuant to Internal Revenue Code §852(b)(5), from non-Connecticut private activity bonds issued after August 7, 1986 and included on federal Form 6251, Line 13.

Enter the net amount on Line 2.

LINE 4 - SUBTRACTIONS FROM FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

To compute the subtractions from federal alternative minimum taxable income use the total amount from the subtraction section of Schedule 1 of Form CT-1040, Line 43 or Form CT-1040NR/PY, Line 47 minus:

- Any amount entered as a modification for refunds of state and local income taxes and entered on Schedule 1 of Form CT-1040, Line 37 or Form CT-1040NR/PY, Line 41.

NOTE: You are required to include on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends, pursuant to Internal Revenue Code 852(b)(5), from Connecticut private activity bonds issued after August 7, 1986 and included on federal Form 6251, Line 13.

Enter the net amount on Line 4.

LINE 5 - ADJUSTED FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

If your filing status is married filing separate and Line 5 is more than \$165,000, you must include an additional amount on Line 5. If Line 5 is \$255,000 or more, include an additional \$22,500 on Line 5. Otherwise, include 25% of the amount on Line 5 in excess of \$165,000.

For example, if the amount on Line 5 is \$185,000, multiply the amount in excess of \$165,000 (\$20,000) by 25%. The result is \$5,000. Add the \$5,000 to \$185,000 and enter \$190,000 on Line 5.

LINE 6

If this form is for a child under age 14, follow the instructions to federal Form 6251 to calculate the child's exemption amount. Skip Lines 6 through 9 and enter the child's exemption amount on Line 10.

LINE 20 - APPORTIONMENT FACTOR

To arrive at the apportionment factor, divide your total items of income, gain, loss or deduction from Connecticut sources that are associated with your adjusted federal alternative minimum taxable income by your total adjusted federal alternative minimum taxable income from Line 5. Round to four decimal places and enter the result.

NOTE: Residents must enter 1.0000.

You must attach Form CT-6251 directly following Form CT-1040 or Form CT-1040NR/PY.

FORM CT-6251 - SCHEDULE A CREDIT FOR TAXES PAID TO OTHER JURISDICTIONS

Schedule A may be used by 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 taxes paid during the taxable year to another jurisdiction. Credit may only be claimed if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

EXAMPLE: No credit is allowed for taxes paid on dividends or interest income unless derived from property employed in a business or trade carried on in

that jurisdiction. Credit is allowed, however, for wages earned for services performed in another jurisdiction.

Part-year residents use Schedule A to claim a credit against the net Connecticut minimum tax liability for alternative minimum taxes paid to another jurisdiction on items of income, gain, loss or deduction attributable to that jurisdiction during the period of Connecticut residency.

Another jurisdiction means another state of the United States, or a political subdivision thereof, the District of

Columbia or Canadian province (including a political subdivision of a Canadian province) but not the United States or Canada.

No credit shall be allowed for any of the following:

- alternative minimum taxes paid to a foreign country;
- alternative minimum taxes paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's alternative minimum tax return or income tax return, credit for alternative minimum taxes paid to Connecticut;
- alternative minimum taxes paid to a Canadian province (including a political subdivision of a Canadian province) by a taxpayer electing to claim the federal alternative minimum tax foreign tax credit in the current taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial alternative minimum tax for a succeeding taxable year, the credit against net Connecticut minimum tax previously allowed shall be added back to net Connecticut minimum tax for such succeeding taxable year.

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

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

IMPORTANT: If you are claiming credit for alternative minimum taxes paid to another jurisdiction and its political subdivision (i.e., New York State and New York City), 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:
1. Enter that amount of adjusted alternative minimum taxable income in only one column on **Form CT-6251**, Schedule A;
 2. Combine the amounts of alternative minimum tax paid to the city and the state and enter on Line 32 of that column.
- B. If the amounts of adjusted alternative minimum taxable income taxed by both the city and the state are not equal:
1. Use two columns on **Form CT-6251**, Schedule A;

2. Include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column;

3. Include only the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

LINE 26 - MODIFIED ADJUSTED FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

Generally, Connecticut residents may enter the amount of adjusted federal alternative minimum taxable income from Line 5 of **Form CT-6251**. However, if a taxpayer's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in another jurisdiction(s), the taxpayer is required to add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 and enter the result.

In general, part-year residents should enter the portion of adjusted federal alternative minimum taxable income from Line 5 of **Form CT-6251** that is 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 another jurisdiction(s), the taxpayer is required to add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5 that is attributable to the residency portion of the taxable year.

LINE 27 - TAXING JURISDICTION(S)

Enter on Line 27 the name and the two letter code of each taxing jurisdiction for which you are claiming credit. These codes are found below Schedule A.

LINE 28 - NON-CONNECTICUT ADJUSTED FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

Enter the amount of the adjusted federal alternative minimum taxable income included on Line 26 which is subject to another jurisdiction's alternative minimum tax.

LINE 29

Divide the amount on Line 28 by the amount on Line 26. The result may not exceed 1.0000. Round to four decimal places and enter on Line 29.

LINE 30 - NET CONNECTICUT MINIMUM TAX

Residents enter the amount from **Form CT-6251**, Line 23. In general, part-year residents should enter the portion of the 1994 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

LINE 32 - ALTERNATIVE MINIMUM TAX PAID TO ANOTHER JURISDICTION

Residents report on Line 32 the total amount of alternative minimum taxes paid to another jurisdiction. Part-year residents enter the amount of alternative minimum taxes paid to another jurisdiction on items of income, gain, loss or deduction derived from or connected with sources in that jurisdiction during your period of Connecticut residency.

NOTE: *Alternative minimum taxes paid* means the lesser of your tax liability to that jurisdiction or the tax you paid to that jurisdiction exclusive of any penalties or interest.

LINE 33

Enter the smaller of Line 31 or Line 32.

LINE 34 - TOTAL CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 33A and Line 33B and Line 33 of any additional worksheets. Enter the total on Line 34.

NOTE: The amount on Line 34 cannot exceed Line 31.

LINE 35 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount of credit previously allowed on your Connecticut alternative minimum tax return for minimum tax paid to a Canadian province (or a political subdivision of a Canadian province) if you also claimed a foreign tax credit for federal minimum tax purposes in a succeeding taxable year.

LINE 36 - NET CREDIT

Subtract Line 35 from Line 34 and enter the result on Line 36 and on Line 24 of Form CT-6251. Generally, the result will be a positive number; however, if the result is a negative number, be sure to enter it as a negative number.

IMPORTANT: You must attach a copy of all alternative minimum tax returns filed with other jurisdictions to the back of your Form CT-6251.

**CREDIT FOR PRIOR YEAR'S CONNECTICUT
MINIMUM TAX FOR INDIVIDUALS AND FIDUCIARIES**

Your First Name and Middle Initial	Last Name (as shown on your income tax return)	Your Social Security Number or F.E.I.N.
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name (as shown on your income tax return)	Spouse's Social Security Number

PURPOSE OF FORM: Form CT-8801 is used by individuals, trusts and estates to compute the adjusted net Connecticut minimum tax credit, if any, for the Connecticut alternative minimum tax paid in prior taxable years beginning on or after January 1, 1993. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

WHO SHOULD FILE THIS FORM? Form CT-8801 should be completed by individuals, trusts and estates that had a Connecticut alternative minimum tax liability in 1993 and adjustments or preferences (other than tax exclusion items) in 1993.

NOTE: All line references to the 1993 Connecticut alternative minimum tax returns contained in the instructions to Form CT-8801 refer to 1993 Form CT-6251 and Form CT-1041, Schedule H as revised to account for new legislation passed in May 1994. If you did not complete the May 1994 version of the 1993 alternative minimum tax return, you must amend your originally filed return before completing Form CT-8801.

1. 1993 Net Connecticut Minimum Tax calculated at 19% (see instructions)	1		
2. 1993 Net Connecticut Minimum Tax on federal exclusion items calculated at 19% (see instructions)	2		
3. Subtract Line 2 from Line 1 (if the result is zero or less, enter -0-)	3		
4. Enter the decimal from Worksheet B, Line I.....	4	.	
5. Multiply Line 3 by Line 4 (if the result is zero or less, enter -0-).....	5		
6. 1994 Connecticut income tax (see instructions).....	6		
7. 1994 Connecticut minimum tax calculated at 19% (see instructions)	7		
8. Subtract Line 7 from Line 6 (if the result is zero or less, enter -0-).....	8		
9. Enter the lesser of Line 5 or Line 8 here and on 1994 Form CT-1040 , Line 7, Form CT-1040NR/PY , Line 11 or Form CT-1041 , Line 4	9		
10. Connecticut Minimum Tax Credit Carryforward to 1995 (subtract Line 9 from Line 5) (see instructions)	10		

WORKSHEET A

YOU MUST COMPLETE COLUMN I BEFORE COMPLETING COLUMN II.

- A. 1993 Adjusted Federal Tentative Minimum Tax (see instructions).....
- B. Multiply Line A by 19% (.19)
- C. Apportionment Factor (see instructions)
- D. Apportioned Connecticut Minimum Tax calculated at 19% (multiply Line B by Line C)
- E. 1993 Connecticut Income Tax (from 1993 **Form CT-1040**, Line 6, **Form CT-1040NR/Y**, Line 10 or **Form CT-1041**, Line 2 or Line 3)
- F. Net Connecticut Minimum Tax calculated at 19% (see instructions)

COLUMN I	COLUMN II
.	.

WORKSHEET B

- G. Enter the amount from 1993 **Form CT-6251**, Line 34 or **Form CT-1041**, Schedule H, Line 18 ...
- H. Enter the amount from 1993 **Form CT-6251**, Line 36 or **Form CT-1041**, Schedule H, Line 17 ...
- I. Divide Line G by Line H. Round to four decimal places. (If the result is one or greater than one, enter 1.0000. If the result is zero or less, enter -0-) Enter here and on Line 4 above.....

.

GENERAL INFORMATION

HOW IS THE CREDIT FOR PRIOR YEAR MINIMUM TAX CALCULATED? Your credit for 1994 is calculated by subtracting the part of that tax that was attributable to adjustments and items of preference (i.e. exclusion items) specified in Internal Revenue Code Section 53(d) from your net Connecticut minimum tax paid in 1993.

NOTE: 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 additional information consult the instructions for federal Form 8801, Credit For Prior Year Minimum Tax - Individuals and Fiduciaries.

HOW MAY THE CREDIT BE USED? You may be able to reduce your regular Connecticut income tax liability by the amount of your credit. Your credit for 1994 is limited to the amount that your regular Connecticut income tax for 1994 exceeds your Connecticut minimum tax for 1994.

EXAMPLE: If your 1994 regular Connecticut income tax is \$5,000 and your 1994 Connecticut minimum tax is \$3,500, your allowable credit is limited to \$1,500 (\$5,000 - \$3,500 = \$1,500). If your credit for the prior year's alternative minimum tax is \$2,000, you can only use \$1,500 of that credit in 1994. You may carry forward the balance of \$500 for use in future years.

WHAT HAPPENS TO THE UNUSED PORTION OF THE CREDIT? Any unused portion of the credit can be carried forward to reduce your regular Connecticut income tax liability in future years. You can carry the credit forward until it is completely used. If you are entitled to any additional credit in a subsequent year, you can add that credit to any balance being carried forward from earlier years.

GENERAL INSTRUCTIONS

NAME AND IDENTIFYING NUMBER BOX:

Individuals - Enter in the space provided at the top of the form your name and social security number as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and social security number.

Fiduciaries - Enter in the space provided at the top of the form the name of the estate or trust and the name of the fiduciary as it appears on Form CT-1041. Also enter the federal employer identification number of the estate or trust.

FORM 8801 - LINE INSTRUCTIONS

Line 1 - 1993 NET CONNECTICUT MINIMUM TAX CALCULATED AT 19%

Enter the amount from Worksheet A, Column I, Line F.

Line 2 - 1993 NET CONNECTICUT MINIMUM TAX ON FEDERAL EXCLUSION ITEMS CALCULATED AT 19%

Enter the amount from Worksheet A, Column II, Line F.

Line 4 - Enter the amount from Worksheet B, Line I.

Line 6 - 1994 CONNECTICUT INCOME TAX

INDIVIDUALS

Enter the amount from your 1994 Form CT-1040, Line 6 or Form CT-1040NR/PY, Line 10.

FIDUCIARIES

Full-year resident trusts and estates enter the amount from 1994 Form CT-1041, Line 2. Nonresident trusts and estates and part-year resident trusts enter the amount from 1994 Form CT-1041, Line 3.

Line 7 - 1994 CONNECTICUT MINIMUM TAX CALCULATED AT 19%

INDIVIDUALS

Enter the amount from your 1994 Form CT-6251, Line 17.

FIDUCIARIES

Enter the amount from your 1994 Form CT-1041, Schedule H, Line 17.

Line 10 - CONNECTICUT MINIMUM TAX CREDIT CARRYFORWARD TO 1995

Keep a record of this amount because it may be carried forward and used in future years.

WORKSHEET A INSTRUCTIONS

You must complete Column I before completing Column II. Column I is used to calculate your 1993 net Connecticut minimum tax at 19%. Column II is used to calculate the tax without taking into account items of deferral.

COLUMN I

Line A - 1993 ADJUSTED FEDERAL TENTATIVE MINIMUM TAX

Enter the amount from Line 16 of your 1993 Form CT-6251 or Form CT-1041, Schedule H.

Line C - APPORTIONMENT FACTOR

Nonresidents and part-year residents enter the apportionment factor (rounded to four decimal places) as stated on your 1993 Form CT-6251, Line 38 or Form CT-1041, Schedule H, Line 20. Connecticut residents enter 1.0000.

Line F - NET CONNECTICUT MINIMUM TAX CALCULATED AT 19%

Subtract Line E from Line D. If the result is zero or less, enter 0. Enter the result on Line F and on Form CT-8801, Line 1.

COLUMN II

Line A - 1993 ADJUSTED FEDERAL TENTATIVE MINIMUM TAX

Recalculate your adjusted federal tentative minimum tax for 1993 by completing Lines 1 through 16 of a 1993 Form CT-6251 or 1993 Form CT-1041, Schedule H.

Enter on Line 1 of the recalculated return your 1993 alternative minimum taxable income from which you have subtracted deferral items. Deferral items are usually adjustments and preferences that do not cause a permanent difference in taxable income over a number of years (e.g., depreciation). For additional information, consult the instructions for federal Form 8801, Credit For Prior Year Minimum Tax - Individuals and Fiduciaries.

NOTE: Enter on Lines 2 and 4 of your recalculated return the same amounts as on your 1993 Form CT-6251 or Form CT-1041, Schedule H. Enter on Line 15 of your recalculated return the Minimum Tax Foreign Tax Credit on Exclusion Items using the instructions for federal Form 8801, Credit For Prior Year Minimum Tax - Individuals and Fiduciaries.

Line C - APPORTIONMENT FACTOR

Nonresidents and part-year residents enter the apportionment factor (rounded to four decimal places) as stated on your 1993 Form CT-6251, Line 38 or Form CT-1041, Schedule H, Line 20. Connecticut residents enter 1.0000.

Line F - NET CONNECTICUT MINIMUM TAX CALCULATED AT 19%

Subtract Line E from Line D. If the result is zero or less, enter 0. Enter the result on Line F and on Form CT-8801, Line 2.

CT-1040NR/PY

1994

NR/PY

CONNECTICUT NONRESIDENT OR PART-YEAR RESIDENT INCOME TAX RETURN

Check here for 1994 resident status: Nonresident Part-Year Resident

For the year January 1 — December 31, 1994, or other taxable year beginning _____, 1994, ending _____, 19__.

Label (See Instructions on page 3.) Use the DRS label. Otherwise, please print or type.	L	Your First Name and Middle Initial	Last Name	Your Social Security Number
	A	If a <i>JOINT</i> return, Spouse's First Name and Middle Initial		Last Name
	B	Home Address		Number and Street
	E	City, Town or Post Office	State	ZIP Code

Check if you used a paid preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.

Check here only if you checked any of the boxes on Part I of Form CT-2210.

Filing Status Check only one box	<input type="checkbox"/> A. Single
	<input type="checkbox"/> B. Married filing joint return or Qualifying widow(er) with dependent child
	<input type="checkbox"/> C. Married filing <i>SEPARATE</i> returns _____ Spouse's full name
	<input type="checkbox"/> D. Head of Household (with qualifying person) _____ Spouse's Social Security Number

Income and Tax	1. Federal Adjusted Gross Income (from federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3)	1		
	2. Additions, if any (from Schedule 1, Line 37 on the reverse)	2		
	3. Add Lines 1 and 2	3		
	4. Subtractions, if any (from Schedule 1, Line 47 on the reverse)	4		
	5. Connecticut Adjusted Gross Income (subtract Line 4 from Line 3)	5		
	6. Income from Connecticut sources (from Schedule CT-SI, Line 24)	6		
	7. Enter the greater of Line 5 or Line 6 (if zero or less, go to Line 14 and enter 0)	7		
	8. Income Tax: From Tax Table or Tax Calculation Schedule (see instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE	8		
	9. Divide Line 6 by Line 5 (if Line 6 is equal to or greater than Line 5, enter 1.0000)	9		
	10. Allocated Connecticut income tax (multiply Line 9 by Line 8)	10		
	11. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)	11		
	12. Subtract Line 11 from Line 10	12		
	13. Net Credit for income tax paid to other jurisdictions by Part-Year residents only (from Schedule 2)	13		
	14. Connecticut income tax (subtract Line 13 from Line 12)	14		
	15. Connecticut Alternative Minimum Tax (from Form CT-6251)	15		
	16. Total income tax (add Lines 14 and 15)	16		

Payments	17. Connecticut tax withheld (Attach W-2's and certain 1099's ; See instructions)	17		
	18. All 1994 estimated tax payments and any overpayments applied from a prior year	18		
	19. Payments made with extension request (Form CT-1040EXT)	19		
	20. Total payments (add Lines 17 through 19)	20		

Refund, Amount You Owe or Contribution	21. If Line 20 is greater than Line 16, enter amount overpaid. (subtract Line 16 from Line 20)	21		
	22. Amount of Line 21 you want to be applied to your 1995 estimated tax	22		
	23. Amount of Line 21 you want to contribute to: (see instructions)			
	AIDS Research <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$15 <input type="checkbox"/> other ____ .00			
	Organ Transplant <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$15 <input type="checkbox"/> other ____ .00			
	Endangered Species / Wildlife Fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$15 <input type="checkbox"/> other ____ .00			
	TOTAL CONTRIBUTIONS	23		00
	24. Amount of Line 21 you want to be refunded to you (subtract Lines 22 and 23 from Line 21)	24		
	REFUND			
25. If Line 16 is greater than Line 20, enter the amount of tax you owe. (subtract Line 20 from Line 16)	25			
26. If late: Enter Penalty (10% × amount on Line 25 OR if Line 25 is zero, enter \$50)	26			
27. If late: Enter Interest (1¼% × number of months late or fraction thereof × amount on Line 25)	27			
28. Interest on Underpayment of Estimated Tax (from Form CT-2210)	28			
29. Amount you owe with this return (add Lines 25 through 28) AMOUNT YOU OWE	29			

SEE MAILING INSTRUCTIONS ON REVERSE
TAXPAYERS MUST SIGN DECLARATION ON REVERSE

SCHEDULE 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers			
30. Interest on state and local government obligations other than Connecticut	▶	30	
31. Exempt-interest dividends received from a mutual fund derived from state or municipal government obligations other than Connecticut	▶	31	
32. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	32	
33. Taxable amount of lump sum distributions from qualified plans not included in federal adjusted gross income	▶	33	
34. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than zero)	▶	34	
35. Loss on sale of Connecticut state and local government bonds	▶	35	
36. Other - specify: _____	▶	36	
37. Total Additions (add Lines 30 through 36) Enter here and on Line 2 on the front of this form.	▶	37	

Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers			
38. Interest on United States government obligations	▶	38	
39. Exempt dividends from qualifying mutual funds derived from United States government obligations	▶	39	
40. Social security benefit adjustment (see instructions)	▶	40	
41. Refunds of state and local income taxes	▶	41	
42. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	▶	42	
43. Shareholder's pro rata share of S corporation nonseparately computed income	▶	43	
44. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than zero)	▶	44	
45. Gain on sale of Connecticut state and local government bonds	▶	45	
46. Other - specify (Do not include out-of-state income): _____	▶	46	
47. Total Subtractions (add Lines 38 through 46) Enter here and on Line 4 on the front of this form.	▶	47	

SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS (FOR PART-YEAR RESIDENTS ONLY)

NOTE: Attach copy of return filed with other jurisdiction(s).

48. Connecticut AGI during the residency portion of the taxable year only (see instructions) ▶ 48

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 49. Enter other jurisdiction's name and two-letter code (see instructions)
- 50. Non-Connecticut income included on Line 48 and reported on another jurisdiction's income tax return (attach copy)
- 51. Divide Line 50 by Line 48 (may not exceed 1.0000)
- 52. Apportioned Income Tax (see instructions)
- 53. Multiply Line 52 × Line 51
- 54. Income tax paid to another jurisdiction
- 55. Enter the smaller of Line 53 or Line 54
- 56. **TOTAL CREDIT** (add Line 55, all columns)
- 57. Foreign tax credit previously allowed
- 58. **NET CREDIT** for income taxes paid to other jurisdictions (subtract Line 57 from Line 56)
Enter this amount here and on Line 13 on the front of this form.

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
▶ 49				
▶ 50				
▶ 51				
▶ 52				
▶ 53				
▶ 54				
▶ 55				
			▶ 56	
			▶ 57	
			▶ 58	

DUE DATE: April 15, 1995

Make your check or money order payable to:
COMMISSIONER OF REVENUE SERVICES
 Write your Social Security Number(s) and
 "1994 Form CT-1040NR/PY" on your check or money order.
 Attach a copy of all applicable schedules and forms to this return.
 Mail in the envelope provided to you with this return or to the
 address shown at right.

FOR REFUND REQUESTS, MAIL TO:

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

FOR PAYMENTS AND NO TAX DUE, MAIL TO:

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

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Your Signature	Date	Spouse's Signature (If a joint return)	Date
	Paid Preparer's Signature		Date	
Keep a copy of this return for your records	Firm Name and Address			Federal Employer I.D. Number
				Connecticut Sales Tax Registration Number

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

Schedule CT-SI

NONRESIDENT OR PART-YEAR RESIDENT SCHEDULE OF INCOME FROM CONNECTICUT SOURCES

1994

**USE THIS SCHEDULE IF YOU WERE A NONRESIDENT OR PART-YEAR RESIDENT OF CONNECTICUT IN 1994.
ATTACH TO FORM CT-1040NR/PY.**

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

IMPORTANT: SEE INSTRUCTIONS BEFORE COMPLETING THIS SCHEDULE

PART I — CONNECTICUT INCOME — Part-Year Residents: Enter all of your income earned while you were a Connecticut resident and your income received from Connecticut sources while you were a nonresident. (Use CT-1040AW, Part-Year Resident Income Allocation Worksheet found on the back of this schedule.)
Nonresidents: Enter income received from Connecticut sources.

1. Wages, salaries, tips, etc.	1	
2. Taxable interest income	2	
3. Dividend income	3	
4. Alimony received	4	
5. Business income or (loss) (from federal Schedule C).....	5	
6. Capital gain or (loss) (from federal Schedule D).....	6	
7. Other gains or (losses) (from federal Form 4797).....	7	
8. Taxable amount of IRA distributions	8	
9. Taxable amount of pensions and annuities	9	
10. Rents, royalties, partnerships, estates, trusts, etc. (from federal Schedule E).....	10	
11. Farm income or (loss) (from federal Schedule F).....	11	
12. Unemployment compensation (insurance)	12	
13. Taxable amount of Social Security benefits	13	
14. Other income (including Lump-Sum Distributions)	14	
15. Gross income from Connecticut sources (add Lines 1 through 14)	15	

PART 2 — ADJUSTMENTS TO CONNECTICUT INCOME — Enter adjustments that are directly related to income reported above.

16. IRA deduction: You \$ _____ Spouse \$ _____	16	
17. Moving expenses	17	
18. Deduction for self-employment tax	18	
19. Self-employed health insurance deduction	19	
20. Keogh retirement plan and self-employed SEP deduction.....	20	
21. Penalty on early withdrawal of savings	21	
22. Alimony paid. Recipient's last name: _____ & Social Security # _____	22	
23. Total adjustments (add Lines 16 through 22).....	23	
24. Income from Connecticut sources (subtract Line 23 from Line 15) Enter the amount here and on Form CT-1040NR/PY, Page 1, Line 6	24	

PART 3 — Part-year residents: If you and your spouse (if married) were Connecticut residents for only part of the year, check the appropriate boxes below and enter the information that applies to you and your spouse on the last day of the taxable year.

- (1) You moved into Connecticut: date / /
- Your spouse moved into Connecticut: date / /
- (2) You moved out of Connecticut: date / /
- Your spouse moved out of Connecticut: date / /
- (3) You moved out of Connecticut and received income from Connecticut sources during your nonresident period
- Your spouse moved out of Connecticut and received income from Connecticut sources during his/her nonresident period
- (4) You moved out of Connecticut and received no income from Connecticut sources during your nonresident period
- Your spouse moved out of Connecticut and received no income from Connecticut sources during his/her nonresident period ...

WORKSHEET CT-1040AW

PART 1 — Part-Year Resident Income Allocation Worksheet

(See Instructions)

Adjusted Gross Income Married persons filing separate Connecticut income tax returns should complete separate worksheets.	Federal Income as Modified	Connecticut Resident Period		Connecticut Nonresident Period			
	COLUMN A Income from federal return	COLUMN B Income from Column A for this period		COLUMN C Income from Column A for this period		COLUMN D Income from Column C from Connecticut sources	
1 Wages, salaries, tips, etc.....	1						
2 Taxable interest income.....	2						
3 Dividend income	3						
4 Alimony received	4						
5 Business income or (loss) (from federal Schedule C).....	5						
6 Capital gain or (loss) (from federal Schedule D)	6						
7 Other gains or (losses) (from federal Form 4797).....	7						
8 Taxable amount of IRA distributions	8						
9 Taxable amount of pensions and annuities	9						
10 Rents royalties, partnerships, estates, trusts, etc (from federal Schedule E).....	10						
11 Farm income or (loss) (from federal Schedule F).....	11						
12 Unemployment compensation (insurance)	12						
13 Taxable amount of Social Security benefits	13						
14 Other income (including Lump-Sum Distributions)	14						
15 Add Lines 1 through 14	15						

ADJUSTMENTS TO INCOME

16 IRA deduction	16						
17 Moving expenses	17						
18 Deduction for self-employment tax	18						
19 Self-employed health insurance deduction	19						
20 Keogh retirement plan and self-employed SEP deduction	20						
21 Penalty on early withdrawal of savings	21						
22 Alimony paid	22						
23 Total adjustments (add Lines 16 through 22)	23						
24 Subtract Line 23 from Line 15	24						

Add Columns B and D for each line and enter the total on Lines 1 through 24 on Schedule CT-SI.

PART 2 — Employee Apportionment Worksheet

(See Instructions)

Do **not** use this worksheet if you know the exact amount of your Connecticut source income. Use **only** when the income from employment is earned both inside and outside Connecticut **and** the exact Connecticut amount is not known.

a Working days (or other basis) outside Connecticut.....	a	
b Working days (or other basis) inside Connecticut.....	b	
c Total working days (add items a and b).....	c	
d Nonworking days (holidays, weekends, etc.).....	d	
e Connecticut ratio (divide item b by item c) round to four places only.	e	
f Total income being apportioned	f	
g Connecticut income (multiply item e by item f) Enter here and on Schedule CT-SI, Line 1	g	

Basis, if other than working days: _____

Schedule CT-1040BA

1994

NONRESIDENT BUSINESS APPORTIONMENT SCHEDULE

**Formula basis apportionment of Connecticut income derived
from business carried on both in and out of Connecticut**

For the year January 1 — December 31, 1994, or other taxable year beginning _____, 1994, ending _____, 19 ____.

Your First Name and Middle Initial	Last Name	Social Security Number
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

Schedule A - List all places, both in and out of Connecticut, where you carry on business

(1) STREET ADDRESS	(2) CITY AND STATE	(3) DESCRIPTION (See Instructions)

Schedule B - Formula basis apportionment of income or (loss), if books do not show the portion from Connecticut sources

Items Used as Factors	Column A Totals — Everywhere	Column B Connecticut Only	Column C Percent Column B Is of Column A
1. Real property owned	1		
2. Real property rented from others	2		
3. Tangible personal property owned (or rented from others).....	3		
4. Property percentage (add Lines 1, 2 and 3).....	4		%
5. Payroll percentage	5		%
6. Gross income percentage	6		%
7. Total of percentages (add Lines 4, 5 and 6, Column C).....		7	%
8. Business apportionment percentage (divide total percentages on Line 7 by 3 or actual number of percentages if less than 3)		8	%

The business apportionment percentage on Line 8 should be applied to certain items of business income or loss to determine the amounts to be reported on Schedule CT-SI. See specific line instructions for Schedule CT-SI for details.

ATTACH THIS SCHEDULE TO SCHEDULE CT-SI

1994

Connecticut Nonresident or Part-Year Resident Income Tax Forms and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

Dear Taxpayer:

Thank you for all the comments and suggestions that you have provided to us during the past year. Your comments and constructive suggestions are always welcome at my office, where each one will receive my attention and consideration.

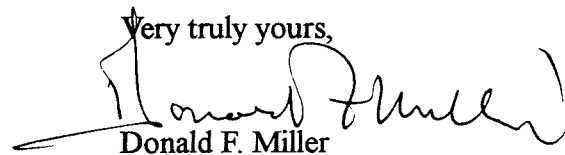
Our goal is to provide service to Connecticut taxpayers and their representatives in a fair, consistent and professional manner. Our staff will continue to be committed to providing quality customer service.

Again this year, there have been some legislative changes that have affected many of the forms. For example, for taxable years beginning on or after January 1, 1994, state taxation of social security benefits has been limited; the modification for moving expenses has been eliminated and the Connecticut alternative minimum tax has been revised to include a tax rate reduction.

In addition, effective for taxable years beginning on or after January 1, 1995, the personal income tax credit structure has been revised to eliminate the cliffs.

Should you require additional assistance, our Taxpayer Services Division staff is available to answer your questions. To listen to recorded answers to the most frequently asked questions about income tax, you may call CONN-TAX, our automated voice response system. A complete list of topics available on CONN-TAX is on Page 39. Information on where to get help is found on Page 3.

As always, the earlier you file your return, the earlier you will receive your refund.

Very truly yours,

Donald F. Miller
Commissioner

SOME IMPORTANT CHANGES

- Connecticut income taxation of social security benefits is limited to the amount which was taxable for federal purposes prior to the Omnibus Budget Reconciliation Act of 1993. Look for this subtraction modification on Schedule 1 of Form CT-1040 or Form CT-1040NR/PY.
- The provision to subtract moving expenses in the computation of Connecticut adjusted gross income has been eliminated as a result of a change in federal income tax law.
- The Connecticut alternative minimum tax rate has been reduced from 23% to 19% with a limitation of 5% of adjusted federal alternative minimum taxable income imposed on the amount of tax due.
- Effective for taxable years beginning on or after January 1, 1995, the personal income tax credit structure has been revised to eliminate the cliffs. Taxpayers may notice a change in their Connecticut withholding. Estimated tax filers should use the 1995 credit table included on the 1995 Form CT-1040ES when computing their estimated tax payments.
- Tax preparation services of business returns and business schedules related to an individual return, provided on or after January 1, 1995, are exempt from the sales and use taxes. All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

You may elect on your income tax return to contribute all or a portion of your refund to one of three designated funds. To contribute directly to one of these funds, refer to the mailing instructions below:

AIDS RESEARCH

AIDS Division, Department of Public Health and Addiction Services
150 Washington Street
Hartford, CT 06106
Make Check Payable To:
"Treasurer, State of Connecticut/Aids Fund"

ORGAN TRANSPLANT

Department of Social Services
25 Sigourney Street
Hartford, CT 06106
Make Check Payable To:
"Department of Social Services/
Organ Transplant"

ENDANGERED SPECIES/WILDLIFE FUND

Department of Environmental Protection-
Bureau of Administration Financial
Management
79 Elm Street
Hartford, CT 06106
Make Check Payable To:
"DEP-Endangered Species/ Wildlife Fund"

NOTE:

DISTRIBUTIONS FROM PENSIONS OR RETIREMENT PLANS

Under regulations that were filed with the Secretary of the State in November 1994, and covering taxable years beginning on or after January 1, 1994, a nonresident individual's Connecticut adjusted gross income derived from or connected with Connecticut sources does not include distributions from qualified or nonqualified pension or retirement plans. Distributions from nonqualified pension or retirement plans are included in a nonresident individual's Connecticut adjusted gross income derived from or connected with Connecticut sources in taxable years beginning before January 1, 1994 under the Temporary Income Tax Rules.

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WHAT THE BOOKLET CONTAINS

This booklet contains forms, information and instructions as follows:

- Form CT-1040NR/PY
- Form CT-8801
- Schedule CT-SI
- Form CT-2210
- Worksheet CT-1040AW
- Form CT-1040EXT
- Schedule CT-1040BA
- Form CT-1040ES
- Form CT-6251
- Form OP-186 (See below.)

USING THE INSTRUCTIONS

Read the instructions contained in this booklet carefully before preparing your Connecticut nonresident and part-year resident income tax return. The instructions are designed to answer most questions easily and quickly. They are divided into easy to follow sections:

GENERAL INFORMATION covers most commonly asked questions such as who must file, which form to use, and when to file.

LINE BY LINE INSTRUCTIONS provide specific directions for each line on **Form CT-1040NR/PY**, **Schedule CT-SI**, **Worksheet CT-1040AW**, **Schedule CT-1040BA**, **Form CT-6251**, and **Form CT-2210**.

OTHER TAXES THAT YOU SHOULD KNOW ABOUT

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available by requesting the form or publication specified. (See "Where to Get Help and Additional Forms," on Page 3 of this booklet.) Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Use Tax (Form OP-186)

In general, persons who purchase goods or services which would have been subject to the Connecticut sales tax had those goods or services been purchased from a Connecticut retailer, are subject to the Connecticut use tax. Typically, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut, and individuals who have purchased goods at out-of-state retail locations and have brought those goods back into Connecticut, are subject to the Connecticut use tax if they did not pay Connecticut sales tax. The Connecticut use tax is computed on the purchase price of the goods or services. The tax is reported on, and paid upon the filing of, **Form OP-186, Connecticut Individual Use Tax Return**. **Form OP-186** is contained in this booklet. The return must be filed and tax paid by April 15, 1995 for all purchases subject to Connecticut use tax made during 1994. **Mail Form OP-186 separately from your income tax return.**

(continued on next page)

Connecticut Gift Tax (Form CT-709)

In general, gifts made during each calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property situated in Connecticut. Nonresidents are taxed on gifts of real and tangible personal property situated in Connecticut. The tax is reported on, and paid upon the filing of **Form CT-709, Connecticut Gift Tax Return**. The return must be filed, and the gift tax paid, on or before April 15 annually for gifts made during the preceding calendar year.

If the donor dies during the year in which the gifts were made, the due date is the earlier of:

1. the due date (with extensions) for filing the donor's federal estate tax return, federal Form 706, or
2. April 15th of the year following the calendar year when the gifts were made.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services, Taxpayer Services Division can answer questions you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m., Monday through Friday, by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only may call 203-297-4911.

You may also call CONN-TAX at 203-566-7033 or 1-800-382-9463 (in-state) 24 hours a day to listen to recorded income tax information if you have a touch-tone telephone.

Assistance is also available between 8:30 a.m. - 4:30 p.m. by visiting any of the Department's offices listed on the back cover of this booklet.

If you visit, be sure to bring along:

1. your state copy of your federal Form W-2; and
2. your completed federal income tax return.

Forms and Publications

State income tax forms may be obtained at any of the Department's offices (listed on the back cover) as well as at:

- most banks;
- public libraries; and
- town halls.

If you have a fax machine, state tax forms may be obtained by calling the Department's Tax-Fax, 203-297-5698, 24 hours a day.

State tax forms may also be obtained by writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, Connecticut 06105, or by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state) 24 hours a day.

GENERAL INFORMATION

FILING TIPS TO SPEED YOUR REFUND

The Department of Revenue Services will issue refund checks as quickly as possible for error-free returns. An incomplete or incorrectly prepared return can delay or reduce your income tax refund. The following tips will help us to get your refund to you as quickly as possible.

1. File the appropriate form for your tax situation. Use **Form CT-1040NR/PY** if you were a nonresident of Connecticut and received Connecticut-source income in 1994 or if you changed your permanent legal residence by moving into or out of Connecticut in 1994. (See "*Am I A Resident, Part-Year Resident, or Nonresident?*" on Page 5 of this booklet.)
2. Be sure to check the correct filing status.
3. Make sure a legible "**State Copy**" of all federal Forms W-2 (Wages) and any W-2G (Winnings), 1099-R (Pensions) or other forms showing Connecticut income tax withheld is attached to your Connecticut return.
4. Be sure to sign your return upon completion. If you and your spouse are filing jointly, both of you must sign.
5. Be sure your paid preparer signs the return.
6. Be sure to use the preprinted label if one is included with this booklet. The information on this label will help us process your return and refund more quickly.

If you are not using a preprinted label, be sure to include your name(s), mailing address and social security number(s) in the name and address section of your return.

7. Be sure to use the correct mailing envelope when filing your return. One envelope is for refund requests. The other is for payments or returns with no additional tax due.
8. Be sure that both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elected to file separate income tax returns. No refund will be processed until both Connecticut returns are received.

WHO MUST FILE FORM CT-1040NR/PY?

You are required to file a Connecticut income tax return if you were a nonresident or part-year resident in 1994 and any of the following is true for the 1994 taxable year:

1. you had Connecticut income taxes withheld; or
2. you made estimated tax payments to Connecticut; or
3. you were a part-year resident who meets the gross income test (see Page 4) or who had a federal alternative minimum tax liability in 1994; or
4. you were a nonresident with Connecticut-source income in 1994 who meets the gross income test or who had a federal alternative minimum tax liability in 1994. (See "*Connecticut-Source Income of a Nonresident*" on Page 5 of this booklet.)

The Gross Income Test

You are required to file a Connecticut income tax return if your **gross income** for 1994 exceeds:

\$12,000 for a Single or Married person filing separate

\$19,000 for Head of Household

\$24,000 for Married persons filing jointly

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

Gross income includes, but is not limited to, the following items:

1. compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
2. gross income from a business;
3. capital gains;
4. interest and dividends;
5. gross rental income;
6. gambling winnings;
7. alimony;
8. taxable pensions and annuities;
9. prizes and awards;
10. your share of income from partnerships, S corporations, estates and trusts;
11. IRA distributions;
12. unemployment compensation;
13. federally taxable social security.

The following examples illustrate the gross income test:

EXAMPLE 1: On a federal income tax return, an unmarried nonresident reports income from a sole proprietorship located in Connecticut as follows:

Schedule C -	Gross Receipts	\$100,000
	Expenses	<u>(\$92,000)</u>
	Net Income	8,000

Since the gross income of \$100,000 exceeds the minimum requirements and the income is from a Connecticut source, this nonresident is required to file a Connecticut tax return.

EXAMPLE 2: An unmarried Connecticut part-year resident receives \$8,000 in federally non-taxable social security benefits and \$11,000 in interest income. Since non-taxable social security is not part of gross income, no Connecticut return must be filed provided no Connecticut tax was withheld and no estimated tax payments were made.

EXAMPLE 3: A nonresident who files as an unmarried individual for federal income tax purposes receives \$11,500 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 Schedule 1, **Form CT-1040NR/PY** (interest on state or local obligations other than Connecticut) is \$12,500. Therefore, a Connecticut return must be filed.

Title 19 Recipients

If you are a Title 19 recipient, you are required to file a Connecticut income tax return if you meet the conditions listed on Page 3 of this booklet. If you were a Title 19 recipient in 1994 and Medicaid assisted in the payment of your long-term care in a nursing or convalescent home in 1994 and you do not have the funds to pay your Connecticut income tax, complete **Form CT-19 IT** and attach it to the front of your Connecticut income tax return. By completing this form you authorize DRS to verify your Title 19 status for 1994 with the Department of Social Services. (To request a copy of **Form CT-19 IT**, see "*Where to Get Help and Additional Forms*" on Page 3 of this booklet.)

What Is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040NR/PY**, Connecticut adjusted gross income is your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ with Connecticut modifications, listed in Schedule 1 of **Form CT-1040NR/PY**.

How Do I File A Decedent's Return?

A Connecticut income tax return must be filed for a taxpayer who died during the taxable year if the requirements for "*Who Must File A Connecticut Return?*" are met. It must be signed and filed by his or her executor, administrator or surviving spouse for the portion of the year before the taxpayer's death. The date of the taxpayer's death must be clearly stated at the top of the return. As for federal purposes, a joint return may be filed by a surviving spouse. (Indicate who is deceased and date of death.) Write "**Filing as surviving spouse**" in the deceased spouse's signature block of the return. In the case of the death of both spouses, a final return must be filed by their legal representative. The Connecticut filing status must be consistent with the federal filing status.

Claiming A Refund For A Deceased Taxpayer

If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. 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.

Any income received by the estate of the decedent for the portion of the taxable 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 Fiduciary Income Tax Return*.

AM I A RESIDENT, PART-YEAR RESIDENT, OR NONRESIDENT?

To determine your residency status and the return you must file for 1994, read the following:

Resident: (Complete Form CT-1040EZ or Form CT-1040)

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1994.
or
2. I maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut.

Part-Year Resident: (Complete Form CT-1040NR/PY)

I changed my permanent legal residence by moving into or out of Connecticut during the taxable year.

Nonresident: (Complete Form CT-1040NR/PY)

1. I was not a resident or part-year resident for 1994.
and
2. I had income, gain or losses from Connecticut sources in 1994.

NOTE: You may be treated as a nonresident for 1994 even though your domicile was Connecticut if **all** of the following conditions are met:

1. You maintained no permanent place of abode in Connecticut for the entire taxable year of 1994.
and
2. You maintained a permanent place of abode outside of Connecticut for the entire taxable year of 1994.
and
3. You spent not more than thirty days in the aggregate in Connecticut during the 1994 taxable year.

Military personnel that are stationed in Connecticut, but are domiciled in another state are considered nonresidents.

DEFINITION: *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.

Are Military Personnel Required To File?

Military personnel who claim Connecticut as a residence but are stationed elsewhere will be subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (legal residence) elsewhere, you are required to file a resident income tax return unless you meet all three conditions for being treated as a nonresident listed in the previous note.

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 that you receive

from Connecticut sources while you are a nonresident (including your spouse's non-military income) may be subject to Connecticut income tax.

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

A) He had no other income.

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

B) Bob has a part-time job in Connecticut.

His Connecticut source income from non-military employment is taxable and should be reported on Form CT-1040NR/PY.

NOTE: Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See definition of *resident* on this page.

For further information, contact the Department and request a copy of **IP 92(2.1)**, *Connecticut State Income Tax Information for Military Personnel and Veterans*.

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 shall be 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. A refund of tax paid will be provided to the legal representative of the estate or to their surviving spouse.

DEFINITION: *Combat zone* is an area designated by executive order of the President of the United States as a combat zone.

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.

Connecticut-Source Income Of A Nonresident

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

- (a) 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 such property;
- (b) the income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession or occupation carried on in Connecticut;
- (c) income from a partnership doing business in Connecticut;

- (d) income from an S corporation doing business in Connecticut; or
- (e) income from a trust or estate with income derived from or connected with sources within Connecticut.

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

- (a) distributions from qualified or nonqualified pension or retirement plans. (See "NOTE" on the inside front cover for further information.);
- (b) 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;
- (c) compensation you received for active service in the United States military;
- (d) dividends from a corporation doing business in Connecticut;
- (e) compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- (f) gambling winnings;
- (g) interest earned by an individual from a Connecticut bank (unless earned by a Connecticut business); or
- (h) income from business or employment activities in Connecticut that are considered casual, isolated or inconsequential.

Activities Considered To Be 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.

NOTE: An employee's wages for services performed in Connecticut are taxable, regardless of amount, unless the employee's services meet the Ancillary Activity Test (see below).

2. Ancillary Activity Test - The nonresident's presence in Connecticut is ancillary to his or her primary business or employment duties that are 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 attendance in the state for planning, training, attendance at conferences or symposia, etc.

Connecticut-Source Income Of A Part-Year Resident

Connecticut-source 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; and
2. income derived from or connected with Connecticut sources for the part of the year you were a nonresident; and
3. special accruals.

What Items Are Subject To Special Accruals?

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 by the taxpayer. 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 taxpayer changes his or her residency status.

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 that are not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accruals with other items of income, gain, loss and deduction reported for your residency period. (See instructions for Worksheet CT-1040AW on Page 27 of this booklet.)

EXAMPLE 1: Mary, a part-year resident who moved out of Connecticut in June 1994, sold property on the installment basis in April 1994. She will receive annual installment payments for 5 years. She must accrue the entire gain on the sale of the property to the portion of 1994 when she was a resident of Connecticut because her right to receive the gain was fixed and determinable at the time she changed her residency.

EXAMPLE 2: John, a resident of Connecticut retired from his Connecticut employment on September 1, 1994 and moved to Florida. His employer notified him on August 15, 1994 that he would receive a \$1,000 bonus on September 15, 1994. He must accrue the \$1,000 bonus to the portion of 1994 when he was a resident.

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:

1. include the items of accrual in the calculation of tax in the year you changed your residence
or
2. 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 the Department 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 a **Form CT-1040NR/PY** for the taxable year when you changed your 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 which would be due if the election to file a surety bond had not been made. For further information on the requirements for a surety bond, contact the Department and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1 and **Forms CT-12-717A** and **CT-12-717B**. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

EXAMPLE 3: Harry, a Connecticut resident, won the Connecticut state lottery in 1993 and will continue to receive his winnings on the installment basis for twenty years. He moved out of the state in 1994. His lottery winnings are subject to special accrual. However, he may elect to post a surety bond or continue to have Connecticut income tax withheld by the Connecticut Division of Special Revenue rather than accruing all his future winnings to the period before his change of resident status.

NOTE: If Harry had won another state's lottery, he would be required to either accrue all the winnings to the period before his change of residency or post a surety bond. Connecticut income tax withholding would not be an option available to him.

Change From Nonresident to Resident

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

EXAMPLE 4: Lisa was a California resident from January 1, 1994 until July 31, 1994. She became a Connecticut resident on August 1. While a resident of California, Lisa earned \$10,000 for work performed in that state but she did not receive payment for that work until September 30, 1994.

For all of 1994 Lisa owned a condominium in Connecticut, which she rented to a third party from January 1 to December 31, 1994. The rent was paid for the first four months of 1994, but no rent was paid from May 1, 1994 to December 31, 1994. On December 31, Lisa received payment for all 1994 back rent from her tenant.

Lisa will file a Connecticut part-year resident return for 1994. The \$10,000 of California-source income earned before Lisa changed her residency is accrued to her nonresidency period and is not includible in Lisa's Connecticut adjusted gross income derived from or connected with Connecticut sources. The rental payments from Connecticut real estate

are considered Connecticut-source income regardless of when she received this income. Therefore, the entire amount of rental income is includible in her Connecticut adjusted gross income and none of it is subject to special accrual.

WHEN SHOULD I FILE?

Your Connecticut income tax return is due on or before April 15, 1995. (Due to the Patriots' Day holiday, this return will be considered timely-filed if U.S. postmarked on or before April 18, 1995.)

If you file on a fiscal year basis, you must file on or before the fifteenth day of the fourth month after the end of your fiscal year. If this date falls on a Saturday, Sunday or legal holiday, substitute the next business day. Your return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of your return.

If you file late, you will be subject to penalties and interest. Penalties and interest apply to late filing, late payment and underpayment of income tax.

How Do I Request an Extension to File My Return?

If you are unable to file a timely return you must file **Form CT-1040EXT, Application for Extension of Time to File**, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut income tax return. This form is contained in this booklet for your convenience. The filing of this form will automatically extend the due date for **six months**, if an Application for Automatic Extension of Time (federal Form 4868) has been filed. (You are not required to attach a copy of the federal extension request to **Form CT-1040EXT**.)

Form CT-1040EXT only extends the time to **file** your final return; **it does not extend the time to pay your income tax**. Interest at the rate of 1¼% per month or fraction thereof is charged on any tax not paid by the original due date. Also, a penalty of 10% will be assessed on any underpayment of tax due.

U.S. Citizens Living Abroad

If you are a U.S. citizen or U.S. resident living abroad who is unable to file a timely Connecticut income tax return, you must file **Form CT-1040EXT, Application for Extension of Time to File**, and pay the amount of tax that you expect to owe on or before the original due date of the return.

Include as an explanation, that you are a U.S. citizen or U.S. resident living abroad and you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months (October 15, 1995 for calendar year taxpayers). If you are still unable to file your return and you have applied for and were granted an additional extension of time to file for federal purposes using federal Form 2350, you must file your Connecticut return using the federal extension due date and you must attach to the front of your return the federal Form 2350 approval notice.

What if I Can't Pay All the Tax I Owe?

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Even if you cannot pay all the tax you owe, you should file your return on time and pay as much as you can. Penalty

of 10% of the underpayment will apply and interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full. If you continue to make payments, you can reduce the amount of interest you would otherwise owe.

Extension of Time to Pay the Tax

You may be eligible for an extension of six months to pay the tax you owe if you can show that it will cause you undue hardship to pay the tax on the date it is due. To receive consideration, you must file **Form CT-1127**, *Application For Extension Of Time For Payment Of Income Tax*, on or before the original due date of the return.

You must attach **Form CT-1127** to the front of your timely-filed Connecticut income tax return or your timely-filed **Form CT-1040EXT**, *Application for Extension of Time to File*. As evidence of the need for extension, you must attach (1) a statement of assets and liabilities and (2) an itemized list of receipts and disbursements for the preceding three months. You must also explain why you are unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the 10% penalty will be waived. Interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment from the original due date of the return until the tax is paid in full. Interest charges cannot be waived.

Form CT-1127 is available from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

Taxable Year and Method of Accounting

A taxpayer's taxable year and method of accounting shall be the same as such taxpayer's taxable year and method of accounting for federal income tax purposes.

If a taxpayer's taxable year or method of accounting is changed for federal income tax purposes, the taxable year or method of accounting shall be similarly changed for Connecticut income tax purposes.

What Should I Do If I Make A Mistake or Leave Something Off of My Return?

If after filing your income tax return you receive an additional wage and tax statement (W-2 or 1099) or discover that an error was made, **do not** submit a second **Form CT-1040NR/PY**. If corrections are necessary, you must file **Form CT-1040X**, *Connecticut Amended Income Tax Return*. An amended return claiming a refund of an overpayment must be filed within three years from the original due date of the return.

However, if your income is changed or corrected by the Internal Revenue Service, you must file **Form CT-1040X**, within 90 days after the final determination is made, if the federal change affects the Connecticut total income tax liability (including alternative minimum tax).

If you file an amended federal income tax return, you must also file **Form CT-1040X** within 90 days if the change affects the Connecticut total income tax liability (including alternative minimum tax).

If you are a part-year resident who claimed credit on your Connecticut income tax return or **Form CT-6251**, *Connecticut Alternative Minimum Tax Return-Individuals*, for taxes paid to another jurisdiction during your period of residency and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file **Form CT-1040X**, within 30 days of the final determination of that amount.

NOTE: Contributions made to designated funds and overpayments applied to the next year's estimated taxes on the original return are irrevocable and cannot be changed by amendment.

Form CT-1040X is available from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

SHOULD I MAKE ESTIMATED PAYMENTS?

A declaration of estimated income tax is generally required if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$200 and you expect your Connecticut income tax withheld to be less than your required annual payment.

Your required annual payment is the lesser of:

1. 90% of your 1995 total income tax;
- or
2. 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1994 or a nonresident or part-year resident with Connecticut-source income in 1994.

Annualized Income Installment Method

If your income varies throughout the year, using the annualized installment method may enable you to reduce or eliminate the amount of your estimated tax payment for one or more periods. For further information, you may request a copy of **IP 93(6.1)**, *A Guide to Calculating Your Annualized Estimated Tax Installments and Worksheet CT-1040AES*. (See "Where to Get Help and Additional Forms" on Page 3.)

1995 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1995 are as follows:

* **April 15, 1995** - should equal 25% of your required annual payment.

June 15, 1995 - should equal 25% of your required annual payment. (A total of 50% of your required annual payment should be paid in by this date.)

September 15, 1995 - should equal 25% of your required annual payment. (A total of 75% of your required annual payment should be paid in by this date.)

January 15, 1996 - should equal 25% of your required annual payment. (A total of 100% of your required annual payment should be paid in by this date.)

If any due date falls on a Saturday, Sunday or legal holiday, substitute the next business day.

* Due to the Patriots' Day holiday, the April 15 estimate will be considered timely-filed if U.S. postmarked on or before April 18, 1995.

NOTE: For those taxpayers who report on other than a calendar year basis, use your federal estimated tax installment dates.

To avoid making estimated tax payments, you may request your employer to withhold additional amounts from your wages to cover the taxes on other income. You can make this change by providing your employer with a revised **Form CT-W4, Employee's Withholding or Exemption Certificate.**

Filing Form CT-1040ES

Use **Form CT-1040ES, Individual Estimated Income Tax Payment Coupon**, to make estimated Connecticut income tax payments for 1995. If you made estimated tax payments in 1994, you will receive a *1995 Individual Estimated Income Tax Payment Coupon Book* containing preprinted coupons, personalized with your name, address and social security number. To ensure that your payments are properly credited, be sure to use the coupons in your coupon book.

If you did not make estimated tax payments in 1994, use **Form CT-1040ES** included in this booklet to make your first estimated income tax payment. If you file this form, additional coupons will be mailed to you.

Interest on Underpayment of Estimated Tax

If you did not pay enough tax through withholding and/or estimated payments 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. 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 1¼% per month or fraction thereof shall be added to the tax due until the earlier of the following dates: April 15, 1995 or the date on which the underpayment is paid.

Filing Form CT-2210

If your 1994 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$200, you can use **Form CT-2210, Underpayment of Estimated Tax by Individuals and Fiduciaries**, to find out if you paid enough income tax during the year. This form will also help you calculate interest if you underpaid your estimated tax. **Form CT-2210** and detailed instructions are included in this booklet.

PENALTY AND INTEREST FOR FORM CT-1040NR/PY

Late Payment or Late Filing: The penalty for late payment is 10% of the balance due. If no tax is due but you are required to file, the penalty for late filing is \$50. Interest will be charged on the underpayment of the tax at the rate of 1¼% per month or fraction thereof.

Failure to File: If you fail to file your return and the commissioner of revenue services files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

Failure to Report Federal Changes: If the Internal Revenue Service changes your income for any year or if you file an amended federal return, you are required to report such changes within 90 days after the final determination of such changes or the filing of such amendment if the federal change affects the Connecticut total income tax liability (including alternative minimum tax). The change should be reported on an amended Connecticut income tax return, **Form CT-1040X**. The penalty for failure to report any such change within the 90-day period is \$50.

Failure to Report State Changes: If you are a part-year resident who claimed credit for taxes paid to another jurisdiction during your period of residency on your Connecticut income tax return or **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file an amended Connecticut income tax return, **Form CT-1040X**, within 30 days of the final determination of that amount. The penalty for failure to report any such change within the 30-day period is \$50.

WAIVER OF PENALTY

You may be entitled to a waiver of penalty if the failure to pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. (Be sure to include your name and social security number on all correspondence.) Do not include penalty waiver requests with the tax return.

Mail separately to:

Tax Review Committee
Department of Revenue Services
PO Box 5089
Hartford CT 06102 - 5089

NOTE: Interest cannot be waived. Before a penalty waiver can be granted, the taxpayer must pay all tax and interest due.

HOW DO I START?

If you follow this easy five-step process, you should be able to complete your form with a minimum amount of time and effort.

Step One - Complete Your Federal Return

Before you begin, get all your records together, including your federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions) and other 1099's. First use this information to complete your federal income tax return. The information on your federal return will help you complete your Connecticut return.

Step Two - Complete Your Connecticut Return

Remove the forms from this booklet. One copy is for you to file with the Department of Revenue Services. The other copy is for your records. If you complete the copy for your

records first, you will be able to make any necessary corrections and copy your final calculations onto the form you send to the Department of Revenue Services. Please keep the extra copy. You may need information from it when you file your next year's return or make estimated tax payments, or if we write to you with a question.

Forms And Schedules Included In This Booklet

In addition to Form CT-1040NR/PY, this booklet contains several forms you may have to complete. Listed below is a brief description of these forms and an explanation of who should complete them.

<u>Form</u>	<u>Who Should Complete?</u>
Schedule CT-SI Parts 1 and 2:	All nonresidents and part-year residents
Part 3:	All part-year residents
Worksheet CT-1040AW	
Part 1:	All part-year residents
Part 2:	A nonresident employee or part-year employee (for his or her nonresidency period) who worked in and outside of Connecticut <u>and</u> does not know the actual amount of Connecticut-source income.
Schedule CT-1040BA:	A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut.
Form CT-6251:	A nonresident or part year resident with a federal alternative minimum tax liability.
Form CT-8801:	A nonresident or part-year resident who needs to calculate an adjusted net Connecticut minimum tax credit or minimum tax credit carryforward for future years.

Simply proceed item by item, reading the instructions for each line item before you enter any amounts. Then copy all information carefully onto the form you intend to file.

Step Three - Order of Attachments

Staple your Forms W-2 or **Forms CT-4852** (substitute W-2) to the front of the income tax form in the appropriate area marked "**Staple W-2's, W-2G's and 1099's Here.**"

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "**Clip Check Or Money Order Here.**"

In addition, 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-19 IT** (Title 19 status release)
- **Form CT-1127** (Extension of time to pay)
- **Form CT-8379** (Nonobligated spouse)
- **Form CT-12-717A** (Surety bond)
- **Form CT-12-717B** (Security in lieu of Surety bond)

Attach other required forms and schedules to the back of your return or as directed on the form.

Step Four - Check Your Return

Take your time in completing your return. When you have finished your return, recheck all of your entries and arithmetic.

Remember: Errors delay refunds.

After you have completed your return, be sure to sign it and attach any required schedules, statements or forms.

Step Five - Mailing Your Return

This package contains two envelopes for mailing your return. Be sure to use the proper envelope.

<p>For REFUND REQUESTS, mail to: Department of Revenue Services PO Box 2968 Hartford CT 06104-2968</p>
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<p>For PAYMENTS or NO TAX DUE, mail to: Department of Revenue Services PO Box 2969 Hartford CT 06104-2969</p>
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WHAT HAPPENS AFTER I FILE?

After you mail your return, you may have some questions. Some of your concerns are discussed in this section.

Copies of Returns

You should keep copies of tax returns you have filed and the tax return package as part of your records. This information may be needed in preparing future returns or in amending filed returns.

You may request a copy of a previously-filed Connecticut income tax return from the Department by completing **Form LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. (See "*Where To Get Help and Additional Forms*" on Page 3 of this booklet.)

Information About Refunds

If you have a touch-tone phone, you may access our automated refund hotline 24 hours a day by calling 1-800-382-9463 (in-state) or 203-566-7033. You must have the following information available: your social security number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

You should allow at least 8 weeks for your refund to be processed. You are entitled to interest on your overpayment at the rate of ¾% for each month or fraction thereof which elapses between the 90th day following receipt of your claim for a refund and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies, all or part of your overpayment may be used to pay all or part of the outstanding debts. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past due child support or a debt to any state agency, 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 1994 and who made tax payments (estimates or withholding) in 1994 may be eligible to claim his or her share of any refund if:

1. a joint Connecticut tax return was filed for 1994
and
2. an overpayment of tax was made.

If you are a nonobligated spouse, you can claim your share of a joint refund by filing **Form CT-8379, Nonobligated Spouse Claim and Allocation**. A copy of this form can be obtained from the Department. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

INSTRUCTIONS FOR CONNECTICUT NONRESIDENT AND PART-YEAR RESIDENT INCOME TAX RETURN: FORM CT-1040NR/PY

NAME AND ADDRESS

All information on **Form CT-1040NR/PY** should be for the calendar year January 1 through December 31, 1994, or for your fiscal year. If filing for a fiscal year, enter the month and day the taxable year began, and the month, day and year that it ended at the top of the front page.

After you have completed your return and checked it for accuracy, remove the preprinted label from the back of this booklet and place it over the name and address blanks of your return. Make sure the information on the label is correct. If you need to make any changes, draw a line through the incorrect information and clearly print the new information. Using the label speeds up processing your return, including getting your refund to you sooner. It also reduces the possibility of error, which could delay your refund.

If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1040NR/PY**. Be sure your social security number is listed on your return. If you file a joint return, list your social security number and your spouse's social security number in the order they appear on your federal return.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

FILING STATUS

Form CT-1040NR/PY

Check the appropriate box to indicate your filing status. In general, when filing **Form CT-1040NR/PY**, your filing status must match your federal income tax filing status for this year. Consult the information in your federal income tax booklet or call the Internal Revenue Service (IRS) at 1-800-829-1040 if you are not certain of your filing status for 1994.

What If My Spouse and I Are Residents of Different States?

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 separate**."

Where 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 separate**" unless:

1. they file jointly for federal income tax purposes;
and
2. they elect to be treated as if both were Connecticut residents for the entire taxable year.

What If My Spouse And I Are Part-Year Residents Who Moved Into or Out of Connecticut At Different Times?

Where both spouses are part-year residents, and move into or out of Connecticut at different times during the taxable year both spouses must file as "**married filing separate**."

NOTE: If both spouses are part-year residents and moved into or out of Connecticut on the same day and filed jointly for federal income tax purposes, a joint Connecticut income tax return may be filed.

What If My Spouse And I Are Both Nonresidents And Only One of Us Has Connecticut-Source Income?

Where both spouses are nonresidents and only one spouse has Connecticut-source income, the spouse who is required to file a Connecticut income tax return must file as "**married filing separate**." unless:

1. they file jointly for federal income tax purposes;
and
2. they elect to be treated as if both had Connecticut-source income.

NOTE: If filing a joint federal return and separate Connecticut returns, enter on Line 1 of **Form CT-1040NR/PY** only your portion of the income included in joint federal adjusted gross income.

ROUNDING OFF TO WHOLE DOLLARS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total. For example, if you received two state W-2 forms, one showing \$800.49 withheld and one showing \$50.22 withheld you would enter on **Form CT-1040NR/PY**, Line 17, \$851.00 ($\$800.49 + \$50.22 = \850.71).

CAUTION: Rounding off to whole dollars may affect the amounts of your personal exemption and your personal tax credit.

NOTE: You may round off the amount of tax due as stated in the 1994 Tax Tables or as calculated using the Tax Calculation Schedule.

COMPLETING THE RETURN

Go to Line Instructions for **Form CT-1040NR/PY**.

FORM CT-1040NR/PY - LINE INSTRUCTIONS

LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1994 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from **Form CT-1040NR/PY**, Line 37. (See instructions for Schedule 1, Page 14.)

LINE 3

Add Lines 1 and 2. Enter the total on Line 3.

LINE 4 - SUBTRACTIONS

Enter the amount from **Form CT-1040NR/PY**, Line 47. (See instructions for Schedule 1, Page 15.)

LINE 5 - CONNECTICUT ADJUSTED GROSS INCOME

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

LINE 6 - INCOME FROM CONNECTICUT SOURCES

Complete Schedule CT-SI. (See instructions for Schedule CT-SI on Page 21 of this booklet.) Enter the income from Connecticut sources from Schedule CT-SI, Line 24.

LINE 7

Enter the greater of Line 5, your Connecticut adjusted gross income, or Line 6, your Connecticut-source income on Line 7.

If the amount on Line 7 is zero or less, go to Line 12 and enter 0.

LINE 8 - TAX COMPUTATION

To calculate your tax, use one of the following methods:

Tax Table - If Line 7 is less than or equal to \$96,000, you may use the Tax Table in the back of this booklet to find your tax. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 8.

Tax Calculation Schedule - You **must** use the Tax Calculation Schedule to figure your tax if Line 7 is more than \$96,000. You may also use the Tax Calculation Schedule if Line 7 is less than or equal to \$96,000. This Schedule is found at the end of this booklet.

LINE 9

Divide Line 6 by Line 5 and enter the result on Line 9. 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 1. Round to four decimal places.

LINE 10 - ALLOCATED CONNECTICUT INCOME TAX

Multiply Line 9 by Line 8 and enter the result on Line 10.

LINE 11 - ADJUSTED NET CONNECTICUT MINIMUM TAX CREDIT

Enter the amount shown on Line 9 of **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals and Fiduciaries**, on Line 11. (See **Form CT-8801** included in this booklet.) If you did not pay Connecticut alternative minimum tax in 1993 or you entered an amount on Line 15 of this form, enter 0.

LINE 12

Subtract Line 11 from Line 10. Enter the result on Line 12.

LINE 13 - NET CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS: APPLIES TO 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 another state or specified jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Schedule 2 on the back of **Form CT-1040NR/PY** and enter the amount from Line 58 here. You must also complete Schedule 2 if you are claiming a foreign tax credit for taxes paid to a Canadian province on your federal tax return and you previously were allowed a credit for those taxes on your Connecticut return. (See instructions for Schedule 2, Page 17.)

NOTE: You must also attach a copy of the tax return filed with the other state or jurisdiction to the back of your **Form CT-1040NR/PY**.

IMPORTANT: The credit for income tax paid to other jurisdictions is limited to residents and part-year residents (for the period of their Connecticut residency).

LINE 14 - CONNECTICUT INCOME TAX

Subtract Line 13 from Line 12 and enter the result on Line 14. If Line 13 is greater than Line 12, enter 0.

LINE 15 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount from Line 25 of **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, on Line 15. (See instructions for **Form CT-6251**, Page 32 of this booklet.)

LINE 16 - TOTAL INCOME TAX

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

LINE 17 - CONNECTICUT TAX WITHHELD

Enter the total income tax withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's. Enter only amounts withheld for the State of Connecticut. Do not include tax withheld for other states or the Internal Revenue Service. Be sure you attach the "**State Copies**" of Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement or profit sharing plan, you should request **Form CT-4852** to report your earnings and withholding. Copies of 1099's and W-2G's need only be attached if they show Connecticut tax withheld.

NOTE: If the amount on Line 17 does not equal the amounts of Connecticut withholding as reported on Forms W-2, W-2G and certain 1099's, your **Form CT-1040NR/PY** will be returned to you.

LINE 18 - ALL 1994 ESTIMATED PAYMENTS

Enter on Line 18 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 1994 estimated tax payments made in 1995.

LINE 19 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed **Form CT-1040EXT, Application for Extension of Time to File**, enter on Line 19 the amount you paid with that form.

LINE 20 - TOTAL PAYMENTS

Add Lines 17, 18 and 19. Enter the total on Line 20. This represents the total of all Connecticut tax payments made.

LINE 21 - OVERPAYMENT

If Line 20 is more than Line 16, subtract Line 16 from Line 20 and enter the result on Line 21. This is the amount of your overpayment. To properly allocate your overpayment, go on to Lines 22, 23 and 24.

LINE 22 - AMOUNT OF LINE 21 TO BE APPLIED TO YOUR 1995 ESTIMATED TAX

Enter the amount of your 1994 overpayment that you wish to apply to your 1995 Connecticut estimated tax. It will be treated as estimated tax paid on April 15, 1995 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. (Your request to apply this amount to 1995 estimated income tax is irrevocable.)

LINE 23 - AMOUNT OF LINE 21 YOU WANT TO CONTRIBUTE

You may contribute all or a portion of your refund to one or more of three designated funds. Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total amount on Line 23. (Your contribution is irrevocable.)

NOTE: You may only make a contribution if you are entitled to a refund. Your contribution is limited to your refund amount.

For information regarding direct contributions to any of these funds, please refer to the inside front cover of this booklet.

What will your contribution be used for?**AIDS RESEARCH EDUCATION FUND**

This fund was created to assist research, education and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The AIDS Research Education Fund is administered by the Connecticut Department of Public Health and Addiction Services.

ORGAN TRANSPLANT FUND

Contributions to this fund are used to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. This fund is administered by the Connecticut Department of Social Services.

ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND

This fund was established to help preserve Connecticut's wildlife and their habitats. Money donated to this fund is used to protect and manage our state's native plants, animals and habitats. This fund is administered by the Connecticut Department of Environmental Protection.

LINE 24 - AMOUNT OF YOUR REFUND

Subtract the total of Lines 22 and 23 from Line 21. Enter the result on Line 24. This is the amount of your refund. It is to your advantage to file your return early. Early filers get quicker refunds. Be sure to use the refund envelope when mailing your return.

NOTE: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 1995 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, charitable contributions designated by you and the amount to be refunded to you.

LINE 25 - IF LINE 16 IS MORE THAN LINE 20, ENTER AMOUNT OF TAX YOU OWE

If Line 16 is more than Line 20, subtract Line 20 from Line 16 and enter the result on Line 25. This is the amount of tax you owe.

LINE 26 - PENALTY FOR LATE PAYMENT OR LATE FILING

The penalty for late payment or underpayment of the tax due is 10% of such amount due. If no tax is due but you are required to file a return, the penalty for late filing is \$50.

LINE 27 - INTEREST FOR LATE PAYMENT OR LATE FILING

If you fail to pay the tax when due, interest will be charged at the rate of 1¼% per month or fraction thereof from the due date until payment is made.

LINE 28 - INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If Line 16 minus Line 17 is more than \$200, you may owe interest on late or underpaid estimated tax payments. **Form CT-2210**, included in this booklet, can help you determine whether you did underestimate and will help you calculate interest. (See instructions for **Form CT-2210**, Page 35 of this booklet.) If you prefer to have the Department calculate the interest, do not file **Form CT-2210**, leave this line blank, and we will bill you.

LINE 29 - AMOUNT YOU OWE

Add Lines 25, 26, 27 and 28. Enter the total on Line 29. Pay the amount in full with your return. Make your check or money order payable to the "Commissioner of Revenue Services." Write your social security number(s) and "1994 **Form CT-1040NR/PY**" on the front of your check in the lower left corner. Be sure to sign your check and clip it to the front of your return. Do not send cash.

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

SIGN HERE

Now that you have completed 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.

PAID PREPARER NOTE

Anyone you pay to prepare your return must sign it. A preparer who signs your return must sign it by hand in the space provided. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name, and firm address must also be entered in the space provided.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. You should report this use tax liability on **Form OP-186**, contained in this booklet.

Tax preparation services involving business returns and business schedules related to an individual return, provided on or after January 1, 1995, are exempt from the sales and use taxes. All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

MAILING YOUR RETURN

Retain a copy of this return 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.) If you are requesting a refund of any portion of your overpayment, use the refund request envelope when mailing your return. Otherwise, use the payment or no tax due envelope when mailing your return.

FORM CT-1040NR/PY, SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 30 - 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 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 and U.S. Virgin Islands.

LINE 31 - 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 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 and 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 on this line.

LINE 32 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED LOSS

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed loss, if any. Your pro rata share of the S corporation's nonseparately computed loss will be reported on federal Form 1120S, Schedule K-1 that is furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on **Form CT-1120S, Corporation Business Tax Return**. That percentage should be furnished to you by the S corporation.

NOTE: If any federal limitations apply, add back only the net amount of the loss included on federal Schedule E as apportioned as provided above.

LINE 33 - 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 33. Do not enter any part of the distribution reported on Line 11a of federal Form 1040A or Line 16a of federal Form 1040 or on Schedule D of federal Form 1040.

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

LINE 34 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of Form CT-1041, *Connecticut Fiduciary Income Tax Return*. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 34. If the amount is less than zero, enter the amount on Line 44.

NOTE: 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 34.

LINE 35 - 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 36 - OTHER

Use Line 36 to report any of the following modifications:

1. 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.
2. 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.
3. 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.

4. 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.
5. 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.
6. Enter any item of income or gain subject to special accrual to the extent such item was not includible in federal adjusted gross income for the taxable year. (See "Special Accruals" on Page 6 of this booklet.)
7. Also use Line 36 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 30 through 35.

LINE 37 - TOTAL ADDITIONS

Add Lines 30 through 36. Enter the total on Line 37 and on Line 2 of Form CT-1040NR/PY.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME - ENTER ALL AMOUNTS AS POSITIVE NUMBERS

LINE 38 - INTEREST ON UNITED STATES 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 and Series HH, U.S. Treasury bills and notes.

IMPORTANT: For Series EE U.S. Savings Bonds you are entitled to include on Line 38 only the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, the net taxable amount will be reported by you on Schedule B of federal Form 1040 or Schedule 1 of federal Form 1040A.

NOTE: 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 39 - EXEMPT DIVIDENDS FROM 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.

NOTE: 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 distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 39 is \$55.

LINE 40 - SOCIAL SECURITY BENEFIT ADJUSTMENT

If you receive federally taxable social security benefits, you may be able to reduce the amount of these benefits that is subject to Connecticut income tax. Complete the schedule below to determine your social security benefit adjustment and enter the result on Line 40.

A. Enter the total amount from Box 5 of all your Forms SSA-1099 and Forms RRB-1099 A. _____

NOTE: If Line A is zero or less, stop here and enter 0 on Line 40. Otherwise, go to Line B.

B. Divide Line A above by 2 B. _____

C. Add the amounts on your federal Form 1040, Lines 7, 8a, 9 through 14, 15b, 16b, 17 through 19, and 21 or federal Form 1040A, Lines 7, 8a, 9, 10b, 11b and 12. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099. C. _____

D. Enter the amount from federal Form 1040 or 1040A, Line 8b..... D. _____

E. Add Lines B, C, and D. E. _____

F. Enter total adjustments from federal Form 1040, Line 30 or federal Form 1040A, Line 15c. F. _____

G. Subtract Line F from Line E. G. _____

H. Enter on Line H the amount shown below for your filing status:

- single, head of household, or qualifying widow(er), enter \$25,000
- married filing jointly, enter \$32,000
- married filing separate, enter 0 (\$25,000 if you lived apart from your spouse for all of 1994) H. _____

I. Subtract Line H from Line G. If zero or less enter 0. I. _____

J. Divide Line I by 2 J. _____

K. Enter the lesser of Line B or Line J. K. _____

L. Taxable amount of social security benefits as reported on 1994 federal Form 1040, Line 20b or Form 1040A, Line 13b..... L. _____

M. Social Security Benefit Adjustment - Subtract Line K from Line L. Enter the amount here and on Form CT-1040NR/PY, Line 40. (If Line K is greater than or equal to Line L, enter 0)..... M. _____

LINE 41 - 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.

LINE 42 - TIER 1 AND TIER 2 RAILROAD RETIREMENT BENEFITS AND SUPPLEMENTAL ANNUITIES

If you received Tier 1 or Tier 2 railroad retirement benefits and supplemental annuities during 1994, you may deduct the amount included in your federal adjusted gross income.

Enter the total amount of Tier 1 or Tier 2 railroad retirement benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 13b. Likewise, 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 43 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED INCOME

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed income, if any. Your pro rata share of the S corporation's nonseparately computed income will be reported on federal Form 1120S, Schedule K-1 that is furnished to you by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on **Form CT-1120S, Corporation Business Tax Return**. That percentage should be furnished to you by the S corporation.

NOTE: If you have deductible losses from a prior year or other adjustments, subtract only the net amount of income included on federal Schedule E as apportioned as provided above.

LINE 44 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of **Form CT-1041, Connecticut Fiduciary Income Tax Return**. Your share of these modifications should be furnished to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 44. If the amount is greater than zero, enter the amount on Line 34.

NOTE: 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 44.

LINE 45 - 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 46 - OTHER

Use Line 46 to report any of the following modifications:

1. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable 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.
2. 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, which were not deductible in determining federal adjusted gross income.
3. 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 that is attributable to a trade or business of that individual.
4. Enter any item of loss or deduction subject to special accrual to the extent such item was not deductible in determining federal gross income for the taxable year. (See "*Special Accruals*" on Page 6 of this booklet.)
5. Subtract the amount of any interest income from notes, bonds or other obligations of the State of Connecticut, interest income from which is included in federal adjusted gross income.

Do not use Line 46 to subtract income subject to tax in another jurisdiction (see "*Schedule 2*" on the bottom of this page) or income of a nonresident spouse. (See "*Filing Status*" on Page 11.)

LINE 47 - TOTAL SUBTRACTIONS

Add Lines 38 through 46. Enter the total on Line 47 and on Line 4 of **Form CT-1040NR/PY**.

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used by a **part-year resident** to claim a credit against Connecticut income tax liability for income taxes paid to another state or a political subdivision thereof or the District of Columbia or any province of Canada for the portion of the taxable year that the taxpayer was a Connecticut resident. Credit may only be claimed if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

IMPORTANT: Nonresidents may not claim a credit for income taxes paid to other jurisdictions.

NOTE: No credit is allowed for taxes paid on dividends or interest income unless derived from property employed in a business or trade carried on in that jurisdiction. Credit is allowed, however, for wages earned for services performed in another jurisdiction.

Taxpayers seeking a credit for minimum taxes paid to another jurisdiction must use **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, to calculate their alternative minimum tax credit.

No credit shall be allowed for any of the following:

- income tax paid to a foreign country (including Canada);
- income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid to Connecticut;
- income tax paid to a Canadian province (including a political subdivision of a Canadian province) by a taxpayer electing to claim the foreign tax credit for federal income tax purposes in the current taxable year or a preceding taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial income tax for a succeeding taxable year, the credit against Connecticut income tax previously allowed shall be added back to Connecticut income tax for such succeeding taxable year.

NOTE: Taxpayers required to add back a previously allowed credit to Connecticut income tax, must use Line 57 of Schedule 2.

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. **You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Connecticut income tax return.**

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you require more than two columns, you should create a worksheet identical to Schedule 2 and attach it to the back of your **Form CT-1040NR/PY**.

IMPORTANT: If you are claiming credit for income taxes paid to another state and to its political subdivision (i.e. New York State and New York City), 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 Schedule 2 to calculate your credit:
1. Enter that amount of income in only one column on Schedule 2;
 2. Combine the amounts of tax paid to the city and the state and enter on Line 54 of that column.
- B. If the amounts of income taxed by both the city and state are not equal:
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;
 3. Include only the excess income taxed by only one of the jurisdictions in the next column.

EXAMPLE: Taxpayer B is a part-year resident. She earned all of the following income while she was a Connecticut resident and earned no income while a nonresident.

- | | |
|--|-----------|
| 1) B's Connecticut AGI | \$100,000 |
| 2) New York State income | \$ 50,000 |
| 3) New York City income | \$ 40,000 |
| 4) Identical income subject to tax in both jurisdictions | \$ 40,000 |
| 5) New York State tax | \$ 2,400 |
| 6) New York City tax | \$ 225 |
| 7) Connecticut tax (before credit) | \$ 4,500 |

Taxpayer B's Schedule 2 would be completed as follows:

LINE 48		\$100,000	00
(N.Y. State and N.Y. City)		(N.Y. State Excess)	
COLUMN A		COLUMN B	
Name	Code	Name	Code
Line 49	New York NY	New York NY	
Line 50	40,000 00	10,000	00
Line 51			.10
Line 52	4,500 00	4,500	00
Line 53	1,800 00	450	00
Line 54	2,145 00	480	00
Line 55	1,800 00	450	00
Line 56	TOTAL CREDIT:	\$2,250	00

Taxpayer B's New York State tax is prorated on Line 54 in Column A and Column B based upon the fraction of New York State income reported in each column. Because 4/5 of her New York State income is reported in Column A, 4/5 of her New York tax ($4/5 \times \$2400 = \1920) is included on Line 54 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ($\$1920 + \$225 = \2145). The remaining New York State tax ($1/5 \times \$2400 = \480) is reported on Line 54, Column B.

LINE 48 - CONNECTICUT ADJUSTED GROSS INCOME DURING THE RESIDENCY PORTION OF THE TAXABLE YEAR ONLY

The amount from Line 24, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW) will be entered on Line 48 with the following exceptions:

1. Add to the amount on Line 24, Column B any net loss during the period of Connecticut residency that was derived from or connected with sources in another jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).
2. For the period of Connecticut residency, add back any item of loss or deduction and subtract any item of income or gain which was included in Column B (CT-1040AW) as an item of special accrual.

Enter the modified amount on Line 48.

EXAMPLE: Ellen's Connecticut adjusted gross income for her residency period is \$60,000 which includes a net loss of \$20,000 from a business conducted in Rhode Island. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 48.

LINE 49 - TAXING JURISDICTION(S)

Enter on Line 49 the name and the two-letter code of each taxing jurisdiction for which you are claiming credit. These codes are listed below.

If you claim credit for income taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian province, respectively.

STANDARD TWO-LETTER CODE

Alabama	AL	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts ..	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Delaware	DE	Minnesota	MN	South Carolina	SC
District of Columbia	DC	Mississippi	MS	Tennessee	TN
Georgia	GA	Missouri	MO	Utah	UT
Hawaii	HI	Montana	MT	Vermont	VT
Idaho	ID	Nebraska	NE	Virginia	VA
Illinois	IL	New Jersey	NJ	West Virginia	WV
Indiana	IN	New Mexico	NM	Wisconsin	WI
Iowa	IA	New York	NY	Any Canadian Province ..	OO
Kansas	KS	North Carolina ..	NC		
Kentucky	KY	North Dakota	ND		

LINE 50 - NON-CONNECTICUT INCOME

Complete the Schedule 2 Part-Year Resident Worksheet on Page 20 of this booklet to determine the total of non-Connecticut income which is included in your Connecticut adjusted gross income for your residency period and is reported on another jurisdiction's income tax return. To the amount on Column II, Line 24, of the Schedule 2 Part-Year Resident Worksheet, add back any item of loss or deduction and subtract any item of income or gain that was included in Column II as an item of special accrual. Enter the result on Line 50.

LINE 51

Divide the amount on Line 50 by the amount on Line 48. The result cannot exceed 1.0000. (Round to four decimal places.)

LINE 52 - APPORTIONED CONNECTICUT INCOME TAX LIABILITY

To determine the portion of your 1994 Connecticut income tax attributable to income earned during your Connecticut residency:

1. Divide the amount on the Schedule 2 Part-Year Resident Worksheet, Column I, Line 24, by the amount on Line 6, Form CT-1040NR/PY. (Round to four decimal places. The result may not exceed 1.0000.)
2. Multiply the result by the amount on Line 10, Form CT-1040NR/PY, and enter on Line 52.

LINE 53

Multiply the percentage arrived at on Line 51 by the amount reported on Line 52.

LINE 54 - INCOME TAX PAID TO OTHER JURISDICTIONS WHILE A RESIDENT

Enter on Line 54 the total amount of income tax paid to another jurisdiction on income derived from or connected with sources in that jurisdiction during the period of your Connecticut residency. If the tax you paid to that jurisdiction was also based on income earned during your nonresidency period, 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

residency (from Schedule 2 Part-Year Resident Worksheet, Line 24, Column II) bears to the total amount of income that you earned in that jurisdiction in the taxable year.

EXAMPLE: Mark, a part-year resident, worked in Rhode Island all year and paid \$1200 in Rhode Island tax in 1994. His total Rhode Island wages for 1994 were \$20,000 of which \$15,000 was earned while he was a Connecticut resident. The income tax paid to Rhode Island during his residency is:

$$\frac{\$15,000}{\$20,000} \times \$1200 = \$900.$$

He should enter \$900 on Line 54.

NOTE: Income tax paid means the lesser of your tax liability to that jurisdiction or the tax you paid to that jurisdiction as reported on a return filed with that jurisdiction exclusive of any penalties or interest. Do not report taxes withheld for that jurisdiction.

LINE 55

Enter on Line 55 the smaller of the amounts reported on Line 53 or 54.

LINE 56 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 55A and Line 55B and Line 55 of any additional worksheets. Enter the total on Line 56.

NOTE: The amount on Line 56 cannot exceed Line 53.

LINE 57 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount of credit previously allowed on your Connecticut income tax return for income tax paid to a Canadian province (or a political subdivision of a Canadian province) if you also claimed a foreign tax credit for federal income tax purposes in a succeeding taxable year.

LINE 58 - NET CREDIT

Subtract Line 57 from Line 56 and enter the result on Line 58 and on Line 13 of Form CT-1040NR/PY. Generally, the result will be a positive number; however, if the result is a negative number, be sure to enter it as a negative number.

IMPORTANT: You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Form CT-1040NR/PY.

SCHEDULE 2 - PART-YEAR RESIDENT WORKSHEET LINE INSTRUCTIONS

Complete Schedule 2 - Part-Year Resident Worksheet - Income and Adjustments on Page 20 to determine that portion of your Connecticut adjusted gross income from your period of Connecticut residency that has been reported by you on an income tax return filed with another jurisdiction, on which you have paid income tax to that other jurisdiction, and for which you are seeking a credit against your Connecticut income tax. *Another jurisdiction* means another state of the United States, or a Canadian province, or a political subdivision of another state or Canadian province (but not the United States or Canada). If you paid income tax to more than one jurisdiction, you must complete a separate worksheet for each jurisdiction. **Retain this worksheet with your 1994 tax records. Do not attach to your tax return.**

SCHEDULE 2 - PART-YEAR RESIDENT WORKSHEET - INCOME AND ADJUSTMENTS

Complete this worksheet to determine the amount of income earned during your Connecticut residency and taxed by another jurisdiction. Enter the amount from Line 24, Column II of this worksheet, on Line 50 of Schedule 2 on the back of **Form CT-1040NR/PY**. Complete a separate worksheet for each jurisdiction if you paid income tax to more than one other jurisdiction. (See instructions on Page 19)

	Column I (from Column B Worksheet CT-1040AW)	Column II Amount Taxable in Other Taxing Jurisdiction
1. Wages, salaries, tips, etc.	1	
2. Taxable interest income	2	
3. Dividend income	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	
10. Rents, royalties, partnerships, estates, trusts, etc.	10	
11. Farm income or (loss)	11	
12. Unemployment compensation (insurance)	12	
13. Taxable amount of social security benefits	13	
14. Other income	14	
15. Add lines 1 through 14	15	
16. IRA deduction	16	
17. Moving Expenses	17	
18. Deduction for self-employment tax	18	
19. Self-employed health insurance deduction	19	
20. Keogh retirement plan and self-employed SEP deduction ...	20	
21. Penalty on early withdrawal of savings	21	
22. Alimony paid	22	
23. Total adjustments - Add Lines 16 through 22	23	
24. Subtract Line 23 from Line 15	24	

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 - LINES 1 THROUGH 24

Enter in Column I, Schedule 2 Part-Year Resident Worksheet, the amounts entered on Column B, Lines 1 through 24, respectively, of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

COLUMN II - LINES 1 THROUGH 24

For each line, enter that portion of the amount entered on the corresponding line of Column I which was reported by you on an income tax return filed with (and on which income tax was paid to) the other jurisdiction. Enter only the portion of Connecticut modifications, if any, that are directly related to income sourced in the other taxing jurisdiction.

EXAMPLE 1: You and your spouse are part-year residents who file a joint federal Form 1040 and a joint **Form CT-1040NR/PY**. Your spouse's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and your wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. On Line 7 of your federal Form 1040, you and your spouse enter the amount of \$45,000. You and your spouse will enter the amount of \$45,000 on Line 1, Column I of the worksheet, and the amount of \$20,000 on Line 1, Column II of the worksheet.

EXAMPLE 2: You are the sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. All of your income was earned while you were a Connecticut resident. You file Schedule C of federal Form 1040 and **Form CT-1040NR/PY**.

On Line 12 of your federal Form 1040, you enter the amount of \$100,000. Of the items of gross income on Schedule C (\$150,000), 60% (\$90,000) is derived from the Massachusetts location. Of the items of expenses on Schedule C (\$50,000), 70% (\$35,000) is derived from the Massachusetts location. You will enter the amount of \$100,000 on Line 5, Column I of the worksheet, and the amount of \$55,000 (\$90,000 - \$35,000) on Line 5, Column II of the worksheet.

COLUMN II - LINE 24

Enter the amount from Column II, Line 24 of the worksheet on Line 50, Schedule 2 of your Connecticut income tax return.

NOTE: To this amount add back any item of loss or deduction and subtract any item of income or gain that was included in Column II as an item of special accrual. Enter the result on Line 50.

INSTRUCTIONS FOR SCHEDULE CT-SI

GENERAL INFORMATION

Lines 1 through 24 represent the portion of those items that make up your federal adjusted gross income and were derived from or connected with sources within Connecticut.

Nonresidents

Report in Part 1, Schedule CT-SI, all items of income you received from Connecticut sources with modifications as described below. Report in Part 2, Schedule CT-SI, adjustments that are directly related to the income items in Part 1.

Part-Year Residents

Report in Part 1, Schedule CT-SI, the income that you received from all sources earned while you were a Connecticut resident and your Connecticut-source income for the part of the year you were a nonresident of Connecticut. Report in Part 2, Schedule CT-SI, adjustments that are a result of transactions that occurred while you were a Connecticut resident or that are directly related to Connecticut-source income for the part of the year you were a nonresident. Complete the Part-Year Resident Income Allocation Worksheet (CT-1040AW) to determine your income from Connecticut sources. The worksheet instructions are provided on Page 27 of this booklet. Add the amounts in Columns B and D for each line of the worksheet and transfer the total to the corresponding line of Schedule CT-SI.

IMPORTANT: All part-year residents must also complete Part 3, Schedule CT-SI.

Modifications

All amounts reported in Part I should include any modifications to federal adjusted gross income as provided in Schedule 1 of **Form CT-1040NR/PY**.

EXAMPLE:

A part-year Connecticut resident who 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 would report \$2,000 on Line 2 of Part 1, Schedule CT-SI.

Special Accruals

For part-year residents, the amounts included on Worksheet CT-1040AW and on Parts 1 or 2, Schedule CT-SI, should include items of income, gain, loss and deduction that would accrue for federal income tax purposes prior to the change of residence. (See "*Special Accruals*" on Page 6 of this booklet and instructions for Worksheet CT-1040AW on Page 27 of this booklet.)

NOTE: Part-year residents who file a bond or other security in lieu of special accruals do not include accruals in the amounts in Parts 1 or 2, Schedule CT-SI.

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 that 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 such nonresident's federal adjusted gross income consisted only of items derived from Connecticut sources.

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 such 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 in the following note) and then to carry any remaining net operating loss forward to each of the 15 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 later be revoked.

NOTE: No loss incurred by a nonresident for taxable years beginning prior to January 1, 1991 may be carried forward to a succeeding taxable year. Likewise, no loss incurred by a nonresident in a taxable year beginning on or after January 1, 1991 may be carried back to a taxable year beginning prior to January 1, 1991.

EXAMPLE:

Taxpayer B, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her 1991 federal income tax return. B 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 B's trade or business). For federal income tax purposes, B has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). On her 1991 Connecticut nonresident income tax return, B has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance to the following year(s), even though her 1992 federal income tax return will show no capital loss carryforward.

LINE INSTRUCTIONS FOR SCHEDULE CT-SI

PART 1 - CONNECTICUT INCOME

IMPORTANT: Federal line references are to Form 1040. If you use Form 1040A or Form 1040EZ, use the appropriate lines from those schedules.

LINE 1 - WAGES, SALARIES, TIPS, ETC.

(Federal Form 1040, Line 7)

Part-Year Resident

Enter the total of the amounts from Line 1, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter all wages, salaries, tips and other compensation that you earned for services performed in Connecticut while you were a nonresident of Connecticut.

If you worked both in and outside of Connecticut while you were a nonresident, and the amount of Connecticut-source income is not known, see Employee Apportionment Worksheet (CT-1040AW, Part 2) for directions on apportioning income.

NOTE: Income from employment activities in Connecticut that meet the Ancillary Activity Test are considered casual, isolated or inconsequential and are not part of the Connecticut-source income of a nonresident. (See "Ancillary Activity Test" on Page 6 of this booklet.)

LINE 2 - INTEREST INCOME

(Federal Form 1040, Line 8a)

Part-Year Resident

Enter the total of Line 2, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040 NR/PY**) 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 shares of an S corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If a business is conducted both in and outside of Connecticut, see instructions for Line 5 of Schedule CT-SI.

LINE 3 - DIVIDEND INCOME

(Federal Form 1040, Line 9)

Part-Year Resident

Enter the total of Line 3, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) 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 shares of an S corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If a business is conducted both in and outside of Connecticut, see instructions for Line 5 of Schedule CT-SI.

LINE 4 - ALIMONY RECEIVED

(Federal Form 1040, Line 11)

Part-Year Resident

Enter the amount from Line 4, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 Line 5, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) that represents business income or (loss) you received from a business, trade, profession or occupation carried on in Connecticut.

NOTE: Income from business activities in Connecticut that are considered casual, isolated or inconsequential is not considered part of the Connecticut-source income of a nonresident. (See "Activities Considered Casual, Isolated or Inconsequential" on Page 6 of this booklet.)

Where A Business, Trade, Profession or Occupation Is Carried On: Generally, your business, trade, profession or occupation (not including personal services as an employee) is considered to be carried on at the location where:

1. you have, 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. your business is transacted with a fair measure of permanency and continuity.

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).

Business Carried On Both In and Outside of Connecticut: If your business, trade, profession or occupation is carried on both in and outside of Connecticut and you maintain books and records clearly reflecting income from the Connecticut operations, enter the net profit (loss) from business carried on in Connecticut on Line 5. Complete Schedule A of the Nonresident Business Apportionment Schedule (CT-1040BA). If you report income using this method, your income reported to other states in which you carry on your business, where such 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: In Example 1 above, 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: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

Apportionment Formula: In the alternative, if the Connecticut income of the business cannot be determined from your books and records, income from business carried on both in and outside of Connecticut must be apportioned

according to a prescribed formula or an approved alternative method. The Nonresident Business Apportionment 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 Line 6, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) 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 information in the note below**. 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 that were from Connecticut sources in 1994. (See below.) 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 1994 net capital loss (in excess of the amount claimed on the 1994 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

NOTE: No loss incurred by a nonresident for taxable years beginning prior to January 1, 1991 may be carried forward to a succeeding taxable year. No loss incurred by a nonresident in a taxable year beginning on or after January 1, 1991 can be carried back to a taxable year beginning prior to January 1, 1991.

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 member, 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 Line 7, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) 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 non-capital transactions pertaining to property used in connection with a business, trade, profession or occupation carried on in Connecticut. Also include your share of any non-capital gain (loss) from a partnership of which you are a member, 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 8 - TAXABLE AMOUNT OF IRA DISTRIBUTIONS

(Federal Form 1040, Line 15b)

Part-Year Resident

Enter the amount from Line 8, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 Line 9, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident. (See "NOTE" on the inside cover for further information.)

LINE 10 - RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

(Federal Form 1040, Line 17)

Part-Year Resident

Enter the total of Line 10, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) that represents income or losses from rents, royalties, partnerships, S corporations, estates and trusts that were derived from or connected with Connecticut sources. See the instructions below relating to each type of income received from these sources.

Rent 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; and
2. tangible personal property not used in a business if such 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 such income is earned by a business that is carried on both in and outside of Connecticut, apply the business apportionment percentage 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 if the real property is located in Connecticut and entirely excluded if the real property is located outside Connecticut. Do not apportion income from tangible personal property that is not used in a business. Report on this line your share of any rental or royalty income from a partnership, estate, trust or S corporation.

Partnerships: As a nonresident, enter your distributive share of partnership income, gain, loss and deduction that are derived from or connected with Connecticut sources. (This information should be provided to you by the partnership.) If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be included elsewhere on Form CT-SI on the appropriate lines. For example, your share of a partnership's Connecticut capital gain would be included in determining the amount on Line 6.

S Corporation Shareholders: As a nonresident, enter your pro rata share of an S corporation's separately stated items of income and loss that are derived from or connected with Connecticut sources. (This information should be provided to you by the S corporation.) If your share includes items of income, such as dividends or capital gains, those items must be included elsewhere on the appropriate lines of Schedule CT-SI.

Estates and Trusts: As a nonresident beneficiary, enter your share of estate or trust income that is 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 estate or trust 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 Line 11, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Schedule 1, **Form CT-1040NR/PY**) 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 (INSURANCE)

(Federal Form 1040, Line 19)

Part-Year Resident

Enter the total of Line 12, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 Line 13, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

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 Line 14, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

When completing the Part-Year Resident Income Allocation Worksheet (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 also have been entered on Line 33, **Form CT-1040NR/PY**.) In Column B, enter the amount from Column A that you received during the period you were a Connecticut resident.

Also use Line 14 to report any modifications to federal adjusted gross income not included on Lines 1 - 13.

Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. (Lump-sum distributions from qualified plans are not taxable to a nonresident.)

LINE 15

Add Lines 1 through 14 and enter the total on Line 15.

PART 2 - FEDERAL ADJUSTMENTS TO INCOME (FEDERAL FORM 1040, LINES 23a - 29)

LINES 16 - 20

Part-Year Resident

Enter the totals from Lines 16 through 20, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

The amount of the deduction for IRA (Line 16), moving expenses (Line 17), self-employment tax (Line 18), self-employed health insurance deduction (Line 19) and Keogh retirement plan and self-employed SEP deduction (Line 20) is limited to the amount connected with income from Connecticut sources while a nonresident and included in Lines 1-14. Any adjustment that relates to wage or salary income or business income must be apportioned to Connecticut on the same basis as the wage or salary income to which it relates.

LINE 21 - PENALTY ON EARLY WITHDRAWAL OF SAVINGS

Part-Year Resident

Enter the amount from Line 21, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 22 - ALIMONY PAID

Part-Year Resident

Enter the amount from Line 22, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 23 - TOTAL ADJUSTMENTS

Add Lines 16 through 22. Enter the total on Line 23.

LINE 24 - INCOME FROM CONNECTICUT SOURCES

Subtract Line 23 from Line 15. Enter the total here and on Form CT-1040NR/PY, Line 6.

INSTRUCTIONS - PART-YEAR RESIDENT INCOME ALLOCATION WORKSHEET (CT- 1040AW, PART 1)

If you moved into or out of Connecticut during 1994, use the Part-Year Resident Income Allocation Worksheet (CT-1040AW) to calculate your Connecticut-source income for the entire taxable year.

Column A

Enter the amounts of income and adjustments reported on your federal return as **modified by amounts on Schedule 1, Form CT-1040NR/PY, plus all items you would be required to include if you were filing a federal return on the accrual basis.** (See "Special Accruals" on Page 6 of this booklet and "Modifications" on Page 14 of this booklet.)

Column B

Enter that part of the amount from Column A that you received during the period you were a Connecticut resident.

Column C

Enter that part of the amount from Column A that you received during the period you were a nonresident of Connecticut.

Column D

Enter that part of the amount from Column C that you received while a nonresident that was derived from or connected with Connecticut sources including, but not limited to:

1. services you performed in Connecticut;
and
2. real or tangible personal property located in Connecticut;
and
3. businesses, trades, professions or occupations conducted in Connecticut. (See "Connecticut-Source Income" on Page 5 of this booklet.)

Refer to each specific line instruction for Schedule CT-SI to determine the income from Connecticut sources earned during your nonresident period.

EXAMPLE: You moved from California to Connecticut on September 15, 1994. On your federal return, you report \$50,000 in total wages. Of this amount, \$10,000 was earned while you were a Connecticut resident. On Line 1, you would enter \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C and \$0 in Column D. No income was earned in Connecticut prior to the move.

Special Accruals

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. These accrual amounts are to be combined with the corresponding amounts on Lines 1 through 24. (See "*Special Accruals*" on Page 6 of this booklet.)

After completing Worksheet 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. Attach the worksheet to Form CT-1040NR/PY.

Apportionment of wages earned while a nonresident:

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, Part 2 of Worksheet CT-1040AW.

Partners and S Corporation Shareholder

Part-year residents are required to include their entire distributive or pro rata share of partnership or S corporation items of income, gain, loss and deduction in the computation of income derived from or connected with sources within Connecticut if the taxable year of the partnership or S corporation ends during the period the partner or shareholder was a resident.

If, however, the taxable year of the partnership or S corporation ends during the period that the partner was a nonresident, the distributive or pro rata share of partnership or S corporation items of income, gain, loss and deduction included by the part-year resident in the computation of income from Connecticut sources shall be only the portion of such items that are included in Connecticut adjusted gross income that are derived from or connected with sources within Connecticut.

EMPLOYEE APPORTIONMENT WORKSHEET (CT-1040AW, PART 2)

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 so that only the correct portion (the amount attributable to Connecticut) will be taxed by Connecticut. 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.)

Who May Not Apportion Income?

If you know the actual amount of your Connecticut-source 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.

NOTE: Nonresident employees who work inside and outside Connecticut should complete **Form CT-W4NA, The 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; or
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 below 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

This basis should be used by employees who qualify to use the Employee Apportionment Worksheet and who are compensated on an hourly, daily, weekly or monthly basis. The income of these taxpayers is to be apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

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 1994, 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:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

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 of which is the amount of sales made within Connecticut and the denominator of which 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 such 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 of which is the employee's total mileage traveled in Connecticut and the denominator of which is the employee's total mileage upon which the employer computes total wages.

NOTE: Income from business activities in Connecticut that are considered casual, isolated or inconsequential is not considered part of the Connecticut-source income of a nonresident. (See "*Activities Considered Casual, Isolated or Inconsequential*" on Page 6 of this booklet.)

COMPLETING THE WORKSHEET

ITEM (a) - WORKING DAYS OUTSIDE CONNECTICUT

Enter in Item (a) the number of days you worked outside of Connecticut.

ITEM (b) - WORKING DAYS INSIDE CONNECTICUT

Enter in Item (b) the number of days you worked inside of Connecticut.

NOTE: 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.

ITEM (c) - TOTAL WORKING DAYS

Add Items (a) and (b) and enter the total in Item (c).

ITEM (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.

ITEM (e) - CONNECTICUT RATIO

Divide Item (b) by Item (c) and enter the result in Item (e).

ITEM (f) - TOTAL INCOME BEING APPORTIONED

Enter your total income from employment which is earned both inside and outside of Connecticut.

ITEM (g) - CONNECTICUT INCOME

Multiply Item (e) by Item (f). Enter the result here and on Schedule CT-SI, Line 1. Attach the worksheet to Form CT-1040NR/PY.

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 Item (d). Indicate what basis you are using in the space provided, and enter your Connecticut income from Item (g) on the appropriate line(s) of Schedule CT-SI.

SCHEDULE CT-1040BA - NONRESIDENT BUSINESS APPORTIONMENT SCHEDULE

GENERAL INSTRUCTIONS

Schedule CT-1040BA, Nonresident Business Apportionment Schedule, must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are required to apportion business income.

Who Must Apportion Business Income?

An apportionment of business income must be made if you are a nonresident and you carry on business both in and outside of Connecticut so that only the correct portion (the amount attributable to Connecticut) will be taxed by Connecticut.

Generally, your business is considered to be carried on at the location:

1. where you have, 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.

Business is carried on outside of the state if you have, maintain, operate or occupy desk space, 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 outside Connecticut.

NOTE: An occasional or isolated business transaction outside of the state will not permit an apportionment of income. In addition, if you have no regular place of business outside of Connecticut, you may not apportion any income for business carried on outside of the state.

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).

NOTE: Income from business activities in Connecticut that are considered casual, isolated or inconsequential is not considered part of the Connecticut-source income of a nonresident. (See "Activities Considered Casual, Isolated or Inconsequential" on Page 6 of this booklet.)

Who Must Complete Schedule A?

All nonresidents required to apportion income because they carry on business both in and outside of Connecticut must complete Schedule A.

SPECIFIC INSTRUCTIONS

If Apportionment Is Determined From Books of the Business: If you carry on business both in and outside of Connecticut and maintain accounts clearly showing income from the Connecticut business, enter in the space immediately below Schedule A the words "**Connecticut income determined from books.**" 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 such 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: In Example 1 on Page 29, 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: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

Who Must Complete Schedule B?

If the Connecticut income of the business **cannot** be determined from your books, income from business carried on both in and outside of Connecticut must be apportioned using the Business Apportionment Percentage (arrived at by completing Schedule B) or 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 such property is taxable and the entire amount of any loss therefrom is deductible. Rental income from real property located outside Connecticut or gain from the sale of such property is not taxable. Any loss connected with such property is not deductible.

The business apportionment percentage is to be applied to business income (loss), or 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 such 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 is required on Schedule CT-1040BA, prepare a separate Schedule CT-1040BA for each business and attach each to **Form CT-1040NR/PY**.

Schedule A

In Columns 1 and 2, list the exact locations both in and outside of Connecticut where you carry on business. In Column 3, describe the places listed in Columns 1 and 2 (i.e., 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 accounts clearly reflecting the Connecticut operations of the business.

LINE 1 - REAL PROPERTY OWNED

Enter in Column A the average value of all real property owned by the business. Enter in Column B the average value of real property located in Connecticut. 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 by two.

LINE 2 - REAL PROPERTY RENTED FROM OTHERS

The average value of real property rented by the business and to be 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;
2. 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.

Enter the value of all real property rented in Column A and the value of Connecticut real property rented in Column B.

LINE 3 - TANGIBLE PERSONAL PROPERTY OWNED OR RENTED

Enter in Column A the average value of all tangible personal property owned by or rented by the business. Enter in Column B the average value of tangible personal property located in Connecticut that is owned by or rented by the business. If tangible personal property is rented, multiply the gross rents payable during the taxable year by 8. If tangible personal property is owned, its average value is determined by adding its book value at the beginning and at the end of the taxable year and dividing by 2.

LINE 4

Add Lines 1, 2, and 3 in Column A and Column B and enter the result on Line 4.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

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 the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

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.

For example, if a salesman 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 in Column B on Line 6.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6666 should be entered as 66.66.

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). 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 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 Worksheet CT-1040AW, Column D.

NOTE: 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 such property is taxable and the entire amount of any loss therefrom is deductible. Rental income from real property located outside Connecticut or gain from the sale of this property is not taxable. Any loss connected with such property is not deductible.

Form CT-1040EXT Instructions

Purpose:

Use Form CT-1040EXT to request a six-month extension to **file** your Connecticut individual income tax return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 with the Internal Revenue Service. If you did not file a federal Form 4868 you can apply for a six-month extension to file your Connecticut individual income tax return provided you have good cause for your request.

To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-1040EXT in its entirety, and
2. File it by the due date of your return, and
3. Pay the amount shown on Line 5.

NOTE: Form CT-1040EXT **only** extends the **time to file** your Connecticut individual income tax return. Form CT-1040EXT **does not extend** the **time to pay** your income tax.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file *Form CT-1127* with your timely filed Connecticut income tax return or extension.

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due. If no tax is due, the penalty for late filing is \$50.

U.S. Citizens Living Abroad:

If you are a U.S. citizen or U.S. resident living abroad who is unable to file a timely Connecticut income tax return, you must file this form and pay the amount of tax that you expect to owe on or before the original due date of the return. Include as an explanation on the front of this form that you are a U.S. citizen or U.S. resident living abroad and you qualify for a federal automatic two-month extension. If your application is approved, the due date will be extended for six months (October 15, 1995 for calendar year taxpayers). If you are still unable to file your return 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 and you must attach to the front of your return the federal Form 2350 approval notice.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File Form CT-1040EXT

File Form CT-1040EXT by April 15, 1995. If you are filing a fiscal year Connecticut individual income tax return, file Form CT-1040EXT by the 15th day of the fourth month following the close of the fiscal year.

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date. (Due to the Patriots' Day holiday, Form CT-1040EXT will be considered timely filed if postmarked on or before April 18, 1995.)

Where To File

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2977
Hartford, CT 06104-2977

Specific Instructions

Name, Address, and Social Security Number(s) - Enter your name, address and Social Security Number. Enter your spouse's name and Social Security Number if filing a joint return.

Signature - You must sign this form. If you plan to file a joint return, both signatures are required.

Others Who Can Sign For You - Anyone with a signed Power of Attorney can sign on your behalf.

NOTE: 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, C.P.A.s and Enrolled Agents) to the taxpayer may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

CT-1040X
CONNECTICUT AMENDED INDIVIDUAL INCOME TAX RETURN

For calendar year ▶ 19____, or taxable year ▶ beginning _____, 19____, ▶ ending _____, 19____.

Please Print or Type	Your First Name and Middle Initial	Last Name	Your Social Security Number
	▶	▶	▶
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number
	▶	▶	▶
Home Address	Number and Street	DEPARTMENT USE ONLY	
▶	▶		
City, Town or Post Office	State	ZIP Code	
▶	▶		

Form CT-1040X must be used if, after filing your Connecticut income tax return, you discover one or more errors or omissions. This form must also be used to report the results of an IRS audit or if you amend your federal income tax return.

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 state change / /

You are required to attach a copy of the IRS audit results, federal Form 1040X, the other jurisdiction's amended return or other supporting documentation.

Filing Status:
 Filing Status Claimed: **On original return:** ▶ Single ▶ Married filing jointly/Qualifying widow(er) ▶ Married filing separate ▶ Head of Household
On this return: ▶ Single ▶ Married filing jointly/Qualifying widow(er) ▶ Married filing separate ▶ Head of Household

		A	B	C
		Amount on Original Return or as Previously Adjusted	Net Change Increase or (Decrease)	Correct Amount
Income	1. Federal Adjusted Gross Income (from federal Form 1040, Form 1040A, or Form 1040EZ).....1			▶
	2. Additions, if any (if changed, attach Schedule 1 from Form CT-1040 or Form CT-1040NR/PY).....2			▶
	3. Add Lines 1 and 2.....3			▶
	4. Subtractions, if any (if changed, attach Schedule 1 from Form CT-1040 or Form CT-1040NR/PY).....4			▶
	5. Connecticut Adjusted Gross Income (subtract Line 4 from Line 3).....5			▶
Residents go to Line 10; Nonresidents and Part-Year Residents go to Line 6				
Nonresidents and Part-Year Residents Only	6. Part-Year and Nonresidents: 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 14 and enter 0)....7			▶
	8. Income Tax: From Tax Table or 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	.	.	▶
Tax Computation and Credits	10. Income Tax (see instructions).....10			▶
	11. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801).....11			▶
	12. Income Tax after Adjusted Net Connecticut Minimum Tax Credit (subtract Line 11 from Line 10).....12			▶
	13. Net Credit for income tax paid to other jurisdictions (if changed, attach Schedule 2, Form CT-1040 or CT-1040NR/PY) residents and part-year residents only.....13			▶
CT. Alt. Min. OR CGDI Tax	14. Connecticut Income Tax (subtract Line 13 from Line 12).....14			▶
	15. Connecticut Alternative Minimum Tax (from Form CT-6251) OR 1991 Capital Gains, Dividends and Interest Income Tax (see instructions).....15			▶
TOTAL TAX	16. Total Tax (add Lines 14 and 15).....16			▶
	17. Connecticut tax withheld (if changed, see instructions).....17			▶
Payments	18. All estimated payments (include any overpayment applied from a prior year) and extension payments.....18			
	19. Amounts paid with original return, plus additional tax paid after it was filed.....19			
	20. Total payments (add Lines 17 through 19).....20			
	21. Overpayment, if any, as shown on original return (or as previously adjusted).....21			
Refund	22. Subtract Line 21 from Line 20.....22			
	23. If Line 22, Column C is greater than Line 16, Column C, enter the amount overpaid. REFUND ▶ 23			
Amount You Owe	24. If Line 16, Column C, is greater than Line 22, Column C, enter the amount you owe24			
	25. Interest (1¼% × number of months late, or fraction thereof × amount on Line 24).....25			
	26. Amount you owe with this return (add Lines 24 and 25, Column C) AMOUNT YOU OWE ▶ 26			

**SEE MAILING INSTRUCTIONS ON REVERSE
TAXPAYERS MUST SIGN DECLARATION ON REVERSE**

PART 1 - Explanation of Changes to Income, Additions and Subtractions

Enter the line number from the front of this return for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments.

FORM CT-1040X INSTRUCTIONS

PURPOSE:

Form CT-1040X must be used if, after filing your Connecticut income tax return, you discover one or more errors or omissions. This form must also be used if you amend your federal return or if your federal return is corrected or adjusted as the result of an IRS audit. Do not use this form to amend a Form CT-1041, Form CT-1065 or Form CT-1120S1.

WHEN TO FILE FORM CT-1040X

If you file Form CT-1040X to report additional tax due or to claim a refund, it must be filed within three years from the due date of the original return. If your federal income tax return is either amended by you or changed by the Internal Revenue Service, you must file Form CT-1040X to report the change within 90 days. If you claimed credit on your Connecticut income tax return or Form CT-6251 for taxes paid to another jurisdiction and the amount of tax you are required to pay to that jurisdiction changes, you must file form CT-1040X to report the change within 30 days. Attach amended income tax return for other jurisdiction(s).
 NOTE: If the above changes have no affect on the Connecticut tax liability, Form CT-1040X is not required to be filed.

PART-YEAR AND NONRESIDENTS

Lines 6-9: Part-year residents and nonresidents refer to your previously filed Form CT-1040NR/PY when completing this section.

SPECIFIC INSTRUCTIONS

Use Column A to enter the amounts shown on your original or previously adjusted return. Use Column B to enter the net increase or decrease for each line that you are changing. Explain each change on Part 1. 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.

- Line 8:** Be sure to use the Tax Table or Tax Calculation Schedule for the taxable year to which your Form CT-1040X pertains. These forms are available from the Department of Revenue Services.
- Line 10:** Residents: Calculate the tax on the amount you entered on Line 5, Column C using the Tax Table or Tax Calculation Schedule for the taxable year to which your Form CT-1040X pertains. Enter the result on Line 10, Column C.
 Nonresidents or part-year residents: Multiply Line 9, Column C by Line 8, Column C. This is your allocated Connecticut income tax. Enter the result on Line 10, Column C.
- Line 11:** If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected Form CT-8801 and attach it to Form CT-1040X. You must write the word "AMENDED" across the top of Form CT-8801.
- Line 15:** If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected Form CT-6251 and attach it to Form CT-1040X. You must write the word "AMENDED" across the top of Form CT-6251.
 If changes are being made to your Capital Gains, Dividends and Interest Income Tax, you must complete a corrected 1991 Schedule 394 and attach it to Form CT-1040X. You must write the word "AMENDED" across the top of Schedule 394.
- Line 17:** If changes are being made to your Connecticut income tax withholding, attach supporting documentation such as additional W-2's and 1099's and/or W-2G's.

FILING STATUS

Your filing status for Connecticut must be the same as the filing status used on your federal income tax return. 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 SEPARATE". Where 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 SEPARATE", **unless** you file jointly for federal income tax purposes, **and** you elect to be treated as if both of you were Connecticut residents for the entire taxable year.

INTEREST

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Do not include any penalty amount with your remittance. If a penalty is due, the department will bill you.

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES
 Write your Social Security Number(s) and "Form CT-1040X" on your check or money order.

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

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature	Date		Federal Employer I.D. Number
	Firm Name and Address			Connecticut Sales Tax Registration Number

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

New 5/93

**SUBSTITUTE FOR FORM W-2, WAGE AND TAX STATEMENT, OR FORM 1099R,
DISTRIBUTIONS FROM PENSIONS, ANNUITIES, RETIREMENT OR
PROFIT-SHARING PLANS, IRA'S, INSURANCE CONTRACTS, ETC.**

•Attach to Form CT-1040, CT-1040EZ, CT-1040NR/PY or CT-1040X•

1. Name (First, Middle, Last)	2. Social Security Number
-------------------------------	---------------------------

3. Address (Number and Street)
(City, State, Zip Code)

4. Please Fill In The Year At The End Of This Statement:

I have been unable to obtain a Form W-2 or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099R (Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.), from the employer or wage payer named below, and have so notified the Internal Revenue Service. The amounts shown below are my best estimates of all wages or payments paid to me and the Federal and Connecticut Taxes withheld by this employer or payer during 19 _____.

5. Name, Address, City, State and Zip Code of Employer or Payer	6a. Connecticut Tax Registration Number of Employer or Payer (If Known)
	6b. Federal Employer Identification Number of Employer or Payer (If Known)

7. FEDERAL INCOME TAX WITHHELD	8. WAGES, TIPS, OTHER COMPENSATION OR PAYMENTS (See Note Below)	9. CONNECTICUT INCOME TAX WITHHELD	10. CONNECTICUT WAGES, TIPS, ETC.
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NOTE: Include in #8 and #10 the total of (1) wages paid, (2) noncash payments, (3) tips / reported, and (4) all other compensation before deductions for taxes, insurance, etc.

11. How did you determine the amounts in items 7 through 10 above? (If you received a Form W-2 showing Federal Wages and Federal Income Tax withheld, you **must** attach that form with Form CT-4852 to your Connecticut Income Tax Return. If you did not receive a Form W-2 but you file Form 4852 to report Federal Wages and Federal Tax withheld, you **must** attach a copy of that form with Form CT-4852 to your Connecticut Income Tax Return.)

12. Give reason Form W-2, 1099R (or W-2c, Statement of Corrected Income and Tax Amounts) was not furnished by the employer, or payer, if known, and explain your efforts to get it.

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct.

Signature _____ Date _____

UNDERPAYMENT OF ESTIMATED INCOME TAX
BY INDIVIDUALS AND FIDUCIARIES

Your First Name and Middle Initial	Last Name (as shown on your income tax return)	Your Social Security Number or F.E.I.N.
If a JOINT Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

PURPOSE OF FORM: Filers of Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G and CT-1120SI 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.

AM I REQUIRED TO FILE THIS FORM? If none of the reasons in Part I applies to you and you want us to figure the interest for you, complete your return as usual. Leave the line on your return entitled "interest for underpayment of estimated tax" blank: **do not file Form CT-2210.** However, you must file Form CT-2210 if any box in Part I applies to you or if you wish to calculate and pay the interest that you owe with your return.

AM I UNDERPAID? In general, if you owe more than \$200, after subtracting the amount of Connecticut income tax withheld from your wages or pension, and you do not send in timely installments of your required annual payment, you will be charged interest on the underpaid amount.

Your required annual payment is the lesser of:

1. 90% of your 1994 total income tax; or
2. 100% of your 1993 total income tax, if you filed a 1993 income tax return that covered a 12-month period.

If either of the following applies to you, you are not underpaid and you should not file this form:

1. you did not file a 1993 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1993 or a nonresident or part-year resident with Connecticut source income; or
2. the total income tax shown on your 1994 return minus Connecticut tax withheld is \$200 or less.

CHANGES IN FILING STATUS: If you are filing a joint Connecticut return in 1994 but filed separate Connecticut returns in 1993 (e.g., Single, Married Filing Separate or Head of Household), you must combine your 1993 separate tax liabilities to determine your combined 1993 income tax. (If either you or your spouse did not file a 1993 Connecticut income tax return, see the instructions for Part I, Box E to determine if you can use the prior year's tax as the basis for your required annual payment.)

If you are filing separate Connecticut returns in 1994 but filed a joint Connecticut return in 1993, you must determine your share of the 1993 tax. First calculate the 1993 tax both you and your spouse would have paid had you filed separate Connecticut returns for 1993 using the same filing status as you are using for 1994. Then complete the following calculation:

Your separate 1993 tax liability _____ X Your 1993 joint tax liability

Both spouses' separate 1993 tax liabilities

WHEN ARE MY PAYMENTS DUE? In general, four equal installments of withholding and/or estimated tax are required on April 15, June 15, September 15 and January 15. (Fiscal year filers, follow federal filing dates.)

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next business day.

INTEREST: If you did not pay enough tax through withholding and/or estimated tax by any installment due date, you may be charged interest on the underpayment. 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 at 1¼% per month or fraction thereof will continue to accrue until the earlier of the following due dates: April 15, 1995, or the date on which the underpayment is paid.

NAME AND IDENTIFYING NUMBER BOX:

Individuals - Enter in the space provided at the top of the form your name and social security number as it appears on your Connecticut income tax return. If you filed a joint return, also enter your spouse's name and social security number.

Fiduciaries - Enter in the space provided at the top of the form the name of the estate or trust and the name of the fiduciary as it appears on Form CT-1041. Also enter the federal employer identification number of the estate or trust.

PART I REASONS FOR FILING - If Box A, B, C, D or E applies to you, you may be able to lower or eliminate interest that would otherwise apply if we calculated your 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. You had changes in your income, deductions or exemptions during the year that required you to begin making payments after April 15, 1994.
- B. Your required annual payment is based on your 1993 tax and you filed or are filing a joint return for either 1993 or 1994, but not for both years.
- C. You had Connecticut income tax withheld and you treat it as paid for estimated tax purposes when it was actually withheld, instead of in equal amounts on the payment due dates.
- D. You are using the annualized income installment method.
- E. You cannot use the prior year's tax as a basis for your required annual payment.

IMPORTANT: IF YOU CHECKED ANY OF THE BOXES ABOVE, BE SURE TO CHECK THE BOX FOR FORM CT-2210 ON THE FRONT PAGE OF YOUR INCOME TAX RETURN AND ATTACH THIS FORM TO THE BACK OF YOUR CONNECTICUT INCOME TAX RETURN.

PART II REQUIRED ANNUAL PAYMENT — All Filers Must Complete this Part.

Complete Part II to determine if you were required to make estimated payments.

(See Instructions)

- 1. 1994 Total Income Tax.....1. _____
- 2. Multiply Line 1 by 90% (.90).....2. _____
- 3. Connecticut Income Tax withheld.....3. _____
- 4. Subtract Line 3 from Line 1. **If the result is \$200 or less, STOP HERE. DO NOT COMPLETE OR FILE THIS FORM.**.....4. _____
- 5. Enter your 1993 Total Income Tax (see instructions).....5. _____
- 6. Enter the smaller of Line 2 or Line 5. **THIS IS YOUR REQUIRED ANNUAL PAYMENT.**.....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. _____

Attach this form to the back of your Connecticut Income tax return.

PART III CALCULATE YOUR UNDERPAYMENT AND INTEREST (See Instructions)

	A	B	C	D	TOTAL
8. Required Annual Payment. Enter the amount from Line 6, Part II. (If you checked Box D on Part I, 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 Box D on Part I, see instructions.)					
11. Enter the total Connecticut tax withheld, Line 3, Part II. Enter the same amount in Columns A, B, C and D. (If you checked Box C on Part I, 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 Box C on Part I, 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 income tax return.					

KEEP A COPY OF THIS WORKSHEET FOR YOUR RECORDS

LINE INSTRUCTIONS

PART I - REASONS FOR FILING

Complete Part I **only** if you are claiming that one of the following situations applies to you. By checking the appropriate box that applies to you, you may be able to lower interest which would otherwise apply if we calculated the interest for you under the normal requirements for filing estimated tax payments.

BOX A - Check this box if your income changed during 1994 requiring you to begin making estimated tax payments after the first quarter of 1994. In general, your 1994 tax should have been paid in 4 equal installments. However, if the requirement to make estimated payments occurred after April 1, 1994, check this box and attach a statement explaining your claim.

<u>If The Requirement Is Met:</u>	<u>First Payment Due Date Is:</u>
After April 1 and before June 2	June 15, 1994
After June 1 and before September 2	September 15, 1994
After September 1	January 15, 1995

BOX B - Check this box if your estimated tax payments were based on your 1993 tax, and your filing status changed from last year. See *Changes in Filing Status*, on Form CT-2210, for further information.

BOX C - Check this box if you want income tax withheld in 1994 to be applied when it was **actually withheld** rather than in 4 equal installments. See instructions for Part III, Lines 11 and 13, for further information.

BOX D - 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.)

BOX E - Check this box if you cannot use the prior year's tax as a basis for your required annual payment. You cannot use the prior year's tax unless you meet one of the following conditions:

1. Your 1993 Connecticut income tax return covered a 12-month period. or
2. You did not file a 1993 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1993 or a nonresident or part-year resident with Connecticut source income.

If you do not meet one of the above conditions, your required annual payment must be 90% of your 1994 total income tax liability.

PART II - REQUIRED ANNUAL PAYMENT

Line 1: Enter your 1994 total income tax. This is your Connecticut income tax minus, any adjustment for a net Connecticut minimum tax credit or credit for income tax paid to other jurisdictions plus any Connecticut alternative minimum tax liability as reported on your 1994 Connecticut income tax return (Form CT-1040EZ, Line 4, Form CT-1040, Line 12, Form CT-1040NR/PY, Line 16). Do not subtract estimated payments or Connecticut tax withheld in 1994.

Line 3: Enter Connecticut income tax withheld in 1994. (Do not enter estimated tax payments or taxes withheld for the IRS or other jurisdictions.)

Line 5: If your 1993 Connecticut income tax return covered a 12-month period, enter 100% of the total income tax shown on your return. Enter zero if you did not file a 1993 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1993 or a nonresident or part-year resident with Connecticut-source income. **All other taxpayers must leave Line 5 blank and enter 90% of the 1994 total income tax as the required annual payment on Line 6.**

PART III - CALCULATE YOUR UNDERPAYMENT AND INTEREST

Line 8: If you are using the annualized income installment method, skip Lines 8 and 9 and go on to Line 10. Be sure you also check Box D, Part I.

Line 9: If you checked Box A in Part I because you had unexpected changes in income, deductions or exemptions during the year which required you to begin making payments after April 15, 1994, adjust the percentages displayed on Line 9 as follows:

IF FIRST PAYMENT IS DUE:	INSTALLMENT PERCENTAGES IN EACH COLUMN:			
	A	B	C	D
June 15, 1994	0	.3333	.6667	1.00
Sept. 15, 1994	0	0	.50	1.00
January 15, 1995	0	0	0	1.00

Line 10: If you checked Box D in Part I because you are using the annualized income installment method, enter the amounts from Schedule A, Lines 20 through 23, 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 1994 in Columns A, B, C and D. Do not enter any estimated tax payments or tax withheld for the IRS or other jurisdictions.

EXAMPLE: If your total 1994 Connecticut income tax withheld was \$1300, enter **\$1300** in Columns A, B, C and D.

NOTE: If you want Connecticut income tax withholding to apply when it was actually withheld, skip Lines 11 and 12 and go on to Line 13. Be sure you also check Box C, Part I.

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, you would enter \$600 in Column A, \$800 in Column B, \$1000 in Column C, and \$1300 in Column D.

Line 15: Enter all timely installment payments in the appropriate columns. Timely installment payments are all payments (other than any tax withheld) made on or before the due date including any previous installment payments.

EXAMPLE: If estimated Connecticut income tax payments of \$100 each were made on April 15, 1994, June 15, 1994, September 15, 1994 and January 15, 1995, then you would enter \$100 in Column A, \$200 in Column B, \$300 in Column C and \$400 in Column D.

FORM CT-2210 - SCHEDULE A ANNUALIZED INCOME INSTALLMENT

GENERAL INSTRUCTIONS

If your income varies throughout the year because you earn more money later in the year than you did in the early part of the year (e.g., lottery winnings, investment income, self-employed income), you may benefit from using the annualized income installment method. 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, you may request a copy of **IP 93 (6.1), A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES**, by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state). (Voice mail service available 24-hours.)

If you use the annualized income installment method for any installment due date, you must use this method for all installment due dates. Schedule A of **Form CT-2210** automatically selects the smaller of the annualized income installment or the 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 D in Part I of **Form CT-2210**; and
2. enter the amounts from Schedule A, Lines 20 through 23 in the appropriate columns on Part III, **Form CT-2210**, Line 10; and
3. attach **Form CT-2210** and Schedule A to your return; and
4. attach your calculations of your Connecticut adjusted gross income for each period.

LINE INSTRUCTIONS

NOTE: You must complete Lines 13-23 in one column before continuing to the next column.

Line 1: Attach a schedule showing how you computed your Connecticut adjusted gross income for each period.

Estates and trusts must enter the Connecticut taxable income of the fiduciary.

Line 4: Resident individuals must compute the tax on the amount shown on Line 3, using the tax tables or the tax calculation schedule. Resident estates and trusts multiply Line 3 by 4.5% (.045).

Nonresidents and part-year residents must use the schedules and worksheets for **Form CT-1040NR/PY** to determine Connecticut source income. Nonresident and part-year resident estates and trusts must use the schedules and worksheets for **Form CT-1041** to determine Connecticut source income. To calculate the tax, complete the worksheet below:

a. annualized Income from Line 3 of this schedule	
b. annualized Connecticut source income	
c. enter the greater of Line a or 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 4.5% (.045)	
e. divide Connecticut source income for the period by Connecticut adjusted gross income for the period. This is your Allocated Connecticut Income Tax Percentage	•
f. multiply Line d by Line e. Enter here and on Line 4, Schedule A	

Line 5: The adjusted net Connecticut minimum tax credit is based wholly or partly on the annualized income for each period.

Line 7: The credit for tax paid to another jurisdiction is based wholly or partly on the annualized income for each period.

Line 9: You must annualize the alternative minimum tax. Use **Form CT-6251** as a guide in calculating this tax.

FORM CT-2210 - SCHEDULE B FOR CALCULATION INTEREST

GENERAL INSTRUCTIONS

- Complete a separate worksheet for each underpayment shown on **Form CT-2210**, Part III, Line 16.

EXAMPLE: If the underpayment is shown in Column A of Line 16, complete Worksheet A. If no underpayment is shown in Column B of Line 16 but an underpayment is shown in Column C of Line 16, skip Worksheet B but complete Worksheet C.

- Interest is charged at the rate of 1¼% (0.0125) per month or fraction thereof from the due date until the earlier of April 15, 1995 or the date on which the underpayment is paid. 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.

LINE INSTRUCTIONS

Before calculating your interest, it would be helpful to list the payments you made for 1994 on a separate sheet of paper. List all estimated payments and Connecticut withholding. 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. Enter the result on Line c, Column 2.

Multiply Column 2 by Column 3 and enter the result in Column 4.

Line d: Follow the instructions for Line b above.

Line e: Add all amounts in Column 4. Enter total on Part III, Line 17, Column A of **Form CT-2210** in the appropriate column.

Worksheets B and D

Lines a-d: Follow the instructions for these lines on Worksheet A above.

Line e: Subtract Line d from Line c in Column 2. Enter the result on Line e, 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 these payments and enter the total.

Line g: Add all amounts in Column 4. Enter the total on Part III, Line 17, Column B or D respectively of **Form CT-2210**.

Worksheet C

Lines a-f: Follow the instructions for these lines on worksheets B and D above.

Line g: Subtract Line f from Line e in Column 2. Enter the result on Line g, 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 these payments and enter the total.

Line i: Add all amounts in Column 4. Enter the total on Part III, Line 17, Column C of **Form CT-2210**.

FORM CT-2210 SCHEDULE A
Annualized Income Installment Schedule

		(a)	(b)	(c)	(d)
		1-1-94 to 3-31-94	1-1-94 to 5-31-94	1-1-94 to 8-31-94	1-1-94 to 12-31-94
1. Enter your Connecticut Adjusted Gross Income for each period (see instructions).	1				
2. Annualization amounts.	2	4	2.4	1.5	1
3. Annualized Income. Multiply Line 1 by Line 2.	3				
4. Enter the tax on the amount on Line 3. (see instructions)	4				
5. Adjusted Net Connecticut Minimum Tax Credit. (see instructions)	5				
6. Income Tax after Adjusted Net Connecticut Minimum Tax Credit. (subtract Line 5 from Line 4)	6				
7. Credit for tax paid to another jurisdiction - Residents and Part-Year Residents only (see instructions).	7				
8. Connecticut Income Tax. Subtract Line 7 from Line 6	8				
9. Connecticut Alternative Minimum Tax (see instructions).	9				
10. Total annualized tax. Add Lines 8 and 9.	10				
11. Applicable percentages.	11	0.225	0.45	0.675	0.90
12. Multiply Line 10 by Line 11.	12				

COMPLETE LINES 13 - 23 IN ONE COLUMN BEFORE GOING TO THE NEXT COLUMN.

13. Add the amounts in all preceding columns of Line 19.	13				
14. Annualized Income Installment. Subtract Line 13 from Line 12. If zero or less enter -0-.	14				
15. Enter 25% of your Required Annual Payment, (Part II, Line 6 on Form CT-2210) in each column.	15				
16. Enter amount from Line 18 of the preceding column of this Schedule.	16				
17. Add Lines 15 and 16 and enter the total.	17				
18. If Line 17 is more than Line 14, subtract Line 14 from Line 17, otherwise enter -0-.	18				
19. Enter the smaller of Line 14 or Line 17 here.	19				
20. Enter the amount from Line 19, Column (a) here and on Part III, Line 10, Column A, Form CT-2210.	20				
21. Add Line 19, Column (b) and Line 20, Column (a). Enter here and on Part III, Line 10, Column B, Form CT-2210.	21				
22. Add Line 19, Column (c) and Line 21, Column (b). Enter here and on Part III, Line 10, Column C, Form CT-2210.	22				
23. Add Line 19, Column (d) and Line 22, Column (c). Enter here and on Part III, Line 10, Column D, Form CT-2210.	23				

IF YOU COMPLETED THIS SCHEDULE, ATTACH IT TO FORM CT-2210.

**FORM CT-2210 Schedule B
FOR CALCULATING INTEREST**

WORKSHEET A — For period beginning after April 15, 1994 and ending on or before June 15, 1994.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	4-16-94 to 5-15-94			
Line c - Revised underpayment			.0125	
Line d - Late payment	5-16-94 to 6-15-94			
Line e - Total interest				

WORKSHEET B — For period beginning after June 15, 1994 and ending on or before September 15, 1994.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	6-16-94 to 7-15-94			
Line c - Revised underpayment			.0125	
Line d - Late payment	7-16-94 to 8-15-94			
Line e - Revised underpayment			.0125	
Line f - Late payment	8-16-94 to 9-15-94			
Line g - Total interest				

WORKSHEET C — For period beginning after September 15, 1994 and ending on or before January 15, 1995.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	9-16-94 to 10-15-94			
Line c - Revised underpayment			.0125	
Line d - Late payment	10-16-94 to 11-15-94			
Line e - Revised underpayment			.0125	
Line f - Late payment	11-16-94 to 12-15-94			
Line g - Revised underpayment			.0125	
Line h - Late payment	12-16-94 to 1-15-95			
Line i - Total interest				

WORKSHEET D — For period beginning after January 15, 1995 and ending on or before April 15, 1995.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	1-16-95 to 2-15-95			
Line c - Revised underpayment			.0125	
Line d - Late payment	2-16-95 to 3-15-95			
Line e - Revised underpayment			.0125	
Line f - Late payment	3-16-95 to 4-15-95			
Line g - Total interest				

KEEP A COPY OF THIS WORKSHEET FOR YOUR RECORDS

**Application for Extension
 of Time for Payment of Income Tax**

Your First Name and Middle Initial	Last Name (as shown on your Income Tax Return)	Your Social Security Number or F.E.I.N.
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name (as shown on your Income Tax Return)	Spouse's Social Security Number
Home Address	Number and Street	Your Telephone Number
City, Town or Post Office	State	ZIP Code

IMPORTANT! PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION

This form must be attached to the front of your timely filed return or timely application for extension of time to file. This form is not an extension of time to file. Use Form CT-1040EXT if you need additional time to file your return.

I request a six-month extension of time from _____, 19 ____, to _____, 19 ____, in which to pay tax of \$_____ for the taxable year ended _____, 19 ____.

(Enter due date of return)

This extension is necessary, and payment of the tax at this time will cause me undue hardship, because: (If more space is needed, please attach a separate sheet)

I am unable to borrow money to pay the tax because: _____

As evidence of the need for the extension, I am attaching: (1) a statement of assets (including all bank accounts, receivables, notes, stocks, bonds, cash value life insurance, automobiles, and real estate) and liabilities as of the last day of the preceding month (showing book and market values of assets and whether any securities are listed or unlisted); and (2) an itemized list of receipts (income) and disbursements (expenses) for the 3 months before the date the tax is due.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

Declaration: I declare under the penalties of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy for your records	Your Signature	Date	
	Spouse's Signature	Date	
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address	Connecticut Sales Tax Registration Number	

FORM CT-1127 INSTRUCTIONS

Purpose:

The Commissioner of Revenue Services may grant an extension of time for payment of your Connecticut income tax if you can show that it will cause you undue hardship to pay it on the date that it is due. To be considered, your application must be filed with the Commissioner on or before the date prescribed by law for payment of the tax.

NOTE: *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. (Such a loss could be caused by having to sell property at a sacrifice price.) You must show that 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 use current market prices. Also show that you are unable to borrow money to pay the tax, except under terms that will cause you severe loss and hardship.

Who May Use This Form:

Filers of Forms CT-1040, CT-1040EZ, CT-1040NR/PY, CT-1041, CT-G and CT-1120SI may use this form.

Limitations:

As a general rule, an extension of time to pay any part of income tax shown on a return is limited to 6 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, Collection and Enforcement Division if any security is required.

To Obtain a Connecticut Extension of Time for Payment You Must:

1. Complete Form CT-1127 in its entirety, and
2. Attach it to the front of your **timely** filed return **or** application for extension of time to file.

We will notify you ONLY if your request is denied.

NOTE: Interest - Where the time for payment of Connecticut income tax is extended, interest will be added at the rate of 1.25% per month or fraction thereof 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.

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. If you believe that a penalty was unjustly assessed, you have the right to request a penalty waiver. Requests must be in writing and contain a clear and complete explanation. They should be addressed to the Department of Revenue Services, Tax Review Committee, 92 Farmington Avenue, Hartford, CT 06105.

Where to File Form CT-1127:

FORM CT-1127 MUST BE ATTACHED TO THE **FRONT** OF YOUR TIMELY FILED CONNECTICUT INCOME TAX RETURN OR YOUR TIMELY APPLICATION FOR EXTENSION OF TIME TO FILE.

Signature:

This form must be signed. If you are filing a joint return, both spouses must sign.

Others Who Can Sign For You:

Anyone with a signed Power of Attorney can sign on your behalf.

NOTE: 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, C.P.A.s and enrolled agents) to the taxpayer may sign the request on his or her behalf and shall be considered a duly authorized agent for this purpose, provided the request sets forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

Form CT-8379
Nonobligated Spouse Claim

1994

NOTE: Place this form on TOP of the completed return

Taxpayer Information As Shown on Joint Connecticut Income Tax Return			
First Name and Middle Initial	Last Name	Your Social Security Number ____ : ____ : ____	Nonobligated Spouse? <input type="checkbox"/> YES <input type="checkbox"/> NO
Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number ____ : ____ : ____	Nonobligated Spouse? <input type="checkbox"/> YES <input type="checkbox"/> NO
Home Address	Number and Street		Your Telephone Number
City, Town or Post Office	State	ZIP Code	()

Filing Status claimed on original return Married filing joint return

NOTE: If filing status on original return is other than as indicated above, you cannot file this form. See "Requirements."

Who Qualifies - You qualify as a nonobligated spouse if you have income (e.g., wages, interest, etc.) and prepaid taxes (e.g., withholding or estimated tax payments) that are or were reported on a joint Connecticut income tax return, and you do not want your part of the joint Connecticut income tax refund to be applied to past-due child support or a debt to any state agency owed solely by your spouse. In cases of child support, your spouse must be a person against whom an order of the Superior Court or family support magistrate for support of a minor child or children has been issued and who owes past-due child support of \$150 or more (in an A.F.D.C. case) or \$500 or more (in a non-A.F.D.C. IV-D support case).

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1. Is the address above the same as on the joint return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Answer the questions below before filing your claim. | | |
| a. Will the joint refund for taxable year _____ (enter taxable year) be applied to past-due child support or a debt to any state agency? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is the Nonobligated Spouse liable for any past-due support or a debt to any state agency? | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Does the Nonobligated Spouse have tax payments (such as withholding, estimated tax payments) reported on the joint return? | <input type="checkbox"/> | <input type="checkbox"/> |

3. Allocation Items (See Instructions)	Joint	Nonobligated Spouse	Other Spouse
a. Connecticut Adjusted Gross Income			
b. Total Income Tax			
c. Connecticut Income Tax Withheld			
d. Connecticut Estimated Tax Payments			
e. Payments Made With Extension Request			
f. Amount Overpaid			

4. Nonobligated Spouse Refund - DRS will calculate this amount.

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Your Signature (Nonobligated Spouse)	Date	
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address	Connecticut Sales Tax Registration Number	

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO

GENERAL INSTRUCTIONS FOR FORM CT-8379

Requirements: To file a Nonobligated Spouse Claim, the nonobligated spouse must meet **all** of the following requirements:

1. The nonobligated spouse filed a joint Connecticut income tax return with the spouse owing the past-due child support or a debt to any state agency (the obligated spouse).
2. The nonobligated spouse received income (such as wages, interest, etc.) that is reported on the joint return.
3. The nonobligated spouse made Connecticut income tax payments (such as withholding, estimated tax payments) that are reported on the joint return.
4. The joint return reports an overpayment of Connecticut income tax, all or part of which was, or is expected to be, applied against past-due child support or a debt to any state agency owed by the other spouse.

Filing the Return: Form CT-8379 **must** be filed with Form CT-1040, Form CT-1040EZ, Form CT-1040NR/PY or Form CT-1040X. The form **must** be placed on top of the completed return (that is, used as a coversheet in front of all other forms).

Note: Copies of all W-2's showing Connecticut income tax withheld must be attached to Form CT-8379.

SPECIFIC INSTRUCTIONS

1. **Taxpayer Information:** Enter the taxpayer information exactly as it appears on your Connecticut income tax return. The spouse's name and social security number shown first on the tax return must be shown first on the Nonobligated Spouse Claim. Enter the taxable year for which you are filing this form.
2. **Questions**
 - a. If you are filing a joint return for the indicated taxable year, and all or part of the overpayment will be applied against your spouse's past-due child support or a debt to any state agency, answer "Yes".
 - b. Answer "Yes" if the Nonobligated Spouse is liable for any part of this past-due child support or a debt to any state agency.
 - c. If "No", the Nonobligated Spouse does not qualify for a refund.
3. **Allocation Items**
 - a. Connecticut Adjusted Gross Income - Enter the joint amount as reported on your joint Connecticut income tax return (Line 5, Form CT-1040, Line 3, Form CT-1040EZ or Line 5, Form CT-1040NR/PY). Allocate the income to the spouse who earned the income.
 - b. Connecticut Income Tax Liability - Enter the joint Connecticut income tax liability as reported on your joint income tax return (Line 12, Form CT-1040, Line 4, Form CT-1040EZ, or Line 16, Form CT-1040NR/PY).
 - c. Connecticut Income Tax Withheld - The joint amount must be as reported on your joint Connecticut income tax return (Line 13, Form CT-1040, Line 5, Form CT-1040EZ or Line 17, Form CT-1040NR/PY). Each spouse's share will be as shown on their individual withholding forms.
 - d. Enter the amount of any joint estimated Connecticut income tax payments. If separate estimated Connecticut income tax payments were made, enter the payment amounts in the respective spouse's column.
 - e. Payments Made With Extension Request - The joint amount must be as reported on your joint Connecticut income tax return (Line 15, Form CT-1040, Line 7, Form CT-1040EZ or Line 19, Form CT-1040NR/PY).
 - f. Amount Overpaid - The joint amount must be as reported on your joint Connecticut income tax return (Line 17, Form CT-1040, Line 9, Form CT-1040EZ or Line 21, Form CT-1040NR/PY). The Department will compute the nonobligated spouse's share and the other spouse's share.
4. The Department will calculate the amount of the nonobligated spouse's refund. The nonobligated spouse's share of the joint Connecticut income tax overpayment cannot exceed the joint overpayment.
5. **Signature**

This form must be signed by the nonobligated spouse.

Others Who Can Sign For You:

Anyone with a signed Power of Attorney can sign on your behalf.

NOTE: 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, C.P.A.s and Enrolled Agents) to the taxpayer may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI * (Form CT-1040, Line 5; CT-1040EZ, Line 3 or CT-1040NR/PY, Line 7)	1		
2. Enter Personal Exemption (From Table A - Exemptions)	2		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1 - If less than 0, enter 0)	3		
4. Connecticut Income Tax (Line 3 × .045)	4		
5. Enter Credit Percentage from Table B - Personal Tax Credits (0.75, 0.35, 0.15, 0.10) If 0, enter 0	5		.
6. Multiply the amount on Line 4 by the percentage on Line 5	6		
7. INCOME TAX (Subtract Line 6 from Line 4)	7		

Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 4 or CT-1040NR/PY, Line 8.

TABLE A - EXEMPTIONS

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI * (From Line 1 above) to determine your exemption.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
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	
\$ 0	— \$24,000	\$12,000	\$ 0	— \$38,000	\$19,000	\$ 0	— \$48,000	\$24,000
\$24,000	— \$25,000	\$11,000	\$38,000	— \$39,000	\$18,000	\$48,000	— \$49,000	\$23,000
\$25,000	— \$26,000	\$10,000	\$39,000	— \$40,000	\$17,000	\$49,000	— \$50,000	\$22,000
\$26,000	— \$27,000	\$ 9,000	\$40,000	— \$41,000	\$16,000	\$50,000	— \$51,000	\$21,000
\$27,000	— \$28,000	\$ 8,000	\$41,000	— \$42,000	\$15,000	\$51,000	— \$52,000	\$20,000
\$28,000	— \$29,000	\$ 7,000	\$42,000	— \$43,000	\$14,000	\$52,000	— \$53,000	\$19,000
\$29,000	— \$30,000	\$ 6,000	\$43,000	— \$44,000	\$13,000	\$53,000	— \$54,000	\$18,000
\$30,000	— \$31,000	\$ 5,000	\$44,000	— \$45,000	\$12,000	\$54,000	— \$55,000	\$17,000
\$31,000	— \$32,000	\$ 4,000	\$45,000	— \$46,000	\$11,000	\$55,000	— \$56,000	\$16,000
\$32,000	— \$33,000	\$ 3,000	\$46,000	— \$47,000	\$10,000	\$56,000	— \$57,000	\$15,000
\$33,000	— \$34,000	\$ 2,000	\$47,000	— \$48,000	\$ 9,000	\$57,000	— \$58,000	\$14,000
\$34,000	— \$35,000	\$ 1,000	\$48,000	— \$49,000	\$ 8,000	\$58,000	— \$59,000	\$13,000
\$35,000	— and up	\$ 0	\$49,000	— \$50,000	\$ 7,000	\$59,000	— \$60,000	\$12,000
			\$50,000	— \$51,000	\$ 6,000	\$60,000	— \$61,000	\$11,000
			\$51,000	— \$52,000	\$ 5,000	\$61,000	— \$62,000	\$10,000
			\$52,000	— \$53,000	\$ 4,000	\$62,000	— \$63,000	\$ 9,000
			\$53,000	— \$54,000	\$ 3,000	\$63,000	— \$64,000	\$ 8,000
			\$54,000	— \$55,000	\$ 2,000	\$64,000	— \$65,000	\$ 7,000
			\$55,000	— \$56,000	\$ 1,000	\$65,000	— \$66,000	\$ 6,000
			\$56,000	— and up	\$ 0	\$66,000	— \$67,000	\$ 5,000
						\$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 - PERSONAL TAX CREDITS

Use your filing status shown on the front of this return and your CONNECTICUT AGI * (From Line 1 above) to determine your credit percentage. Enter this percentage on Line 5.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI *		CREDIT %	CONNECTICUT AGI *		CREDIT %	CONNECTICUT AGI *		CREDIT %
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	— \$15,000	75%	\$19,000	— \$24,000	75%	\$24,000	— \$30,000	75%
\$15,000	— \$20,000	35%	\$24,000	— \$34,000	35%	\$30,000	— \$40,000	35%
\$20,000	— \$25,000	15%	\$34,000	— \$44,000	15%	\$40,000	— \$50,000	15%
\$25,000	— \$48,000	10%	\$44,000	— \$74,000	10%	\$50,000	— \$96,000	10%
\$48,000	— and up	0%	\$74,000	— and up	0%	\$96,000	— and up	0%

* **NOTE:** FORM CT-1040NR/PY filers **must** use Connecticut source income in place of Connecticut AGI if Connecticut source income is greater than Connecticut AGI.

KEEP THIS WORKSHEET FOR YOUR RECORDS

DO NOT ATTACH TO YOUR TAX RETURN

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
12,000				
12,000	12,050	0.28	0.00	0.00
12,050	12,100	0.84	0.00	0.00
12,100	12,150	1.41	0.00	0.00
12,150	12,200	1.97	0.00	0.00
12,200	12,250	2.53	0.00	0.00
12,250	12,300	3.09	0.00	0.00
12,300	12,350	3.66	0.00	0.00
12,350	12,400	4.22	0.00	0.00
12,400	12,450	4.78	0.00	0.00
12,450	12,500	5.34	0.00	0.00
12,500	12,550	5.91	0.00	0.00
12,550	12,600	6.47	0.00	0.00
12,600	12,650	7.03	0.00	0.00
12,650	12,700	7.59	0.00	0.00
12,700	12,750	8.16	0.00	0.00
12,750	12,800	8.72	0.00	0.00
12,800	12,850	9.28	0.00	0.00
12,850	12,900	9.84	0.00	0.00
12,900	12,950	10.41	0.00	0.00
12,950	13,000	10.97	0.00	0.00
13,000				
13,000	13,050	11.53	0.00	0.00
13,050	13,100	12.09	0.00	0.00
13,100	13,150	12.66	0.00	0.00
13,150	13,200	13.22	0.00	0.00
13,200	13,250	13.78	0.00	0.00
13,250	13,300	14.34	0.00	0.00
13,300	13,350	14.91	0.00	0.00
13,350	13,400	15.47	0.00	0.00
13,400	13,450	16.03	0.00	0.00
13,450	13,500	16.59	0.00	0.00
13,500	13,550	17.16	0.00	0.00
13,550	13,600	17.72	0.00	0.00
13,600	13,650	18.28	0.00	0.00
13,650	13,700	18.84	0.00	0.00
13,700	13,750	19.41	0.00	0.00
13,750	13,800	19.97	0.00	0.00
13,800	13,850	20.53	0.00	0.00
13,850	13,900	21.09	0.00	0.00
13,900	13,950	21.66	0.00	0.00
13,950	14,000	22.22	0.00	0.00
14,000				
14,000	14,050	22.78	0.00	0.00
14,050	14,100	23.34	0.00	0.00
14,100	14,150	23.91	0.00	0.00
14,150	14,200	24.47	0.00	0.00
14,200	14,250	25.03	0.00	0.00
14,250	14,300	25.59	0.00	0.00
14,300	14,350	26.16	0.00	0.00
14,350	14,400	26.72	0.00	0.00
14,400	14,450	27.28	0.00	0.00
14,450	14,500	27.84	0.00	0.00
14,500	14,550	28.41	0.00	0.00
14,550	14,600	28.97	0.00	0.00
14,600	14,650	29.53	0.00	0.00
14,650	14,700	30.09	0.00	0.00
14,700	14,750	30.66	0.00	0.00
14,750	14,800	31.22	0.00	0.00
14,800	14,850	31.78	0.00	0.00
14,850	14,900	32.34	0.00	0.00
14,900	14,950	32.91	0.00	0.00
14,950	15,000	33.47	0.00	0.00

If CT AGI is -		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
15,000				
15,000	15,050	88.48	0.00	0.00
15,050	15,100	89.94	0.00	0.00
15,100	15,150	91.41	0.00	0.00
15,150	15,200	92.87	0.00	0.00
15,200	15,250	94.33	0.00	0.00
15,250	15,300	95.79	0.00	0.00
15,300	15,350	97.26	0.00	0.00
15,350	15,400	98.72	0.00	0.00
15,400	15,450	100.18	0.00	0.00
15,450	15,500	101.64	0.00	0.00
15,500	15,550	103.11	0.00	0.00
15,550	15,600	104.57	0.00	0.00
15,600	15,650	106.03	0.00	0.00
15,650	15,700	107.49	0.00	0.00
15,700	15,750	108.96	0.00	0.00
15,750	15,800	110.42	0.00	0.00
15,800	15,850	111.88	0.00	0.00
15,850	15,900	113.34	0.00	0.00
15,900	15,950	114.81	0.00	0.00
15,950	16,000	116.27	0.00	0.00
16,000				
16,000	16,050	117.73	0.00	0.00
16,050	16,100	119.19	0.00	0.00
16,100	16,150	120.66	0.00	0.00
16,150	16,200	122.12	0.00	0.00
16,200	16,250	123.58	0.00	0.00
16,250	16,300	125.04	0.00	0.00
16,300	16,350	126.51	0.00	0.00
16,350	16,400	127.97	0.00	0.00
16,400	16,450	129.43	0.00	0.00
16,450	16,500	130.89	0.00	0.00
16,500	16,550	132.36	0.00	0.00
16,550	16,600	133.82	0.00	0.00
16,600	16,650	135.28	0.00	0.00
16,650	16,700	136.74	0.00	0.00
16,700	16,750	138.21	0.00	0.00
16,750	16,800	139.67	0.00	0.00
16,800	16,850	141.13	0.00	0.00
16,850	16,900	142.59	0.00	0.00
16,900	16,950	144.06	0.00	0.00
16,950	17,000	145.52	0.00	0.00
17,000				
17,000	17,050	146.98	0.00	0.00
17,050	17,100	148.44	0.00	0.00
17,100	17,150	149.91	0.00	0.00
17,150	17,200	151.37	0.00	0.00
17,200	17,250	152.83	0.00	0.00
17,250	17,300	154.29	0.00	0.00
17,300	17,350	155.76	0.00	0.00
17,350	17,400	157.22	0.00	0.00
17,400	17,450	158.68	0.00	0.00
17,450	17,500	160.14	0.00	0.00
17,500	17,550	161.61	0.00	0.00
17,550	17,600	163.07	0.00	0.00
17,600	17,650	164.53	0.00	0.00
17,650	17,700	165.99	0.00	0.00
17,700	17,750	167.46	0.00	0.00
17,750	17,800	168.92	0.00	0.00
17,800	17,850	170.38	0.00	0.00
17,850	17,900	171.84	0.00	0.00
17,900	17,950	173.31	0.00	0.00
17,950	18,000	174.77	0.00	0.00

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
18,000				
18,000	18,050	176.23	0.00	0.00
18,050	18,100	177.69	0.00	0.00
18,100	18,150	179.16	0.00	0.00
18,150	18,200	180.62	0.00	0.00
18,200	18,250	182.08	0.00	0.00
18,250	18,300	183.54	0.00	0.00
18,300	18,350	185.01	0.00	0.00
18,350	18,400	186.47	0.00	0.00
18,400	18,450	187.93	0.00	0.00
18,450	18,500	189.39	0.00	0.00
18,500	18,550	190.86	0.00	0.00
18,550	18,600	192.32	0.00	0.00
18,600	18,650	193.78	0.00	0.00
18,650	18,700	195.24	0.00	0.00
18,700	18,750	196.71	0.00	0.00
18,750	18,800	198.17	0.00	0.00
18,800	18,850	199.63	0.00	0.00
18,850	18,900	201.09	0.00	0.00
18,900	18,950	202.56	0.00	0.00
18,950	19,000	204.02	0.00	0.00
19,000				
19,000	19,050	205.48	0.28	0.00
19,050	19,100	206.94	0.84	0.00
19,100	19,150	208.41	1.41	0.00
19,150	19,200	209.87	1.97	0.00
19,200	19,250	211.33	2.53	0.00
19,250	19,300	212.79	3.09	0.00
19,300	19,350	214.26	3.66	0.00
19,350	19,400	215.72	4.22	0.00
19,400	19,450	217.18	4.78	0.00
19,450	19,500	218.64	5.34	0.00
19,500	19,550	220.11	5.91	0.00
19,550	19,600	221.57	6.47	0.00
19,600	19,650	223.03	7.03	0.00
19,650	19,700	224.49	7.59	0.00
19,700	19,750	225.96	8.16	0.00
19,750	19,800	227.42	8.72	0.00
19,800	19,850	228.88	9.28	0.00
19,850	19,900	230.34	9.84	0.00
19,900	19,950	231.81	10.41	0.00
19,950	20,000	233.27	10.97	0.00
20,000				
20,000	20,050	306.96	11.53	0.00
20,050	20,100	308.87	12.09	0.00
20,100	20,150	310.78	12.66	0.00
20,150	20,200	312.69	13.22	0.00
20,200	20,250	314.61	13.78	0.00
20,250	20,300	316.52	14.34	0.00
20,300	20,350	318.43	14.91	0.00
20,350	20,400	320.34	15.47	0.00
20,400	20,450	322.26	16.03	0.00
20,450	20,500	324.17	16.59	0.00
20,500	20,550	326.08	17.16	0.00
20,550	20,600	327.99	17.72	0.00
20,600	20,650	329.91	18.28	0.00
20,650	20,700	331.82	18.84	0.00
20,700	20,750	333.73	19.41	0.00
20,750	20,800	335.64	19.97	0.00
20,800	20,850	337.56	20.53	0.00
20,850	20,900	339.47	21.09	0.00
20,900	20,950	341.38	21.66	0.00
20,950	21,000	343.29	22.22	0.00

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
21,000				
21,000	21,050	345.21	22.78	0.00
21,050	21,100	347.12	23.34	0.00
21,100	21,150	349.03	23.91	0.00
21,150	21,200	350.94	24.47	0.00
21,200	21,250	352.86	25.03	0.00
21,250	21,300	354.77	25.59	0.00
21,300	21,350	356.68	26.16	0.00
21,350	21,400	358.59	26.72	0.00
21,400	21,450	360.51	27.28	0.00
21,450	21,500	362.42	27.84	0.00
21,500	21,550	364.33	28.41	0.00
21,550	21,600	366.24	28.97	0.00
21,600	21,650	368.16	29.53	0.00
21,650	21,700	370.07	30.09	0.00
21,700	21,750	371.98	30.66	0.00
21,750	21,800	373.89	31.22	0.00
21,800	21,850	375.81	31.78	0.00
21,850	21,900	377.72	32.34	0.00
21,900	21,950	379.63	32.91	0.00
21,950	22,000	381.54	33.47	0.00
22,000				
22,000	22,050	383.46	34.03	0.00
22,050	22,100	385.37	34.59	0.00
22,100	22,150	387.28	35.16	0.00
22,150	22,200	389.19	35.72	0.00
22,200	22,250	391.11	36.28	0.00
22,250	22,300	393.02	36.84	0.00
22,300	22,350	394.93	37.41	0.00
22,350	22,400	396.84	37.97	0.00
22,400	22,450	398.76	38.53	0.00
22,450	22,500	400.67	39.09	0.00
22,500	22,550	402.58	39.66	0.00
22,550	22,600	404.49	40.22	0.00
22,600	22,650	406.41	40.78	0.00
22,650	22,700	408.32	41.34	0.00
22,700	22,750	410.23	41.91	0.00
22,750	22,800	412.14	42.47	0.00
22,800	22,850	414.06	43.03	0.00
22,850	22,900	415.97	43.59	0.00
22,900	22,950	417.88	44.16	0.00
22,950	23,000	419.79	44.72	0.00
23,000				
23,000	23,050	421.71	45.28	0.00
23,050	23,100	423.62	45.84	0.00
23,100	23,150	425.53	46.41	0.00
23,150	23,200	427.44	46.97	0.00
23,200	23,250	429.36	47.53	0.00
23,250	23,300	431.27	48.09	0.00
23,300	23,350	433.18	48.66	0.00
23,350	23,400	435.09	49.22	0.00
23,400	23,450	437.01	49.78	0.00
23,450	23,500	438.92	50.34	0.00
23,500	23,550	440.83	50.91	0.00
23,550	23,600	442.74	51.47	0.00
23,600	23,650	444.66	52.03	0.00
23,650	23,700	446.57	52.59	0.00
23,700	23,750	448.48	53.16	0.00
23,750	23,800	450.39	53.72	0.00
23,800	23,850	452.31	54.28	0.00
23,850	23,900	454.22	54.84	0.00
23,900	23,950	456.13	55.41	0.00
23,950	24,000	458.04	55.97	0.00

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
24,000				
24,000	24,050	498.21	146.98	0.28
24,050	24,100	500.12	148.44	0.84
24,100	24,150	502.03	149.91	1.41
24,150	24,200	503.94	151.37	1.97
24,200	24,250	505.86	152.83	2.53
24,250	24,300	507.77	154.29	3.09
24,300	24,350	509.68	155.76	3.66
24,350	24,400	511.59	157.22	4.22
24,400	24,450	513.51	158.68	4.78
24,450	24,500	515.42	160.14	5.34
24,500	24,550	517.33	161.61	5.91
24,550	24,600	519.24	163.07	6.47
24,600	24,650	521.16	164.53	7.03
24,650	24,700	523.07	165.99	7.59
24,700	24,750	524.98	167.46	8.16
24,750	24,800	526.89	168.92	8.72
24,800	24,850	528.81	170.38	9.28
24,850	24,900	530.72	171.84	9.84
24,900	24,950	532.63	173.31	10.41
24,950	25,000	534.54	174.77	10.97
25,000				
25,000	25,050	608.51	176.23	11.53
25,050	25,100	610.54	177.69	12.09
25,100	25,150	612.56	179.16	12.66
25,150	25,200	614.59	180.62	13.22
25,200	25,250	616.61	182.08	13.78
25,250	25,300	618.64	183.54	14.34
25,300	25,350	620.66	185.01	14.91
25,350	25,400	622.69	186.47	15.47
25,400	25,450	624.71	187.93	16.03
25,450	25,500	626.74	189.39	16.59
25,500	25,550	628.76	190.86	17.16
25,550	25,600	630.79	192.32	17.72
25,600	25,650	632.81	193.78	18.28
25,650	25,700	634.84	195.24	18.84
25,700	25,750	636.86	196.71	19.41
25,750	25,800	638.89	198.17	19.97
25,800	25,850	640.91	199.63	20.53
25,850	25,900	642.94	201.09	21.09
25,900	25,950	644.96	202.56	21.66
25,950	26,000	646.99	204.02	22.22
26,000				
26,000	26,050	689.51	205.48	22.78
26,050	26,100	691.54	206.94	23.34
26,100	26,150	693.56	208.41	23.91
26,150	26,200	695.59	209.87	24.47
26,200	26,250	697.61	211.33	25.03
26,250	26,300	699.64	212.79	25.59
26,300	26,350	701.66	214.26	26.16
26,350	26,400	703.69	215.72	26.72
26,400	26,450	705.71	217.18	27.28
26,450	26,500	707.74	218.64	27.84
26,500	26,550	709.76	220.11	28.41
26,550	26,600	711.79	221.57	28.97
26,600	26,650	713.81	223.03	29.53
26,650	26,700	715.84	224.49	30.09
26,700	26,750	717.86	225.96	30.66
26,750	26,800	719.89	227.42	31.22
26,800	26,850	721.91	228.88	31.78
26,850	26,900	723.94	230.34	32.34
26,900	26,950	725.96	231.81	32.91
26,950	27,000	727.99	233.27	33.47

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
27,000				
27,000	27,050	770.51	234.73	34.03
27,050	27,100	772.54	236.19	34.59
27,100	27,150	774.56	237.66	35.16
27,150	27,200	776.59	239.12	35.72
27,200	27,250	778.61	240.58	36.28
27,250	27,300	780.64	242.04	36.84
27,300	27,350	782.66	243.51	37.41
27,350	27,400	784.69	244.97	37.97
27,400	27,450	786.71	246.43	38.53
27,450	27,500	788.74	247.89	39.09
27,500	27,550	790.76	249.36	39.66
27,550	27,600	792.79	250.82	40.22
27,600	27,650	794.81	252.28	40.78
27,650	27,700	796.84	253.74	41.34
27,700	27,750	798.86	255.21	41.91
27,750	27,800	800.89	256.67	42.47
27,800	27,850	802.91	258.13	43.03
27,850	27,900	804.94	259.59	43.59
27,900	27,950	806.96	261.06	44.16
27,950	28,000	808.99	262.52	44.72
28,000				
28,000	28,050	851.51	263.98	45.28
28,050	28,100	853.54	265.44	45.84
28,100	28,150	855.56	266.91	46.41
28,150	28,200	857.59	268.37	46.97
28,200	28,250	859.61	269.83	47.53
28,250	28,300	861.64	271.29	48.09
28,300	28,350	863.66	272.76	48.66
28,350	28,400	865.69	274.22	49.22
28,400	28,450	867.71	275.68	49.78
28,450	28,500	869.74	277.14	50.34
28,500	28,550	871.76	278.61	50.91
28,550	28,600	873.79	280.07	51.47
28,600	28,650	875.81	281.53	52.03
28,650	28,700	877.84	282.99	52.59
28,700	28,750	879.86	284.46	53.16
28,750	28,800	881.89	285.92	53.72
28,800	28,850	883.91	287.38	54.28
28,850	28,900	885.94	288.84	54.84
28,900	28,950	887.96	290.31	55.41
28,950	29,000	889.99	291.77	55.97
29,000				
29,000	29,050	932.51	293.23	56.53
29,050	29,100	934.54	294.69	57.09
29,100	29,150	936.56	296.16	57.66
29,150	29,200	938.59	297.62	58.22
29,200	29,250	940.61	299.08	58.78
29,250	29,300	942.64	300.54	59.34
29,300	29,350	944.66	302.01	59.91
29,350	29,400	946.69	303.47	60.47
29,400	29,450	948.71	304.93	61.03
29,450	29,500	950.74	306.39	61.59
29,500	29,550	952.76	307.86	62.16
29,550	29,600	954.79	309.32	62.72
29,600	29,650	956.81	310.78	63.28
29,650	29,700	958.84	312.24	63.84
29,700	29,750	960.86	313.71	64.41
29,750	29,800	962.89	315.17	64.97
29,800	29,850	964.91	316.63	65.53
29,850	29,900	966.94	318.09	66.09
29,900	29,950	968.96	319.56	66.66
29,950	30,000	970.99	321.02	67.22

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
30,000				
30,000	30,050	1,013.51	322.48	176.23
30,050	30,100	1,015.54	323.94	177.69
30,100	30,150	1,017.56	325.41	179.16
30,150	30,200	1,019.59	326.87	180.62
30,200	30,250	1,021.61	328.33	182.08
30,250	30,300	1,023.64	329.79	183.54
30,300	30,350	1,025.66	331.26	185.01
30,350	30,400	1,027.69	332.72	186.47
30,400	30,450	1,029.71	334.18	187.93
30,450	30,500	1,031.74	335.64	189.39
30,500	30,550	1,033.76	337.11	190.86
30,550	30,600	1,035.79	338.57	192.32
30,600	30,650	1,037.81	340.03	193.78
30,650	30,700	1,039.84	341.49	195.24
30,700	30,750	1,041.86	342.96	196.71
30,750	30,800	1,043.89	344.42	198.17
30,800	30,850	1,045.91	345.88	199.63
30,850	30,900	1,047.94	347.34	201.09
30,900	30,950	1,049.96	348.81	202.56
30,950	31,000	1,051.99	350.27	204.02
31,000				
31,000	31,050	1,094.51	351.73	205.48
31,050	31,100	1,096.54	353.19	206.94
31,100	31,150	1,098.56	354.66	208.41
31,150	31,200	1,100.59	356.12	209.87
31,200	31,250	1,102.61	357.58	211.33
31,250	31,300	1,104.64	359.04	212.79
31,300	31,350	1,106.66	360.51	214.26
31,350	31,400	1,108.69	361.97	215.72
31,400	31,450	1,110.71	363.43	217.18
31,450	31,500	1,112.74	364.89	218.64
31,500	31,550	1,114.76	366.36	220.11
31,550	31,600	1,116.79	367.82	221.57
31,600	31,650	1,118.81	369.28	223.03
31,650	31,700	1,120.84	370.74	224.49
31,700	31,750	1,122.86	372.21	225.96
31,750	31,800	1,124.89	373.67	227.42
31,800	31,850	1,126.91	375.13	228.88
31,850	31,900	1,128.94	376.59	230.34
31,900	31,950	1,130.96	378.06	231.81
31,950	32,000	1,132.99	379.52	233.27
32,000				
32,000	32,050	1,175.51	380.98	234.73
32,050	32,100	1,177.54	382.44	236.19
32,100	32,150	1,179.56	383.91	237.66
32,150	32,200	1,181.59	385.37	239.12
32,200	32,250	1,183.61	386.83	240.58
32,250	32,300	1,185.64	388.29	242.04
32,300	32,350	1,187.66	389.76	243.51
32,350	32,400	1,189.69	391.22	244.97
32,400	32,450	1,191.71	392.68	246.43
32,450	32,500	1,193.74	394.14	247.89
32,500	32,550	1,195.76	395.61	249.36
32,550	32,600	1,197.79	397.07	250.82
32,600	32,650	1,199.81	398.53	252.28
32,650	32,700	1,201.84	399.99	253.74
32,700	32,750	1,203.86	401.46	255.21
32,750	32,800	1,205.89	402.92	256.67
32,800	32,850	1,207.91	404.38	258.13
32,850	32,900	1,209.94	405.84	259.59
32,900	32,950	1,211.96	407.31	261.06
32,950	33,000	1,213.99	408.77	262.52

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
33,000				
33,000	33,050	1,256.51	410.23	263.98
33,050	33,100	1,258.54	411.69	265.44
33,100	33,150	1,260.56	413.16	266.91
33,150	33,200	1,262.59	414.62	268.37
33,200	33,250	1,264.61	416.08	269.83
33,250	33,300	1,266.64	417.54	271.29
33,300	33,350	1,268.66	419.01	272.76
33,350	33,400	1,270.69	420.47	274.22
33,400	33,450	1,272.71	421.93	275.68
33,450	33,500	1,274.74	423.39	277.14
33,500	33,550	1,276.76	424.86	278.61
33,550	33,600	1,278.79	426.32	280.07
33,600	33,650	1,280.81	427.78	281.53
33,650	33,700	1,282.84	429.24	282.99
33,700	33,750	1,284.86	430.71	284.46
33,750	33,800	1,286.89	432.17	285.92
33,800	33,850	1,288.91	433.63	287.38
33,850	33,900	1,290.94	435.09	288.84
33,900	33,950	1,292.96	436.56	290.31
33,950	34,000	1,294.99	438.02	291.77
34,000				
34,000	34,050	1,337.51	574.71	293.23
34,050	34,100	1,339.54	576.62	294.69
34,100	34,150	1,341.56	578.53	296.16
34,150	34,200	1,343.59	580.44	297.62
34,200	34,250	1,345.61	582.36	299.08
34,250	34,300	1,347.64	584.27	300.54
34,300	34,350	1,349.66	586.18	302.01
34,350	34,400	1,351.69	588.09	303.47
34,400	34,450	1,353.71	590.01	304.93
34,450	34,500	1,355.74	591.92	306.39
34,500	34,550	1,357.76	593.83	307.86
34,550	34,600	1,359.79	595.74	309.32
34,600	34,650	1,361.81	597.66	310.78
34,650	34,700	1,363.84	599.57	312.24
34,700	34,750	1,365.86	601.48	313.71
34,750	34,800	1,367.89	603.39	315.17
34,800	34,850	1,369.91	605.31	316.63
34,850	34,900	1,371.94	607.22	318.09
34,900	34,950	1,373.96	609.13	319.56
34,950	35,000	1,375.99	611.04	321.02
35,000				
35,000	35,050	1,418.51	612.96	322.48
35,050	35,100	1,420.54	614.87	323.94
35,100	35,150	1,422.56	616.78	325.41
35,150	35,200	1,424.59	618.69	326.87
35,200	35,250	1,426.61	620.61	328.33
35,250	35,300	1,428.64	622.52	329.79
35,300	35,350	1,430.66	624.43	331.26
35,350	35,400	1,432.69	626.34	332.72
35,400	35,450	1,434.71	628.26	334.18
35,450	35,500	1,436.74	630.17	335.64
35,500	35,550	1,438.76	632.08	337.11
35,550	35,600	1,440.79	633.99	338.57
35,600	35,650	1,442.81	635.91	340.03
35,650	35,700	1,444.84	637.82	341.49
35,700	35,750	1,446.86	639.73	342.96
35,750	35,800	1,448.89	641.64	344.42
35,800	35,850	1,450.91	643.56	345.88
35,850	35,900	1,452.94	645.47	347.34
35,900	35,950	1,454.96	647.38	348.81
35,950	36,000	1,456.99	649.29	350.27

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
36,000				
36,000	36,050	1,459.01	651.21	351.73
36,050	36,100	1,461.04	653.12	353.19
36,100	36,150	1,463.06	655.03	354.66
36,150	36,200	1,465.09	656.94	356.12
36,200	36,250	1,467.11	658.86	357.58
36,250	36,300	1,469.14	660.77	359.04
36,300	36,350	1,471.16	662.68	360.51
36,350	36,400	1,473.19	664.59	361.97
36,400	36,450	1,475.21	666.51	363.43
36,450	36,500	1,477.24	668.42	364.89
36,500	36,550	1,479.26	670.33	366.36
36,550	36,600	1,481.29	672.24	367.82
36,600	36,650	1,483.31	674.16	369.28
36,650	36,700	1,485.34	676.07	370.74
36,700	36,750	1,487.36	677.98	372.21
36,750	36,800	1,489.39	679.89	373.67
36,800	36,850	1,491.41	681.81	375.13
36,850	36,900	1,493.44	683.72	376.59
36,900	36,950	1,495.46	685.63	378.06
36,950	37,000	1,497.49	687.54	379.52
37,000				
37,000	37,050	1,499.51	689.46	380.98
37,050	37,100	1,501.54	691.37	382.44
37,100	37,150	1,503.56	693.28	383.91
37,150	37,200	1,505.59	695.19	385.37
37,200	37,250	1,507.61	697.11	386.83
37,250	37,300	1,509.64	699.02	388.29
37,300	37,350	1,511.66	700.93	389.76
37,350	37,400	1,513.69	702.84	391.22
37,400	37,450	1,515.71	704.76	392.68
37,450	37,500	1,517.74	706.67	394.14
37,500	37,550	1,519.76	708.58	395.61
37,550	37,600	1,521.79	710.49	397.07
37,600	37,650	1,523.81	712.41	398.53
37,650	37,700	1,525.84	714.32	399.99
37,700	37,750	1,527.86	716.23	401.46
37,750	37,800	1,529.89	718.14	402.92
37,800	37,850	1,531.91	720.06	404.38
37,850	37,900	1,533.94	721.97	405.84
37,900	37,950	1,535.96	723.88	407.31
37,950	38,000	1,537.99	725.79	408.77
38,000				
38,000	38,050	1,540.01	765.96	410.23
38,050	38,100	1,542.04	767.87	411.69
38,100	38,150	1,544.06	769.78	413.16
38,150	38,200	1,546.09	771.69	414.62
38,200	38,250	1,548.11	773.61	416.08
38,250	38,300	1,550.14	775.52	417.54
38,300	38,350	1,552.16	777.43	419.01
38,350	38,400	1,554.19	779.34	420.47
38,400	38,450	1,556.21	781.26	421.93
38,450	38,500	1,558.24	783.17	423.39
38,500	38,550	1,560.26	785.08	424.86
38,550	38,600	1,562.29	786.99	426.32
38,600	38,650	1,564.31	788.91	427.78
38,650	38,700	1,566.34	790.82	429.24
38,700	38,750	1,568.36	792.73	430.71
38,750	38,800	1,570.39	794.64	432.17
38,800	38,850	1,572.41	796.56	433.63
38,850	38,900	1,574.44	798.47	435.09
38,900	38,950	1,576.46	800.38	436.56
38,950	39,000	1,578.49	802.29	438.02

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
39,000				
39,000	39,050	1,580.51	842.46	439.48
39,050	39,100	1,582.54	844.37	440.94
39,100	39,150	1,584.56	846.28	442.41
39,150	39,200	1,586.59	848.19	443.87
39,200	39,250	1,588.61	850.11	445.33
39,250	39,300	1,590.64	852.02	446.79
39,300	39,350	1,592.66	853.93	448.26
39,350	39,400	1,594.69	855.84	449.72
39,400	39,450	1,596.71	857.76	451.18
39,450	39,500	1,598.74	859.67	452.64
39,500	39,550	1,600.76	861.58	454.11
39,550	39,600	1,602.79	863.49	455.57
39,600	39,650	1,604.81	865.41	457.03
39,650	39,700	1,606.84	867.32	458.49
39,700	39,750	1,608.86	869.23	459.96
39,750	39,800	1,610.89	871.14	461.42
39,800	39,850	1,612.91	873.06	462.88
39,850	39,900	1,614.94	874.97	464.34
39,900	39,950	1,616.96	876.88	465.81
39,950	40,000	1,618.99	878.79	467.27
40,000				
40,000	40,050	1,621.01	918.96	612.96
40,050	40,100	1,623.04	920.87	614.87
40,100	40,150	1,625.06	922.78	616.78
40,150	40,200	1,627.09	924.69	618.69
40,200	40,250	1,629.11	926.61	620.61
40,250	40,300	1,631.14	928.52	622.52
40,300	40,350	1,633.16	930.43	624.43
40,350	40,400	1,635.19	932.34	626.34
40,400	40,450	1,637.21	934.26	628.26
40,450	40,500	1,639.24	936.17	630.17
40,500	40,550	1,641.26	938.08	632.08
40,550	40,600	1,643.29	939.99	633.99
40,600	40,650	1,645.31	941.91	635.91
40,650	40,700	1,647.34	943.82	637.82
40,700	40,750	1,649.36	945.73	639.73
40,750	40,800	1,651.39	947.64	641.64
40,800	40,850	1,653.41	949.56	643.56
40,850	40,900	1,655.44	951.47	645.47
40,900	40,950	1,657.46	953.38	647.38
40,950	41,000	1,659.49	955.29	649.29
41,000				
41,000	41,050	1,661.51	995.46	651.21
41,050	41,100	1,663.54	997.37	653.12
41,100	41,150	1,665.56	999.28	655.03
41,150	41,200	1,667.59	1,001.19	656.94
41,200	41,250	1,669.61	1,003.11	658.86
41,250	41,300	1,671.64	1,005.02	660.77
41,300	41,350	1,673.66	1,006.93	662.68
41,350	41,400	1,675.69	1,008.84	664.59
41,400	41,450	1,677.71	1,010.76	666.51
41,450	41,500	1,679.74	1,012.67	668.42
41,500	41,550	1,681.76	1,014.58	670.33
41,550	41,600	1,683.79	1,016.49	672.24
41,600	41,650	1,685.81	1,018.41	674.16
41,650	41,700	1,687.84	1,020.32	676.07
41,700	41,750	1,689.86	1,022.23	677.98
41,750	41,800	1,691.89	1,024.14	679.89
41,800	41,850	1,693.91	1,026.06	681.81
41,850	41,900	1,695.94	1,027.97	683.72
41,900	41,950	1,697.96	1,029.88	685.63
41,950	42,000	1,699.99	1,031.79	687.54

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
42,000				
42,000	42,050	1,702.01	1,071.96	689.46
42,050	42,100	1,704.04	1,073.87	691.37
42,100	42,150	1,706.06	1,075.78	693.28
42,150	42,200	1,708.09	1,077.69	695.19
42,200	42,250	1,710.11	1,079.61	697.11
42,250	42,300	1,712.14	1,081.52	699.02
42,300	42,350	1,714.16	1,083.43	700.93
42,350	42,400	1,716.19	1,085.34	702.84
42,400	42,450	1,718.21	1,087.26	704.76
42,450	42,500	1,720.24	1,089.17	706.67
42,500	42,550	1,722.26	1,091.08	708.58
42,550	42,600	1,724.29	1,092.99	710.49
42,600	42,650	1,726.31	1,094.91	712.41
42,650	42,700	1,728.34	1,096.82	714.32
42,700	42,750	1,730.36	1,098.73	716.23
42,750	42,800	1,732.39	1,100.64	718.14
42,800	42,850	1,734.41	1,102.56	720.06
42,850	42,900	1,736.44	1,104.47	721.97
42,900	42,950	1,738.46	1,106.38	723.88
42,950	43,000	1,740.49	1,108.29	725.79
43,000				
43,000	43,050	1,742.51	1,148.46	727.71
43,050	43,100	1,744.54	1,150.37	729.62
43,100	43,150	1,746.56	1,152.28	731.53
43,150	43,200	1,748.59	1,154.19	733.44
43,200	43,250	1,750.61	1,156.11	735.36
43,250	43,300	1,752.64	1,158.02	737.27
43,300	43,350	1,754.66	1,159.93	739.18
43,350	43,400	1,756.69	1,161.84	741.09
43,400	43,450	1,758.71	1,163.76	743.01
43,450	43,500	1,760.74	1,165.67	744.92
43,500	43,550	1,762.76	1,167.58	746.83
43,550	43,600	1,764.79	1,169.49	748.74
43,600	43,650	1,766.81	1,171.41	750.66
43,650	43,700	1,768.84	1,173.32	752.57
43,700	43,750	1,770.86	1,175.23	754.48
43,750	43,800	1,772.89	1,177.14	756.39
43,800	43,850	1,774.91	1,179.06	758.31
43,850	43,900	1,776.94	1,180.97	760.22
43,900	43,950	1,778.96	1,182.88	762.13
43,950	44,000	1,780.99	1,184.79	764.04
44,000				
44,000	44,050	1,783.01	1,297.01	765.96
44,050	44,100	1,785.04	1,299.04	767.87
44,100	44,150	1,787.06	1,301.06	769.78
44,150	44,200	1,789.09	1,303.09	771.69
44,200	44,250	1,791.11	1,305.11	773.61
44,250	44,300	1,793.14	1,307.14	775.52
44,300	44,350	1,795.16	1,309.16	777.43
44,350	44,400	1,797.19	1,311.19	779.34
44,400	44,450	1,799.21	1,313.21	781.26
44,450	44,500	1,801.24	1,315.24	783.17
44,500	44,550	1,803.26	1,317.26	785.08
44,550	44,600	1,805.29	1,319.29	786.99
44,600	44,650	1,807.31	1,321.31	788.91
44,650	44,700	1,809.34	1,323.34	790.82
44,700	44,750	1,811.36	1,325.36	792.73
44,750	44,800	1,813.39	1,327.39	794.64
44,800	44,850	1,815.41	1,329.41	796.56
44,850	44,900	1,817.44	1,331.44	798.47
44,900	44,950	1,819.46	1,333.46	800.38
44,950	45,000	1,821.49	1,335.49	802.29

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
45,000				
45,000	45,050	1,823.51	1,378.01	804.21
45,050	45,100	1,825.54	1,380.04	806.12
45,100	45,150	1,827.56	1,382.06	808.03
45,150	45,200	1,829.59	1,384.09	809.94
45,200	45,250	1,831.61	1,386.11	811.86
45,250	45,300	1,833.64	1,388.14	813.77
45,300	45,350	1,835.66	1,390.16	815.68
45,350	45,400	1,837.69	1,392.19	817.59
45,400	45,450	1,839.71	1,394.21	819.51
45,450	45,500	1,841.74	1,396.24	821.42
45,500	45,550	1,843.76	1,398.26	823.33
45,550	45,600	1,845.79	1,400.29	825.24
45,600	45,650	1,847.81	1,402.31	827.16
45,650	45,700	1,849.84	1,404.34	829.07
45,700	45,750	1,851.86	1,406.36	830.98
45,750	45,800	1,853.89	1,408.39	832.89
45,800	45,850	1,855.91	1,410.41	834.81
45,850	45,900	1,857.94	1,412.44	836.72
45,900	45,950	1,859.96	1,414.46	838.63
45,950	46,000	1,861.99	1,416.49	840.54
46,000				
46,000	46,050	1,864.01	1,459.01	842.46
46,050	46,100	1,866.04	1,461.04	844.37
46,100	46,150	1,868.06	1,463.06	846.28
46,150	46,200	1,870.09	1,465.09	848.19
46,200	46,250	1,872.11	1,467.11	850.11
46,250	46,300	1,874.14	1,469.14	852.02
46,300	46,350	1,876.16	1,471.16	853.93
46,350	46,400	1,878.19	1,473.19	855.84
46,400	46,450	1,880.21	1,475.21	857.76
46,450	46,500	1,882.24	1,477.24	859.67
46,500	46,550	1,884.26	1,479.26	861.58
46,550	46,600	1,886.29	1,481.29	863.49
46,600	46,650	1,888.31	1,483.31	865.41
46,650	46,700	1,890.34	1,485.34	867.32
46,700	46,750	1,892.36	1,487.36	869.23
46,750	46,800	1,894.39	1,489.39	871.14
46,800	46,850	1,896.41	1,491.41	873.06
46,850	46,900	1,898.44	1,493.44	874.97
46,900	46,950	1,900.46	1,495.46	876.88
46,950	47,000	1,902.49	1,497.49	878.79
47,000				
47,000	47,050	1,904.51	1,540.01	880.71
47,050	47,100	1,906.54	1,542.04	882.62
47,100	47,150	1,908.56	1,544.06	884.53
47,150	47,200	1,910.59	1,546.09	886.44
47,200	47,250	1,912.61	1,548.11	888.36
47,250	47,300	1,914.64	1,550.14	890.27
47,300	47,350	1,916.66	1,552.16	892.18
47,350	47,400	1,918.69	1,554.19	894.09
47,400	47,450	1,920.71	1,556.21	896.01
47,450	47,500	1,922.74	1,558.24	897.92
47,500	47,550	1,924.76	1,560.26	899.83
47,550	47,600	1,926.79	1,562.29	901.74
47,600	47,650	1,928.81	1,564.31	903.66
47,650	47,700	1,930.84	1,566.34	905.57
47,700	47,750	1,932.86	1,568.36	907.48
47,750	47,800	1,934.89	1,570.39	909.39
47,800	47,850	1,936.91	1,572.41	911.31
47,850	47,900	1,938.94	1,574.44	913.22
47,900	47,950	1,940.96	1,576.46	915.13
47,950	48,000	1,942.99	1,578.49	917.04

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
48,000				
48,000	48,050	2,161.13	1,621.01	957.21
48,050	48,100	2,163.38	1,623.04	959.12
48,100	48,150	2,165.63	1,625.06	961.03
48,150	48,200	2,167.88	1,627.09	962.94
48,200	48,250	2,170.13	1,629.11	964.86
48,250	48,300	2,172.38	1,631.14	966.77
48,300	48,350	2,174.63	1,633.16	968.68
48,350	48,400	2,176.88	1,635.19	970.59
48,400	48,450	2,179.13	1,637.21	972.51
48,450	48,500	2,181.38	1,639.24	974.42
48,500	48,550	2,183.63	1,641.26	976.33
48,550	48,600	2,185.88	1,643.29	978.24
48,600	48,650	2,188.13	1,645.31	980.16
48,650	48,700	2,190.38	1,647.34	982.07
48,700	48,750	2,192.63	1,649.36	983.98
48,750	48,800	2,194.88	1,651.39	985.89
48,800	48,850	2,197.13	1,653.41	987.81
48,850	48,900	2,199.38	1,655.44	989.72
48,900	48,950	2,201.63	1,657.46	991.63
48,950	49,000	2,203.88	1,659.49	993.54
49,000				
49,000	49,050	2,206.13	1,702.01	1,033.71
49,050	49,100	2,208.38	1,704.04	1,035.62
49,100	49,150	2,210.63	1,706.06	1,037.53
49,150	49,200	2,212.88	1,708.09	1,039.44
49,200	49,250	2,215.13	1,710.11	1,041.36
49,250	49,300	2,217.38	1,712.14	1,043.27
49,300	49,350	2,219.63	1,714.16	1,045.18
49,350	49,400	2,221.88	1,716.19	1,047.09
49,400	49,450	2,224.13	1,718.21	1,049.01
49,450	49,500	2,226.38	1,720.24	1,050.92
49,500	49,550	2,228.63	1,722.26	1,052.83
49,550	49,600	2,230.88	1,724.29	1,054.74
49,600	49,650	2,233.13	1,726.31	1,056.66
49,650	49,700	2,235.38	1,728.34	1,058.57
49,700	49,750	2,237.63	1,730.36	1,060.48
49,750	49,800	2,239.88	1,732.39	1,062.39
49,800	49,850	2,085.71	1,734.41	1,064.31
49,850	49,900	2,244.38	1,736.44	1,066.22
49,900	49,950	2,246.63	1,738.46	1,068.13
49,950	50,000	2,248.88	1,740.49	1,070.04
50,000				
50,000	50,050	2,251.13	1,783.01	1,175.51
50,050	50,100	2,253.38	1,785.04	1,177.54
50,100	50,150	2,255.63	1,787.06	1,179.56
50,150	50,200	2,257.88	1,789.09	1,181.59
50,200	50,250	2,260.13	1,791.11	1,183.61
50,250	50,300	2,262.38	1,793.14	1,185.64
50,300	50,350	2,264.63	1,795.16	1,187.66
50,350	50,400	2,266.88	1,797.19	1,189.69
50,400	50,450	2,269.13	1,799.21	1,191.71
50,450	50,500	2,271.38	1,801.24	1,193.74
50,500	50,550	2,273.63	1,803.26	1,195.76
50,550	50,600	2,275.88	1,805.29	1,197.79
50,600	50,650	2,278.13	1,807.31	1,199.81
50,650	50,700	2,280.38	1,809.34	1,201.84
50,700	50,750	2,282.63	1,811.36	1,203.86
50,750	50,800	2,284.88	1,813.39	1,205.89
50,800	50,850	2,287.13	1,815.41	1,207.91
50,850	50,900	2,289.38	1,817.44	1,209.94
50,900	50,950	2,291.63	1,819.46	1,211.96
50,950	51,000	2,293.88	1,821.49	1,213.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
51,000				
51,000	51,050	2,296.13	1,864.01	1,256.51
51,050	51,100	2,298.38	1,866.04	1,258.54
51,100	51,150	2,300.63	1,868.06	1,260.56
51,150	51,200	2,302.88	1,870.09	1,262.59
51,200	51,250	2,305.13	1,872.11	1,264.61
51,250	51,300	2,307.38	1,874.14	1,266.64
51,300	51,350	2,309.63	1,876.16	1,268.66
51,350	51,400	2,311.88	1,878.19	1,270.69
51,400	51,450	2,314.13	1,880.21	1,272.71
51,450	51,500	2,316.38	1,882.24	1,274.74
51,500	51,550	2,318.63	1,884.26	1,276.76
51,550	51,600	2,320.88	1,886.29	1,278.79
51,600	51,650	2,323.13	1,888.31	1,280.81
51,650	51,700	2,325.38	1,890.34	1,282.84
51,700	51,750	2,327.63	1,892.36	1,284.86
51,750	51,800	2,329.88	1,894.39	1,286.89
51,800	51,850	2,332.13	1,896.41	1,288.91
51,850	51,900	2,334.38	1,898.44	1,290.94
51,900	51,950	2,336.63	1,900.46	1,292.96
51,950	52,000	2,338.88	1,902.49	1,294.99
52,000				
52,000	52,050	2,341.13	1,945.01	1,337.51
52,050	52,100	2,343.38	1,947.04	1,339.54
52,100	52,150	2,345.63	1,949.06	1,341.56
52,150	52,200	2,347.88	1,951.09	1,343.59
52,200	52,250	2,350.13	1,953.11	1,345.61
52,250	52,300	2,352.38	1,955.14	1,347.64
52,300	52,350	2,354.63	1,957.16	1,349.66
52,350	52,400	2,356.88	1,959.19	1,351.69
52,400	52,450	2,359.13	1,961.21	1,353.71
52,450	52,500	2,361.38	1,963.24	1,355.74
52,500	52,550	2,363.63	1,965.26	1,357.76
52,550	52,600	2,365.88	1,967.29	1,359.79
52,600	52,650	2,368.13	1,969.31	1,361.81
52,650	52,700	2,370.38	1,971.34	1,363.84
52,700	52,750	2,372.63	1,973.36	1,365.86
52,750	52,800	2,374.88	1,975.39	1,367.89
52,800	52,850	2,377.13	1,977.41	1,369.91
52,850	52,900	2,379.38	1,979.44	1,371.94
52,900	52,950	2,381.63	1,981.46	1,373.96
52,950	53,000	2,383.88	1,983.49	1,375.99
53,000				
53,000	53,050	2,386.13	2,026.01	1,418.51
53,050	53,100	2,388.38	2,028.04	1,420.54
53,100	53,150	2,390.63	2,030.06	1,422.56
53,150	53,200	2,392.88	2,032.09	1,424.59
53,200	53,250	2,395.13	2,034.11	1,426.61
53,250	53,300	2,397.38	2,036.14	1,428.64
53,300	53,350	2,399.63	2,038.16	1,430.66
53,350	53,400	2,401.88	2,040.19	1,432.69
53,400	53,450	2,404.13	2,042.21	1,434.71
53,450	53,500	2,406.38	2,044.24	1,436.74
53,500	53,550	2,408.63	2,046.26	1,438.76
53,550	53,600	2,410.88	2,048.29	1,440.79
53,600	53,650	2,413.13	2,050.31	1,442.81
53,650	53,700	2,415.38	2,052.34	1,444.84
53,700	53,750	2,417.63	2,054.36	1,446.86
53,750	53,800	2,419.88	2,056.39	1,448.89
53,800	53,850	2,422.13	2,058.41	1,450.91
53,850	53,900	2,424.38	2,060.44	1,452.94
53,900	53,950	2,426.63	2,062.46	1,454.96
53,950	54,000	2,428.88	2,064.49	1,456.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
54,000				
54,000	54,050	2,431.13	2,107.01	1,499.51
54,050	54,100	2,433.38	2,109.04	1,501.54
54,100	54,150	2,435.63	2,111.06	1,503.56
54,150	54,200	2,437.88	2,113.09	1,505.59
54,200	54,250	2,440.13	2,115.11	1,507.61
54,250	54,300	2,442.38	2,117.14	1,509.64
54,300	54,350	2,444.63	2,119.16	1,511.66
54,350	54,400	2,446.88	2,121.19	1,513.69
54,400	54,450	2,449.13	2,123.21	1,515.71
54,450	54,500	2,451.38	2,125.24	1,517.74
54,500	54,550	2,453.63	2,127.26	1,519.76
54,550	54,600	2,455.88	2,129.29	1,521.79
54,600	54,650	2,458.13	2,131.31	1,523.81
54,650	54,700	2,460.38	2,133.34	1,525.84
54,700	54,750	2,462.63	2,135.36	1,527.86
54,750	54,800	2,464.88	2,137.39	1,529.89
54,800	54,850	2,467.13	2,139.41	1,531.91
54,850	54,900	2,469.38	2,141.44	1,533.94
54,900	54,950	2,471.63	2,143.46	1,535.96
54,950	55,000	2,473.88	2,145.49	1,537.99
55,000				
55,000	55,050	2,476.13	2,188.01	1,580.51
55,050	55,100	2,478.38	2,190.04	1,582.54
55,100	55,150	2,480.63	2,192.06	1,584.56
55,150	55,200	2,482.88	2,194.09	1,586.59
55,200	55,250	2,485.13	2,196.11	1,588.61
55,250	55,300	2,487.38	2,198.14	1,590.64
55,300	55,350	2,489.63	2,200.16	1,592.66
55,350	55,400	2,491.88	2,202.19	1,594.69
55,400	55,450	2,494.13	2,204.21	1,596.71
55,450	55,500	2,496.38	2,206.24	1,598.74
55,500	55,550	2,498.63	2,208.26	1,600.76
55,550	55,600	2,500.88	2,210.29	1,602.79
55,600	55,650	2,503.13	2,212.31	1,604.81
55,650	55,700	2,505.38	2,214.34	1,606.84
55,700	55,750	2,507.63	2,216.36	1,608.86
55,750	55,800	2,509.88	2,218.39	1,610.89
55,800	55,850	2,512.13	2,220.41	1,612.91
55,850	55,900	2,514.38	2,222.44	1,614.94
55,900	55,950	2,516.63	2,224.46	1,616.96
55,950	56,000	2,518.88	2,226.49	1,618.99
56,000				
56,000	56,050	2,521.13	2,269.01	1,661.51
56,050	56,100	2,523.38	2,271.04	1,663.54
56,100	56,150	2,525.63	2,273.06	1,665.56
56,150	56,200	2,527.88	2,275.09	1,667.59
56,200	56,250	2,530.13	2,277.11	1,669.61
56,250	56,300	2,532.38	2,279.14	1,671.64
56,300	56,350	2,534.63	2,281.16	1,673.66
56,350	56,400	2,536.88	2,283.19	1,675.69
56,400	56,450	2,539.13	2,285.21	1,677.71
56,450	56,500	2,541.38	2,287.24	1,679.74
56,500	56,550	2,543.63	2,289.26	1,681.76
56,550	56,600	2,545.88	2,291.29	1,683.79
56,600	56,650	2,548.13	2,293.31	1,685.81
56,650	56,700	2,550.38	2,295.34	1,687.84
56,700	56,750	2,552.63	2,297.36	1,689.86
56,750	56,800	2,554.88	2,299.39	1,691.89
56,800	56,850	2,557.13	2,301.41	1,693.91
56,850	56,900	2,559.38	2,303.44	1,695.94
56,900	56,950	2,561.63	2,305.46	1,697.96
56,950	57,000	2,563.88	2,307.49	1,699.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
57,000				
57,000	57,050	2,566.13	2,309.51	1,742.51
57,050	57,100	2,568.38	2,311.54	1,744.54
57,100	57,150	2,570.63	2,313.56	1,746.56
57,150	57,200	2,572.88	2,315.59	1,748.59
57,200	57,250	2,575.13	2,317.61	1,750.61
57,250	57,300	2,577.38	2,319.64	1,752.64
57,300	57,350	2,579.63	2,321.66	1,754.66
57,350	57,400	2,581.88	2,323.69	1,756.69
57,400	57,450	2,584.13	2,325.71	1,758.71
57,450	57,500	2,586.38	2,327.74	1,760.74
57,500	57,550	2,588.63	2,329.76	1,762.76
57,550	57,600	2,590.88	2,331.79	1,764.79
57,600	57,650	2,593.13	2,333.81	1,766.81
57,650	57,700	2,595.38	2,335.84	1,768.84
57,700	57,750	2,597.63	2,337.86	1,770.86
57,750	57,800	2,599.88	2,339.89	1,772.89
57,800	57,850	2,602.13	2,341.91	1,774.91
57,850	57,900	2,604.38	2,343.94	1,776.94
57,900	57,950	2,606.63	2,345.96	1,778.96
57,950	58,000	2,608.88	2,347.99	1,780.99
58,000				
58,000	58,050	2,611.13	2,350.01	1,823.51
58,050	58,100	2,613.38	2,352.04	1,825.54
58,100	58,150	2,615.63	2,354.06	1,827.56
58,150	58,200	2,617.88	2,356.09	1,829.59
58,200	58,250	2,620.13	2,358.11	1,831.61
58,250	58,300	2,622.38	2,360.14	1,833.64
58,300	58,350	2,624.63	2,362.16	1,835.66
58,350	58,400	2,626.88	2,364.19	1,837.69
58,400	58,450	2,629.13	2,366.21	1,839.71
58,450	58,500	2,631.38	2,368.24	1,841.74
58,500	58,550	2,633.63	2,370.26	1,843.76
58,550	58,600	2,635.88	2,372.29	1,845.79
58,600	58,650	2,638.13	2,374.31	1,847.81
58,650	58,700	2,640.38	2,376.34	1,849.84
58,700	58,750	2,642.63	2,378.36	1,851.86
58,750	58,800	2,644.88	2,380.39	1,853.89
58,800	58,850	2,647.13	2,382.41	1,855.91
58,850	58,900	2,649.38	2,384.44	1,857.94
58,900	58,950	2,651.63	2,386.46	1,859.96
58,950	59,000	2,653.88	2,388.49	1,861.99
59,000				
59,000	59,050	2,656.13	2,390.51	1,904.51
59,050	59,100	2,658.38	2,392.54	1,906.54
59,100	59,150	2,660.63	2,394.56	1,908.56
59,150	59,200	2,662.88	2,396.59	1,910.59
59,200	59,250	2,665.13	2,398.61	1,912.61
59,250	59,300	2,667.38	2,400.64	1,914.64
59,300	59,350	2,669.63	2,402.66	1,916.66
59,350	59,400	2,671.88	2,404.69	1,918.69
59,400	59,450	2,674.13	2,406.71	1,920.71
59,450	59,500	2,676.38	2,408.74	1,922.74
59,500	59,550	2,678.63	2,410.76	1,924.76
59,550	59,600	2,680.88	2,412.79	1,926.79
59,600	59,650	2,683.13	2,414.81	1,928.81
59,650	59,700	2,685.38	2,416.84	1,930.84
59,700	59,750	2,687.63	2,418.86	1,932.86
59,750	59,800	2,689.88	2,420.89	1,934.89
59,800	59,850	2,692.13	2,422.91	1,936.91
59,850	59,900	2,694.38	2,424.94	1,938.94
59,900	59,950	2,696.63	2,426.96	1,940.96
59,950	60,000	2,698.88	2,428.99	1,942.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
60,000				
60,000	60,050	2,701.13	2,431.01	1,985.51
60,050	60,100	2,703.38	2,433.04	1,987.54
60,100	60,150	2,705.63	2,435.06	1,989.56
60,150	60,200	2,707.88	2,437.09	1,991.59
60,200	60,250	2,710.13	2,439.11	1,993.61
60,250	60,300	2,712.38	2,441.14	1,995.64
60,300	60,350	2,714.63	2,443.16	1,997.66
60,350	60,400	2,716.88	2,445.19	1,999.69
60,400	60,450	2,719.13	2,447.21	2,001.71
60,450	60,500	2,721.38	2,449.24	2,003.74
60,500	60,550	2,723.63	2,451.26	2,005.76
60,550	60,600	2,725.88	2,453.29	2,007.79
60,600	60,650	2,728.13	2,455.31	2,009.81
60,650	60,700	2,730.38	2,457.34	2,011.84
60,700	60,750	2,732.63	2,459.36	2,013.86
60,750	60,800	2,734.88	2,461.39	2,015.89
60,800	60,850	2,737.13	2,463.41	2,017.91
60,850	60,900	2,739.38	2,465.44	2,019.94
60,900	60,950	2,741.63	2,467.46	2,021.96
60,950	61,000	2,743.88	2,469.49	2,023.99
61,000				
61,000	61,050	2,746.13	2,471.51	2,066.51
61,050	61,100	2,748.38	2,473.54	2,068.54
61,100	61,150	2,750.63	2,475.56	2,070.56
61,150	61,200	2,752.88	2,477.59	2,072.59
61,200	61,250	2,755.13	2,479.61	2,074.61
61,250	61,300	2,757.38	2,481.64	2,076.64
61,300	61,350	2,759.63	2,483.66	2,078.66
61,350	61,400	2,761.88	2,485.69	2,080.69
61,400	61,450	2,764.13	2,487.71	2,082.71
61,450	61,500	2,766.38	2,489.74	2,084.74
61,500	61,550	2,768.63	2,491.76	2,086.76
61,550	61,600	2,770.88	2,493.79	2,088.79
61,600	61,650	2,773.13	2,495.81	2,090.81
61,650	61,700	2,775.38	2,497.84	2,092.84
61,700	61,750	2,777.63	2,499.86	2,094.86
61,750	61,800	2,779.88	2,501.89	2,096.89
61,800	61,850	2,782.13	2,503.91	2,098.91
61,850	61,900	2,784.38	2,505.94	2,100.94
61,900	61,950	2,786.63	2,507.96	2,102.96
61,950	62,000	2,788.88	2,509.99	2,104.99
62,000				
62,000	62,050	2,791.13	2,512.01	2,147.51
62,050	62,100	2,793.38	2,514.04	2,149.54
62,100	62,150	2,795.63	2,516.06	2,151.56
62,150	62,200	2,797.88	2,518.09	2,153.59
62,200	62,250	2,800.13	2,520.11	2,155.61
62,250	62,300	2,802.38	2,522.14	2,157.64
62,300	62,350	2,804.63	2,524.16	2,159.66
62,350	62,400	2,806.88	2,526.19	2,161.69
62,400	62,450	2,809.13	2,528.21	2,163.71
62,450	62,500	2,811.38	2,530.24	2,165.74
62,500	62,550	2,813.63	2,532.26	2,167.76
62,550	62,600	2,815.88	2,534.29	2,169.79
62,600	62,650	2,818.13	2,536.31	2,171.81
62,650	62,700	2,820.38	2,538.34	2,173.84
62,700	62,750	2,822.63	2,540.36	2,175.86
62,750	62,800	2,824.88	2,542.39	2,177.89
62,800	62,850	2,827.13	2,544.41	2,179.91
62,850	62,900	2,829.38	2,546.44	2,181.94
62,900	62,950	2,831.63	2,548.46	2,183.96
62,950	63,000	2,833.88	2,550.49	2,185.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
63,000				
63,000	63,050	2,836.13	2,552.51	2,228.51
63,050	63,100	2,838.38	2,554.54	2,230.54
63,100	63,150	2,840.63	2,556.56	2,232.56
63,150	63,200	2,842.88	2,558.59	2,234.59
63,200	63,250	2,845.13	2,560.61	2,236.61
63,250	63,300	2,847.38	2,562.64	2,238.64
63,300	63,350	2,849.63	2,564.66	2,240.66
63,350	63,400	2,851.88	2,566.69	2,242.69
63,400	63,450	2,854.13	2,568.71	2,244.71
63,450	63,500	2,856.38	2,570.74	2,246.74
63,500	63,550	2,858.63	2,572.76	2,248.76
63,550	63,600	2,860.88	2,574.79	2,250.79
63,600	63,650	2,863.13	2,576.81	2,252.81
63,650	63,700	2,865.38	2,578.84	2,254.84
63,700	63,750	2,867.63	2,580.86	2,256.86
63,750	63,800	2,869.88	2,582.89	2,258.89
63,800	63,850	2,872.13	2,584.91	2,260.91
63,850	63,900	2,874.38	2,586.94	2,262.94
63,900	63,950	2,876.63	2,588.96	2,264.96
63,950	64,000	2,878.88	2,590.99	2,266.99
64,000				
64,000	64,050	2,881.13	2,593.01	2,309.51
64,050	64,100	2,883.38	2,595.04	2,311.54
64,100	64,150	2,885.63	2,597.06	2,313.56
64,150	64,200	2,887.88	2,599.09	2,315.59
64,200	64,250	2,890.13	2,601.11	2,317.61
64,250	64,300	2,892.38	2,603.14	2,319.64
64,300	64,350	2,894.63	2,605.16	2,321.66
64,350	64,400	2,896.88	2,607.19	2,323.69
64,400	64,450	2,899.13	2,609.21	2,325.71
64,450	64,500	2,901.38	2,611.24	2,327.74
64,500	64,550	2,903.63	2,613.26	2,329.76
64,550	64,600	2,905.88	2,615.29	2,331.79
64,600	64,650	2,908.13	2,617.31	2,333.81
64,650	64,700	2,910.38	2,619.34	2,335.84
64,700	64,750	2,912.63	2,621.36	2,337.86
64,750	64,800	2,914.88	2,623.39	2,339.89
64,800	64,850	2,917.13	2,625.41	2,341.91
64,850	64,900	2,919.38	2,627.44	2,343.94
64,900	64,950	2,921.63	2,629.46	2,345.96
64,950	65,000	2,923.88	2,631.49	2,347.99
65,000				
65,000	65,050	2,926.13	2,633.51	2,390.51
65,050	65,100	2,928.38	2,635.54	2,392.54
65,100	65,150	2,930.63	2,637.56	2,394.56
65,150	65,200	2,932.88	2,639.59	2,396.59
65,200	65,250	2,935.13	2,641.61	2,398.61
65,250	65,300	2,937.38	2,643.64	2,400.64
65,300	65,350	2,939.63	2,645.66	2,402.66
65,350	65,400	2,941.88	2,647.69	2,404.69
65,400	65,450	2,944.13	2,649.71	2,406.71
65,450	65,500	2,946.38	2,651.74	2,408.74
65,500	65,550	2,948.63	2,653.76	2,410.76
65,550	65,600	2,950.88	2,655.79	2,412.79
65,600	65,650	2,953.13	2,657.81	2,414.81
65,650	65,700	2,955.38	2,659.84	2,416.84
65,700	65,750	2,957.63	2,661.86	2,418.86
65,750	65,800	2,959.88	2,663.89	2,420.89
65,800	65,850	2,962.13	2,665.91	2,422.91
65,850	65,900	2,964.38	2,667.94	2,424.94
65,900	65,950	2,966.63	2,669.96	2,426.96
65,950	66,000	2,968.88	2,671.99	2,428.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
66,000				
66,000	66,050	2,971.13	2,674.01	2,471.51
66,050	66,100	2,973.38	2,676.04	2,473.54
66,100	66,150	2,975.63	2,678.06	2,475.56
66,150	66,200	2,977.88	2,680.09	2,477.59
66,200	66,250	2,980.13	2,682.11	2,479.61
66,250	66,300	2,982.38	2,684.14	2,481.64
66,300	66,350	2,984.63	2,686.16	2,483.66
66,350	66,400	2,986.88	2,688.19	2,485.69
66,400	66,450	2,989.13	2,690.21	2,487.71
66,450	66,500	2,991.38	2,692.24	2,489.74
66,500	66,550	2,993.63	2,694.26	2,491.76
66,550	66,600	2,995.88	2,696.29	2,493.79
66,600	66,650	2,998.13	2,698.31	2,495.81
66,650	66,700	3,000.38	2,700.34	2,497.84
66,700	66,750	3,002.63	2,702.36	2,499.86
66,750	66,800	3,004.88	2,704.39	2,501.89
66,800	66,850	3,007.13	2,706.41	2,503.91
66,850	66,900	3,009.38	2,708.44	2,505.94
66,900	66,950	3,011.63	2,710.46	2,507.96
66,950	67,000	3,013.88	2,712.49	2,509.99
67,000				
67,000	67,050	3,016.13	2,714.51	2,552.51
67,050	67,100	3,018.38	2,716.54	2,554.54
67,100	67,150	3,020.63	2,718.56	2,556.56
67,150	67,200	3,022.88	2,720.59	2,558.59
67,200	67,250	3,025.13	2,722.61	2,560.61
67,250	67,300	3,027.38	2,724.64	2,562.64
67,300	67,350	3,029.63	2,726.66	2,564.66
67,350	67,400	3,031.88	2,728.69	2,566.69
67,400	67,450	3,034.13	2,730.71	2,568.71
67,450	67,500	3,036.38	2,732.74	2,570.74
67,500	67,550	3,038.63	2,734.76	2,572.76
67,550	67,600	3,040.88	2,736.79	2,574.79
67,600	67,650	3,043.13	2,738.81	2,576.81
67,650	67,700	3,045.38	2,740.84	2,578.84
67,700	67,750	3,047.63	2,742.86	2,580.86
67,750	67,800	3,049.88	2,744.89	2,582.89
67,800	67,850	3,052.13	2,746.91	2,584.91
67,850	67,900	3,054.38	2,748.94	2,586.94
67,900	67,950	3,056.63	2,750.96	2,588.96
67,950	68,000	3,058.88	2,752.99	2,590.99
68,000				
68,000	68,050	3,061.13	2,755.01	2,633.51
68,050	68,100	3,063.38	2,757.04	2,635.54
68,100	68,150	3,065.63	2,759.06	2,637.56
68,150	68,200	3,067.88	2,761.09	2,639.59
68,200	68,250	3,070.13	2,763.11	2,641.61
68,250	68,300	3,072.38	2,765.14	2,643.64
68,300	68,350	3,074.63	2,767.16	2,645.66
68,350	68,400	3,076.88	2,769.19	2,647.69
68,400	68,450	3,079.13	2,771.21	2,649.71
68,450	68,500	3,081.38	2,773.24	2,651.74
68,500	68,550	3,083.63	2,775.26	2,653.76
68,550	68,600	3,085.88	2,777.29	2,655.79
68,600	68,650	3,088.13	2,779.31	2,657.81
68,650	68,700	3,090.38	2,781.34	2,659.84
68,700	68,750	3,092.63	2,783.36	2,661.86
68,750	68,800	3,094.88	2,785.39	2,663.89
68,800	68,850	3,097.13	2,787.41	2,665.91
68,850	68,900	3,099.38	2,789.44	2,667.94
68,900	68,950	3,101.63	2,791.46	2,669.96
68,950	69,000	3,103.88	2,793.49	2,671.99

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
69,000				
69,000	69,050	3,106.13	2,795.51	2,714.51
69,050	69,100	3,108.38	2,797.54	2,716.54
69,100	69,150	3,110.63	2,799.56	2,718.56
69,150	69,200	3,112.88	2,801.59	2,720.59
69,200	69,250	3,115.13	2,803.61	2,722.61
69,250	69,300	3,117.38	2,805.64	2,724.64
69,300	69,350	3,119.63	2,807.66	2,726.66
69,350	69,400	3,121.88	2,809.69	2,728.69
69,400	69,450	3,124.13	2,811.71	2,730.71
69,450	69,500	3,126.38	2,813.74	2,732.74
69,500	69,550	3,128.63	2,815.76	2,734.76
69,550	69,600	3,130.88	2,817.79	2,736.79
69,600	69,650	3,133.13	2,819.81	2,738.81
69,650	69,700	3,135.38	2,821.84	2,740.84
69,700	69,750	3,137.63	2,823.86	2,742.86
69,750	69,800	3,139.88	2,825.89	2,744.89
69,800	69,850	3,142.13	2,827.91	2,746.91
69,850	69,900	3,144.38	2,829.94	2,748.94
69,900	69,950	3,146.63	2,831.96	2,750.96
69,950	70,000	3,148.88	2,833.99	2,752.99
70,000				
70,000	70,050	3,151.13	2,836.01	2,795.51
70,050	70,100	3,153.38	2,838.04	2,797.54
70,100	70,150	3,155.63	2,840.06	2,799.56
70,150	70,200	3,157.88	2,842.09	2,801.59
70,200	70,250	3,160.13	2,844.11	2,803.61
70,250	70,300	3,162.38	2,846.14	2,805.64
70,300	70,350	3,164.63	2,848.16	2,807.66
70,350	70,400	3,166.88	2,850.19	2,809.69
70,400	70,450	3,169.13	2,852.21	2,811.71
70,450	70,500	3,171.38	2,854.24	2,813.74
70,500	70,550	3,173.63	2,856.26	2,815.76
70,550	70,600	3,175.88	2,858.29	2,817.79
70,600	70,650	3,178.13	2,860.31	2,819.81
70,650	70,700	3,180.38	2,862.34	2,821.84
70,700	70,750	3,182.63	2,864.36	2,823.86
70,750	70,800	3,184.88	2,866.39	2,825.89
70,800	70,850	3,187.13	2,868.41	2,827.91
70,850	70,900	3,189.38	2,870.44	2,829.94
70,900	70,950	3,191.63	2,872.46	2,831.96
70,950	71,000	3,193.88	2,874.49	2,833.99
71,000				
71,000	71,050	3,196.13	2,876.51	2,876.51
71,050	71,100	3,198.38	2,878.54	2,878.54
71,100	71,150	3,200.63	2,880.56	2,880.56
71,150	71,200	3,202.88	2,882.59	2,882.59
71,200	71,250	3,205.13	2,884.61	2,884.61
71,250	71,300	3,207.38	2,886.64	2,886.64
71,300	71,350	3,209.63	2,888.66	2,888.66
71,350	71,400	3,211.88	2,890.69	2,890.69
71,400	71,450	3,214.13	2,892.71	2,892.71
71,450	71,500	3,216.38	2,894.74	2,894.74
71,500	71,550	3,218.63	2,896.76	2,896.76
71,550	71,600	3,220.88	2,898.79	2,898.79
71,600	71,650	3,223.13	2,900.81	2,900.81
71,650	71,700	3,225.38	2,902.84	2,902.84
71,700	71,750	3,227.63	2,904.86	2,904.86
71,750	71,800	3,229.88	2,906.89	2,906.89
71,800	71,850	3,232.13	2,908.91	2,908.91
71,850	71,900	3,234.38	2,910.94	2,910.94
71,900	71,950	3,236.63	2,912.96	2,912.96
71,950	72,000	3,238.88	2,914.99	2,914.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
72,000				
72,000	72,050	3,241.13	2,917.01	2,917.01
72,050	72,100	3,243.38	2,919.04	2,919.04
72,100	72,150	3,245.63	2,921.06	2,921.06
72,150	72,200	3,247.88	2,923.09	2,923.09
72,200	72,250	3,250.13	2,925.11	2,925.11
72,250	72,300	3,252.38	2,927.14	2,927.14
72,300	72,350	3,254.63	2,929.16	2,929.16
72,350	72,400	3,256.88	2,931.19	2,931.19
72,400	72,450	3,259.13	2,933.21	2,933.21
72,450	72,500	3,261.38	2,935.24	2,935.24
72,500	72,550	3,263.63	2,937.26	2,937.26
72,550	72,600	3,265.88	2,939.29	2,939.29
72,600	72,650	3,268.13	2,941.31	2,941.31
72,650	72,700	3,270.38	2,943.34	2,943.34
72,700	72,750	3,272.63	2,945.36	2,945.36
72,750	72,800	3,274.88	2,947.39	2,947.39
72,800	72,850	3,277.13	2,949.41	2,949.41
72,850	72,900	3,279.38	2,951.44	2,951.44
72,900	72,950	3,281.63	2,953.46	2,953.46
72,950	73,000	3,283.88	2,955.49	2,955.49
73,000				
73,000	73,050	3,286.13	2,957.51	2,957.51
73,050	73,100	3,288.38	2,959.54	2,959.54
73,100	73,150	3,290.63	2,961.56	2,961.56
73,150	73,200	3,292.88	2,963.59	2,963.59
73,200	73,250	3,295.13	2,965.61	2,965.61
73,250	73,300	3,297.38	2,967.64	2,967.64
73,300	73,350	3,299.63	2,969.66	2,969.66
73,350	73,400	3,301.88	2,971.69	2,971.69
73,400	73,450	3,304.13	2,973.71	2,973.71
73,450	73,500	3,306.38	2,975.74	2,975.74
73,500	73,550	3,308.63	2,977.76	2,977.76
73,550	73,600	3,310.88	2,979.79	2,979.79
73,600	73,650	3,313.13	2,981.81	2,981.81
73,650	73,700	3,315.38	2,983.84	2,983.84
73,700	73,750	3,317.63	2,985.86	2,985.86
73,750	73,800	3,319.88	2,987.89	2,987.89
73,800	73,850	3,322.13	2,989.91	2,989.91
73,850	73,900	3,324.38	2,991.94	2,991.94
73,900	73,950	3,326.63	2,993.96	2,993.96
73,950	74,000	3,328.88	2,995.99	2,995.99
74,000				
74,000	74,050	3,331.13	3,331.13	2,998.01
74,050	74,100	3,333.38	3,333.38	3,000.04
74,100	74,150	3,335.63	3,335.63	3,002.06
74,150	74,200	3,337.88	3,337.88	3,004.09
74,200	74,250	3,340.13	3,340.13	3,006.11
74,250	74,300	3,342.38	3,342.38	3,008.14
74,300	74,350	3,344.63	3,344.63	3,010.16
74,350	74,400	3,346.88	3,346.88	3,012.19
74,400	74,450	3,349.13	3,349.13	3,014.21
74,450	74,500	3,351.38	3,351.38	3,016.24
74,500	74,550	3,353.63	3,353.63	3,018.26
74,550	74,600	3,355.88	3,355.88	3,020.29
74,600	74,650	3,358.13	3,358.13	3,022.31
74,650	74,700	3,360.38	3,360.38	3,024.34
74,700	74,750	3,362.63	3,362.63	3,026.36
74,750	74,800	3,364.88	3,364.88	3,028.39
74,800	74,850	3,367.13	3,367.13	3,030.41
74,850	74,900	3,369.38	3,369.38	3,032.44
74,900	74,950	3,371.63	3,371.63	3,034.46
74,950	75,000	3,373.88	3,373.88	3,036.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
75,000				
75,000	75,050	3,376.13	3,376.13	3,038.51
75,050	75,100	3,378.38	3,378.38	3,040.54
75,100	75,150	3,380.63	3,380.63	3,042.56
75,150	75,200	3,382.88	3,382.88	3,044.59
75,200	75,250	3,385.13	3,385.13	3,046.61
75,250	75,300	3,387.38	3,387.38	3,048.64
75,300	75,350	3,389.63	3,389.63	3,050.66
75,350	75,400	3,391.88	3,391.88	3,052.69
75,400	75,450	3,394.13	3,394.13	3,054.71
75,450	75,500	3,396.38	3,396.38	3,056.74
75,500	75,550	3,398.63	3,398.63	3,058.76
75,550	75,600	3,400.88	3,400.88	3,060.79
75,600	75,650	3,403.13	3,403.13	3,062.81
75,650	75,700	3,405.38	3,405.38	3,064.84
75,700	75,750	3,407.63	3,407.63	3,066.86
75,750	75,800	3,409.88	3,409.88	3,068.89
75,800	75,850	3,412.13	3,412.13	3,070.91
75,850	75,900	3,414.38	3,414.38	3,072.94
75,900	75,950	3,416.63	3,416.63	3,074.96
75,950	76,000	3,418.88	3,418.88	3,076.99
76,000				
76,000	76,050	3,421.13	3,421.13	3,079.01
76,050	76,100	3,423.38	3,423.38	3,081.04
76,100	76,150	3,425.63	3,425.63	3,083.06
76,150	76,200	3,427.88	3,427.88	3,085.09
76,200	76,250	3,430.13	3,430.13	3,087.11
76,250	76,300	3,432.38	3,432.38	3,089.14
76,300	76,350	3,434.63	3,434.63	3,091.16
76,350	76,400	3,436.88	3,436.88	3,093.19
76,400	76,450	3,439.13	3,439.13	3,095.21
76,450	76,500	3,441.38	3,441.38	3,097.24
76,500	76,550	3,443.63	3,443.63	3,099.26
76,550	76,600	3,445.88	3,445.88	3,101.29
76,600	76,650	3,448.13	3,448.13	3,103.31
76,650	76,700	3,450.38	3,450.38	3,105.34
76,700	76,750	3,452.63	3,452.63	3,107.36
76,750	76,800	3,454.88	3,454.88	3,109.39
76,800	76,850	3,457.13	3,457.13	3,111.41
76,850	76,900	3,459.38	3,459.38	3,113.44
76,900	76,950	3,461.63	3,461.63	3,115.46
76,950	77,000	3,463.88	3,463.88	3,117.49
77,000				
77,000	77,050	3,466.13	3,466.13	3,119.51
77,050	77,100	3,468.38	3,468.38	3,121.54
77,100	77,150	3,470.63	3,470.63	3,123.56
77,150	77,200	3,472.88	3,472.88	3,125.59
77,200	77,250	3,475.13	3,475.13	3,127.61
77,250	77,300	3,477.38	3,477.38	3,129.64
77,300	77,350	3,479.63	3,479.63	3,131.66
77,350	77,400	3,481.88	3,481.88	3,133.69
77,400	77,450	3,484.13	3,484.13	3,135.71
77,450	77,500	3,486.38	3,486.38	3,137.74
77,500	77,550	3,488.63	3,488.63	3,139.76
77,550	77,600	3,490.88	3,490.88	3,141.79
77,600	77,650	3,493.13	3,493.13	3,143.81
77,650	77,700	3,495.38	3,495.38	3,145.84
77,700	77,750	3,497.63	3,497.63	3,147.86
77,750	77,800	3,499.88	3,499.88	3,149.89
77,800	77,850	3,502.13	3,502.13	3,151.91
77,850	77,900	3,504.38	3,504.38	3,153.94
77,900	77,950	3,506.63	3,506.63	3,155.96
77,950	78,000	3,508.88	3,508.88	3,157.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
78,000				
78,000	78,050	3,511.13	3,511.13	3,160.01
78,050	78,100	3,513.38	3,513.38	3,162.04
78,100	78,150	3,515.63	3,515.63	3,164.06
78,150	78,200	3,517.88	3,517.88	3,166.09
78,200	78,250	3,520.13	3,520.13	3,168.11
78,250	78,300	3,522.38	3,522.38	3,170.14
78,300	78,350	3,524.63	3,524.63	3,172.16
78,350	78,400	3,526.88	3,526.88	3,174.19
78,400	78,450	3,529.13	3,529.13	3,176.21
78,450	78,500	3,531.38	3,531.38	3,178.24
78,500	78,550	3,533.63	3,533.63	3,180.26
78,550	78,600	3,535.88	3,535.88	3,182.29
78,600	78,650	3,538.13	3,538.13	3,184.31
78,650	78,700	3,540.38	3,540.38	3,186.34
78,700	78,750	3,542.63	3,542.63	3,188.36
78,750	78,800	3,544.88	3,544.88	3,190.39
78,800	78,850	3,547.13	3,547.13	3,192.41
78,850	78,900	3,549.38	3,549.38	3,194.44
78,900	78,950	3,551.63	3,551.63	3,196.46
78,950	79,000	3,553.88	3,553.88	3,198.49
79,000				
79,000	79,050	3,556.13	3,556.13	3,200.51
79,050	79,100	3,558.38	3,558.38	3,202.54
79,100	79,150	3,560.63	3,560.63	3,204.56
79,150	79,200	3,562.88	3,562.88	3,206.59
79,200	79,250	3,565.13	3,565.13	3,208.61
79,250	79,300	3,567.38	3,567.38	3,210.64
79,300	79,350	3,569.63	3,569.63	3,212.66
79,350	79,400	3,571.88	3,571.88	3,214.69
79,400	79,450	3,574.13	3,574.13	3,216.71
79,450	79,500	3,576.38	3,576.38	3,218.74
79,500	79,550	3,578.63	3,578.63	3,220.76
79,550	79,600	3,580.88	3,580.88	3,222.79
79,600	79,650	3,583.13	3,583.13	3,224.81
79,650	79,700	3,585.38	3,585.38	3,226.84
79,700	79,750	3,587.63	3,587.63	3,228.86
79,750	79,800	3,589.88	3,589.88	3,230.89
79,800	79,850	3,592.13	3,592.13	3,232.91
79,850	79,900	3,594.38	3,594.38	3,234.94
79,900	79,950	3,596.63	3,596.63	3,236.96
79,950	80,000	3,598.88	3,598.88	3,238.99
80,000				
80,000	80,050	3,601.13	3,601.13	3,241.01
80,050	80,100	3,603.38	3,603.38	3,243.04
80,100	80,150	3,605.63	3,605.63	3,245.06
80,150	80,200	3,607.88	3,607.88	3,247.09
80,200	80,250	3,610.13	3,610.13	3,249.11
80,250	80,300	3,612.38	3,612.38	3,251.14
80,300	80,350	3,614.63	3,614.63	3,253.16
80,350	80,400	3,616.88	3,616.88	3,255.19
80,400	80,450	3,619.13	3,619.13	3,257.21
80,450	80,500	3,621.38	3,621.38	3,259.24
80,500	80,550	3,623.63	3,623.63	3,261.26
80,550	80,600	3,625.88	3,625.88	3,263.29
80,600	80,650	3,628.13	3,628.13	3,265.31
80,650	80,700	3,630.38	3,630.38	3,267.34
80,700	80,750	3,632.63	3,632.63	3,269.36
80,750	80,800	3,634.88	3,634.88	3,271.39
80,800	80,850	3,637.13	3,637.13	3,273.41
80,850	80,900	3,639.38	3,639.38	3,275.44
80,900	80,950	3,641.63	3,641.63	3,277.46
80,950	81,000	3,643.88	3,643.88	3,279.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
81,000				
81,000	81,050	3,646.13	3,646.13	3,281.51
81,050	81,100	3,648.38	3,648.38	3,283.54
81,100	81,150	3,650.63	3,650.63	3,285.56
81,150	81,200	3,652.88	3,652.88	3,287.59
81,200	81,250	3,655.13	3,655.13	3,289.61
81,250	81,300	3,657.38	3,657.38	3,291.64
81,300	81,350	3,659.63	3,659.63	3,293.66
81,350	81,400	3,661.88	3,661.88	3,295.69
81,400	81,450	3,664.13	3,664.13	3,297.71
81,450	81,500	3,666.38	3,666.38	3,299.74
81,500	81,550	3,668.63	3,668.63	3,301.76
81,550	81,600	3,670.88	3,670.88	3,303.79
81,600	81,650	3,673.13	3,673.13	3,305.81
81,650	81,700	3,675.38	3,675.38	3,307.84
81,700	81,750	3,677.63	3,677.63	3,309.86
81,750	81,800	3,679.88	3,679.88	3,311.89
81,800	81,850	3,682.13	3,682.13	3,313.91
81,850	81,900	3,684.38	3,684.38	3,315.94
81,900	81,950	3,686.63	3,686.63	3,317.96
81,950	82,000	3,688.88	3,688.88	3,319.99
82,000				
82,000	82,050	3,691.13	3,691.13	3,322.01
82,050	82,100	3,693.38	3,693.38	3,324.04
82,100	82,150	3,695.63	3,695.63	3,326.06
82,150	82,200	3,697.88	3,697.88	3,328.09
82,200	82,250	3,700.13	3,700.13	3,330.11
82,250	82,300	3,702.38	3,702.38	3,332.14
82,300	82,350	3,704.63	3,704.63	3,334.16
82,350	82,400	3,706.88	3,706.88	3,336.19
82,400	82,450	3,709.13	3,709.13	3,338.21
82,450	82,500	3,711.38	3,711.38	3,340.24
82,500	82,550	3,713.63	3,713.63	3,342.26
82,550	82,600	3,715.88	3,715.88	3,344.29
82,600	82,650	3,718.13	3,718.13	3,346.31
82,650	82,700	3,720.38	3,720.38	3,348.34
82,700	82,750	3,722.63	3,722.63	3,350.36
82,750	82,800	3,724.88	3,724.88	3,352.39
82,800	82,850	3,727.13	3,727.13	3,354.41
82,850	82,900	3,729.38	3,729.38	3,356.44
82,900	82,950	3,731.63	3,731.63	3,358.46
82,950	83,000	3,733.88	3,733.88	3,360.49
83,000				
83,000	83,050	3,736.13	3,736.13	3,362.51
83,050	83,100	3,738.38	3,738.38	3,364.54
83,100	83,150	3,740.63	3,740.63	3,366.56
83,150	83,200	3,742.88	3,742.88	3,368.59
83,200	83,250	3,745.13	3,745.13	3,370.61
83,250	83,300	3,747.38	3,747.38	3,372.64
83,300	83,350	3,749.63	3,749.63	3,374.66
83,350	83,400	3,751.88	3,751.88	3,376.69
83,400	83,450	3,754.13	3,754.13	3,378.71
83,450	83,500	3,756.38	3,756.38	3,380.74
83,500	83,550	3,758.63	3,758.63	3,382.76
83,550	83,600	3,760.88	3,760.88	3,384.79
83,600	83,650	3,763.13	3,763.13	3,386.81
83,650	83,700	3,765.38	3,765.38	3,388.84
83,700	83,750	3,767.63	3,767.63	3,390.86
83,750	83,800	3,769.88	3,769.88	3,392.89
83,800	83,850	3,772.13	3,772.13	3,394.91
83,850	83,900	3,774.38	3,774.38	3,396.94
83,900	83,950	3,776.63	3,776.63	3,398.96
83,950	84,000	3,778.88	3,778.88	3,400.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
84,000				
84,000	84,050	3,781.13	3,781.13	3,403.01
84,050	84,100	3,783.38	3,783.38	3,405.04
84,100	84,150	3,785.63	3,785.63	3,407.06
84,150	84,200	3,787.88	3,787.88	3,409.09
84,200	84,250	3,790.13	3,790.13	3,411.11
84,250	84,300	3,792.38	3,792.38	3,413.14
84,300	84,350	3,794.63	3,794.63	3,415.16
84,350	84,400	3,796.88	3,796.88	3,417.19
84,400	84,450	3,799.13	3,799.13	3,419.21
84,450	84,500	3,801.38	3,801.38	3,421.24
84,500	84,550	3,803.63	3,803.63	3,423.26
84,550	84,600	3,805.88	3,805.88	3,425.29
84,600	84,650	3,808.13	3,808.13	3,427.31
84,650	84,700	3,810.38	3,810.38	3,429.34
84,700	84,750	3,812.63	3,812.63	3,431.36
84,750	84,800	3,814.88	3,814.88	3,433.39
84,800	84,850	3,817.13	3,817.13	3,435.41
84,850	84,900	3,819.38	3,819.38	3,437.44
84,900	84,950	3,821.63	3,821.63	3,439.46
84,950	85,000	3,823.88	3,823.88	3,441.49
85,000				
85,000	85,050	3,826.13	3,826.13	3,443.51
85,050	85,100	3,828.38	3,828.38	3,445.54
85,100	85,150	3,830.63	3,830.63	3,447.56
85,150	85,200	3,832.88	3,832.88	3,449.59
85,200	85,250	3,835.13	3,835.13	3,451.61
85,250	85,300	3,837.38	3,837.38	3,453.64
85,300	85,350	3,839.63	3,839.63	3,455.66
85,350	85,400	3,841.88	3,841.88	3,457.69
85,400	85,450	3,844.13	3,844.13	3,459.71
85,450	85,500	3,846.38	3,846.38	3,461.74
85,500	85,550	3,848.63	3,848.63	3,463.76
85,550	85,600	3,850.88	3,850.88	3,465.79
85,600	85,650	3,853.13	3,853.13	3,467.81
85,650	85,700	3,855.38	3,855.38	3,469.84
85,700	85,750	3,857.63	3,857.63	3,471.86
85,750	85,800	3,859.88	3,859.88	3,473.89
85,800	85,850	3,862.13	3,862.13	3,475.91
85,850	85,900	3,864.38	3,864.38	3,477.94
85,900	85,950	3,866.63	3,866.63	3,479.96
85,950	86,000	3,868.88	3,868.88	3,481.99
86,000				
86,000	86,050	3,871.13	3,871.13	3,484.01
86,050	86,100	3,873.38	3,873.38	3,486.04
86,100	86,150	3,875.63	3,875.63	3,488.06
86,150	86,200	3,877.88	3,877.88	3,490.09
86,200	86,250	3,880.13	3,880.13	3,492.11
86,250	86,300	3,882.38	3,882.38	3,494.14
86,300	86,350	3,884.63	3,884.63	3,496.16
86,350	86,400	3,886.88	3,886.88	3,498.19
86,400	86,450	3,889.13	3,889.13	3,500.21
86,450	86,500	3,891.38	3,891.38	3,502.24
86,500	86,550	3,893.63	3,893.63	3,504.26
86,550	86,600	3,895.88	3,895.88	3,506.29
86,600	86,650	3,898.13	3,898.13	3,508.31
86,650	86,700	3,900.38	3,900.38	3,510.34
86,700	86,750	3,902.63	3,902.63	3,512.36
86,750	86,800	3,904.88	3,904.88	3,514.39
86,800	86,850	3,907.13	3,907.13	3,516.41
86,850	86,900	3,909.38	3,909.38	3,518.44
86,900	86,950	3,911.63	3,911.63	3,520.46
86,950	87,000	3,913.88	3,913.88	3,522.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
87,000				
87,000	87,050	3,916.13	3,916.13	3,524.51
87,050	87,100	3,918.38	3,918.38	3,526.54
87,100	87,150	3,920.63	3,920.63	3,528.56
87,150	87,200	3,922.88	3,922.88	3,530.59
87,200	87,250	3,925.13	3,925.13	3,532.61
87,250	87,300	3,927.38	3,927.38	3,534.64
87,300	87,350	3,929.63	3,929.63	3,536.66
87,350	87,400	3,931.88	3,931.88	3,538.69
87,400	87,450	3,934.13	3,934.13	3,540.71
87,450	87,500	3,936.38	3,936.38	3,542.74
87,500	87,550	3,938.63	3,938.63	3,544.76
87,550	87,600	3,940.88	3,940.88	3,546.79
87,600	87,650	3,943.13	3,943.13	3,548.81
87,650	87,700	3,945.38	3,945.38	3,550.84
87,700	87,750	3,947.63	3,947.63	3,552.86
87,750	87,800	3,949.88	3,949.88	3,554.89
87,800	87,850	3,952.13	3,952.13	3,556.91
87,850	87,900	3,954.38	3,954.38	3,558.94
87,900	87,950	3,956.63	3,956.63	3,560.96
87,950	88,000	3,958.88	3,958.88	3,562.99
88,000				
88,000	88,050	3,961.13	3,961.13	3,565.01
88,050	88,100	3,963.38	3,963.38	3,567.04
88,100	88,150	3,965.63	3,965.63	3,569.06
88,150	88,200	3,967.88	3,967.88	3,571.09
88,200	88,250	3,970.13	3,970.13	3,573.11
88,250	88,300	3,972.38	3,972.38	3,575.14
88,300	88,350	3,974.63	3,974.63	3,577.16
88,350	88,400	3,976.88	3,976.88	3,579.19
88,400	88,450	3,979.13	3,979.13	3,581.21
88,450	88,500	3,981.38	3,981.38	3,583.24
88,500	88,550	3,983.63	3,983.63	3,585.26
88,550	88,600	3,985.88	3,985.88	3,587.29
88,600	88,650	3,988.13	3,988.13	3,589.31
88,650	88,700	3,990.38	3,990.38	3,591.34
88,700	88,750	3,992.63	3,992.63	3,593.36
88,750	88,800	3,994.88	3,994.88	3,595.39
88,800	88,850	3,997.13	3,997.13	3,597.41
88,850	88,900	3,999.38	3,999.38	3,599.44
88,900	88,950	4,001.63	4,001.63	3,601.46
88,950	89,000	4,003.88	4,003.88	3,603.49
89,000				
89,000	89,050	4,006.13	4,006.13	3,605.51
89,050	89,100	4,008.38	4,008.38	3,607.54
89,100	89,150	4,010.63	4,010.63	3,609.56
89,150	89,200	4,012.88	4,012.88	3,611.59
89,200	89,250	4,015.13	4,015.13	3,613.61
89,250	89,300	4,017.38	4,017.38	3,615.64
89,300	89,350	4,019.63	4,019.63	3,617.66
89,350	89,400	4,021.88	4,021.88	3,619.69
89,400	89,450	4,024.13	4,024.13	3,621.71
89,450	89,500	4,026.38	4,026.38	3,623.74
89,500	89,550	4,028.63	4,028.63	3,625.76
89,550	89,600	4,030.88	4,030.88	3,627.79
89,600	89,650	4,033.13	4,033.13	3,629.81
89,650	89,700	4,035.38	4,035.38	3,631.84
89,700	89,750	4,037.63	4,037.63	3,633.86
89,750	89,800	4,039.88	4,039.88	3,635.89
89,800	89,850	4,042.13	4,042.13	3,637.91
89,850	89,900	4,044.38	4,044.38	3,639.94
89,900	89,950	4,046.63	4,046.63	3,641.96
89,950	90,000	4,048.88	4,048.88	3,643.99

* This column must also be used by a qualifying widow(er)

Continued on next page

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

1994 TAX TABLES

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
90,000				
90,000	90,050	4,051.13	4,051.13	3,646.01
90,050	90,100	4,053.38	4,053.38	3,648.04
90,100	90,150	4,055.63	4,055.63	3,650.06
90,150	90,200	4,057.88	4,057.88	3,652.09
90,200	90,250	4,060.13	4,060.13	3,654.11
90,250	90,300	4,062.38	4,062.38	3,656.14
90,300	90,350	4,064.63	4,064.63	3,658.16
90,350	90,400	4,066.88	4,066.88	3,660.19
90,400	90,450	4,069.13	4,069.13	3,662.21
90,450	90,500	4,071.38	4,071.38	3,664.24
90,500	90,550	4,073.63	4,073.63	3,666.26
90,550	90,600	4,075.88	4,075.88	3,668.29
90,600	90,650	4,078.13	4,078.13	3,670.31
90,650	90,700	4,080.38	4,080.38	3,672.34
90,700	90,750	4,082.63	4,082.63	3,674.36
90,750	90,800	4,084.88	4,084.88	3,676.39
90,800	90,850	4,087.13	4,087.13	3,678.41
90,850	90,900	4,089.38	4,089.38	3,680.44
90,900	90,950	4,091.63	4,091.63	3,682.46
90,950	91,000	4,093.88	4,093.88	3,684.49
91,000				
91,000	91,050	4,096.13	4,096.13	3,686.51
91,050	91,100	4,098.38	4,098.38	3,688.54
91,100	91,150	4,100.63	4,100.63	3,690.56
91,150	91,200	4,102.88	4,102.88	3,692.59
91,200	91,250	4,105.13	4,105.13	3,694.61
91,250	91,300	4,107.38	4,107.38	3,696.64
91,300	91,350	4,109.63	4,109.63	3,698.66
91,350	91,400	4,111.88	4,111.88	3,700.69
91,400	91,450	4,114.13	4,114.13	3,702.71
91,450	91,500	4,116.38	4,116.38	3,704.74
91,500	91,550	4,118.63	4,118.63	3,706.76
91,550	91,600	4,120.88	4,120.88	3,708.79
91,600	91,650	4,123.13	4,123.13	3,710.81
91,650	91,700	4,125.38	4,125.38	3,712.84
91,700	91,750	4,127.63	4,127.63	3,714.86
91,750	91,800	4,129.88	4,129.88	3,716.89
91,800	91,850	4,132.13	4,132.13	3,718.91
91,850	91,900	4,134.38	4,134.38	3,720.94
91,900	91,950	4,136.63	4,136.63	3,722.96
91,950	92,000	4,138.88	4,138.88	3,724.99
92,000				
92,000	92,050	4,141.13	4,141.13	3,727.01
92,050	92,100	4,143.38	4,143.38	3,729.04
92,100	92,150	4,145.63	4,145.63	3,731.06
92,150	92,200	4,147.88	4,147.88	3,733.09
92,200	92,250	4,150.13	4,150.13	3,735.11
92,250	92,300	4,152.38	4,152.38	3,737.14
92,300	92,350	4,154.63	4,154.63	3,739.16
92,350	92,400	4,156.88	4,156.88	3,741.19
92,400	92,450	4,159.13	4,159.13	3,743.21
92,450	92,500	4,161.38	4,161.38	3,745.24
92,500	92,550	4,163.63	4,163.63	3,747.26
92,550	92,600	4,165.88	4,165.88	3,749.29
92,600	92,650	4,168.13	4,168.13	3,751.31
92,650	92,700	4,170.38	4,170.38	3,753.34
92,700	92,750	4,172.63	4,172.63	3,755.36
92,750	92,800	4,174.88	4,174.88	3,757.39
92,800	92,850	4,177.13	4,177.13	3,759.41
92,850	92,900	4,179.38	4,179.38	3,761.44
92,900	92,950	4,181.63	4,181.63	3,763.46
92,950	93,000	4,183.88	4,183.88	3,765.49

If CT AGI is -		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
93,000				
93,000	93,050	4,186.13	4,186.13	3,767.51
93,050	93,100	4,188.38	4,188.38	3,769.54
93,100	93,150	4,190.63	4,190.63	3,771.56
93,150	93,200	4,192.88	4,192.88	3,773.59
93,200	93,250	4,195.13	4,195.13	3,775.61
93,250	93,300	4,197.38	4,197.38	3,777.64
93,300	93,350	4,199.63	4,199.63	3,779.66
93,350	93,400	4,201.88	4,201.88	3,781.69
93,400	93,450	4,204.13	4,204.13	3,783.71
93,450	93,500	4,206.38	4,206.38	3,785.74
93,500	93,550	4,208.63	4,208.63	3,787.76
93,550	93,600	4,210.88	4,210.88	3,789.79
93,600	93,650	4,213.13	4,213.13	3,791.81
93,650	93,700	4,215.38	4,215.38	3,793.84
93,700	93,750	4,217.63	4,217.63	3,795.86
93,750	93,800	4,219.88	4,219.88	3,797.89
93,800	93,850	4,222.13	4,222.13	3,799.91
93,850	93,900	4,224.38	4,224.38	3,801.94
93,900	93,950	4,226.63	4,226.63	3,803.96
93,950	94,000	4,228.88	4,228.88	3,805.99
94,000				
94,000	94,050	4,231.13	4,231.13	3,808.01
94,050	94,100	4,233.38	4,233.38	3,810.04
94,100	94,150	4,235.63	4,235.63	3,812.06
94,150	94,200	4,237.88	4,237.88	3,814.09
94,200	94,250	4,240.13	4,240.13	3,816.11
94,250	94,300	4,242.38	4,242.38	3,818.14
94,300	94,350	4,244.63	4,244.63	3,820.16
94,350	94,400	4,246.88	4,246.88	3,822.19
94,400	94,450	4,249.13	4,249.13	3,824.21
94,450	94,500	4,251.38	4,251.38	3,826.24
94,500	94,550	4,253.63	4,253.63	3,828.26
94,550	94,600	4,255.88	4,255.88	3,830.29
94,600	94,650	4,258.13	4,258.13	3,832.31
94,650	94,700	4,260.38	4,260.38	3,834.34
94,700	94,750	4,262.63	4,262.63	3,836.36
94,750	94,800	4,264.88	4,264.88	3,838.39
94,800	94,850	4,267.13	4,267.13	3,840.41
94,850	94,900	4,269.38	4,269.38	3,842.44
94,900	94,950	4,271.63	4,271.63	3,844.46
94,950	95,000	4,273.88	4,273.88	3,846.49
95,000				
95,000	95,050	4,276.13	4,276.13	3,848.51
95,050	95,100	4,278.38	4,278.38	3,850.54
95,100	95,150	4,280.63	4,280.63	3,852.56
95,150	95,200	4,282.88	4,282.88	3,854.59
95,200	95,250	4,285.13	4,285.13	3,856.61
95,250	95,300	4,287.38	4,287.38	3,858.64
95,300	95,350	4,289.63	4,289.63	3,860.66
95,350	95,400	4,291.88	4,291.88	3,862.69
95,400	95,450	4,294.13	4,294.13	3,864.71
95,450	95,500	4,296.38	4,296.38	3,866.74
95,500	95,550	4,298.63	4,298.63	3,868.76
95,550	95,600	4,300.88	4,300.88	3,870.79
95,600	95,650	4,303.13	4,303.13	3,872.81
95,650	95,700	4,305.38	4,305.38	3,874.84
95,700	95,750	4,307.63	4,307.63	3,876.86
95,750	95,800	4,309.88	4,309.88	3,878.89
95,800	95,850	4,312.13	4,312.13	3,880.91
95,850	95,900	4,314.38	4,314.38	3,882.94
95,900	95,950	4,316.63	4,316.63	3,884.96
95,950	96,000	4,318.88	4,318.88	3,886.99

* This column must also be used by a qualifying widow(er)

NOTE: Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY, Line 7. CT-1040NR/PY filers use Connecticut source income for all references to Connecticut AGI, if Connecticut source income is greater than Connecticut AGI.

FORM CT-1041
Connecticut Fiduciary Income Tax Return
For residents, nonresidents and part-year residents

CT-1041
1994

For calendar year 1994, or other taxable year beginning _____, 1994, and ending _____, 19__

Name and Address	Name of Estate or Trust ▶ _____ ▶	Federal Employer I.D. Number
	Name and Title of Fiduciary ▶ _____ ▶	Date Received (DEPARTMENT USE ONLY)
	Address of Fiduciary <i>Number and Street</i> <i>P.O. Box</i> ▶ _____ ▶	(For Estates Only) Decedent's Social Security Number _____ : : : :
	City, Town or Post Office State ZIP Code ▶ _____ ▶	Check applicable box: ▶ <input type="checkbox"/> Final Return ▶ <input type="checkbox"/> Amended Return

Resident Status	Date trust was created or, for an estate, date of decedent's death: ▶ _____ If estate was closed, or trust terminated, enter date: ▶ _____ Check applicable box: ▶ <input type="checkbox"/> Resident estate ▶ <input type="checkbox"/> Full-year resident trust ▶ <input type="checkbox"/> Part-year resident trust (attach Schedule CT-1041FA) ▶ <input type="checkbox"/> Nonresident estate (attach Schedule CT-1041FA) ▶ <input type="checkbox"/> Nonresident trust (attach Schedule CT-1041FA)
	NOTE: Resident estates or full year resident trusts must attach Form CT-1041, Schedule C and if applicable, Schedule CT-1041FA

Type of Entity	Check applicable box: ▶ <input type="checkbox"/> Decedent's estate ▶ <input type="checkbox"/> Simple trust ▶ <input type="checkbox"/> Complex trust ▶ <input type="checkbox"/> Bankruptcy estate ▶ <input type="checkbox"/> Pooled income fund ▶ <input type="checkbox"/> Grantor type trust filing federal Form 1041
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Full-year Resident only	1. Connecticut taxable income of fiduciary (from Form CT-1041, Schedule C, Line 17) ▶	1	
	2. Connecticut income tax (Line 1 × 4.5% (.045)) ▶	2	
Nonresident Part-year	3. Allocated Connecticut income tax (from Schedule CT-1041FA, Part 1, Line 14) (nonresident estates and trusts and part-year resident trusts only) ▶	3	
	4. Adjusted net Connecticut minimum tax credit (from Form CT-8801) ▶	4	
Credit	5. Income tax after adjusted net Connecticut minimum tax credit (Subtract Line 4 from Line 2 or 3, see instructions) ▶	5	
	6. Credit for income tax paid to other jurisdictions (by residents and part-year residents only, see inst.) ▶	6	
	7. Total Connecticut income tax (subtract Line 6 from Line 5) ▶	7	
TOTAL TAX	8. Connecticut alternative minimum tax (from Form CT-1041, Schedule H, Part 1, Line 25) ▶	8	
	9. Total Connecticut tax (add Lines 7 and 8) ▶	9	
	10. Connecticut tax withheld (see instructions) ▶	10	
Payments	11. All 1994 estimated tax payments and any overpayment applied from a prior year ▶	11	
	12. Payments made with extension request (Form CT-1041EXT) ▶	12	
	13. Total payments (add Lines 10 through 12) ▶	13	
Refund, Amount Due or Contribution	14. If Line 13 is greater than Line 9, enter amount overpaid (subtract Line 9 from Line 13) ▶	14	
	15. Amount of Line 14 you want to be applied to your 1995 estimated tax ▶	15	
	16. Balance of overpayment (subtract Line 15 from Line 14) ▶	16	
	17. Amount you want to contribute to: (see instructions for details of funds)		
	AIDS Research ▶ \$2 ▶ \$5 ▶ \$15 ▶ other _____.00		
	Organ Transplant ▶ \$2 ▶ \$5 ▶ \$15 ▶ other _____.00		
	Endangered Species / Wildlife Fund ▶ \$2 ▶ \$5 ▶ \$15 ▶ other _____.00		
	TOTAL CONTRIBUTIONS ▶	17	00
	18. Amount to be refunded to you (subtract Line 17 from Line 16) REFUND ▶	18	
	19. If Line 9 is greater than Line 13, enter the amount of tax you owe (subtract Line 13 from Line 9) ▶	19	
20. If late: enter penalty (10% × amount on Line 19 or if Line 19 is zero, enter \$50) ▶	20		
21. If late: enter interest (1¼% × number of months late or fraction thereof × amount on Line 19) ▶	21		
22. Interest on underpayments of estimated tax (from Form CT-2210) ▶	22		
23. Amount due with this return (add Lines 19 through 22) AMOUNT DUE ▶	23		

← STAPLE W-2's, W-28's AND 1099's HERE

 ← CLIP CHECK OR MONEY ORDER HERE (DO NOT STAPLE)

DUE DATE (FOR CALENDAR YEAR FILERS): April 15, 1995

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write trust's or estate's Federal Employer I.D. Number and "1994 CT-1041" on your check.

It is not necessary to attach federal Form 1041 or federal Schedule K-1 information.
Mail in the envelope provided to you with this return or to the address shown at right.

Mail to:
Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934

TAXPAYERS MUST SIGN DECLARATION ON REVERSE

SCHEDULE A - CONNECTICUT FIDUCIARY ADJUSTMENTS - (see instructions)

Additions				
1. Interest on state and local government obligations other than Connecticut	▶	1		
2. Exempt-interest dividends received from a mutual fund derived from state or municipal government obligations other than Connecticut	▶	2		
3. Shareholder's pro-rata share of S corporation nonseparately computed loss (enter as a positive figure)	▶	3		
4. Loss on sale of Connecticut state and local government bonds (enter as a positive figure)	▶	4		
5. Other (specify) _____	▶	5		
6. Total additions (add Lines 1 through 5)	▶	6		
Subtractions				
7. Interest on United States government obligations	▶	7		
8. Dividends from certain mutual funds derived from United States government obligations	▶	8		
9. Shareholder's pro-rata share of S corporation nonseparately computed income	▶	9		
10. Gain on sale of Connecticut state and local government bonds	▶	10		
11. Other (specify) _____	▶	11		
12. Total subtractions (add Lines 7 through 11)	▶	12		
13. Connecticut fiduciary adjustment - (subtract Line 12 from Line 6. This amount may be positive or negative) Enter on Form CT-1041, Schedule B, Part 1, Column 5, Line f.	▶	13		

NOTE: You must complete Form CT-1041, Schedule B, Part 1

- A. If *inter vivos* trust, enter name and address of grantor: _____
- B. If trust was revocable and changed state residence during the year, enter the date of the change of residence: _____
- C. Does the estate or trust have an interest in real property located in Connecticut? YES NO

COMPLETED SCHEDULES MUST BE ATTACHED TO THE BACK OF FORM CT-1041 IN THE FOLLOWING ORDER:

- **SCHEDULE B**
- **SCHEDULE C**
- **SCHEDULE CT-1041 FA**
- **SCHEDULE H**
- **Form CT-8801**

Declaration: I declare under the penalties of false statement 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. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Fiduciary or Officer Representing Fiduciary	Date / /	Telephone Number ()
	Paid Preparer's Signature		Federal Employer I.D. Number
	Firm Name and Address		Connecticut Sales Tax Registration Number

- Was a fee charged either for the preparation of this return or for advice in the preparation of this return? YES NO
- Check if you used a paid preparer and do not want forms sent to you next year. ▶
- Checking this box does not relieve you of your responsibility to file.

(Rev. 12/94)

**FORM CT-1041
SCHEDULE B**

NAME OF ESTATE OR TRUST

FEDERAL EMPLOYER I.D. NUMBER

Schedule B, Part 1 should be completed by all estates or trusts to calculate the share of each beneficiary and the fiduciary in the Connecticut fiduciary adjustment. Schedule B, Part 2 should only be completed by full-year or part-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries to calculate the resident noncontingent beneficiary percentage.

PART 1 — SHARES OF CONNECTICUT FIDUCIARY ADJUSTMENT OF A RESIDENT OR A NONRESIDENT ESTATE OR TRUST OR A PART-YEAR RESIDENT TRUST

(1) Name and address of each beneficiary Check box below if beneficiary is a nonresident of Connecticut	(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of Connecticut fiduciary adjustment
		(3) Amount	(4) Percent	
a) <input type="checkbox"/>				
b) <input type="checkbox"/>				
c) <input type="checkbox"/>				
d) <input type="checkbox"/>				
e) Fiduciary				*
f) Total			100%	

The amount entered on Schedule B, Part 1, Column 5, Line f should be the same as the amount entered on Form CT-1041, Schedule A, Line 13 (see instructions).

*** NOTE:** Enter the fiduciary adjustment from Column 5, Line e above, on Form CT-1041, Schedule C, Line 7 (if a resident estate or full year resident trust) or on Schedule CT-1041FA, Part 1, Line 4 (if a nonresident estate or trust or a part-year resident trust).

Note: The fiduciary must provide each beneficiary with a schedule of amounts of modifications 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 Lines 1 and 2	3	
4. Divide Line 1 by Line 3 and enter as a decimal (see instructions)	4	.

NOTE: If a full-year resident nontestamentary trust, enter the percentage from Line 4 above on Form CT-1041, Schedule C, Line 14.
If a part-year resident nontestamentary trust, enter the percentage from Line 4 above on Schedule CT-1041FA, Part 1, Line 7.

**FORM CT-1041
SCHEDULE C**

1994

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER I.D. NUMBER
-------------------------	------------------------------

All resident estates and full-year resident trusts must complete this schedule to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income

Check applicable box:

- 1) Resident estate without any nonresident beneficiaries or Full-year resident trust without any nonresident beneficiaries: complete Lines 4 through 8; then go to Line 17
- 2) Resident estate with one or more nonresident beneficiaries or Full-year resident testamentary trust with one or more nonresident beneficiaries or Full-year resident nontestamentary trust with one or more nonresident beneficiaries but without any nonresident noncontingent beneficiaries: first complete and attach Schedule CT-1041FA, Parts 3 and 2; then complete Lines 4 through 8; then go to Line 17
- 3) Full-year resident nontestamentary trust with one or more nonresident noncontingent beneficiaries: first complete and attach Schedule CT-1041FA, Parts 3 and 2; then complete Lines 4 through 16

4. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ▶	4		
5. Includible gain pursuant to Internal Revenue Code §644 (trusts only)	5		
6. Add Lines 4 and 5	6		
7. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, Schedule B, Part 1, column 5, Line e) ▶	7		
8. Gross taxable income of fiduciary as modified (add Lines 6 and 7)	8		

Full-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries, complete Lines 9 through 16; others go to Line 17

9. Enter the fiduciary's share of income from Connecticut sources (See instructions)		9	
10. Enter the amount from Line 5 above derived from Connecticut sources (trusts only)		10	
11a. Enter the amount from Schedule CT-1041FA, Part 3, Line 4, column b	11a		
11b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, column b	11b		
11c. Subtract Line 11b from Line 11a		11c	
12. Income from Connecticut sources of fiduciary as modified (add Lines 9, 10 and 11c)		12	
13. Connecticut taxable income of fiduciary from non-Connecticut sources as modified (subtract Line 12 from Line 8) ▶		13	
14. Enter as a decimal, the percentage of resident noncontingent beneficiaries (from Form CT-1041, Schedule B, Part 2, Line 4) ▶		14	
15. Connecticut taxable portion of non-Connecticut source income of fiduciary (multiply Line 13 by Line 14)		15	
16. Connecticut taxable income of fiduciary of a resident nontestamentary trust with one or more nonresident noncontingent beneficiaries (add Lines 12 and 15)		16	
17. Connecticut taxable income of fiduciary of a resident estate or trust. If a nontestamentary trust with one or more nonresident noncontingent beneficiaries, enter the amount from Line 16 above. Otherwise, enter the amount from Line 8 above. The amount entered on Line 17 must also be entered on Form CT-1041, Line 1. ▶		17	

**SCHEDULE CT-1041FA
FIDUCIARY ALLOCATION**

1994

(Rev. 12/94)

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER I.D. NUMBER
-------------------------	------------------------------

Complete this form as follows:

- Resident estate or trust with one or more nonresident beneficiaries**
Complete Parts 3 and 2 in that order.
- Nonresident estate or trust and part-year resident trust**
Complete Parts 3, 2 and 1 in that order.

PART 1 - Computation of Connecticut tax of a nonresident estate or trust and part-year resident trust

1. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ▶	1		
2. Includible gain pursuant to Internal Revenue Code §644 (trusts only)	2		
3. Add Lines 1 and 2	3		
4. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, Schedule B, Part 1, column 5, Line e) ▶	4		
5. Gross taxable income of fiduciary as modified (add Lines 3 and 4)	5		
6. Connecticut taxable income of fiduciary from Connecticut sources (see instructions)	6		
Complete Lines 7 - 10 only if a part-year resident nontestamentary trust with one or more nonresident noncontingent beneficiaries - Otherwise go on to Line 11			
7. Enter as a decimal, the percentage of resident noncontingent beneficiaries (from Form CT-1041, Schedule B, Part 2, Line 4) ▶	7	.	
8. Connecticut taxable income of fiduciary from non-Connecticut sources during the residency portion of the taxable year as modified (see instructions) ▶	8		
9. Connecticut taxable portion of non-Connecticut source income of fiduciary during the residency portion of the taxable year (multiply Line 8 by Line 7)	9		
10. Connecticut taxable income of fiduciary of a part-year resident nontestamentary trust with nonresident noncontingent beneficiaries (add Lines 6 and 9)	10		
11. If a part-year resident nontestamentary trust with one or more nonresident noncontingent beneficiaries, enter the amount from Line 10. Otherwise, enter the greater of Line 5 or Line 6.	11		
12. Connecticut income tax. Multiply Line 11 by 4.5% (.045). If Line 11 is less than zero, enter 0	12		
13. Part-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries: If Line 11 is greater than zero, enter 1.00. If Line 11 is less than or equal to zero, enter 0. All others: If Line 6 is greater than zero and greater than or equal to Line 5, enter 1.00. If Line 6 is less than Line 5, divide Line 6 by Line 5 and enter the result as a decimal on Line 13. If Line 6 is less than or equal to zero, enter 0.	13	.	
14. Allocated Connecticut tax (multiply Line 12 by Line 13; enter here and on Form CT-1041, Line 3) ▶	14		

PART 2 - Fiduciary's and beneficiary's share of income from Connecticut sources (see instructions)

Beneficiary - (List in same order as on Form CT-1041, Schedule B, Part 1)		Connecticut Resident		Shares of federal distributable net income (see instructions)		(3) Shares of income from Connecticut sources
Name and Address	Identifying number of each beneficiary	YES	NO	(1) Amount	(2) Percent	
a)						
b)						
c)						
d)						
e) Fiduciary					100%	
TOTAL						

Enter the amount from Form CT-1041, Schedule B, Part 1, Column 3, Line f on the TOTAL Line of Schedule CT-1041FA, Part 2, Column 1. Enter the amount from Schedule CT-1041FA, Part 3, Column b, Line 24, on the TOTAL Line of Schedule CT-1041FA, Part 2, column 3.

Please note: The fiduciary must provide each nonresident beneficiary with a schedule of amounts of Connecticut source income for inclusion by the nonresident beneficiary on his or her CT-1040NR/PY, Schedule CT-SI.

PART 3 - Details of federal distributable net income and amounts from Connecticut sources (see instructions)

Lines 1 - 17, column (a) are based on the entries on federal Form 1041, page 1 with modifications as specified in instructions.

		(a) Federal amount as modified	(b) Amount of column (a) from Connecticut sources
I N C O M E	1. Interest income (see instructions for modifications)	1	
	2. Dividends (see instructions for modifications)	2	
	3. Business income (or loss)	3	
	4. Capital gain (or loss)	4	
	5. Rents, royalties, partnerships, other estates and trusts	5	
	6. Farm income (or loss)	6	
	7. Ordinary gain (or loss)	7	
	8. Other income (specify): _____ <i>(see instructions for modifications)</i>	8	
	9. TOTAL INCOME (add Lines 1 through 8)	9	
D E D U C T I O N S	10. Interest	10	
	11. Taxes	11	
	12. Fiduciary fees	12	
	13. Charitable deductions from federal Form 1041, Schedule A, Line 7	13	
	14. Attorney, accountant and return preparer's fees	14	
	15. Other deductions	15	
	16. TOTAL DEDUCTIONS (add Lines 10 through 15)	16	
	17. Adjusted total income (or loss) (subtract Line 16 from Line 9)	17	
LINES 18 - 24 are based on entries from federal Form 1041, Schedule B			
	18. Enter the amount from federal Form 1041, Schedule D, Line 17(a)	18	
	19. Enter long-term capital gain and short-term capital gain included on federal Form 1041, Schedule A, Line 3	19	
	20. Enter the amount from federal Form 1041, Schedule A, Line 6	20	
	21. If amount on Line 4 above is a loss, enter amount here (as a positive figure)	21	
	22. TOTAL (add Lines 17 through 21)	22	
	23. If amount on Line 4 above is a gain, enter amount here	23	
	24. Distributable net income (subtract Line 23 from Line 22) - enter column (b) amount on Part 2, column (3) TOTAL Line	24	

**FORM CT-1041
SCHEDULE H**

1994

(Rev. 12/94)

CONNECTICUT ALTERNATIVE MINIMUM TAX COMPUTATION OF FIDUCIARY

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER I.D. NUMBER
-------------------------	------------------------------

Any estate or trust subject to and required to pay federal Alternative Minimum Tax must complete and attach this schedule to Form CT-1041

PART 1 — COMPUTATION OF CONNECTICUT ALTERNATIVE MINIMUM TAX FOR ESTATES AND TRUSTS

1. Fiduciary's share of federal alternative minimum taxable income (from federal Form 1041, Schedule H, Line 12) (part-year residents see instructions)	1		
2. Enter the Connecticut modifications attributable to fiduciary (see instructions)	2		
3. Add Line 1 and Line 2	3		
4. Enter the amount of federally tax-exempt interest or exempt-interest dividend, as defined in Internal Revenue Code §852(b)(5), from Connecticut private activity bonds issued after 8/7/86 and included on federal Form 1041, Schedule H, Part 1, Line 4p.	4		
5. Tentative adjusted federal alternative minimum taxable income of fiduciary (subtract Line 4 from Line 3)	5		

Complete Line 5a through 5d if you are a full year resident or part-year resident nontestamentary trust with one or more nonresident noncontingent beneficiaries. All others go to Line 5e and enter the amount from Line 5 above.

5a. The amount of Connecticut income included in Line 5 above (see instructions)	5a		
5b. Enter the amount from non-Connecticut sources (see instructions)	5b		
5c. Percentage of nonresident noncontingent beneficiaries. Divide the number on Schedule B, Part 2, Line 2 by the number on Schedule B, Part 2, Line 3. Enter the decimal here. Round to 4 decimal places.	5c	■	
5d. Multiply Line 5b by Line 5c	5d		
5e. Adjusted federal alternative minimum taxable income (see instructions)	5e		
6. Exemption amount	6	\$22,500	00
7. Phase-out of exemption amount	7	\$75,000	00
8. Subtract Line 7 from Line 5e. If zero or less, enter zero (0)	8		
9. Multiply Line 8 by 25% (.25)	9		
10. Subtract Line 9 from Line 6. If zero or less, enter zero (0)	10		
11. Subtract Line 10 from Line 5e. If zero or less, enter zero (0)	11		
12. If Line 11 is \$175,000 or less, multiply by 26% (.26)	12		
13. If Line 11 is greater than \$175,000, multiply by 28% (.28) and subtract \$3500	13		
14. Enter the amount from Line 12 or Line 13	14		
15. Alternative minimum foreign tax credit (from federal Form 1041, Schedule H, Line 36)	15		
16. Adjusted federal tentative minimum tax (subtract Line 15 from Line 14)	16		
17. Multiply Line 16 by 19% (.19)	17		
18. Multiply Line 5e by 5% (.05)	18		
19. Connecticut minimum tax (Enter the lesser of Line 17 or Line 18)	19		
20. Apportionment factor. Connecticut residents enter 1.00. Nonresident and part-year residents see instructions	20	■	
21. Apportioned Connecticut minimum tax (multiply Line 19 by Line 20)	21		
22. Connecticut income tax (from Form CT-1041, Line 2 or 3)	22		
23. Net Connecticut minimum tax (subtract Line 22 from Line 21). If zero or less, enter zero (0)	23		
24. Credit for minimum tax paid to other jurisdictions for full-year and part-year Connecticut residents only (from Line 11 on the back of this schedule)	24		
25. Connecticut alternative minimum tax (subtract Line 24 from Line 23; if zero or less, enter zero (0).) Enter the amount here and on Form CT-1041, Line 8.	25		

PART 2 — COMPUTATION OF CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Note: attach copy of return filed with other jurisdiction(s)

1. Modified adjusted federal tentative minimum taxable income (see instructions)		1			
FOR EACH COLUMN, ENTER THE FOLLOWING:					
		COLUMN A		COLUMN B	
		Name	Code	Name	Code
2. Enter other jurisdiction's name and two-letter code (from below)	2				
3. Non-Connecticut adjusted alternative minimum taxable income which is included on Line 1 above and which is subject to another jurisdiction's alternative minimum tax (see instructions)	3				
4. Divide Line 3 by Line 1	4				
5. Enter net Connecticut minimum tax (from Line 23 on the front of this schedule) (part-year residents, see instructions)	5				
6. Multiply Line 4 by Line 5	6				
7. Alternative minimum tax paid to another jurisdiction	7				
8. Enter the lesser of Line 6 or Line 7	8				
9. TOTAL CREDIT (Add Line 8 of all columns.)			9		
10. Foreign tax credit previously allowed			10.		
11. Net Credit (subtract Line 10 from Line 9) Enter the result here and on Line 24 on the front of this schedule.			11.		

If you claim a credit for alternative minimum taxes paid to a political subdivision of a state or Canadian province, enter the two-letter code of the state or Canadian provinces, respectively. (States or Canadian provinces not listed below use the code "00".)

STANDARD TWO-LETTER CODES

California	CA	Nebraska	NE
Colorado	CO	New York	NY
Iowa	IA	West Virginia	WV
Maine	ME	Wisconsin	WI
Minnesota	MN	Other	00

CT-1041

THIS BOOKLET ALSO CONTAINS: SCHEDULE B,
SCHEDULE C, SCHEDULE CT-1041FA, SCHEDULE H,
FORM CT-8801, FORM CT-1041EXT AND
FORM CT-1041ES

1994

Connecticut Fiduciary Income Tax Return for Residents, Nonresidents and Part-Year Residents

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

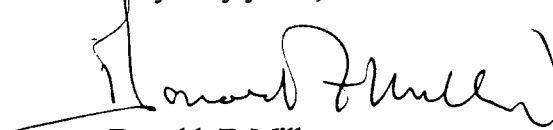
Dear Taxpayer:

If you have previously completed the Connecticut Fiduciary Income Tax Return, you will notice changes in this year's booklet. There have been legislative changes this year that affect the way certain schedules of Form CT-1041 are completed. These changes have been highlighted on the next page. In addition, we have made changes that are intended to make our forms easier to complete and our instructions easier to understand.

Thank you for your constructive comments and suggestions in the past about how to improve our forms. We encourage you to provide us with your ideas for improvement once again this year.

As always, our Taxpayer Services Division is ready and willing to answer your questions. You may also call **CONN-TAX**, our automated voice response system, to listen to recorded answers to the most frequently asked questions about income tax. The numbers are 203-566-7033 and 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911.

Very truly yours,



Donald F. Miller
Commissioner

SUMMARY OF RECENT CHANGES

- The rate for alternative minimum tax has been reduced retroactive to January 1, 1993.
- **Form CT-1041**, Schedule H has been modified to allow adjustments for nontestamentary trusts with nonresident noncontingent beneficiaries.
- **Form CT-8801**, *Credit For Prior Year's Connecticut Minimum Tax for Individuals and Fiduciaries*, has been added for the calculation of the alternative minimum tax credit and credit carryforward.
- You may elect on the **Form CT-1041**, *Fiduciary Income Tax Return*, to contribute all or a portion of your refund to one of three designated funds. To contribute directly to one of these funds, refer to the mailing instructions below:

AIDS RESEARCH

AIDS Division, Department of Public Health and Addiction Services
150 Washington Street
Hartford, CT 06106
Make Check Payable To:
"Treasurer, State of Connecticut/Aids Fund"

ORGAN TRANSPLANT

Department of Social Services
25 Sigourney Street
Hartford, CT 06106
Make Check Payable To:
"Department of Social Services/
Organ Transplant"

ENDANGERED SPECIES/WILDLIFE FUND

Department of Environmental Protection-Bureau of Administration Financial Management
79 Elm Street
Hartford, CT 06106
Make Check Payable To:
"DEP-Endangered Species/ Wildlife Fund"

CONN - TAX

If you have a touch-tone phone, you can obtain important income tax information 24-hours a day from **CONN-TAX**, the Department's information line. Dial 1-800-382-9463 (in-state) or 203-566-7033, press "2" to select "Recorded Tax Information," and enter the 3-digit number beside the topic of your choice.

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HOW TO USE THE TAX BOOKLET

What The Booklet Contains

This booklet contains information and instructions for:

- | | |
|-----------------------------|-----------------------|
| ● FORM CT-1041 | ● SCHEDULE B |
| ● SCHEDULE CT-1041FA | ● SCHEDULE C |
| ● FORM CT-1041EXT | ● SCHEDULE H |
| ● FORM CT-1041ES | ● FORM CT-8801 |

Using The Instructions

Read the instructions contained in this booklet carefully before preparing your *Connecticut Fiduciary Income Tax Return*. The instructions are designed to answer most questions easily and quickly. They are divided into easy-to-follow sections:

GENERAL INFORMATION - covers most commonly asked questions such as who must file, when to file and where to file.

LINE-BY-LINE INSTRUCTIONS - provides specific directions for each line on Form CT-1041.

SCHEDULE INSTRUCTIONS-contains specific instructions for Schedules A, B, C, H and CT-1041FA.

Connecticut Gift Tax

In general, gifts made during each calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are taxed on all gifts of intangible property and of real property and tangible personal property situated in Connecticut. Nonresidents are taxed on gifts of real and tangible personal property situated in Connecticut. Gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$10,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but, if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of Form CT-709, *Connecticut Gift Tax Return*. The return must be filed by April 15, 1995.

If the donor dies during the year in which gifts were made, the due date is the earlier of the due date (with extensions) for filing the donor's federal estate tax return (federal Form 706) or April 15 of the year following the calendar year in which the gifts were made.

Where To Get Help And Additional Forms

The Department of Revenue Services Taxpayer Services Division can answer questions you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m. Monday through Friday by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only: call 203-297-4911. Assistance is also available between 8:30 a.m. - 4:30 p.m. by visiting any of the Department's offices listed on the back cover of this booklet. If you visit, be sure to bring along your completed federal fiduciary income tax return.

State tax forms may be obtained by calling the Forms Unit at 203-566-7033, or 1-800-382-9463 (in-state) or by writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105.

DEFINITIONS

For purposes of the Connecticut income tax, 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. If a decedent was domiciled in Connecticut at the time of his or her death, his or her estate is a *resident estate*. A resident estate also includes a bankruptcy estate of an individual who, at the time of the commencement of the bankruptcy case, is a Connecticut resident. Any trust or portion of a trust, consisting of property transferred by will of a decedent who, at the time of death, was a resident individual is a *resident trust*. If an irrevocable trust consists of property of a grantor domiciled in Connecticut when the trust became irrevocable, it is a *resident trust*.

NOTE: The criteria used to determine domicile of a decedent or grantor are the same criteria used to determine domicile for Connecticut individual income tax purposes.

Trust means an arrangement that is ordinarily created either by a will or by an inter vivos declaration whereby a trustee or trustees take title to property for the purpose of protecting or conserving it for beneficiaries and is classified and treated as a trust for federal income tax purposes.

The term *resident trust* also includes a trust or a portion of a trust, consisting of the property of (i) 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, (ii) 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 (iii) 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 re-vest title in the person (the grantor) whose property constitutes the trust. A trust becomes *irrevocable* when the possibility that such power may be exercised has ended.

Nonresident estate or trust means an estate or trust that is not a resident estate or 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.

Testamentary trust is a trust or portion of a trust created by the will of a decedent. One created other than by the will of a decedent would be a *nontestamentary trust*.

NOTE: The residence of the fiduciary or the beneficiary does not affect the status of an estate or trust as resident or nonresident.

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 shall be the sum of all income derived from or connected with sources within this state and that portion of all other income which is derived by applying to all other income a fraction, the numerator of which is the number of resident noncontingent beneficiaries and the denominator of which is the total number of noncontingent beneficiaries.

The *Connecticut alternative minimum tax* is a tax imposed on certain individuals, estates and trusts 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 5% of adjusted federal alternative minimum taxable income. The adjusted federal alternative minimum taxable income of a nontestamentary trust with one or more nonresident noncontingent beneficiaries is calculated using the above mentioned fraction.

A *noncontingent beneficiary* means every beneficiary whose interest is not subject to a condition precedent and includes every individual to whom a trustee of a nontestamentary trust during the taxable year (i) is required to distribute currently income or corpus (or both) or (ii) properly pays or credits income or corpus (or both) or (iii) 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 is required to 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 such income to any person, including the estate of such beneficiary. The provisions of this subsection also apply to a noncontingent beneficiary which is a trust or an estate, and wherever reference is made in this subsection to an individual who is a noncontingent beneficiary, such reference shall be construed to include a trust or estate which is a noncontingent beneficiary, but shall not be construed to include a corporation which is a noncontingent beneficiary.

A *contingent beneficiary* is an individual (or trust or estate) who is a beneficiary, but not a noncontingent beneficiary, of a resident nontestamentary trust.

GENERAL INFORMATION

WHO MUST FILE A CONNECTICUT FIDUCIARY INCOME TAX RETURN

The fiduciary of a Connecticut resident estate or trust or part-year resident trust must file Form CT-1041 if the estate or trust:

- is required to file a federal fiduciary income tax return for the taxable year; or
- had any Connecticut taxable income for the taxable year.

The fiduciary of a nonresident estate or trust must file Form CT-1041 if the estate or trust meets any of the following conditions:

- 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.

Income Derived From or Connected With Connecticut Sources includes:

- (a) 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 such property;
- (b) income attributable to compensation for services performed in Connecticut or income from a business, trade, profession or occupation carried on in Connecticut;
- (c) income from a partnership doing business in Connecticut;
- (d) income from an S corporation doing business in Connecticut;
- (e) income from a trust or estate with income derived from or connected with sources within Connecticut.

An estate or trust carries on a business, trade, profession or occupation within Connecticut if (1) 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 (2) activities in connection with the business are conducted in Connecticut with a fair measure of permanency and continuity for

livelihood or profit, as distinguished from isolated or incidental transactions.

A *grantor trust* that is required to file federal Form 1041, must file Form CT-1041 in the same manner.

A fiduciary that is required to file federal Form 1041-A and/or federal Form 5227 is not required to file Form CT-1041. However, the appropriate information must be given to the beneficiaries for completing their individual Connecticut returns. The fiduciary must disclose to the nonresident beneficiaries the amount of income derived from or connected with Connecticut sources.

GROUP RETURNS

A group return may be filed using Form CT-G, *Connecticut Group Income Tax Return* and taxes paid on behalf of electing beneficiaries only by trusts or estates with ten or more qualified electing nonresident individual beneficiaries in each taxable year. All qualified electing nonresident beneficiaries must have the same taxable year. A *qualified electing nonresident beneficiary* is one who meets all of the following conditions:

1. the beneficiary was a nonresident individual for the entire taxable year;
2. the beneficiary did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. the beneficiary (or his or her spouse, if a joint federal income tax return is or will be filed) did not have income derived from or connected with Connecticut sources other than the beneficiary's share of trust or estate income derived from or connected with sources within Connecticut;
4. the beneficiary waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
5. the beneficiary does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. the beneficiary elects to be included in Form CT-G by completing and delivering to the trust or estate a Form CT-2NA (election to be included in a group return) prior to the filing of the Form CT-G by the trust or estate. By making such election, the beneficiary expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making such election, an extension of time to pay Connecticut income tax.

Form CT-G, is available from the Department. (See "Where to Get Help and Additional Forms" on Page 3 of this booklet.)

CHANGE OF RESIDENCE OF THE GRANTOR OF A REVOCABLE TRUST

If the grantor of a revocable trust has changed his or her domicile from or to Connecticut, between the time of transfer of such property to the trust and the time it becomes irrevocable, the residence of the trust will be deemed to have been changed at the date it ceases to be revocable. In such a 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.

PART-YEAR RESIDENT TRUSTS

The income derived from or connected with sources within Connecticut of a part-year resident trust is the sum of the following:

1. the fiduciary'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, and
2. the fiduciary'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.

SPECIAL ACCRUALS

Special Accruals - An item is accrued for federal income tax purposes when all events have occurred that fix the right to receive it and the amount can be reasonably estimated.

EXAMPLE: A part-year trust which sold property on an installment basis prior to changing from a resident trust to a nonresident trust would accrue 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, except that 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.

BOND OR OTHER ACCEPTABLE SECURITY IN LIEU OF INCLUDING SPECIAL ACCRUALS

You may elect to defer the payment of Connecticut income tax on items of special accrual by filing a surety bond with the Department 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-1041 for the taxable year when you changed your 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 which would be due if the election to file a surety bond had not been made. For further information on the requirements for a surety bond, contact the Department and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1 and Forms CT-12-717A and CT-12-717B. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

TAXABLE YEAR AND METHOD OF ACCOUNTING

The taxable year and method of accounting of a trust or estate shall be the same as its taxable year and method of accounting for federal income tax purposes.

If the taxable year or method of accounting of a trust or estate is changed for federal income tax purposes, the taxable year or method of accounting shall be similarly changed for Connecticut income tax purposes. If a return for a period of less than 12 months is filed for federal income tax purposes, you must also file a short period return for Connecticut income tax purposes.

PAYMENTS FOR CHARITABLE PURPOSES EFFECT ON FIDUCIARY ADJUSTMENTS

The fiduciary adjustment as determined on Schedule A of Form CT-1041 does not include the modifications with respect to any amount paid or set aside for a charitable purpose during the taxable year. (See instructions for Schedule A.)

FILING FORM CT-1041

ORDER IN WHICH TO COMPLETE FORM CT-1041 AND SCHEDULES

The order in which to complete Form CT-1041 and the schedules for resident and nonresident estates and full-year resident and nonresident trusts and part-year resident trusts is listed below.

a. Resident estate or trust with resident beneficiaries only:

- complete Schedule A, Part 1 of Schedule B, Schedule C, front of Form CT-1041 excluding Line 3, and Parts 1 and 2 of Schedule H as necessary.

b. Resident estate or full-year resident testamentary trust with any nonresident beneficiaries or a full-year resident nontestamentary trust with nonresident contingent beneficiaries but without nonresident noncontingent beneficiaries:

- complete Schedule A, Part 1 of Schedule B, Parts 3 and 2 of Schedule CT-1041FA, Schedule C, front of Form CT-1041 excluding Line 3, and Parts 1 and 2 of Schedule H, as necessary.

c. Full-year resident nontestamentary trust with nonresident noncontingent beneficiaries:

- complete Schedule A, Parts 1 and 2 of Schedule B, Parts 3 and 2 of Schedule CT-1041FA, Schedule C, front of Form CT-1041 excluding Line 3, and Parts 1 and 2 of Schedule H as necessary.

d. Nonresident estate or full-year nonresident trust or part-year resident testamentary trust or part-year resident nontestamentary trust without nonresident noncontingent beneficiaries:

- complete Schedule A, Part 1 of Schedule B, Parts 3, 2 and 1 of Schedule CT-1041FA, front of Form CT-1041 starting at Line 3, and Parts 1 and 2 of Schedule H as necessary.

e. Part-year resident nontestamentary trust with nonresident noncontingent beneficiaries:

- complete Schedule A, Parts 1 and 2 of Schedule B, and Parts 3, 2 and 1 of Schedule CT-1041FA, front of Form CT-1041 starting at Line 3, and Parts 1 and 2 of Schedule H as necessary.

NOTE: Form CT-8801, *Credit For Prior Year's Connecticut Minimum Tax For Individuals and Fiduciaries*, must be completed as necessary for all types of trusts and estates who expect a credit or credit carryforward of alternative minimum tax paid in a prior year.

NOTE: After completing Form CT-1041 and the applicable schedules, all fiduciaries must sign the declaration on the reverse of Form CT-1041.

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 (1) for a resident individual on Form CT-1040, or (2) for a nonresident or part-year resident on Form CT-1040NR/PY. In these cases, the fiduciary must pay the tax due.

Tax returns for decedents - A return must be filed by the executor, administrator or other representative of a taxpayer who died during the taxable year. Use Form CT-1040, CT-1040EZ or CT-1040NR/PY, depending upon the decedent's resident status.

Exempt trusts - A trust that is taxable as a corporation for federal income tax purposes is exempt from Connecticut individual income tax, but is subject to Connecticut corporation business tax. A trust which, by reason of its purposes or activities, is exempt from federal income tax is also exempt from Connecticut corporation business tax. These include all charitable trusts.

WHEN IS FORM CT-1041 DUE?

The *Connecticut Fiduciary Income Tax Return* is due on or before April 15, 1995. (Due to the Patriots' Day Holiday, this return will be considered timely filed if postmarked on or before April 18, 1995.) If you file on a fiscal year basis, you must file on or before the fifteenth day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday or legal holiday, substitute the next business day. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return.

NOTE: The 1994 Form CT-1041 may also be used for a taxable year beginning in 1995 if:

1. the estate or trust has a taxable year of less than 12 months that begins and ends in 1995; and
2. the 1995 Form CT-1041 is not available by the time the estate or trust is required to file its tax return. **However, the estate or trust must enter the beginning and ending dates of its taxable year on the 1994 Form CT-1041 and incorporate any tax law changes that are effective for taxable years beginning on or after January 1, 1995.**

An explanatory note must be attached to the face of the return if the return is for a short year beginning and ending in 1995.

HOW DO I FILE FOR AN EXTENSION?

Extension of Time to File

If the estate or trust cannot meet the filing deadline, the fiduciary must file **Form CT-1041EXT**, *Application for Extension of Time to File*, and pay the amount of tax the trust or estate expects to owe on or before the original due date for filing the *Connecticut Fiduciary Income Tax Return*. **Form CT-1041EXT** is contained in this booklet. The filing of this form will automatically extend the due date for **six months** if an Application for Automatic Extension of Time (federal Form 2758 or Form 8736) has been filed. (You are not required to attach a copy of the federal extension request to **Form CT-1041EXT**.)

Form CT-1041EXT only extends the time to file **Form CT-1041**, it does not extend the time to pay the fiduciary income tax. Interest at the rate of 1¼% per month or fraction thereof is charged on any tax not paid by the original due date. Also, a penalty of 10% will be assessed on any underpayment of total tax due.

Extension of Time to Pay the Tax

The fiduciary may be eligible for an extension of six months to pay the tax due if the fiduciary can show that it will cause undue hardship to pay the tax on the date it is due.

To be considered for such extension, the fiduciary must file **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

The fiduciary must attach **Form CT-1127** to the front of the timely-filed **Form CT-1041**, or the timely-filed **Form CT-1041EXT**, *Application for Extension of Time to File*.

As evidence of the need for extension, the fiduciary must attach (1) a statement of assets and liabilities and (2) an itemized list of receipts and disbursements for the preceding three months. The fiduciary must also explain why he or she is unable to borrow the money to pay the tax.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the 10% penalty will be waived. Interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment from the due date of the original return until the tax is paid in full. Interest charges cannot be waived.

Form CT-1127 may be obtained by calling the Forms Unit. (See "*Where To Get Help And Additional Forms*" on Page 3 of the booklet.)

HOW TO FILE AN AMENDED RETURN

An amended return claiming credit for, or a refund of, an overpayment must be filed within three years from the due date of the original return.

However, if the fiduciary files an amended federal return showing a change in taxable income or the shares of income distributable to the beneficiaries, the fiduciary must also file an amended **Form CT-1041** within 90 days of the date the fiduciary amends its federal return. The penalty for failure to report any such change within the 90-day period is \$50.

The fiduciary must also file an amended return to correct any error on its original Connecticut return and to report changes made by the Internal Revenue Service within 90 days after the final determination of such changes. The penalty for failure to report any such change within the 90-day period is \$50.

If the federal changes affect the distributable net income of the estate or trust, each beneficiary's share of any Connecticut fiduciary adjustment that is affected by the federal changes must be reported by the beneficiary on **Form CT-1040X**.

NOTE: Contributions made to designated funds and overpayments applied to the next year's fiduciary estimated income taxes on the original return are irrevocable and cannot be changed by amendment

SHOULD I FILE ESTIMATED FIDUCIARY INCOME TAX PAYMENTS FOR 1995?

A declaration of estimated income tax is generally required if your Connecticut fiduciary income tax minus Connecticut tax withheld is more than \$200 and you expect your Connecticut fiduciary income tax withheld to be less than your required annual payment.

Required Annual Payment

The required annual payment is the lesser of:

1. 90% of your 1995 total income tax; or
2. 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a full 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability and you were a resident trust or estate in 1994, or a nonresident trust or estate or a part-year resident trust with Connecticut source income in 1994.

Annualized Income Installment Method

If the income of an estate or trust varies throughout the year, the estate or trust may be able to lower or eliminate the amount of its estimated tax payment for one or more periods. For further information, you may request a copy of IP 93(6.1), *A Guide To Calculating Your Annualized Estimated Tax Installments And Worksheet CT-1040AES*. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

1995 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1995 are as follows:

***April 15, 1995** - should equal 25% of your required annual payment

June 15, 1995 - should equal 25% of your required annual payment (a total of 50% of your required annual payment should be paid in by this date).

September 15, 1995 - should equal 25% of your required annual payment (a total of 75% of your required annual payment should be paid in by this date).

January 15, 1996 - should equal 25% of your required annual payment. (a total of 100% of your required annual payment should be paid in by this date).

If any due date falls on a Saturday, Sunday or legal holiday, substitute next business day.

*Due to the Patriots' Day Holiday, the April 15 estimate will be considered timely-filed if U.S. postmarked on or before April 18, 1995.

NOTE: For those taxpayers who report on other than a calendar year basis, use your federal filing installment dates.

Filing Form CT-1041ES

Use **Form CT-1041ES**, *Fiduciary Estimated Income Tax*, contained in this booklet, if you are required to make estimated payments.

An estate is required to make estimated income tax payments for any taxable year ending two or more years after the date of the decedent's death.

NOTE: Banking institutions that wish to file multiple Connecticut fiduciary estimated payments should request a copy of IP 94(7), *A Guide For Filers Of Multiple Forms CT-1041ES*. (See "Where To Get Help And Additional Forms" on Page 3 of this booklet.)

PENALTIES AND INTEREST

Late Payment and Failure To File Form CT-1041

Late Payment or Late Filing: The penalty for late payment is 10% of the balance due. If no tax is due but you are required to file, the penalty for late filing is \$50. Interest will be charged on the underpayment of the tax at the rate of 1¼% per month or fraction thereof.

Failure to File: If you fail to file your return and the commissioner of revenue services files a return on your behalf, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

Interest for Underpayment of Estimated Tax

If the fiduciary did not pay enough tax through withholding and/or estimated payments by any installment due date, the fiduciary may be charged interest. This is true even if the fiduciary is due a refund on the fiduciary tax return. Interest is calculated separately for each installment. Therefore, the fiduciary may owe interest for an earlier installment, even if the fiduciary paid enough tax later to make up the underpayment. Interest at 1¼% per month or fraction thereof shall be added to the tax due until the earlier of the following dates: April 15, 1995 or the date when the underpayment is paid.

Filing Form CT-2210

If your 1994 Connecticut fiduciary income tax (after tax credit) minus Connecticut tax withheld, is more than \$200, you can use **Form CT-2210**, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to find out if you paid enough income tax throughout the year. This form will also help you calculate interest if you underpaid your estimated tax. **Form CT-2210** is available from the Department. (See "Where To Get Additional Help And Additional Forms" on Page 3 of this booklet.)

Penalty for Failure to Report Federal Changes

If the Internal Revenue Service changes the estate's or trust's taxable income for any year or if the fiduciary files an amended federal return, the fiduciary is required to report such changes within 90 days after the final determination of such changes or the filing of such amendment if the federal change affects the Connecticut fiduciary income tax liability (including alternative minimum tax). The change should be reported on an amended **Form CT-1041**. The penalty for failure to report any such change within the 90-day period is \$50.

Penalty for Failure to Report State Changes

If you claimed credit for taxes paid to another jurisdiction on your *Connecticut Fiduciary Income Tax Return* or on Schedule H, Alternative Minimum Tax Computation of Fiduciary, and the amount of tax you are finally required to pay to that jurisdiction is different than the amount used to determine the credit, you must file an amended **Form CT-1041**, within 30 days of the final determination of that amount. The penalty for failure to report any such change within the 90-day period is \$50.

WAIVER OF PENALTY

The fiduciary may be entitled to a waiver of penalty if the failure to pay the tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. (Be sure to include the name and social security number or federal employer identification number on all correspondence.) Do not include penalty waiver requests with the tax return.

INSTRUCTIONS FOR FORM CT-1041 CONNECTICUT FIDUCIARY INCOME TAX RETURN

FILING YEAR

All information on **Form CT-1041** should be for the calendar year January 1 through December 31, 1994, or for the fiscal year of the estate or trust. 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 that it ended, at the top of the front page.

NAME AND ADDRESS

Enter in the spaces at the top of the return the name of the estate or trust and the name and address of the fiduciary. Also enter the federal employer identification number of the estate or trust in the space provided to the right of the address box. If an estate, also enter the decedent's social security number.

NOTE: Enter name of estate or trust and federal employer identification number on all applicable schedules in the space provided.

TYPE OF RETURN

Final return

Check this box if this is a final return because the estate or trust has been terminated.

Mail separately to:

**TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
P O BOX 5089
HARTFORD CT 06102-5089**

NOTE: Interest cannot be waived. Before a penalty waiver can be granted, the taxpayer must pay all tax and interest due.

WHERE TO FILE FORM CT-1041

Be sure to use the proper mailing address when filing **Form CT-1041**.

Mail to:

**DEPARTMENT OF REVENUE SERVICES
P O BOX 2934
HARTFORD CT 06104-2934**

Amended return

Check this box if this is an amended return.

Enter the date the estate or trust was created and the date the estate or trust was terminated (if applicable) in the space provided.

RESIDENCY STATUS

Check only one applicable box to identify the resident status of the trust or estate.

TYPE OF ENTITY

Check the appropriate box to identify the type of estate or trust.

ROUNDING OFF TO WHOLE DOLLARS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total. For example, if you received two state W-2 forms, one showing \$800.49 withheld and one showing \$50.22 withheld, you would enter on **Form CT-1041**, Line 10, \$851.00 (\$800.49 + \$50.22 = \$850.71).

FORM CT-1041 - LINE INSTRUCTIONS

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY (Resident Estate or Full-Year Resident Trust Only)

Enter the amount from Form CT-1041, Schedule C, Line 17. (See instructions for Form CT-1041, Schedule C.)

LINE 2 - CONNECTICUT INCOME TAX (Resident Estate or Full-Year Resident Trust Only)

Multiply Line 1 by 4.5% (0.045) and enter the result on Line 2.

LINE 3 - ALLOCATED CONNECTICUT INCOME TAX (Nonresident Estates or Trusts and Part-Year Resident Trusts Only)

Enter on Line 3 the amount from Schedule CT-1041FA, Part 1, Line 14. (See instructions for Schedule CT-1041FA.)

LINE 4 - ADJUSTED NET CONNECTICUT MINIMUM TAX CREDIT

Enter the amount from Line 9 of Form CT-8801, *Credit For Prior Year's Connecticut Minimum Tax for Individuals and Fiduciaries*. If you did not pay Connecticut alternative minimum tax in 1993 or you entered an amount on Line 8 of this form enter 0.

LINE 5 - INCOME TAX AFTER ADJUSTED NET CONNECTICUT MINIMUM TAX CREDIT

Subtract Line 4 from Line 2 for residents or from Line 3 for part-year or nonresidents.

LINE 6 - CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS (Resident Estates or Full-Year Resident Trusts, and Part-year Resident Trusts only)

Enter the amount from Line 10 of worksheet on Page 13 of this booklet.

LINE 7 - TOTAL CONNECTICUT INCOME TAX

Subtract Line 6 from Line 5.

LINE 8 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount from Form CT-1041, Schedule H, Part 1, Line 25.

LINE 9 - TOTAL CONNECTICUT TAX

Add Line 7 and Line 8. Enter the total on Line 9.

LINE 10 - CONNECTICUT TAX WITHHELD

This amount must total the income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's. Only enter income tax withheld for the State of Connecticut. Be sure you attach the "State Copies" of Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed.

LINE 11 - ESTIMATED TAX PAID

Enter on Line 11 the total of all 1994 fiduciary estimated income tax payments and any 1993 fiduciary income tax overpayment credited to 1994. Be sure to include any 1994 fiduciary estimated income tax payments made in 1995.

LINE 12 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed Form CT-1041EXT, *Application for Extension of Time to File*, for 1994, enter on Line 12 the amount you paid with Form CT-1041EXT.

LINE 13 - TOTAL PAYMENTS

Add Lines 10, 11 and 12. Enter the total on Line 13.

LINE 14 - OVERPAYMENT

If Line 13 is greater than Line 9, subtract Line 9 from Line 13 and enter the result on Line 14. This is the amount of your overpayment.

NOTE: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be transferred to your 1995 estimated tax, other taxes you may owe the Department of Revenue Services, debts to other Connecticut state agencies, your charitable contributions and the amount to be refunded to you.

LINE 15 - AMOUNT OF LINE 14 TO BE APPLIED TO YOUR 1995 ESTIMATED TAX

Enter the amount of your 1994 overpayment that you wish to apply to your 1995 Connecticut estimated fiduciary income tax. It will be treated as an estimate filed on April 15, 1995 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. (For fiscal year filers it will be treated as an estimate filed on the fifteenth day of the fourth month of the 1995 taxable year.)

NOTE: Your request to apply this amount to 1995 estimated income tax is irrevocable.

LINE 16 - BALANCE OF OVERPAYMENT

Subtract Line 15 from Line 14 and enter the result on Line 16.

LINE 17 - AMOUNT OF LINE 16 YOU WANT TO CONTRIBUTE

You may contribute all or a portion of your refund to one or more of three designated funds. Check the appropriate box or write in a whole dollar amount for each fund you wish to contribute to. Add your contributions and enter the total amount on Line 17. (Your contribution is irrevocable.)

NOTE: You may only choose a contribution amount if you are entitled to a refund. Your contribution is limited to your refund amount.

For information regarding direct contributions to any of these funds, please refer to the inside front cover of this booklet.

What will your contribution be used for?

AIDS RESEARCH EDUCATION FUND This fund was created to assist research, education and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The AIDS Research Education Fund is administered by the Connecticut Department of Public Health and Addiction Services.

ORGAN TRANSPLANT FUND Contributions to this fund are used to assist Connecticut residents in paying all or part of any costs associated with a medically required organ transplant. This fund is administered by the Connecticut Department of Social Services.

ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND This fund was established to help preserve Connecticut wildlife and their habitats. Money donated to this account is used to protect and manage our state's native plants, animals and habitats. This fund is administered by the Connecticut Department of Environmental Protection.

LINE 18 - AMOUNT OF YOUR REFUND

Subtract Line 17 from Line 16. Enter the result on Line 18. This is the amount of your refund.

LINE 19 - AMOUNT OF TAX YOU OWE

If Line 9 is greater than Line 13, subtract Line 13 from Line 9 and enter the result on Line 19.

LINE 20 - LATE PAYMENT OR FILING: PENALTY

The penalty for late payment or underpayment of the tax due is 10% of such amount due.

The penalty for late filing, where a tax return is required to be filed, but no tax is due, is \$50.

LINE 21 - LATE PAYMENT OR FILING: INTEREST

If you fail to pay the tax when due, interest will be charged at the rate of 1¼% per month or fraction thereof from the due date until payment is made.

LINE 22 - INTEREST ON UNDERPAYMENTS OF ESTIMATED TAX

If Line 9 minus Line 10 is more than \$200, you may owe interest on late or underpaid fiduciary estimated income tax payments. **Form CT-2210**, available from the Department, can help you find out if you did underestimate and will help you calculate the interest. (See "*Where To Get Additional Information and Forms*" on Page 3 of this booklet.)

If you prefer to have the Department of Revenue Services calculate the interest, do not file **Form CT-2210**, leave this line blank and the Department will bill you.

LINE 23 - BALANCE DUE

Add Lines 19 through 22 and enter the result on Line 23. Pay the amount in full with the return. Make your check or money order payable to the "**Commissioner of Revenue Services.**" Write the federal employer identification number and "**1994 Form CT-1041**" on the check or money order in the lower left corner. Do not send cash.

SIGN HERE

The fiduciary or an officer representing the fiduciary must sign and date **Form CT-1041** on the back of the return.

PAID PREPARER NOTE: Anyone you pay to prepare the return must sign it. The preparer required to sign the return must sign it by hand; signature stamps are not acceptable.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. You should report this use tax liability on **Form OP-186**, which can be obtained by calling the Forms Unit. (See "*Where to Get Additional Information and Forms*" on Page 3 of this booklet.) Tax preparation services provided for a business, including business schedules related to an individual income tax return, are no longer subject to sales and use taxes for services rendered on or after January 1, 1995. Whether the preparation of a trust's return is subject to the sales and use taxes after this date depends upon whether or not the income of the trust is from a business.

EXAMPLE: If a trust's income is derived solely from its operation of a business, the return is business-related. The tax preparation services rendered on or after January 1, 1995 in connection with that return are not taxable. If a trust's income is from passive investments, the services rendered in connection with preparing the return remain taxable.

If a tax preparer makes a single charge to prepare a return containing both business and non-business schedules, the preparer must apportion the taxable and non-taxable portions of the charges. One acceptable apportionment method is to base such apportionment on the amount of gross income reported on the business schedules over the total gross income.

NOTE: All tax preparation services will be exempt from sales and use taxes effective July 1, 1996.

MAILING YOUR RETURN

Retain a copy of this return 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.)

WORKSHEET- CREDIT FOR INCOME TAX PAID TO ANOTHER JURISDICTION

This worksheet is used by resident estates and full-year resident trusts and part-year resident trusts to claim a credit against Connecticut income tax liability for income taxes paid during the taxable year to another state or a political subdivision thereof or the District of Columbia or any province of Canada. 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 shall be allowed for any of the following:

- income tax paid to a foreign county;
- income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid to Connecticut;
- income tax paid to a Canadian province (including a political subdivision of a Canadian province) by a taxpayer electing to claim the foreign tax credit for federal income tax purposes in the current taxable year or preceding taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial income tax for a succeeding taxable year, the credit against Connecticut income tax previously allowed shall be added back to Connecticut income tax for such succeeding taxable year.

NOTE: Taxpayers required to add back a previously allowed credit to Connecticut fiduciary income tax, must use Line 9 of the following worksheet.

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit.

The worksheet below provides two columns, A and B, to compute the credit for two jurisdictions. If you require more than two columns, you should create an identical worksheet.

IMPORTANT: If you are claiming credit for income taxes paid to another state and to its political subdivision (e.g., New York State and New York City), 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:
 1. enter that amount of income in only one column on the worksheet;
 2. combine the amounts of tax paid to the city and the state and enter on Line 6 of that column.
- B. If the amounts of income taxed by both the city and state are not equal:
 1. use two columns on the worksheet;
 2. include only the same income taxed by both jurisdictions in the first column;
 3. include only the excess income taxed by only one of the jurisdictions in the next column.

The credit claimed shall not exceed the amount of tax due to Connecticut on that portion of income taxed in another jurisdiction.

IMPORTANT: You must attach a copy of all other jurisdictions' fiduciary income tax returns to the back of your **Form CT-1041**.

LINE 6 - CREDIT FOR FIDUCIARY INCOME TAXES PAID TO OTHER JURISDICTIONS WORKSHEET	
Resident estates and full or part-year resident trusts only. (See worksheet line instructions on next page.)	
	COLUMN A
	COLUMN B
1. Connecticut taxable income of fiduciary 1.	
Enter Name Of Each Jurisdiction	
2. Non-Connecticut income included on Line 1 above 2.	
3. Divide Line 2 by Line 1 (may not exceed 1.00) 3.	
4. Connecticut tax liability 4.	
5. Multiply Line 3 x Line 4 5.	
6. Income tax paid to another jurisdiction 6.	
7. Enter the smaller of Line 5 or Line 6 7.	
8. TOTAL CREDIT (Add the amount on Line 7, for each column) 8.	
9. Foreign tax credit previously allowed 9.	
10. Net credit for income taxes paid to other jurisdictions (subtract Line 9 from Line 8). 10.	
Enter this amount here and on Form CT-1041, Line 6	

WORKSHEET - LINE INSTRUCTIONS

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Resident Trust or Estate

Add to the Connecticut taxable income of the fiduciary from Form CT-1041, Line 1, any net loss derived from or connected with sources in other jurisdictions where you were subject to income taxation (whether or not income tax was actually paid to the jurisdictions). The modified amount is entered on Line 1 of the worksheet.

EXAMPLE: The \$60,000 of taxable income of X Trust includes a net loss of \$20,000 from a business conducted in Rhode Island. The fiduciary must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 1 of the worksheet.

Part-year Resident Trust

Add to Schedule CT-1041FA, Part 1, Line 11, any net loss during the residency portion of the year that was derived from or connected with sources in other jurisdictions where you were subject to income taxation (whether or not income tax was actually paid to the jurisdictions).

LINE 2 - NON-CONNECTICUT INCOME

Resident Trust or Estate

Enter on Line 2 the total of non-Connecticut income which is included on Line 1 and is reported on another jurisdiction's income tax return.

Part-year Resident Trust

Enter on Line 2 the total of non-Connecticut income for the period of Connecticut residency which is included on Line 1 and is reported on another jurisdiction's income tax return.

LINE 3

Resident and Part-year Resident

Divide Line 2 by Line 1. The result cannot exceed 1.00. (Round to four decimal places.)

LINE 4 - CONNECTICUT INCOME TAX LIABILITY

Resident

Enter on Line 4 your Connecticut tax liability as shown on Form CT-1041, Line 2.

Part-year Resident

Multiply Schedule CT-1041FA, Part 1, Line 11, by a fraction, the numerator of which is the number of days the trust was a Connecticut resident and the denominator of which is 365. This amount is then multiplied by 4.5% (.045) and entered on Line 4.

LINE 5

Resident and Part-year Resident

Multiply Line 3 by Line 4. Enter the result on Line 5.

LINE 6 - INCOME TAX PAID TO OTHER JURISDICTIONS

Resident

Enter on Line 6 the total amount of income tax paid to another jurisdiction for the taxable year.

Part-year Resident

Enter on Line 6 the amount of income tax paid to another jurisdiction for the period of Connecticut residency only.

LINE 7

Resident and Part-year Resident

Enter on Line 7 the smaller of Line 5 or Line 6.

LINE 8 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Resident and Part-year Resident

Add the amounts from Line 7A, Line 7B and Line 7 of any additional worksheets. Enter the total on Line 8.

LINE 9 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount of credit previously allowed on your Connecticut income tax return for income tax paid to a Canadian province (or a political subdivision of a Canadian province) if you also claimed a foreign tax credit for federal income tax purposes in a succeeding taxable year.

LINE 10 - NET CREDIT

Subtract Line 9 from Line 8 and enter the result on Line 10 and on Line 6 of Form CT-1041. Generally the result will be a positive number; however if the result is a negative number, be sure to enter it as a negative number.

IMPORTANT: You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Form CT-1041.

SCHEDULE A - CONNECTICUT FIDUCIARY ADJUSTMENT- LINE INSTRUCTIONS

This schedule is used for computing the Connecticut fiduciary adjustment, which is then allocated among the estate or trust and its beneficiaries in Schedule B, Part 1. The additions and subtractions enumerated in Schedule A of Form CT-1041, which relate to items of income, gain, loss or deduction of the estate or trust, constitute the fiduciary adjustment. However, the additions and subtractions for Lines 6 and 12 of Schedule A should not be made with respect to any amount paid or set aside for charitable purposes.

Partner of a partnership - If the estate or trust has income as a partner of a partnership, any of the additions or subtractions that apply to such income should be included

in Schedule A of Form CT-1041. The estate's or trust's share of such partnership items may be obtained from the Form CT-1065, *Connecticut Partnership Income Tax Return*.

Beneficiary of another estate or trust - If the estate or trust is a beneficiary of another estate or trust, the share of the fiduciary adjustment of the other estate or trust to be included in Schedule A of Form CT-1041 may generally be obtained from its fiduciary.

The estate or trust must make the additions and subtractions for its taxable year within which the taxable year of any S corporation, partnership or estate or trust of which it is a shareholder, partner or beneficiary, respectively, ends.

Entering Additions and Subtractions

- To the extent deductible in determining federal taxable income prior to the deductions relating to distributions to beneficiaries, the expenses relating to the amounts that are entered on Lines 1 through 4, inclusive, of Schedule A are to be entered on Line 11 (and are not to be netted against the amounts that are entered on Lines 1 through 4, inclusive).
- To the extent deductible in determining federal taxable income prior to the deductions relating to distributions to beneficiaries, the expenses relating to the amounts that are entered on Lines 7 through 10, inclusive, of Schedule A are to be entered on Line 5 (and are not to be netted against the amounts that are entered on Lines 7 through 10, inclusive).

For 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:

- State and local governmental 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 that is entered on Line 1).
- U. S. Governmental 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 that is entered on Line 7).

ADDITIONS

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 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, and 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 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 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, and 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 3 - SHAREHOLDER'S PRO-RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED LOSS

If the estate or trust is a shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of the estate's or trust's pro rata share of the S corporation's nonseparately computed loss, if any. The pro rata share of the S corporation's nonseparately computed loss will be reported on federal Form 1120S, Schedule K-1, furnished to the estate or trust by the S corporation. Multiply that amount by the S corporation's Connecticut business tax apportionment percentage reported on Form CT-1120S, *Connecticut S Corporation Business Tax Return*. That percentage should be furnished to you by the S corporation.

NOTE: If any federal limitations apply, add back only the net amount of the loss included on federal Form 1040, Schedule E, as apportioned as provided above.

LINE 4 - 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 5 - OTHER

Use Line 5 to report any of the following modifications:

1. 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.
2. 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.
3. Add back any 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.
4. Add 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.
5. Add back to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries 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.
6. Also use Line 5 to report any additions to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries as described in Conn. Gen. Stat. §12-701(a)(10)(G).

LINE 6 - TOTAL ADDITIONS

Add Lines 1 through 5. Enter the total on Line 6.

SUBTRACTIONS

LINE 7 - INTEREST ON UNITED STATES 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; i.e., all U.S. Government bond interest such as Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes.

NOTE: Do not enter the amount of interest you 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 - DIVIDENDS FROM CERTAIN MUTUAL FUNDS CONSISTING OF UNITED STATES 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. (See "Note" on Line 7, above.)

LINE 9 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED INCOME

If the estate or trust is a shareholder of an S corporation that is subject to Connecticut corporation business tax, enter the Connecticut portion of the estate's or trust's pro rata share of the S corporation's nonseparately computed income, if any. The trust's or estate's pro rata share of the S corporation's nonseparately computed income will be reported on federal Form 1120S, Schedule K-1 furnished to the estate or trust by the S corporation. Multiply that amount by the S corporation's Connecticut corporation business tax apportionment percentage reported on **Form CT-1120S, Connecticut S Corporation Business Tax Return**. That percentage should be furnished by the S corporation.

NOTE: If you have deductible losses from a prior year or other adjustments, subtract only the net amount of income included on federal Form 1040, Schedule E as apportioned as provided above.

LINE 10 - 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 used in determining gain (loss) for federal income tax purposes.

LINE 11 - OTHER

Use Line 11 to report any of the following modifications:

1. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable for federal purposes, to the extent not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries.

2. 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, to the extent not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries.
3. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, to the extent not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries.
4. Also use Line 11 to report any subtractions to the extent not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries as described in Conn. Gen. Stat. §12-701(a)(10)(g).

Do not use Line 11 to subtract income subject to tax in another jurisdiction. See worksheet for **Form CT-1041**, Line 6.

LINE 12- TOTAL SUBTRACTIONS

Add Lines 7 through 11. Enter the total on Line 12.

LINE 13- CONNECTICUT FIDUCIARY ADJUSTMENT

Subtract Line 12 from Line 6 and enter the result on Line 13 and as a total on **Form CT-1041**, Schedule B, Part 1, Column 5, Line f.

CT-1041, SCHEDULE B LINE INSTRUCTIONS

Schedule B, Part 1 should be completed by all estates or trusts to calculate for the fiduciary and each beneficiary the share of the Connecticut fiduciary adjustment.

Schedule B, Part 2 should only be completed by full-year resident or part-year resident nontestamentary 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.

PART 1 - SHARES OF CONNECTICUT FIDUCIARY ADJUSTMENT

The purpose of Part 1 is to show the distribution of the Connecticut fiduciary adjustment among the beneficiaries and the fiduciary of the estate or trust. The shares of the beneficiaries and of the fiduciary in the Connecticut fiduciary adjustment, **Form CT-1041**, Schedule A, Line 13 are in proportion to their respective shares of federal distributable net income of the estate or trust.

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 in Columns 1 and 2 the name, address and identifying number of each beneficiary of the estate or trust. 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 his or her 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 fiduciary on the appropriate lines of Column 3. Entries must be made for all beneficiaries, both resident and nonresident.

COLUMN 4

Determine the percentage interest of each beneficiary and of the fiduciary in federal distributable net income of the estate or trust, based upon amounts in Column 3, and enter that percentage on the appropriate line of Column 4.

COLUMN 5

Enter the amount of the Connecticut fiduciary adjustment (from **Form CT-1041**, Schedule A, Line 13) as the total of Column 5, Line f. The share of each beneficiary and of the fiduciary in the total amount is determined by multiplying the total fiduciary adjustment by the Column 4 percentage.

NOTE: If the estate or trust has no federal distributable net income, the share of each beneficiary in the fiduciary adjustment must be in proportion to his or her share of the estate or trust income for the taxable year, under local law or the governing instrument, which is required to be distributed currently and any amounts of such income distributed in such year. Any balance of the fiduciary adjustment not allocable to beneficiaries must be allocated to the estate or trust. 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.

IMPORTANT: The fiduciary must provide each beneficiary with a schedule of modifications for inclusion on his or her Schedule 1 of **Form CT-1040** or **Form CT-1040NR/PY**, whichever applies.

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 nontestamentary 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 of which is the total number of resident noncontingent beneficiaries, and the denominator of which is the sum of both resident noncontingent and nonresident noncontingent beneficiaries. An example follows the line instructions. (See "Definitions" on Page 4 of this booklet for an explanation of nontestamentary trust and noncontingent beneficiary.)

LINE 1

Enter the number, if any, of resident noncontingent beneficiaries on Line 1.

LINE 2

Enter the number of nonresident noncontingent beneficiaries on Line 2.

LINE 3

Add Lines 1 and 2 and enter the result on Line 3.

LINE 4

Divide Line 1 by Line 3 and enter the result as a decimal on Line 4. (Round to four decimal places.)

If the trust is a full-year resident nontestamentary trust, enter this decimal on Form CT-1041, Schedule C, Line 14.

If the trust is a part-year resident nontestamentary trust, enter this decimal on Form CT-1041, Schedule CT-1041FA, Part 1, Line 7.

EXAMPLE: Mr. Jones, a Connecticut resident, established an irrevocable trust in 1989 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 a *nontestamentary 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 Form CT-1041, Schedule B, Part 2 as follows:

1. Indicate the number, if any, of resident noncontingent beneficiaries.	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 the percentage as a decimal.	0.6667

The decimal on Line 4 (rounded to four decimal places) will be carried forward and entered on Form CT-1041, Schedule C, Line 14.

NOTE that if the trust in the example above were a part-year resident trust, the amount on Line 4 would instead be entered on Form CT-1041, Schedule CT-1041FA, Part 1, Line 7.

CT-1041, SCHEDULE C - LINE INSTRUCTIONS

This schedule must be completed by all resident estates or full-year resident trusts to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income.

LINES 1, 2 AND 3

Each resident estate or full-year resident trust must select one of the applicable boxes listed in items 1, 2 and 3 pertaining to the status of its beneficiaries. Effective for taxable years commencing on or after January 1, 1993, nontestamentary trusts with nonresident noncontingent beneficiaries calculate Connecticut taxable income differently than other trusts. (See "Definitions" on Page 4 of this booklet for further information.)

Check Box 1 if completing for a resident estate or trust without any nonresident beneficiaries. Proceed to Line 4 of the instructions (skip Lines 9 through 16).

Check Box 2 if completing for a resident estate or a resident testamentary trust with one or more nonresident beneficiaries or a nontestamentary trust with nonresident contingent beneficiaries but without any nonresident noncontingent beneficiaries.

- Complete Schedule CT-1041FA, Parts 3 and 2, before proceeding to Line 4 of the instructions (skip Lines 9 through 16).

Check Box 3 if completing for a resident nontestamentary trust with one or more nonresident noncontingent beneficiaries.

- Complete Schedule CT-1041FA, Parts 3 and 2, before proceeding to Line 4 of the instructions. (Be sure to complete Lines 9 through 16.)

LINE 4 - FEDERAL TAXABLE INCOME OF FIDUCIARY

Enter on Line 4 the amount of federal taxable income of the fiduciary as reported on federal Form 1041, Line 22.

LINE 5 - INCLUDABLE GAIN PURSUANT TO INTERNAL REVENUE CODE SECTION 644 (Trusts Only)

For federal income tax purposes, a separate tax is imposed on a trust that sells appreciated property within two years after such property has been transferred to such trust.

For Connecticut income tax purposes, the gain from this type of transaction is includable in Connecticut taxable income and is entered on Line 5 of this schedule.

LINE 6

Add Line 4 and Line 5 and enter the result on Line 6.

LINE 7 - FIDUCIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

Enter on Line 7, the fiduciary's share of the Connecticut fiduciary adjustment from Schedule B, Part 1, Column 5, Line e. This may be a positive or negative number.

LINE 8 - GROSS TAXABLE INCOME OF FIDUCIARY AS MODIFIED

Combine Line 6 and Line 7 and enter the result on Line 8.

FULL-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITH ONE OR MORE NONRESIDENT NONCONTINGENT BENEFICIARIES - COMPLETE LINES 9 THROUGH 16; OTHERS GO TO LINE 17 OF THESE INSTRUCTIONS.

LINE 9

Enter the fiduciary's share of income derived from or connected with sources within Connecticut from Schedule CT-1041FA, Part 2, Column 3, Line e.

LINE 10

Enter that portion of the amount entered on Line 5 that is derived from Connecticut sources (trusts only).

LINE 11

Enter on Line 11a, the amount from Schedule CT-1041FA, Part 3, Column b, Line 4. Enter on Line 11b, the amount from Schedule CT-1041FA, Part 3, Column b, Line 18. Subtract Line 11b from Line 11a and enter the result on Line 11c.

LINE 12 - INCOME FROM CONNECTICUT SOURCES OF FIDUCIARY AS MODIFIED

Add Lines 9, 10 and 11c and enter the result on Line 12.

LINE 13 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY FROM NON-CONNECTICUT SOURCES AS MODIFIED

Subtract Line 12 from Line 8 and enter the result on Line 13.

LINE 14 - PERCENTAGE OF RESIDENT NONCONTINGENT BENEFICIARIES

Enter on Line 14 the decimal, rounded to four places, from Form CT-1041, Schedule B, Part 2, Line 4.

LINE 15 - CONNECTICUT TAXABLE PORTION OF NON-CONNECTICUT SOURCE INCOME OF FIDUCIARY

Multiply Line 13 by Line 14 and enter the result on Line 15.

LINE 16 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY OF A RESIDENT NONTESTAMENTARY TRUST WITH NONRESIDENT NONCONTINGENT BENEFICIARIES

Add Line 12 and Line 15 and enter the result on Line 16.

LINE 17 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY OF A RESIDENT ESTATE OR TRUST

If a nontestamentary trust with nonresident noncontingent beneficiaries, enter the amount from Line 16. Otherwise, enter the amount from Line 8.

The amount on Line 17 must also be entered on Form CT-1041, Line 1.

SCHEDULE CT-1041FA - LINE INSTRUCTIONS

Schedule CT-1041FA, Fiduciary Allocation, must be completed and attached to a Form CT-1041 that is filed for (1) a nonresident estate or trust having income derived from or connected with sources within Connecticut, (2) a part-year resident trust, (3) a resident estate or trust with a nonresident beneficiary or (4) resident nontestamentary trust with one or more nonresident noncontingent beneficiaries.

NOTE: Refer to the front page of Schedule CT-1041FA to determine which parts of the Schedule CT-1041FA must be completed.

PART 1

LINE 1 - FEDERAL TAXABLE INCOME OF FIDUCIARY

Enter the federal taxable income of the fiduciary as reported on federal Form 1041, Line 22.

LINE 2 - INCLUDABLE GAIN PURSUANT TO INTERNAL REVENUE CODE SECTION 644 (Trusts Only)

For federal income tax purposes, a separate tax is imposed on a trust that sells appreciated property within 2 years after such property has been transferred to such trust.

For Connecticut income tax purposes, the gain from this type of transaction is includable in Connecticut taxable income and is entered on Line 2.

LINE 3

Add Line 1 and Line 2 and enter the result on Line 3.

LINE 4 - FIDUCIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

Enter on Line 4 the amount from Form CT-1041, Schedule B, Part 1, Column 5, Line e. This may be a positive or negative number.

LINE 5 - GROSS TAXABLE INCOME OF FIDUCIARY AS MODIFIED

Add Line 3 and Line 4 and enter the result on Line 5.

LINE 6 -CONNECTICUT TAXABLE INCOME OF FIDUCIARY FROM CONNECTICUT SOURCES

In order to determine the Connecticut taxable income of the fiduciary from Connecticut sources, add the following:

- a. Fiduciary's share of income from Connecticut sources from Schedule CT-1041FA, Part 2, Column 3, Line e. _____

- b.Amount of Schedule CT-1041FA, Part 1, Line 2 (§644 gain) that is from Connecticut sources. _____

- c.Subtract the amount on Schedule CT-1041FA, Part 3, Column b, Line 18 from the amount on Part 3, Column b, Line 4. _____

- d.Subtotal (Add Lines a, b and c). _____

Part-year resident nontestamentary trusts with nonresident noncontingent beneficiaries, complete Lines e through k. All others, enter Subtotal from Line d on Schedule CT-1041FA, Part 1, Line 6, and go to Line 11 of Schedule CT-1041FA.

Because the amount entered on Line d includes the fiduciary's share of distributable net income and certain gains that are derived from or connected with Connecticut sources for the residency and nonresidency portions of the taxable year, and the share for the residency portion of the taxable year may include income that is not Connecticut-sourced, complete Lines e through j to determine the amount to be subtracted from the amount entered on Line d.

- e. Enter the portion of the amount on Schedule CT-1041 FA, Part 3, Line 24, Column b, that was non-Connecticut source income during the residency portion of the taxable year. _____

- f. Enter the percentage from Form CT-1041, Schedule B, Part 1, Column 4, Line e. _____

- g. Multiply Line e by Line f. _____

- h. Enter the portion of the gain from Internal Revenue Code §644 that was non-Connecticut source income during the residency portion of the taxable year. _____

- i. Enter the portion of Line c that was non-Connecticut source income during the residency portion of taxable year. _____

- j. Subtotal (Add Lines g, h, and i). _____

- k. Total (Subtract Line j from Line d and enter the result on Schedule CT-1041FA, Part 1, Line 6). _____

LINES 7 THROUGH 10 SHOULD ONLY BE COMPLETED BY PART-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITH NONRESIDENT NONCONTINGENT BENEFICIARIES.

LINE 7 - PERCENTAGE OF RESIDENT NONCONTINGENT BENEFICIARIES

Enter on Line 7 the decimal (rounded to four places) from Form CT-1041, Schedule B, Part 2, Line 4.

LINE 8 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY FROM NON-CONNECTICUT SOURCES DURING THE PERIOD OF CONNECTICUT RESIDENCY AS MODIFIED.

Enter on Line 8 the amount from Line j of the worksheet for Line 6 of Schedule CT-1041FA, on Page 20 of this booklet.

LINE 9 - CONNECTICUT TAXABLE PORTION OF NON-CONNECTICUT SOURCE INCOME OF FIDUCIARY

Multiply Line 8 by Line 7 and enter the result on Line 9.

LINE 10 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY OF A PART-YEAR RESIDENT NONTESTAMENTARY TRUST WITH NONRESIDENT NONCONTINGENT BENEFICIARIES

Add Line 6 and Line 9 and enter the result on Line 10.

LINE 11

If completing for a part-year resident nontestamentary trust with nonresident noncontingent beneficiaries, enter the amount from Line 10. Otherwise, enter the greater of Line 5 or Line 6.

LINE 12 - CONNECTICUT INCOME TAX

Multiply Line 11 by 4.5% (.045) and enter the result on Line 12. (If Line 11 is less than zero, enter 0.)

LINE 13

Part-year resident nontestamentary trust with nonresident noncontingent beneficiaries:

- If Line 11 is greater than zero, enter 1.00.
- If Line 11 is less than or equal to zero, enter 0.

All others:

- If Line 6 is greater than zero and Line 6 is greater than or equal to Line 5, enter 1.00.
- If Line 6 is greater than zero and less than Line 5, divide Line 6 by Line 5, and enter the result as a decimal on Line 13. (Round to four decimal places.)
- If Line 6 is less than or equal to zero, enter 0.

LINE 14 - ALLOCATED CONNECTICUT TAX

Multiply Line 12 by Line 13. Enter the result here and on Form CT-1041, Line 3.

PART 2 - FIDUCIARY'S AND BENEFICIARY'S SHARE OF INCOME DERIVED FROM OR CONNECTED WITH SOURCES WITHIN CONNECTICUT

The federal distributable net income derived from or connected with sources within Connecticut (Part 3, Column b, Line 24) is to be allocated in Part 2 to the estate or trust (fiduciary) and its beneficiaries in proportion to their respective shares in the federal distributable net income of the estate or trust.

COLUMNS 1 AND 2

Using Columns 3 and 4 of Form CT-1041, Schedule B, Part 1, enter the respective amount and percentage of federal distributable net income of each beneficiary and of the fiduciary on the appropriate lines of Columns 1 and 2. List beneficiaries in the same order as used on Form CT-1041, Schedule B, Part 1, Column 1. The entries on Schedule B, Part 1, Columns 3 and 4, and Schedule CT-1041FA, Part 2, Columns 1 and 2 will be identical.

NOTE: For resident beneficiaries, their entire distributable share of estate or trust income, not just the portion derived from or connected with Connecticut sources, will be included in their Connecticut adjusted gross income.

COLUMN 3

Enter on the Total Line of Column 3, the amount entered on Part 3, Column b, Line 24.

The share of each nonresident beneficiary or of the fiduciary of a nonresident estate or trust or part-year resident trust in such total amount is determined by multiplying the Column 3 total by the Column 2 percentage. With respect to 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 that were not derived from or connected with sources within Connecticut.

NOTE: Fiduciary must provide each nonresident beneficiary with a schedule of amounts of income derived from or connected with sources within Connecticut for inclusion by the nonresident beneficiary on his or her Form CT-1040NR/PY, Schedule CT-SI.

**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 listed in Part 3. 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.

NOTE: Passive Activity Loss Limitations

Any deduction for passive activity losses must be recomputed to determine the amounts which 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 Trust Only

If completing 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 Page 6.)

NOTE: Do not include in Column b any capital loss carried over from taxable years prior to 1991. (See Conn. Agencies Regs. §12-711(b)-6.)

IMPORTANT: Part-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries should create a worksheet for Schedule CT-1041FA, Part 3, Column b. This worksheet should determine how much of the amount in Column b is attributable to non-Connecticut source income during the residency portion of the taxable year. This determination is used to complete the worksheet for Schedule CT-1041FA, Part 1, Line 6 on Page 20 of this booklet.

LINE 1 AND LINE 2 - INTEREST INCOME AND DIVIDENDS

Report in Column b, Line 1 and Line 2, income from interest and dividends included in Column a that is from a trade or business carried on in Connecticut and amounts which relate to items of income, gain, loss or deduction of the estate or trust 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 which is exempt from state taxes under the laws of the United States or of Connecticut, such as interest on United States Government Bonds or dividends from a qualifying mutual funds 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.

LINE 3 - BUSINESS INCOME (OR LOSS)

Enter in Column b the net profit from a trade or business carried on in Connecticut by the estate or trust. 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 in Column b, Line 3, the net profit from business carried on in Connecticut, and in Column b, on the proper lines, the other items relating to the Connecticut operations. If the Connecticut income cannot be adequately determined from the books and records of the business, refer to Schedule CT-1040BA of Form CT-1040NR/PY for instructions on how to determine the portion related to the Connecticut business operations.

LINE 4 - CAPITAL GAIN (OR LOSS)

Enter in Column b the amount of capital gain (or loss) from income derived from or connected with sources within Connecticut.

Part-year Residents and Nonresidents: Do not include in Column b a capital loss carried over from taxable years prior to 1991. (See Conn. Agencies Regs. §12-711(b)-6.)

LINE 5 - RENTS, ROYALTIES, PARTNERSHIPS, OTHER ESTATES AND TRUSTS

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 such property has an actual situs in Connecticut and (3) tangible and intangible personal property used in or connected with a trade or business carried on in Connecticut by the estate or trust. If the estate or trust is a partner in a partnership, its distributive share of partnership income, gain, loss, or deduction derived from or connected with Connecticut sources is entered in Column b. This information is reported by the partnership on **Form CT-1065, Connecticut Partnership Income Tax Return.**

LINE 6 - FARM INCOME (OR LOSS)

Enter in Column b the net profit from farming carried on in Connecticut by the estate or trust. 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 in Column b, Line 6, the net profit from farming carried on in Connecticut, and in Column b, on the proper lines, the other items relating to the Connecticut operations. If the Connecticut income cannot be adequately determined from the books and records of the farm, refer to Schedule CT-1040BA of Form CT-1040NR/PY for instructions on how to determine the portion related to the Connecticut business operations.

LINE 7 - ORDINARY GAIN (OR LOSS)

Enter in Column b the amount of any ordinary gain (or 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 which is not reportable elsewhere in Part 3. If the estate or trust is a shareholder of an S corporation, its pro rata share of S corporation separately computed income or loss derived from or connected with Connecticut sources is entered in Column b. This information is reported by the S corporation on Form CT-1120SI.

Specific items of income must be included elsewhere on the appropriate Lines of Part 3, Column b.

Part-year Residents and Nonresidents: Do not include in Column b any net operating loss carried over from taxable years prior to 1991. (See Conn. Agencies Regs. §12-711(b)-6.)

LINE 9

Add Lines 1 through 8 and enter the total on Line 9.

LINES 10 THROUGH 15

Enter in Column b only that portion of each item of deduction reported in Column a which relates to income derived from or connected with sources within Connecticut (as reported in Column b on Lines 1 through 8).

Enter on Line 15, Column a, the deduction allowed to trusts and estates under Internal Revenue Code §642 (b). Use the following calculation to determine the amount of the §642 deduction to be reported on Line 15, Column b:

$$\text{Line 15, Column b} = \frac{\text{Part 3, Column b, Line 9}}{\text{Part 3, Column a, Line 9}} \times \text{Line 15, Column a}$$

LINE 16

Add Lines 10 through 15 and enter the total on Line 16.

LINE 17 - ADJUSTED TOTAL INCOME (OR LOSS)

Subtract Line 16 from Line 9 and enter the result on Line 17.

LINE 18

Enter on Line 18, Column a, the amount from federal Form 1041, Schedule D, Column a, Line 17(a).

LINE 19

Enter on Line 19, Column a, the amount from federal Form 1041, Schedule A, Line 3 (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 6.

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 and enter the total on Line 22.

LINE 23

If Line 4 above is a gain, enter that amount on Line 23, Column a. Otherwise, enter 0.

LINE 24 - DISTRIBUTABLE NET INCOME

Subtract Line 23 from Line 22 and enter the result on Line 24.

Enter the amount from Part 3, Column b, Line 24, on Part 2, Column 3, Total Line.

SCHEDULE CT-1041, SCHEDULE H - LINE INSTRUCTIONS

This schedule must be completed and attached to Form CT-1041 by any estate or trust liable for federal alternative minimum tax.

NOTE: Where the calculation of any individual federal items are subject to limitations (e.g., alternative tax net operating loss deduction; alternative minimum tax foreign tax credit) such items may have to be recalculated if Connecticut modifications apply.

PART 1

LINE 1 - FIDUCIARY'S SHARE OF FEDERAL ALTERNATIVE MINIMUM TAXABLE INCOME

Enter on Line 1, the fiduciary's share of federal alternative minimum taxable income from federal Form 1041, Schedule H, Line 12. If this amount is \$22,500 or less, **DO NOT** complete this schedule; you are not liable for either federal or Connecticut alternative minimum tax.

LINE 2 - CONNECTICUT MODIFICATIONS ATTRIBUTABLE TO FIDUCIARY

Enter on Line 2, the Connecticut modifications attributable to the fiduciary from Form CT-1041, Schedule B, Part 1, Column 5, Line e (the fiduciary adjustment). This amount can be a positive or negative number.

NOTE: Exclude the amount of federally tax-exempt interest or exempt-interest dividends, as defined in Internal Revenue Code §852(b)(5), from non-Connecticut private activity bonds issued after August 7, 1986 and included on federal Form 1041, Schedule H, Part 1, Line 4p.

LINE 3 - CONNECTICUT ADJUSTED MINIMUM TAXABLE INCOME

Combine Line 1 and Line 2 and enter the total on Line 3.

LINE 4

Enter on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends, as defined in Internal Revenue Code §852(b)(5), from Connecticut private activity bonds issued after August 7, 1986 and included on federal Form 1041, Schedule H, Part 1, Line 4p.

LINE 5 - TENTATIVE FEDERAL ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME OF FIDUCIARY

Subtract Line 4 from Line 3 and enter the result on Line 5.

Full-year or part-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries - Complete Lines 5a through 5d. 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 Form CT-1041, Schedule C, Line 12 plus any Connecticut source exclusions and deferral items from federal Form 1041, Schedule H, Part 1.

Part-year resident trusts - Enter the amount from Schedule CT-1041FA, Line 6 plus any Connecticut source exclusions and deferral items from federal Form 1041, Schedule H, Part 1 during the residency portion of the taxable year.

5b. **Full-year resident trusts** - Subtract Line 5a from Line 5. This equals the non-Connecticut source 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 1, Line 8 plus any deferral items and exclusions items from non-Connecticut sources during the residency portion of the taxable year included on federal Form 1041, Schedule H, Part 1. In addition, include any of the appropriate modifications to Connecticut income in determining the tentative adjusted federal alternative minimum taxable income for the fiduciary (e.g. private activity bonds).

5c. Percentage of nonresident noncontingent beneficiaries.

a) Enter the amount from Form CT-1041, _____

b) Enter the amount from Form CT-1041, Schedule B, Part 2, Line 3. _____

c) Divide Line a by Line b and enter as a decimal (rounded to four places) on Schedule H, Line 5c. _____

5d. Multiply Line 5b by Line 5c and enter on Line 5d.

5e. Adjusted federal alternative minimum taxable income of fiduciary.

Resident and part-year resident nontestamentary trusts with one or more nonresident noncontingent beneficiaries subtract Line 5d from Line 5 and enter the result on Line 5e. ALL OTHERS ENTER THE AMOUNT FROM LINE 5 ON LINE 5e.

LINE 8

Subtract Line 7 from Line 5e and enter the result on Line 8. If the result is less than or equal to zero, enter 0.

LINE 9

Multiply Line 8 by 25% (.25) and enter the result on Line 9.

LINE 10

Subtract Line 9 from Line 6 and enter the result on Line 10. If the result is less than or equal to zero, enter 0.

LINE 11

Subtract Line 10 from Line 5e and enter the result on Line 11. If the result is less than or equal to zero, enter 0.

LINE 12

If Line 11 is \$175,000 or less multiply by 26% (.26) and enter the result on Line 12 and also on Line 14. (Do not complete Line 13.)

LINE 13

If Line 11 is greater than \$175,000, multiply by 28% (.28) and subtract \$3,500. Enter the result on Line 13 and also on Line 14.

LINE 14

Enter the amount from Line 12 or Line 13 on Line 14.

LINE 15 - ALTERNATIVE MINIMUM FOREIGN TAX CREDIT

Enter the alternative minimum foreign tax credit from federal Form 1041, Schedule H, Line 36.

LINE 16 - ADJUSTED FEDERAL TENTATIVE MINIMUM TAX

Subtract Line 15 from Line 14 and enter the result on Line 16.

LINE 17

Multiply Line 16 by 19% (.19) and enter the result on Line 17.

LINE 18

Multiply Line 5e by 5% (.05) and enter the result on Line 18.

LINE 19 - CONNECTICUT MINIMUM TAX

Enter the lesser of Line 17 or Line 18.

LINE 20 - APPORTIONMENT FACTOR

Nonresident Trusts and Estates and Part-Year Resident Trusts: Determine the amount of Line 5e that is derived from or connected with Connecticut sources. Then divide the Connecticut source portion of Line 5e by

the total on Line 5e and enter the result (rounded to four decimal places) on Line 20. Connecticut resident estates and full-year resident trusts: enter 1.00.

LINE 21 - APPORTIONED CONNECTICUT MINIMUM TAX

Multiply Line 19 by the decimal on Line 20 and enter the result on Line 21.

LINE 22 - CONNECTICUT INCOME TAX

Enter on Line 22 the Connecticut income tax from Form CT-1041, Line 2 or Line 3.

LINE 23 - NET CONNECTICUT MINIMUM TAX

Subtract Line 22 from Line 21 and enter the result on Line 23. If the result is less than or equal to zero, enter 0.

LINE 24 - CREDIT FOR MINIMUM TAX PAID TO OTHER JURISDICTIONS

Enter on Line 24 the amount from Form CT-1041, Schedule H, Part 2, Line 11 (resident estates and full-year and part-year resident trusts only).

LINE 25 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Subtract Line 24 from Line 23 and enter the result on Line 25. If zero or less, enter 0. Also, enter this amount on Form CT-1041, Line 8.

**PART 2 - CREDIT FOR TAXES
PAID TO OTHER JURISDICTIONS**

Schedule H, Part 2 may only be used by Connecticut resident trusts and estates and part-year resident trusts. Resident trusts and estates use Schedule H, Part 2 to claim a credit against the net Connecticut minimum tax liability for alternative minimum taxes paid to another jurisdiction for the taxable year. Part-year resident trusts use Schedule H, Part 2 to claim a credit against the net Connecticut minimum tax liability for alternative minimum taxes paid to another jurisdiction for the residency portion of the taxable year on items of income, gain, loss, or deduction derived from or connected with sources in such other jurisdiction.

Another jurisdiction means another state of the United States, or a political subdivision thereof, the District of Columbia or Canadian province (including a political subdivision of a Canadian province) but not the United States or Canada or any other foreign country.

No credit is allowed for any of the following:

- alternative minimum taxes paid to a foreign country;
- alternative minimum taxes paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's alternative minimum tax return, credit for alternative minimum taxes paid to Connecticut;
- alternative minimum taxes paid to a Canadian province (including a political subdivision of a Canadian province) by a taxpayer electing to claim the federal alternative minimum tax foreign tax credit for the current taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial alternative minimum tax for a succeeding taxable year, the credit against net Connecticut minimum tax previously allowed shall be added back to net Connecticut minimum tax for such succeeding taxable year.

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. You must attach a copy of all alternative minimum tax returns filed with other jurisdictions to the back of your return.

Schedule H, Part 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you require more than two columns, you should create a worksheet identical to Schedule H, Part 2, and attach it to the back of your Form CT-1041, Schedule H.

IMPORTANT: If you are claiming credit for alternative minimum taxes paid to another jurisdiction and its political subdivision (e.g., New York State and New York City), 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 H, Part 2 to calculate your credit:
1. enter that amount of adjusted alternative minimum taxable income in only one column on Schedule H, Part 2;
 2. combine the amounts of tax paid to the city and the state and enter on Line 7 of that column.
- B. If the amounts of adjusted alternative minimum taxable income taxed by both the city and the state are not equal:
1. use two columns on Schedule H, Part 2;
 2. include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column;

3. include only the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

LINE 1 - MODIFIED ADJUSTED FEDERAL TENTATIVE MINIMUM TAXABLE INCOME

Generally, Connecticut resident trusts and estates may enter the amount of Connecticut adjusted alternative minimum taxable income from Form CT-1041, Schedule H, Part 1, Line 5. However, if this amount includes a net loss derived or connected with sources in other jurisdictions, the taxpayer is required to add the net loss to this amount and enter the result on Line 1.

In general, part-year resident trusts should enter the amount of Connecticut adjusted alternative minimum taxable income from Form CT-1041, Schedule H, Part 1, Line 5e that is attributable to the residency portion of the taxable year. However, if a part-year resident trust's Connecticut adjusted alternative minimum taxable income includes a net loss derived from or connected with sources in other jurisdictions during the residency portion of the taxable year, the taxpayer is required to add the net loss to the amount of Connecticut adjusted alternative minimum taxable income that is attributable to the residency portion of the taxable year and enter the result on Line 1.

LINE 2 - TAXING JURISDICTIONS

Enter on Line 2 the name and the two letter code of each taxing jurisdiction for which you are claiming credit. These codes are found below Schedule H, Part 2.

LINE 3 - NON-CONNECTICUT ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME

Enter the amount of the adjusted alternative minimum taxable income included on Line 1 which is subject to the taxing jurisdiction's alternative minimum tax.

LINE 4

Divide Line 3 by Line 1. Round to four decimal places and enter on Line 4. The result may not exceed 1.0000.

LINE 5 - NET CONNECTICUT MINIMUM TAX

Resident trusts and estates enter the amount from Form CT-1041, Schedule H, Line 23. Part-year resident trusts enter the portion of the 1994 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

LINE 6

Multiply Line 4 by Line 5.

LINE 7 - ALTERNATIVE MINIMUM TAX PAID TO ANOTHER JURISDICTION

Resident trusts and estates enter on Line 7 the total amount of alternative minimum taxes paid to the taxing jurisdiction. Part-year resident trusts enter the amount of alternative minimum taxes paid to another 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.

NOTE: Alternative minimum taxes paid means the lesser of the tax liability to that jurisdiction or the tax paid to that jurisdiction exclusive of any penalties or interest.

LINE 8

Enter the lesser of Line 6 or Line 7.

LINE 9 - TOTAL CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Add Line 8 of all columns. Use additional worksheets as necessary. Enter the total on Line 9.

NOTE: The amount on Line 9 cannot exceed the amount on Line 6.

LINE 10 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount of credit allowed on a Connecticut alternative minimum tax return for a preceding taxable year for alternative minimum tax paid to a Canadian province (or a political subdivision of a Canadian province) if a foreign tax credit was claimed for that tax for federal minimum tax purposes in a succeeding taxable year.

LINE 11 - NET CREDIT

Subtract Line 10 from Line 9 and enter the result on Line 11 and on Line 24 of Form CT-1041, Schedule H, Part 1. Generally, the result will be a positive number; however, if the result is a negative number, be sure to enter it as a negative number.

IMPORTANT: You must attach a copy of all alternative minimum tax returns filed with other jurisdictions to the back of your return.

FORM CT-1041EXT
Application For Extension of Time to File
Connecticut Fiduciary Income Tax Return

CT-1041EXT
1994

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Estate or Trust			Federal Employer I.D. Number
	Name and Title of Fiduciary			Date Received (FOR DEPARTMENT USE ONLY)
	Address of Fiduciary	Number and Street	P.O. Box	Decedent's Social Security Number (For Estates Only)
	City, Town or Post Office	State		ZIP Code

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX — PENALTIES AND INTEREST MAY APPLY (SEE INSTRUCTIONS)
AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE

I request a six-month extension of time to October 15, 1995 to file a Connecticut Fiduciary Income Tax Return for calendar year 1994 or until _____ for fiscal year ending ► _____.

A federal extension has been requested on either federal Form 2758, *Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns*, or Form 8736, *Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts*, for calendar year 1994 or fiscal year beginning _____, 1994 and ending _____, 19 _____.

YES NO.

If **NO**, the reason for the Connecticut extension is

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

1. Total Connecticut fiduciary tax liability for 1994. (You may estimate this amount.).....	1		
NOTE: An amount must be entered on Line 1. If you do not expect to owe tax, enter zero (0).			
2. Connecticut fiduciary income tax withheld.....	2		
3. 1994 Connecticut estimated fiduciary income tax payments including any 1993 overpayments credited to 1994.....	3		
4. Add Lines 2 and 3.....	4		
5. Connecticut fiduciary income tax balance due (Subtract Line 4 from Line 1). Pay in full with this form. If Line 4 is greater than Line 1, enter zero (0)	► 5		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.

Write the Trust or Estate Federal Employer I.D. Number and "1994 Form CT-1041EXT" on the check or money order.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934

DECLARATION: I declare under the penalties of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Fiduciary or Officer Representing Fiduciary	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm's Name and Address	Connecticut Sales Tax Registration Number	

Form CT-1041EXT Instructions

Purpose:

Use Form CT-1041EXT to request a six-month extension to **file** a Connecticut Fiduciary Income Tax Return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 2758 or Form 8736 with the Internal Revenue Service.

If federal Form 2758 or Form 8736 was not filed, the fiduciary can apply for a six-month extension to file a Connecticut Fiduciary Income Tax Return provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension the Fiduciary MUST:

1. Complete Form CT-1041EXT in its entirety, and
2. File it by the due date of the return, and
3. Pay the amount shown on Line 5.

NOTE: Form CT-1041EXT **only** extends the **time to file** the Connecticut Fiduciary Income Tax Return. Form CT-1041EXT **does not extend** the **time to pay** the amount of tax due.

A Form CT-1127, Extension of Time to Pay, must be filed to extend the due date for any payment due with this extension.

Any underpayment of tax will bear interest at the rate of 1-¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due. If no tax is due, the penalty for late filing is \$50.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File Form CT-1041EXT

If you are filing a calendar year Connecticut Fiduciary Income Tax Return, file Form CT-1041EXT by April 15, 1995. If you are filing a fiscal year Connecticut Fiduciary Income Tax Return, file Form CT-1041EXT by the 15th day of the fourth month following the close of the fiscal year.

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date. (Due to the Patriots' Day holiday, Form CT-1041EXT will be considered timely filed if postmarked on or before April 18, 1995.)

Where To File

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934

Specific Instructions

Name, Address and Tax Registration Numbers - Enter Name of Fiduciary, Address, Trust or Estate Federal Employer I.D. Number, and Decedent's Social Security Number (For Estates Only).

Signature - This form must be signed by the fiduciary.

Others Who Can Sign - Anyone with a signed Power of Attorney on file can sign on your behalf.

NOTE: 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 (including Attorneys, C.P.A.s and Enrolled Agents) to the fiduciary may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the fiduciary and the relationship existing between the fiduciary and the signer.

FORM CT-1065
CONNECTICUT PARTNERSHIP INCOME TAX RETURN

CT-1065
1994

For calendar year 1994, or other taxable year beginning _____, 1994, and ending _____, 19 ____.

Name of Partnership ▶	Federal Employer I.D. Number
Address Number and Street ▶	P.O. Box ▶
City or Town ▶	Date Received (FOR DEPARTMENT USE ONLY)
State ▶	ZIP Code ▶
Connecticut Tax Registration Number	

THIS SECTION MUST BE COMPLETED BY ALL FILERS:

- A. Check here if: amended return final return (out of business in CT)
- B. Total number of partners during the taxable year: Resident _____ Nonresident _____
- C. Enter the amount from federal Form 1065, Schedule K, Line 1: ▶ \$ _____
- D. Date business commenced: _____ Date business commenced in Connecticut: _____
- E. Check here if any partners are corporate entities E.
- | | | |
|--|------------|-----------|
| | YES | NO |
|--|------------|-----------|
- F. Does the partnership have an interest in real property located in Connecticut?.....F.
- G. Did this partnership transfer a controlling interest in an entity owning Connecticut real property? (See Instructions) If "YES," enter entity name _____ G.
and Federal Employer I.D. Number _____
- H. Was a controlling interest in your partnership transferred? (See Instructions).....H.
If "YES," enter transferor name _____
and social security number or federal employer I.D. number _____
- I. Was there a distribution of property from the partnership or a transfer of a partnership interest during the taxable year? (If "YES," attach explanation.) (See Instructions).....I.

SCHEDULE A - Business Information (See Instructions)

Complete only if the partnership carries on business both IN and OUTSIDE of Connecticut.

STREET ADDRESS	CITY AND STATE	DESCRIPTION OF PLACE	Check One		ACTIVITY AT THIS LOCATION
			OWNED	RENTED	

SCHEDULE B - Income Apportionment (See Instructions)

Complete Schedule B ONLY
if all of the following apply:

- (A) There are one or more nonresident partners;
(B) The partnership carries on business both in and outside of Connecticut; and
(C) Books do not separately reflect income earned in Connecticut.

Items Used as Factors	Column A Totals Everywhere	Column B Connecticut Only	Column C Decimal Notation
1. Real property owned	1		Percent Column B is of Column A
2. Real property rented from others	2		
3. Tangible personal property owned or rented	3		
4. Property owned or rented (Add Lines 1, 2 and 3)	4		
5. Employee wages and salaries	5		
6. Gross income from sales and services	6		
7. Total (Add Column C, Lines 4, 5 and 6)		7	
8. Business apportionment fraction (Divide Line 7 by 3 or actual number of fractions)			8

This return must be filed with the Connecticut Department of Revenue Services, P.O. Box 2935, Hartford, CT 06104-2935 not later than the 15th day of the fourth month following the close of the taxable year.

ATTACH ENTIRE FEDERAL FORM 1065 (EXCLUDING K-1s)

Declaration: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of General Partner	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address	▶	Connecticut Sales Tax Registration Number

Check if you used a paid preparer and do not wish forms sent to you next year. Checking this box does not relieve you of your responsibility to file.

SCHEDULE C - Partner Information (List nonresidents first, residents next and corporate entities last)

Partner #	Name and Address	Identification Number	Profit %	Nonresident partner	
				Yes	No
#					
#					
#					

SCHEDULE D - Partners' Share of Connecticut Modifications

Complete Schedule D only if the partnership has Connecticut modifications (See Instructions)

Partners' shares of Connecticut modifications to federal items (Do not complete for partners that are corporations)	Partner #	Partner #	Partner #	Total All Partners
	Share of modifications	Share of modifications	Share of modifications	
ADDITIONS: ENTER ALL AMOUNTS AS POSITIVE NUMBERS				
1. Interest on state and local obligations other than obligations of Connecticut				
2. Exempt-interest dividends on state or local obligations other than Connecticut				
3. Certain deductions relating to income exempt from Connecticut income tax (see instructions)				
4. Other - (specify) _____				
SUBTRACTIONS: ENTER ALL AMOUNTS AS POSITIVE NUMBERS				
5. Interest on U.S. obligations				
6. Dividends from certain mutual funds owning U.S. obligations				
7. Certain expenses relating to income exempt from federal income tax (see instructions)				
8. Other - (specify) _____				

THE PARTNERSHIP MUST PROVIDE EACH PARTNER (INCLUDING A PARTNER OTHER THAN AN INDIVIDUAL) WITH A SCHEDULE OF AMOUNTS OF MODIFICATIONS FOR INCLUSION ON THE APPROPRIATE FORMS.

SCHEDULE E - Nonresident Income Allocation

Complete for all nonresident partners and certain resident partners other than individuals (see instructions).	Partner #	Partner #	Partner #	Total Partners
	CT amount reported to partner	CT amount reported to partner	CT amount reported to partner	
1. Ordinary income (loss) from trade or business activities				
2. Net income (loss) from rental real estate activities				
3. Net income (loss) from other rental activities				
4. Portfolio income (loss)				
5. Guaranteed payments to partners				
6. Net gain (loss) under IRC section 1231 (other than due to casualty or theft)				
7. Other income (loss)				
8. Expense deduction for property under IRC section 179				
9. Other deductions				

THE PARTNERSHIP MUST PROVIDE EACH NONRESIDENT PARTNER (INCLUDING A PARTNER OTHER THAN AN INDIVIDUAL) WITH A SCHEDULE OF AMOUNTS OF INCOME DERIVED FROM OR CONNECTED WITH SOURCES WITHIN CONNECTICUT FOR INCLUSION ON THE APPROPRIATE FORMS.

CT-1065

THIS BOOKLET ALSO CONTAINS:
CT - 1065EXT

1994

CONNECTICUT PARTNERSHIP INCOME TAX RETURN AND INSTRUCTIONS

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

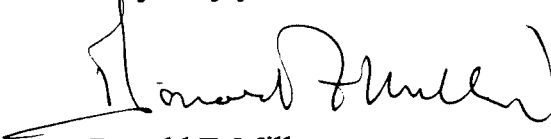
Dear Taxpayer:

Although there were no legislative changes that affect this form, we made some changes to incorporate your suggestions to make the form easier to complete.

While we have worked to make the return and instructions as simple as possible, we know that, inevitably, questions will arise. Our Taxpayer Services staff is ready to answer your questions. Please call them at 203-566-7033 and 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911.

As always, we appreciate any constructive comments and suggestions.

Very truly yours,



Donald F. Miller
Commissioner

HIGHLIGHTS OF 1994 LEGISLATION

- Effective January 1, 1996, Public Act 94-218 allows the formation of limited liability partnerships in Connecticut and recognizes foreign limited liability partnerships.

CONN - TAX

If you have a touch-tone phone, you can obtain important income tax information 24-hours a day from CONN-TAX, the Department's information line. Dial 1-800-382-9463 (in-state) or 203-566-7033, press "2" to select "Recorded Income Tax Information," enter the 3-digit number beside the topic of your choice.

Easy-to-follow instructions will help you choose from among the following topics:

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HOW TO USE THE TAX BOOKLET

WHAT THE BOOKLET CONTAINS

This booklet contains information and instructions for **Form CT-1065** and **Form CT-1065EXT**.

USING THE INSTRUCTIONS

Read the instructions contained in this booklet carefully before preparing the Connecticut partnership income tax return. The instructions in this booklet are designed to answer most questions easily and quickly. The instructions are divided into easy-to-follow sections:

General Information - covers most commonly asked questions such as who must file, when to file, and where to file.

Line by Line Instructions - provides specific directions for each line on **Form CT-1065**.

OTHER TAXES FOR WHICH THE PARTNERSHIP MAY BE LIABLE

The information that follows is intended to be a general description of certain other Connecticut taxes for which a partnership may be liable. Failure to pay these or any other taxes may subject the partnership and its partners to civil and criminal penalties.

SALES AND USE TAXES

A partnership may be responsible for the filing of sales and use tax returns. Sales tax is due if the company makes sales of taxable goods or services. Use tax is due on the purchase of taxable goods or services, generally 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**.

CONTROLLING INTEREST TRANSFER TAX

A partnership may be liable for controlling interest transfer tax if it transfers a controlling interest in an entity that owns Connecticut real property. Partners may be liable if they transfer a controlling interest in a partnership that owns Connecticut real property. This tax is reported on **Form AU-330, Controlling Interest Transfer Tax Return**.

REAL ESTATE CONVEYANCE TAXES

A partner may be liable for state and municipal real estate conveyance taxes if the partner conveys, as a contribution of partnership assets, Connecticut real property to the partnership. The partnership may be liable if it conveys Connecticut real property to a partner in consideration for the partner's withdrawal or if there is a termination of the partnership. The state tax is reported on **Form OP-236, Real Estate Conveyance Tax Return**.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services, Taxpayer Services Division can help answer any question you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m. Monday through Friday by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911. Assistance is also available by visiting the Department of Revenue Services at one of the Department's regional offices (see back of this booklet). If you visit, be sure to bring along your entire federal Form 1065.

If you have a fax machine, state tax forms may be obtained by calling Tax-Fax, 203-297-5698, 24 hours a day.

State tax forms may also be obtained by calling the Forms Unit at 203-566-7033, or 1-800-382-9463 (in-state), or by writing to: Department of Revenue Services, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105.

GENERAL INFORMATION

WHO MUST FILE A CONNECTICUT PARTNERSHIP INCOME TAX RETURN?

A partnership (including a limited liability partnership) must file **Form CT-1065**, regardless of the amount of its income, gain, loss or deduction, if it had any income, gain, loss or deduction derived from or connected with Connecticut sources during the taxable year.

Nonresident partnerships who have one or more resident partners do not have to file a **Form CT-1065** merely because they have a partner or partners who are residents. However, a partnership must file if it has income, gain, loss or deduction derived from or connected with sources within Connecticut.

Limited liability companies treated as partnerships for federal tax purposes must file **Form CT-1065** if they had any income, gain, loss or deduction derived from or connected with Connecticut sources during the taxable year.

DEFINITION:

"INCOME DERIVED FROM OR CONNECTED WITH CONNECTICUT SOURCES" includes:

1. Income attributable to the ownership of any interest in real property or tangible personal property located in Connecticut and intangible personal property to the extent it is used in a business, trade, profession or occupation carried on in Connecticut, and
2. Income attributable to a business, trade, profession or occupation carried on in Connecticut.

A partnership carries on a business, trade, profession or occupation within Connecticut if (1) 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 (2) activities in connection with the business are conducted IN CONNECTICUT with a fair measure of permanency and continuity for livelihood or profit, as distinguished from isolated or incidental transactions.

NOTE: A partnership has income, gain, loss or deduction from sources in Connecticut if it is a partner in a partnership which itself has income, gain, loss or deduction derived from Connecticut sources. This flow through or attribution theory extends through all layers of partnerships.

Resident individual partners must include their distributive share of partnership income on **Form CT-1040**, *Connecticut Resident Income Tax Return*. A Connecticut

resident is an individual whose domicile is in this state or an individual whose domicile is not in this state but who maintained a permanent place of abode in Connecticut and spent more than 183 days in the state during the taxable year.

Nonresident individual partners must include their distributive share of partnership items on **Form CT-1040NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Return*.

A partner who is a corporate entity may be required to file **Form CT-1120**, *Corporation Business Tax Return*.

A group return, **Form CT-G**, may be filed by a partnership with 10 or more qualified electing nonresident partners. (See *"Group Returns for Nonresident Individual Partners,"* on Page 5 of this booklet).

WHEN IS FORM CT-1065 DUE?

A partnership must file **Form CT-1065** by the 15th day of the fourth month following the close of its taxable year. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return. If any due date falls on a Saturday, Sunday, or a legal holiday, substitute the next business day. (Due to the Patriots' Day holiday, this return will be considered timely filed if postmarked on or before April 18, 1995.) If a partnership is terminated and completely liquidated during its normal taxable year, resulting in an accounting period of less than 12 months for federal income tax purposes, the return is due the 15th day of the fourth month after the end of the accounting period.

Period Covered: **Form CT-1065** is an informational return for calendar year 1994 or for the taxable year beginning in 1994 and ending in 1994 or 1995. If the return is not for a calendar year, fill in the "other taxable year" space at the top of the form.

WHAT INFORMATION MUST BE PROVIDED TO PARTNERS?

Resident partners who are individuals must be informed of their share of any Connecticut modifications. This information may be given to a partner on his or her federal K-1 or a supporting statement.

Resident partners other than individuals must be informed of the partnership's income, gain, loss or deduction derived from or connected with sources within Connecticut so that they may properly inform their partners who may be nonresidents of Connecticut of any amounts taxable to Connecticut. For example, a resident partner which is a partnership may have one or more nonresident partners who need to know about any income, gain, loss or deduction derived from or connected with sources within Connecticut flowing through to them.

This information may be provided in the form of a statement attached to the federal K-1. If all the income is derived from or connected with sources within Connecticut it should be so stated.

Nonresident partners (including a partner other than an individual) must be provided with a schedule of income, gain, loss or deduction derived from or connected with sources within Connecticut. This information may be given to a partner on his or her federal K-1 or a supporting statement.

In addition, nonresident partners must also be informed about their share of Connecticut modifications to properly compute their tax liability to Connecticut.

EXAMPLE: X, a Connecticut partnership, has 3 partners whose distributive shares of X's income, gain, loss or deduction are equal: Q, a resident individual, R, a nonresident individual, and S, a partnership.

Partner S has two resident individual partners, T and U and one nonresident individual partner, V.

X must do the following for Connecticut income tax purposes:

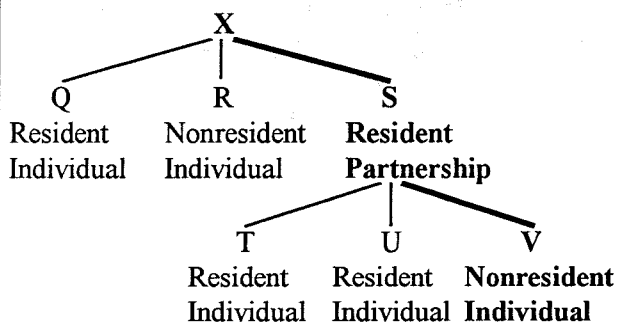
1. File a **Form CT-1065**.
2. Provide **all** partners with a **Form CT-1065**, Schedule D.
3. Provide partner R with a **Form CT-1065**, Schedule E.
4. Provide partner S, a pass-through entity with a nonresident partner, with a **Form CT-1065**, Schedule E.

Partner S has no income other than its distributive share of X's income, gain, loss or deduction.

S must do the following for Connecticut income tax purposes:

1. File a **Form CT-1065**.
2. Provide all partners with a schedule of their shares of S's Connecticut modifications from the **Form CT-1065**, Schedule D provided to S by Partnership X.
3. Provide its nonresident partner, V, with a schedule of his share of S's income, gain, loss or deduction from the **Form CT-1065**, Schedule E provided to S by Partnership X.

ILLUSTRATION:



This partner needs to know what the Connecticut sourced income was from X.

HOW TO FILE FOR AN EXTENSION

If the partnership is unable to file a timely return, **Form CT-1065EXT**, *Application for Extension of Time to File Connecticut Partnership Income Tax Return*, may be filed on or before the due date of the original return. This form is contained in this booklet. The filing of this form will automatically extend the due date for six months only if federal Form 8736, *Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC or for Certain Trusts*, has been filed with the Internal Revenue Service. If federal Form 8736 was not filed, the partnership can apply for a six-month extension to file the **Form CT-1065** provided there is reasonable cause for the request.

NOTE: If a general partner 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, C.P.A.s and Enrolled Agents) to the general partner may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the general partner's and the relationship existing between the general partner and the signer.

HOW TO FILE AN AMENDED RETURN

If, after the partnership files its return, changes or corrections to income or deductions are made, the partnership must file an amended **Form CT-1065**. Check the amended return box on Question A on the front of the **Form CT-1065**.

Failure to Report Federal Changes: If the partnership's federal return is changed or corrected by the Internal Revenue Service, an amended **Form CT-1065** must be filed within 90 days. Check the amended return box on Question A on the front of the **Form CT-1065**. The penalty for failure to report any such change within the 90-day period will be \$50.

ACCOUNTING PERIOD AND METHOD OF ACCOUNTING

A partnership's accounting period and method of accounting for Connecticut income tax purposes shall be the same as such partnership's accounting period and method of accounting for federal income tax purposes.

If a partnership's accounting period or method of accounting is changed for federal income tax purposes, the accounting period or method of accounting shall be similarly changed for Connecticut income tax purposes.

PENALTY FOR LATE FILING

A penalty of \$50 is imposed against the partnership if the partnership is required to file a partnership return and fails to file the return on time, including extensions. If the \$50 is not remitted with the late filed return the partnership will be billed.

WAIVER OF PENALTY

The partnership may be entitled to a waiver of penalty if the failure to file the return on time was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Do not include penalty waiver requests with **Form CT-1065**. Mail separately to:

TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
PO BOX 5089
HARTFORD CT 06102 - 5089

ROUNDING OFF TO WHOLE NUMBERS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total.

INTERNAL REVENUE SERVICE EXCHANGE PROGRAM

The Department of Revenue Services and the Internal Revenue Service maintain an extensive exchange program, routinely sharing computer tapes and audit results. Discrepancies between income and deductions reported on federal returns and on this return, except those allowed under state law, will be identified and may result in a state audit or further investigation.

GROUP RETURNS FOR NONRESIDENT INDIVIDUAL PARTNERS

A group return may be filed on **Form CT-G** and taxes paid on behalf of electing partners only by partnerships with

10 or more qualified electing nonresident individual partners in a taxable year. All qualified electing nonresident individual partners must have the same taxable year. A “*qualified electing nonresident partner*” is one who meets all of the following conditions:

1. the partner was a nonresident individual for the entire taxable year;
2. the partner did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. the partner (or his or her spouse if a joint federal income tax return is or will be made) did not have income derived from or connected with sources within Connecticut other than the partner’s pro-rata share of partnership income derived from or connected with sources within Connecticut;
4. the partner waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
5. the partner does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. the partner elects to be included in **Form CT-G** by completing and delivering to the partnership a **Form CT-2NA** (election to be included in a group return) prior to the filing of the **Form CT-G** by the partnership. By making such election, the partner expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making such election, an extension of time to pay Connecticut income tax.

Form CT-G, *Connecticut Group Income Tax Return*, may be obtained by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state).

NOTE: Nonresident partners with Connecticut source income who do not qualify and elect to be included on a group return must file **Form CT-1040 NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Form*.

FORM CT-1065 - SPECIFIC INSTRUCTIONS

ATTACHMENTS TO BE FILED WITH THE RETURN

Attach entire federal Form 1065 (excluding K-1s).

NAME, ADDRESS, REGISTRATION NUMBERS

Enter the complete partnership name and address, federal employer identification number and Connecticut tax registration number. A Connecticut tax registration number is only necessary if you are required to be registered for other taxes with the department.

QUESTION A THOUGH I

Question A - Check the appropriate box, if an amended return, final return (out of business in Connecticut) or both.

Question B - Enter the total number of resident partners and nonresident partners during the taxable year. The status of each partner is determined as of the end of the partnership year or at the date the partner leaves the partnership.

Question C - Enter the amount from federal Form 1065, Schedule K, Line 1, ordinary income (loss) from trade or business activities.

Question D - Enter the date the partnership began operating. Enter date business commenced in Connecticut.

Question E - Check box if any partners are corporate entities.

Question F - Indicate whether the partnership has an interest in any real property located in the state.

Question G - If this question is answered "Yes," the partnership may be liable for the Controlling Interest Transfer Tax. Enter the entity name and federal employer identification number in the applicable spaces. For information on the Controlling Interest Transfer Tax, refer to "*Other Taxes For Which The Partnership May Be Liable*" on Page 2 of this booklet.

Question H - If this question is answered "Yes," and the partnership owned Connecticut real property, the transferor(s) is liable for the Controlling Interest Transfer Tax. Enter the name and the social security number or federal employer identification number of the transferor(s).

For information on the Controlling Interest Transfer Tax refer to "*Other Taxes For Which The Partnership May Be Liable*" on Page 2 of this booklet.

Question I - Under §754 of the Internal Revenue Code, a partnership may elect to adjust the basis of partnership property when property is distributed or when a partnership interest is transferred. Attach any information included with federal Form 1065, U.S. Partnership Return of Income, relating to an Internal Revenue Code §754 election.

SCHEDULE A - BUSINESS INFORMATION

Complete Schedule A only if the partnership carries on business both within and outside of Connecticut. Enter the exact location of each place where the partnership carries on business, briefly describe each place of business, e.g., sales office, agency, factory, warehouse, etc., and state whether it is rented or owned by the partnership. Briefly describe the activity at the location shown, e.g., storage, administration, manufacturing, wholesale sales, retail sales, commercial rental property, etc.

SCHEDULE B - INCOME APPORTIONMENT

Complete Schedule B only if all of the following apply:

- A. there are one or more nonresident partners;
- B. the partnership carries on business both within and outside of Connecticut; and
- C. the partnership 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 will be used to complete Schedule E.

Schedule B must still be completed even if an authorized alternate allocation method is used. A detailed explanation

of the authorized alternate method used to determine the Connecticut income must be attached, together with full details of any adjustments increasing or decreasing the amount of Connecticut income computed by the authorized alternate method.

NOTE: If the partnership does maintain books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, those amounts may be used to complete Schedule E.

LINE 1 - REAL PROPERTY OWNED

Enter in Column A the average value of all real property owned everywhere by the business. Enter in Column B the average value of real property owned in Connecticut by the business.

The average value of property is determined by adding its fair market value at the beginning and the end of the taxable year and dividing by two.

LINE 2 - REAL PROPERTY RENTED FROM OTHERS

Enter in Column A the value of all real property rented everywhere. Enter in Column B the value of real property rented in Connecticut.

The average value of real property rented by the business from others and to be 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 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 or rented from others everywhere by the business. Enter in Column B the average value of tangible personal property owned or rented in Connecticut by the business. The average value of tangible personal property that is owned is determined by adding its book value at the beginning and end of the taxable year and dividing by two.

The average value of tangible personal property rented from others is determined by multiplying by eight the gross rents payable during the taxable year for which the return is filed.

LINE 4 - PROPERTY OWNED OR RENTED

Add Lines 1, 2 and 3 in Column A and Column B and enter the result on Line 4. On Line 4, divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it 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 business. Do not include payments to partners, 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 it in Column C.

LINE 6 - GROSS INCOME FROM SALES AND SERVICES

Enter in Column A total gross sales made or charges for services performed by the partnership or by employees, agents, agencies or independent contractors of the business everywhere. Enter in Column B the portion of total gross sales or charges which represents sales made, or services performed, by the partnership or by employees, agents, agencies or independent contractors of the business 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 business (or its agencies) located in Connecticut.

For example, if a salesperson working out of the Connecticut office of the business, covers Connecticut, Massachusetts and Rhode Island, all sales made by such salesperson are to be allocated to Connecticut and included in Column B, Line 6.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it in Column C.

LINE 7 - TOTAL

In Column C, add Lines 4, 5 and 6 and enter the total in Column C, Line 7.

LINE 8 - BUSINESS APPORTIONMENT FRACTION

Divide the amount on Line 7 by three (or by the actual number of fractions if less than three). Carry the result to four decimal places and enter the result in Column C, Line 8.

SIGN HERE: The Form CT-1065 must be signed by a general partner, and a phone number provided.

Anyone you pay to prepare the return must sign it and fill in the other information requested in the paid preparer's area of the return. Any paid preparer required to sign the return must sign it by hand; signature stamps are not acceptable. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name and firm address must also be entered in the space provided. Retain a copy of this return for the partnership's records. Attach entire federal Form 1065 (excluding K-1s).

NOTE: Tax preparation services rendered on or after January 1, 1995, for the preparation of business, corporation, partnership and business schedules related to individual returns are no longer subject to sales and use taxes.

SCHEDULE C - PARTNER INFORMATION

Complete this part for all persons who were partners of the partnership for any part of the taxable year. "Identification Number" means either federal employer identification number or social security number, whichever is applicable. In the "profit %" column, enter each partner's profits percentage from the federal Form 1065, Schedule K-1. Indicate whether the partner is a resident or nonresident. The status of each partner is determined at the end of the partnership's taxable year or at the date the partner leaves the partnership.

LIST ALL NONRESIDENT PARTNERS FIRST, RESIDENT PARTNERS NEXT AND CORPORATE PARTNERS LAST, AND NUMBER EACH PARTNER SEQUENTIALLY.

THE NUMBER PRECEDING THE NAME AND ADDRESS OF EACH PARTNER REPRESENTS SUCH PARTNER IN THE CORRESPONDING NUMBERED COLUMNS IN SCHEDULE D AND SCHEDULE E.

IF THERE ARE MORE THAN 3 PARTNERS, ATTACH ADDITIONAL SHEETS CONTAINING THE INFORMATION REQUESTED IN SCHEDULES C, D AND E OF THIS RETURN.

SCHEDULE D - PARTNERS' SHARE OF CONNECTICUT MODIFICATIONS

Complete Schedule D for all persons who were partners of the partnership during any part of the taxable year if the partnership had Connecticut modifications to federal income. Enter each partner's distributive share of each item.

NOTE: Do not complete Schedule D for partners that are corporations.

ADDITIONS: ENTER EACH PARTNER'S SHARE AS A POSITIVE NUMBER.

LINE 1 - INTEREST ON STATE AND LOCAL GOVERNMENT OBLIGATIONS OTHER THAN CONNECTICUT

Enter each partner'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 and 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 each partner's share 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 and 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 3 - CERTAIN DEDUCTIONS RELATING TO INCOME EXEMPT FROM CONNECTICUT INCOME TAX

Enter each partner's share of the amount deducted for federal income tax purposes for interest expense on loans used to buy bonds and securities whose interest income is exempt from Connecticut income tax, expenses related to income exempt from Connecticut income tax, and the amortizable bond premium on any bond, the interest from which is exempt from Connecticut income tax.

LINE 4 - OTHER

Use Line 4 to report partner's share of modifications to income which are not listed on Lines 1 through 3. For example, include:

- any loss recognized on the sale or exchange of bonds or other obligations of the State of Connecticut or its municipalities;
- the partnership's share of any positive fiduciary adjustment received from a trust or estate of which the partnership is a beneficiary;
- any interest or dividend income on federal obligations or securities the federal government does not prohibit the states from taxing;
- income taxes paid to Connecticut, to the extent deductible in determining 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 such income, and amortizable bond premium for the taxable year on any bond, the interest on which is exempt from Connecticut income tax.

SUBTRACTIONS: ENTER EACH PARTNER'S SHARE AS A POSITIVE NUMBER.

LINE 5 - INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS

Enter each partner's share of interest income derived from U.S. Government obligations (to the extent included in income on federal Form 1065) that federal law prohibits states from taxing. For example: U.S. Government bond interest such as Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes.

NOTE: 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 taxed by Connecticut.

LINE 6 - EXEMPT DIVIDENDS FROM MUTUAL FUNDS DERIVED FROM UNITED STATES 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

mutual fund if, at the close of each quarter of its taxable year, at least 50% of the value of its assets consist of U.S. Government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund. (See Note to Line 5, above.)

LINE 7 - CERTAIN EXPENSES RELATING TO INCOME EXEMPT FROM FEDERAL INCOME TAX

Enter each partner'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 taxable year and was not deducted in determining partnership income on federal Form 1065.

LINE 8 - OTHER

Use Line 8 to report partner's share of modifications to income which are not listed on Lines 5 through 7. For example, include:

- 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;
- the partner's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the partnership is a beneficiary;
- any refund or credit for overpayment of income taxes imposed by any state, municipality, or province of Canada, to the extent such amount was included in federal gross income;
- business expenses incurred in connection with the income, or property held to produce income that is subject to Connecticut income tax but exempt from federal income tax (provided these expenses were not deducted in determining partnership income); and
- amortization of bond premium on any bond, the interest from which is subject to Connecticut income tax but exempt from federal income tax (provided this amortization was a business expense for the taxable year and was not deducted in determining partnership income).

The partnership must provide each partner (including a partner other than an individual) with a schedule of amounts of modifications for inclusion on the appropriate form.

SCHEDULE E - NONRESIDENT INCOME ALLOCATION

Complete Schedule E for all nonresident partners and certain resident partners other than individuals.

A partnership that maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources **MUST** enter each nonresident partner's distributive share of partnership items derived from Connecticut sources as determined from those books and records. A partnership that does not maintain books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources **MUST** use the apportionment fraction computed on Schedule B, Line 8, or an authorized alternate method, to determine the portion of each nonresident partner's distributive share of any item that is derived from or connected with Connecticut sources. This is accomplished by multiplying the federal Form 1065, Schedule K-1 distributive share amounts for each partner by the apportionment fraction of Schedule B, Line 8 and entering the result on Schedule E.

Schedule E must be completed for nonresident partners as well as resident partners other than individuals, (such as a partnership, trust or S corporation) if such pass-through entity itself has nonresident partners, shareholders or beneficiaries to whom this income is distributable.

NOTE: The amounts included on Schedule E should include Connecticut apportioned modifications.

The character of the income (loss) for Connecticut purposes must mirror the character of such income (loss) on the federal return.

A loss should be clearly indicated by using parenthesis ().

LINE 1

Enter the partner's share of the ordinary income (loss) from the trade or business activities of the partnership. Unless the partnership maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, this amount is calculated by multiplying the partner's ordinary income (loss) from the trade or business from the partner's federal Form 1065, Schedule K-1 by the apportionment fraction on Schedule B, Line 8.

LINES 2 AND 3

Enter the amounts attributable to rental activities. Amounts attributable to real property located in Connecticut are 100% taxable for Connecticut income tax purposes to a nonresident partner. Amounts attributable to real property located outside Connecticut are not taxable for Connecticut income tax purposes to a nonresident partner.

LINE 4

Enter the partner's share of portfolio income (loss). Items of income, gain, loss and deduction derived from or connected with Connecticut sources **do not include** such items attributable to intangible personal property except to the extent such intangible 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 property employed in a Connecticut trade or business and therefore would be taxable for Connecticut income tax purposes to a nonresident partner.

LINE 5

Enter the partner's Connecticut share of guaranteed payments made to the partner. Unless the partnership maintained books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, this is calculated by multiplying the partner's share of guaranteed payments from federal Form 1065, Schedule K-1 by the apportionment fraction on Schedule B, Line 8.

LINE 6

Enter the partner's Connecticut share of gain (loss) under §1231 of the Internal Revenue Code.

If the amount relates to rental (real) property located in Connecticut, the gain (loss) is 100% sourced to Connecticut.

If the amount relates to a trade or business activity, unless the partnership maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, such gain (loss) is calculated by multiplying the partner's share of such gain (loss) under §1231 of the Internal Revenue Code, from the federal Form 1065, Schedule K-1 by the apportionment fraction on Schedule B, Line 8.

NOTE: If the amount relates to a trade or business activity and the individual is a limited partner, the gain (loss) under §1231 of the Internal Revenue Code, is a passive activity amount.

LINE 7

Amounts reported on this Line are other items of income, gain or loss not included on Lines 1 through 6.

Unless the partnership maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, the amount to be entered is calculated by multiplying the partner's share of such item from the federal Form 1065, Schedule K-1 by the apportionment fraction on Schedule B, Line 8.

LINE 8

Enter the partners share of the amount allowed as a deduction for federal purposes under §179 of the Internal Revenue Code.

Unless the partnership maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, the amount of the §179 deduction to be entered is calculated by multiplying the partner's share of such deduction from federal Form 1065, Schedule K-1 by the apportionment fraction on Schedule B, Line 8.

LINE 9

The amount reported on Line 9 is the partner's Connecticut share of other deductions that are not deducted in arriving at ordinary income (loss) from trade or business activities and are separately stated on the federal Schedule K-1.

Unless the partnership maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, this must be calculated by multiplying the above federal amounts by the apportionment fraction from Schedule B, Line 8.

The partnership must provide each nonresident partner (including a partner other than an individual) with a schedule of amounts of income derived from or connected with sources within Connecticut for inclusion on the appropriate form.

Special limitations on partnership agreements: If a partnership agreement provides for a special allocation among the partners of any item of partnership income, gain, loss or deduction, federal income tax law requires that such a provision be disregarded for federal income tax purposes, where its principal purpose is the avoidance or evasion of federal income tax. In such a case, each partner's distributive share of such item is determined by such partner's distributive share for federal income tax purposes of the taxable income or loss of the partnership as described in §702(a)(8) of the Internal Revenue Code. This treatment and distribution of the item is reflected in each partner's federal adjusted gross income and, therefore, in each partner's Connecticut adjusted gross income, even though in a particular case no Connecticut income tax avoidance or evasion may be involved.

In certain cases, however, a provision for special allocation does not have as its principal purpose the avoidance or evasion of federal income tax, but has as its principal purpose the avoidance or evasion of Connecticut income tax. In such an instance, such special allocations are subject to review by the commissioner.

FORM CT-1065EXT

Application for Extension of Time to File Connecticut Partnership Income Tax Return

CT-1065EXT

1994

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Partnership	Federal Employer I.D. Number
	Address Number and Street P.O. Box	Date Received (FOR DEPARTMENT USE ONLY)
	City, Town or Post Office State ZIP Code	Connecticut Tax Registration Number

**AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT
AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE. (SEE INSTRUCTIONS)**

I request a six-month extension of time to October 15, 1995 to file a Connecticut Partnership Income Tax Return for calendar year 1994, or until _____ for fiscal year ending ►_____.

A federal extension has been requested on federal Form 8736, *Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts* for calendar year 1994, or fiscal year beginning _____, 1994, and ending _____, 19____.

YES NO

If **NO**, the reason for the Connecticut extension is:

.....

.....

.....

— YOU WILL BE NOTIFIED ONLY IF THE EXTENSION REQUEST IS DENIED —

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2935
Hartford, CT 06104-2935

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of General Partner	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm Name and Address			Connecticut Sales Tax Registration Number

Form CT-1065EXT Instructions

Purpose:

Use Form CT-1065EXT to request a six-month extension to **file** a Connecticut Partnership Income Tax Return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 8736 with the Internal Revenue Service.

If federal Form 8736 was not filed, the partnership can apply for a six-month extension to file a Connecticut Partnership Income Tax Return, provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension The Partnership MUST:

1. Complete Form CT-1065EXT in its entirety, and
2. File it by the due date of the return.

NOTE: Form CT-1065EXT **only** extends the **time to file** the Connecticut Partnership Income Tax Return.

— YOU WILL BE NOTIFIED ONLY IF EXTENSION REQUEST IS DENIED —

When To File Form CT-1065EXT:

If you are filing a calendar year Connecticut Partnership Income Tax Return, file Form CT-1065EXT by April 15, 1995. If you are filing a fiscal year Connecticut Partnership Income Tax Return, file Form CT-1065EXT by the 15th day of the fourth month following the close of the fiscal year.

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.

Where To File:

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2935
Hartford, CT 06104-2935

Specific Instructions

Name, Address and Tax Registration Numbers - Enter name of partnership, address, federal employer I.D. number and Connecticut tax registration number (if applicable).

Signature - This form must be signed by a general partner.

Others Who Can Sign - Anyone with a signed Power of Attorney on file can sign on your behalf.

NOTE: If a general partner 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, C.P.A.s and Enrolled Agents) to the general partner may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the general partner and the relationship existing between the general partner and the signer.

Form CT-1120SI
CONNECTICUT S CORPORATION
INFORMATION AND COMPOSITE INCOME TAX RETURN

For the calendar year 1994, or other taxable year beginning _____, 1994 and ending _____, 19____

Corporation Name			Federal Employer I.D. Number
Address	Number and Street	P.O. Box	Date Received (FOR DEPARTMENT USE ONLY)
City or Town	State	ZIP Code	Connecticut Tax Registration Number

Check here if: Amended Return Final Return Total number of shareholders during year: Resident _____ Nonresident _____

PART I Schedule A Complete only if the S corporation must file a composite return. (See Instructions)

A NONRESIDENT SHAREHOLDER'S NAME	IDENTIFICATION NO.	B Connecticut Source Income (Enter amount from Part V)	C TAX (Col. B x 4.5%)	D Estimated Tax Paid, If Any	E Interest (Form CT-2210)
1.					
2.					
3.					
4.					
5.					
6.					
7. Subtotal from additional schedules (if needed)					
8. Total Connecticut source income (add Column B, Lines 1 - 7)					
9. Total composite return tax liability (add Column C, Lines 1 - 7)					
10. Total estimated tax paid - if any (add Column D, Lines 1 - 7)					
11. Total interest due (add Column E, Lines 1 - 7)					

PART I Schedule B

COMPUTATION OF COMPOSITE RETURN TAX DUE

1. Total Connecticut source income of nonresident individual shareholders included in composite return (From Schedule A, Column B, Line 8)	1	
2. Tax liability (Line 1 multiplied by 4.5%)	2	
3. Payments of estimated tax, if any (From Schedule A, Column D, Line 10)	3	
4. Payment made with extension request	4	
5. Total payments (Add Lines 3 and 4)	5	
6. If Line 5 is more than Line 2, enter amount overpaid (Subtract Line 2 from Line 5)	6	
7. Amount of Line 6 to be applied to 1995 Estimated Tax	7	
8. Amount of Line 6 to be refunded (Subtract Line 7 from Line 6).....	8	
9. If Line 2 is greater than Line 5, enter amount of tax owed (Subtract Line 5 from Line 2).....	9	
10. If late: Enter Penalty (10% x amount on Line 9 OR if Line 9 is zero, enter \$50).....	10	
11. If late: Enter Interest (1¼% x number of months late, or fraction thereof x amount on Line 9).....	11	
12. Interest for Underpayment of Estimated Tax (Attach Form(s) CT-2210 if applicable).....	12	
13. Balance Due with this return (Add Lines 9 through 12).....	13	

Make check or money order payable to Commissioner of Revenue Services and mail to:
Department of Revenue Services, P.O. Box 2967, Hartford, CT 06104-2967 not later than the 15th day of the fourth month following the close of the taxable year.

Declaration: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Title	Date	Telephone Number ()
	Keep a copy of this return for your records	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address			Connecticut Sales Tax Registration Number

Check if you used a paid preparer and do not wish forms sent to you next year. Checking this box does not relieve you of your responsibility to file.

PART II Income Apportionment (See Instructions)

Complete this Part ONLY
If all of the following apply:

- (A) There are one or more nonresident shareholders;
- (B) The S corporation carries on business both in and outside of Connecticut; and
- (C) Books do not separately reflect income earned in Connecticut.

Items Used as Factors	Column A Totals Everywhere	Column B Connecticut Only	Column C Decimal Notation
1. Real property owned	1		Percent Column B is of Column A
2. Real property rented from others	2		
3. Tangible personal property owned or rented	3		
4. Property owned or rented (Add Lines 1, 2 and 3)	4		
5. Employee wages and salaries	5		
6. Gross income from sales and services	6		
7. Total (Add Column C, Lines 4, 5 and 6)		7	
8. Apportionment fraction (Divide Line 7 by 3 or actual number of fractions)			8

PART III Business Information Attach schedule to the back of this return listing all places, both within and outside of Connecticut, where the S corporation carries on business.

PART IV Name and Address of Shareholders	Federal I.D. Number or S.S. Number	% Stock Ownership	Nonresident	
			Yes	No
Shareholder #				
▶ #	▶	▶		
▶ #	▶	▶		
▶ #	▶	▶		

PART V Computation of Connecticut Source Income of Nonresident Shareholders

Connecticut sourced portion of separately-stated items from federal Schedule K-1 (Form 1120S) (See Instructions)	SHAREHOLDER		
	▶ # ____	▶ # ____	▶ # ____
1. Net Income (Loss) from rental real estate activities	▶	▶	▶
2. Net Income (Loss) from other rental activities	▶	▶	▶
3. Portfolio Income	▶	▶	▶
4. Expense deduction for property under IRC §179.....	▶	▶	▶
5. Other deductions	▶	▶	▶
6. Net Gain (Loss) under Section 1231 (other than due to casualty or theft)	▶	▶	▶
7. Other income (Loss) (Attach Schedule)	▶	▶	▶

The S corporation must provide each nonresident shareholder with a schedule of amounts of income derived from or connected with sources within Connecticut for inclusion by the shareholder on the appropriate lines of Schedule CT-SI of Form CT-1040NR/PY.

PART VI Connecticut Modifications To be completed by the S corporation for all shareholders.

ADDITIONS — ENTER ALL AMOUNTS AS POSITIVE NUMBERS	SHAREHOLDER		
	▶ # ____	▶ # ____	▶ # ____
1. Interest on state and local obligations other than Connecticut ..	▶	▶	▶
2. Exempt-Interest dividends on state and local obligations other than CT.....	▶	▶	▶
3. Certain deductions relating to income exempt from Connecticut Income Tax	▶	▶	▶
4. Ordinary Loss (See instructions).....	▶	▶	▶
5. Other (specify)	▶	▶	▶
SUBTRACTIONS — ENTER ALL AMOUNTS AS POSITIVE NUMBERS			
6. Interest on U.S. obligations	▶	▶	▶
7. Dividends from certain mutual funds owning U.S. obligations ..	▶	▶	▶
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	▶	▶	▶
9. Ordinary Income (See instructions).....	▶	▶	▶
10. Other (specify)	▶	▶	▶

The S corporation must provide each shareholder with a schedule of amounts of Connecticut modifications for inclusion by the shareholder on Schedule 1 of Form CT-1040, or Form CT-1040NR/PY, whichever applies.

CT-1120SI

THIS BOOKLET ALSO CONTAINS:
CT-1120SI EXT, CT-1120SI ES AND CT-1NA

1994

Connecticut S Corporation Information and Composite Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

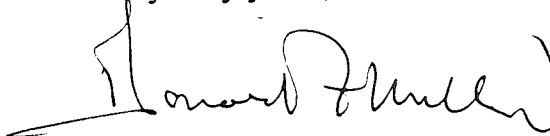
Dear Taxpayer:

There were no legislative changes that affect this form, however, we made some changes to incorporate your suggestions to make the form easier to complete.

While we have worked to make the return and instructions as simple as possible, we know that, inevitably questions will arise. Our Taxpayer Services staff is ready to answer your questions. Please call them at 203-566-7033 and 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911.

As always, we appreciate any constructive comments and suggestions.

Very truly yours,



Donald F. Miller
Commissioner

HIGHLIGHTS OF 1994 FORM CT-1120SI

- An S corporation with 3 or more shareholders, filing Form CT-1120SI should obtain supplement attachments for Part 1, Schedule A and Parts IV, V, VI, by requesting AN 94 (12) from the Forms Unit at (203) 566-7033 or 1-800-382-9463 (in-state).

CONN - TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Dial 1-800-382-9463 (in-state) or 203-566-7033, press "2" to select "Recorded Income Tax Information," and enter the 3-digit number beside the topic of your choice.

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

- 101 Important income tax changes for 1994
- 102 How to choose the correct form
- 103 Where to get forms and assistance
- 104 Requesting a filing extension
- 105 Filing a decedent's return
- 106 Filing an error-free return
- 107 Amending a Connecticut return
- 108 Getting a copy of a previously filed return
- 109 Offsets of state income tax refunds
- 100 Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

- 201 Who must file a Connecticut return?
- 202 What is gross income?
- 203 Who is a resident, nonresident or part-year resident?
- 204 What is Connecticut-source income of a nonresident?
- 205 Members of the armed forces
- 206 Student's filing requirements
- 207 Dependent children's filing requirements
- 208 What is your filing status?
- 209 Title 19 recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

- 301 Individual use tax
- 302 Gift tax
- 303 Fiduciary income tax
- 304 S corporation information and composite tax return
- 305 Partnership income tax return
- 306 Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

- 401 Tax status of United States Government obligations
- 402 Tax status of state or local obligations
- 403 Residents who paid income tax to another jurisdiction
- 404 Deferred compensation
- 405 Pension income and individual retirement accounts
- 406 Modifications to federal adjusted gross income
- 407 Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

- 501 Who must make estimated tax payments?
- 502 Withholding instead of making estimated payments
- 503 Estimated income tax form
- 504 When to file and how much to pay
- 505 Annualization of income
- 506 Interest on underpayments

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How To Use The Tax Booklet

WHAT THE BOOKLET CONTAINS

This booklet contains information and instructions for:

- FORM CT-1120SI
- FORM CT-1NA
- FORM CT-1120SI EXT
- FORM CT-1120SI ES

USING THE INSTRUCTIONS

Read the instructions contained in this booklet carefully before preparing the Connecticut S corporation information and composite income tax return.

The instructions in this booklet are designed to answer most questions easily and quickly. The instructions are divided into easy-to-follow sections:

General Information - covers most commonly asked questions such as who must file, when to file, and where to file.

Line by Line Instructions - provides specific directions for each line on Form CT-1120SI.

OTHER TAXES FOR WHICH THE S CORPORATION MAY BE LIABLE

The information that follows is intended to be a general description of certain other Connecticut taxes for which an S corporation may be liable. Failure to pay these or any taxes for which the S corporation may be liable may subject the S corporation and its officers to civil and criminal penalties.

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 makes sales of 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*.

CONTROLLING INTEREST TRANSFER TAXES

Connecticut imposes a tax on the transfer of a controlling interest in an entity where the entity owns an interest in Connecticut real property. This tax is reported on Form AU-330, *Controlling Interest Transfer Tax*.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services, Taxpayer Services Division can help answer any question you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m., Monday through Friday, by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911. Assistance is also available by visiting the Department of Revenue Services regional offices (see back of this booklet). If you visit, be sure to bring along your completed federal Form 1120S and Connecticut Form CT-1120S, *Corporation Business Tax Return*.

If you have a fax machine, state tax forms may be obtained by calling TAX-FAX, 203-297-5698, 24 hours a day. State tax forms may also be obtained by calling 203-566-7033, or 1-800-382-9463 or by writing to: Department of Revenue Services, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105

GENERAL INFORMATION

WHO MUST FILE A CONNECTICUT S CORPORATION INFORMATION AND COMPOSITE INCOME TAX RETURN

Every S corporation carrying on business or having the right to carry on business in Connecticut, as the term is used in Conn. Gen. Stat. §12-214, must file a return on **Form CT-1120SI**, *Connecticut S Corporation Information and Composite Income Tax Return*, regardless of the amount of its income (or loss). **Form CT-1120SI** must be filed in addition to filing **Form CT-1120S**, *Connecticut S Corporation Business Tax Return*.

The S corporation is subject to corporation business tax on its nonseparately stated S corporation income. The tax is reported on **Form CT-1120S** filed by the S corporation. Separately stated items of income are taxable to the shareholders and are reported on either individual income tax returns (**Forms CT-1040** or **CT-1040NR/PY**), a group return (**Form CT-G**), or on the composite income tax return (**Form CT-1120SI**) filed for nonresident shareholders by the S corporation.

Separately stated S corporation income items are included in each resident shareholder's federal adjusted gross income and, therefore, are included in income reported on such shareholder's **Form CT-1040**, *Connecticut Resident Income Tax Return*. The S corporation must provide each resident shareholder with a schedule of the amounts of Connecticut modifications that each shareholder must include on Schedule 1 of his or her **Form CT-1040**. A Connecticut resident is an individual whose domicile is in this state or an individual whose domicile is not in this state but who maintained a permanent place of abode in Connecticut and spent more than 183 days in this state during the taxable year.

The S corporation must provide each nonresident shareholder with a schedule of amounts of S corporation income derived from or connected with sources within Connecticut for inclusion on **Schedule CT-SI** of each shareholder's **Form CT-1040NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Return*. Additionally, the S corporation must provide each nonresident shareholder with a schedule of Connecticut modifications that each shareholder must include on Schedule 1 of his or her **Form CT-1040NR/PY**. Nonresidents, for purposes of these instructions and forms, will include all individuals and entities that are not residents. **"INCOME DERIVED FROM OR CONNECTED WITH CONNECTICUT SOURCES"** includes:

1. Income attributable to the ownership of any interest in real property or tangible personal property located in

Connecticut and intangible personal property to the extent it is used in a business, trade, profession or occupation carried on in Connecticut, and

2. Income attributable to a business, trade, profession or occupation carried on in Connecticut.

The S corporation must make a composite payment of all tax due for all nonresident individuals who do not agree to file a **Form CT-1040NR/PY**, or who do not elect to be included on a group return (**Form CT-G**). A nonresident shareholder who prefers to pay all tax due individually must file a **Form CT-1NA**, *Connecticut Nonresident Income Tax Agreement*, with the S corporation prior to the filing date of the **Form CT-1120SI**. By filing this form, the nonresident shareholder agrees to file a **Form CT-1040NR/PY**, make timely payment of all tax due and be subject to personal jurisdiction in Connecticut for purposes of the collection of income taxes attributable to the S corporation. Each **Form CT-1NA** must be attached to and filed with the **Form CT-1120SI**. The S corporation must retain a copy of each **Form CT-1NA** with its records.

WHEN IS FORM CT-1120SI DUE?

An S corporation must file **Form CT-1120SI** by the 15th day of the fourth month following the close of its taxable year. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return. In addition, the S corporation must separately file **Form CT-1120S** by its due date. If any due date falls on a Saturday, Sunday, or legal holiday substitute the next business day. (Due to the Patriots' Day holiday, **CT-1120SI** will be considered timely filed if post-marked on or before April 18, 1995.)

If the S corporation is terminated, completely liquidated or has changed its accounting method during its normal taxable year, resulting in an accounting period of less than 12 months for federal income tax purposes, the return is due the 15th day of the fourth month after the end of the accounting period.

HOW TO FILE FOR AN EXTENSION

If the S corporation is unable to file a timely return, **Form CT-1120SI EXT**, *Application for Extension of Time to File Connecticut S Corporation Information and Composite Income Tax Return*, may be filed with payment of the amount of income tax estimated to be due on or before the original due date for filing the return. This form is contained in this booklet. The filing of this form will automatically extend the due date for six months only if federal **Form 7004**, *Application for Automatic Extension of Time To File Corporation Return*, has been filed with

the Internal Revenue Service. If federal Form 7004 was not filed, the S corporation can apply for a six-month extension to file Form CT-1120SI provided there is reasonable cause for the request.

Form CT-1120SI EXT only extends the time to file a return; it does not extend the time to pay the amount of income tax due. Interest and penalties will apply on amounts not timely paid.

NOTE: If an 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, C.P.A.s and Enrolled Agents) to the officer may sign the request on his or her behalf, and shall be considered as a duly authorized agent for the this purpose provided the request sets forth the reasons for a signature other than the officer's and the relationship existing between the officer and the signer.

EXTENSION OF TIME TO PAY THE TAX

The S corporation may be eligible for an extension of six months to pay the tax due with the composite return if it can be shown that paying the tax by the due date will cause undue hardship. To receive consideration, the S corporation must file Form CT-1127, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

The S corporation must attach Form CT-1127 to the front of a timely filed Form CT-1120SI or a timely filed Form CT-1120SI EXT. As evidence of the need for extension, the S corporation must attach (1) a statement of assets and liabilities and (2) an itemized list of receipts and disbursements for the preceding three months. The S corporation must also explain why money cannot be borrowed to pay the tax due.

NOTE: Shareholders who elect to be included on Form CT-G waive their right to request an extension of time to pay.

If an extension of time to pay is granted and full payment of tax is made on or before the end of the extension period, the 10% penalty will not be imposed. Interest of 1¼% per month or fraction of a month will continue to accrue on the underpayment from the due date of the original return until the tax is paid in full. Interest charges cannot be waived.

HOW TO FILE AN AMENDED RETURN

If, after the S corporation files its return, changes or corrections to income or deductions are made, the S corporation must file an amended Form CT-1120SI. Check the amended return block on the front of Form CT-1120SI.

Failure to Report Federal Changes: If the Internal Revenue Service changes your income for any year or if you file an

amended federal return, you are required to report such changes within 90 days after the final determination of such changes or the filing of such amendment. The penalty for failure to report any such change within the 90-day period will be \$50.

ACCOUNTING PERIOD AND METHOD OF ACCOUNTING

An S corporation's accounting period and method of accounting for Connecticut tax purposes shall be the same as the S corporation's accounting period and method of accounting for federal income tax purposes.

If an S corporation's accounting period or method of accounting is changed for federal income tax purposes, the accounting period or method of accounting must be similarly changed for Connecticut income tax purposes.

PENALTIES AND INTEREST FOR 1994 FORM CT-1120SI

Late Payment and Failure to File

Interest: If the S corporation fails to pay the tax when due, interest will be charged on the underpayment of tax at the rate of 1¼% per month or fraction thereof.

Penalty for Late Payment: The penalty for late payment is 10% of the balance due.

Penalty for Failure to File: If no tax is due but the S corporation is required to file a return, and the S corporation fails to timely file, the penalty is \$50.00.

If the shareholder did not pay enough tax through their own estimates or the S corporation did not pay enough estimated tax on the shareholder's behalf by any installment due date the shareholder may be charged interest on the underpaid amount. This is true even if the tax was overpaid. Interest is figured separately for each installment. Interest can be calculated by using Form CT-2210 which may be obtained by calling the Forms Unit. (See "*Where to Get Help and Additional Forms*" on Page 2 of this booklet.)

WAIVER OF PENALTY

The S corporation may be entitled to a waiver of penalty if the failure to pay the tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Do not include penalty waiver requests with Form CT-1120SI. Mail separately to:

TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
PO BOX 5089
HARTFORD, CT 06102 - 5089

NOTE: Interest on underpayments cannot be waived. Before a penalty waiver can be granted, a taxpayer must pay all tax and interest due.

ROUNDING OFF TO WHOLE NUMBERS

You may round off cents to the nearest whole dollar on your return and schedules. All cents up to and including 49 cents are to be dropped. All amounts from 50 cents to 99 cents are to be rounded up to the next highest dollar. For example, \$1.29 becomes \$1.00 and \$3.59 becomes \$4.00. If you do round off, do so for all amounts.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents when adding and only round off the total.

NOTE: You may round off the amount of tax due.

INTERNAL REVENUE SERVICE EXCHANGE PROGRAM

The Department of Revenue Services and the Internal Revenue Service maintain an extensive exchange program, routinely sharing computer tapes and audit results. Discrepancies between income and deductions reported on federal returns and on this return, except those allowed under state law, will be identified and may result in a state audit or further investigation.

GROUP RETURNS FOR NONRESIDENT INDIVIDUAL SHAREHOLDERS

A group return may be filed on Form CT-G and taxes paid on behalf of electing shareholders only by S corporations with 10 or more qualified electing nonresident individual shareholders in a taxable year. All qualified electing nonresident individual shareholders must have the same taxable year. A “**qualified electing nonresident shareholder**” is one who meets all of the following conditions:

1. the shareholder was a nonresident individual for the entire taxable year;
2. the shareholder did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. the shareholder (or his or her spouse if a joint federal income tax return is or will be made) did not have income derived from or connected with sources within Connecticut other than the shareholder's pro-rata share of S corporation income derived from or connected with sources within Connecticut;
4. the shareholder waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;

5. the shareholder does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. the shareholder elects to be included in Form CT-G by completing and delivering to the S corporation a Form CT-2NA, *Election to be Included in a Group Return*, prior to the filing of the Form CT-G by the S corporation. By making such election, the shareholder expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making such election, an extension of time to pay Connecticut income tax.

PAYMENT OF 1995 COMPOSITE ESTIMATED TAXES

Estimated tax must be paid by the S corporation if the tax for any shareholder listed on the composite return exceeds \$200. Use Form CT-1120SI ES to make estimated payments.

Required Annual Payment: The “**required annual payment**” is the lesser of:

1. 90% of your 1995 total income tax;
- or
2. 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability and during your 1994 taxable year you were either a resident, a nonresident or a part-year resident with income derived from or connected with sources within Connecticut.

Installment Amounts and Due Dates: For estimated tax purposes there shall be four required installments for each taxable year. The amount of any required installment shall be 25% of the required annual payment. The due dates for the required installments are:

- APRIL 15, 1995
- JUNE 15, 1995
- SEPTEMBER 15, 1995
- JANUARY 15, 1996

If any due date falls on a Saturday, Sunday or legal holiday, substitute the next business day. Due to the Patriots' Day holiday, the April 15, 1995 installment will be considered timely filed if postmarked on or before April 18, 1995.

Annualized Income Installment Method: If a shareholder does not receive income evenly throughout the year, the shareholder may be able to lower or eliminate the interest otherwise due for not making estimated payments in the four equal installments by calculating their underpayments using the “annualized income method.” The required estimated tax payment using the annualized income method for one or more periods may be less than the amount figured

using the equal installment method. If the shareholder establishes that the annualized income installment is less than the equal installment method, the shareholder may use the annualized income method to determine the amount of the estimated tax payments.

For each installment, the aggregate of the shareholders’ estimated tax payments may be reported by using one Form CT-1120SI ES.

FORM CT-1120SI SPECIFIC INSTRUCTIONS

GENERAL INSTRUCTIONS

Enter the S corporation’s name, address, federal employer identification number and Connecticut tax registration number.

Check the appropriate box(es) if an amended return, final return or both.

Indicate the number of shareholders included on composite return.

Enter the total number of shareholders during the taxable year, both resident and nonresident. The number of shareholders is determined as of the end of the S corporation’s taxable year.

PART 1 - SCHEDULE A - S CORPORATION SHAREHOLDER INFORMATION - COMPOSITE RETURN

This part must be completed for all S corporations that have any nonresident shareholders who have failed to submit a completed Form CT-1NA or Form CT-2NA to the S corporation.

NOTE:

- Form CT-1NA is an agreement that the nonresident shareholder will file Form CT-1040NR/PY.
- Form CT-2NA is the election of the shareholder to be included on Form CT-G.

Column A - Shareholder’s Name and Identification Number - Enter the names and federal employer identification numbers or social security numbers of the shareholders who must be included in the composite return.

Column B - Connecticut-Source Income - Include the income derived from or connected with sources within Connecticut of each nonresident individual included in the composite return. Enter the total amounts from Part V for all such nonresident individual shareholders. This amount can be obtained by adding Lines 1 through 7 for each

nonresident shareholder included on Part 1, Schedule A. The federal rules regarding restrictions in netting only similar characters of income apply.

Column C - Tax - Multiply the income derived from or connected with sources within Connecticut in Column B by 4.5% (.045) to compute the tax liability for each nonresident individual shareholder included in the composite return. Enter the total for all such shareholders on Line 9.

Column D - Estimated Tax Paid - If any composite estimated tax was paid by the S corporation, the amount paid should be allocated in this column among the nonresident individual shareholders included in the composite return. Enter the total estimated tax paid on Line 10.

Column E - Enter the amount of each shareholder’s interest due. Use Form CT-2210, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to calculate the interest on underpayment.

NOTE: If there are more than six nonresident shareholders please obtain AN 94(12), *Supplemental Attachments to Form CT-1120SI, Part I, Schedule A and Parts IV, V, and VI*, from the Forms Unit at 203-566-7033, or 1-800-382-9463 (in-state).

PART 1 - SCHEDULE B - COMPUTATION OF COMPOSITE RETURN TAX LIABILITY

LINE 1 - CONNECTICUT-SOURCE INCOME OF SHAREHOLDERS INCLUDED IN COMPOSITE RETURN

Enter the total income derived from or connected with sources within Connecticut of all shareholders for whom the S corporation is filing the composite income tax return as entered on Part I, Schedule A, Column B, Line 8.

LINE 2 - TAX LIABILITY

Multiply the amount entered on Line 1 by 4.5% (.045) to compute the amount of tax liability. The amount computed should equal the amount entered on Part I, Schedule A, Column C, Line 9.

LINE 3 - PAYMENTS OF ESTIMATED TAX

Enter the total payments of estimated tax made by the S corporation on behalf of the shareholders as entered on Part I, Schedule A, Column D, Line 10.

LINE 4 - PAYMENT MADE WITH EXTENSION REQUEST

If Form CT-1120SI EXT, *Application for Extension of Time to File S Corporation Information and Composite Income Tax Return*, was filed, enter on Line 4 the amount of tax paid with Form CT-1120SI EXT.

LINE 5 - TOTAL PAYMENTS

Add Lines 3 and 4. Enter the total on Line 5.

LINE 6 - OVERPAYMENT

If Line 5 is more than Line 2, subtract Line 2 from Line 5 and enter the resulting amount on Line 6. This is the amount of overpayment.

LINE 7 - AMOUNT OF LINE 6 TO BE APPLIED TO 1995 ESTIMATED TAX

Enter the amount of the 1994 overpayment to be applied to the corporation's 1995 Connecticut composite estimated tax.

LINE 8 - AMOUNT OF REFUND

Subtract Line 7 from Line 6. Enter the result on Line 8. This is the amount of the refund due.

LINE 9 - AMOUNT OF TAX OWED

If Line 2 is more than Line 5, subtract Line 5 from Line 2, and enter the result on Line 9. This is the amount of tax owed.

LINE 10 - LATE PAYMENT OR FILING PENALTY

The penalty for late payment of the tax due is 10% of the amount due. If no tax is due but the filing of a return is required, the penalty for late filing is \$50.

LINE 11 - LATE PAYMENT INTEREST

With respect to any tax not paid by the due date, interest is charged at the rate of 1¼% (.0125) per month or fraction thereof from the due date until payment is made.

LINE 12 - UNDERPAYMENT OF ESTIMATED TAX

Enter the amount from Part I, Schedule A, Line 11. This is the total interest due for all shareholders.

LINE 13 - BALANCE DUE WITH THIS RETURN

Add Lines 9 through 12 and enter the total on Line 13. Pay the amount in full with the return. Make check or money order payable to the "Commissioner of Revenue Services". Include the S corporation's federal employer identification number and "1994 Form CT-1120SI" on the front of the check or money order in the lower left corner. Do not send cash. Clip the check to the front of the return. Be sure to sign the check.

SIGN HERE: The Form CT-1120SI must be signed by a corporate officer. A phone number must be provided.

Anyone you pay to prepare the return must sign it and fill in the other information requested in the paid preparer's area of the return. Any paid preparer required to sign the return must sign it by hand; signature stamps are not acceptable. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name and firm address must also be entered in the space provided. Retain a copy of this return for the S corporation's records. Attach to the return a copy of all applicable schedules and forms including Form CT-2210 for each shareholder, if applicable.

NOTE: Tax preparation services rendered on or after January 1, 1995, for the preparation of business, corporation, partnership returns and business schedules related to individual returns are no longer subject to sales and use taxes.

PART II - INCOME APPORTIONMENT

Complete Part II only if all the following apply:

- A. there are one or more nonresident shareholders;
- B. the S corporation carries on business both within and outside of Connecticut; and
- C. the S corporation 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 will be used to complete Part V for the S corporation's nonresident shareholders.

Part II must still be completed even if an authorized alternate allocation method is used. A detailed explanation of the authorized alternate method used to determine the Connecticut income must be attached, together with full details of any adjustments increasing or decreasing the amount of Connecticut income computed by the authorized alternate method.

NOTE: If the S corporation does maintain books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources those amounts must be used to complete Part V.

LINE 1 - REAL PROPERTY OWNED

Enter in Column A the average value of all real property owned everywhere by the business. Enter in Column B the average value of real property owned in Connecticut by the business.

The average value of real property owned by the business is determined by adding its fair market value at the beginning and the end of the taxable year and dividing by two.

LINE 2 - REAL PROPERTY RENTED FROM OTHERS

The average value of real property rented by the business from others and to be 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 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.

Enter the value of all real property rented everywhere in Column A and the value of real property rented in Connecticut in Column B.

LINE 3 - TANGIBLE PERSONAL PROPERTY OWNED OR RENTED

Enter in Column A the average value of all tangible personal property owned or rented everywhere by the business. Enter in Column B the average value of tangible personal property owned or rented in Connecticut by the business. The average value of tangible personal property owned by the business is determined by adding its book value at the beginning and end of the taxable year and dividing by two. The average value of tangible personal property rented from others is determined by multiplying by eight the gross rents payable during the taxable year for which the return is filed.

LINE 4 - PROPERTY OWNED OR RENTED

Add Lines 1, 2, and 3 in Column A and Column B and enter the result on Line 4. On Line 4, divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it 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 business. 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 it in Column C.

LINE 6 - GROSS INCOME FROM SALES AND SERVICES

Enter in Column A total gross sales made or charges for services performed by the S corporation or by employees, agents, agencies or independent contractors of the business everywhere. Enter in Column B the portion of total gross sales or charges which represents sales made, or services performed, by the S corporation or by employees, agents, agencies or independent contractors of the business 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 business (or its agencies) located in Connecticut.

For 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 such salesperson are to be allocated to Connecticut and included in Column B, Line 6.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter it in Column C.

LINE 7 - TOTAL OF PERCENTAGES

In Column C, add Lines 4, 5 and 6 and enter the total in Column C, Line 7.

LINE 8 - APPORTIONMENT FRACTION

Divide Line 7 by three (or by the actual number of percentages if less than three). Carry the result to four decimal places and enter it in Column C, Line 8.

PART III - BUSINESS INFORMATION

Attach a schedule that lists the exact location of each place where the S corporation carries on business. Briefly describe each place, e.g., sales office, agency, factory. Briefly describe the activity at the location shown, e.g., storage, administration, manufacturing.

PART IV - S CORPORATION SHAREHOLDER INFORMATION

Enter the name, address, federal employer identification number or social security number (whichever is applicable), percentage of stock ownership (enter as a decimal and carry to four places), and residence status of all shareholders. Every shareholder must be listed whether individual or entity, resident or nonresident. Assign each shareholder a number, and list in sequential order.

NOTE: If there are more than three shareholders please obtain AN 94 (12) from the Forms Unit at 203-566-7033, or 1-800-382-9463 (in-state).

Each column under the "SHAREHOLDER" heading in Parts V and VI represents the shareholder whose name is next to the corresponding number in Part IV. In other words, if, on Line 1 of Part IV, the name Mary Smith is entered, then, in Column #1 under the heading "SHAREHOLDER", in Parts V and VI, Mary Smith's pro-rata share of separately stated income (loss) items from Connecticut sources and of Connecticut modifications would be entered.

(However, if Mary Smith were a resident, no entry would be made in Column #1 in Part V.)

PART V - COMPUTATION OF CONNECTICUT SOURCE INCOME OF NONRESIDENT SHAREHOLDERS

Each shareholder must maintain the same assigned number for parts IV, V, and VI

Complete this part for all nonresident shareholders whether or not included on the composite return.

Enter in the appropriate spaces each nonresident shareholder's pro-rata share of the separately-computed items of income, gain, loss or deduction listed on Lines 1 through 7 which were derived from or connected with sources within Connecticut. In the event that the S corporation's books and records do not satisfactorily disclose the portion of each shareholder's pro-rata share that is derived from or connected with Connecticut sources, the S corporation must use the income apportionment formula provided in Part II, Line 8, to calculate how much of each shareholder's pro-rata share of separately stated items are Connecticut sourced (Part V). This is accomplished by multiplying the federal Schedule K-1 amounts for each shareholder by the apportionment fraction in Part II, Line 8 of this return.

The character of the income (loss) for Connecticut income tax purposes must mirror the character of such income (loss) for federal income tax purposes.

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LINES 1 AND 2

Enter the amounts attributable to rental activities (gain or loss). Amounts attributable to real property located in Connecticut are 100% taxable for Connecticut income tax purposes to a nonresident shareholder. Amounts attributable to real property located outside Connecticut are not taxable for Connecticut income tax purposes to a nonresident shareholder.

LINE 3

Enter the shareholder's share of portfolio income (loss). Items of income, gain, loss and deduction derived from or connected with sources within Connecticut do not include such items attributable to intangible personal property except to the extent such intangible 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 property employed in a Connecticut trade or business and therefore would be subject to Connecticut income tax.

NOTE: Enter the shareholder's Connecticut share of capital gain. 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 (e.g., sale of stock) are not sourced to Connecticut except to the extent such capital gain is attributable to an intangible asset employed in a trade, business, profession or occupation carried on in Connecticut.

LINE 4

Enter the shareholder's share of the amount allowed as a deduction for federal purposes under §179 of the Internal Revenue Code.

Unless the S corporation maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, the amount of the Internal Revenue Code §179 deduction to be entered is calculated by multiplying the shareholder's share of such deduction from federal Schedule K-1 by the apportionment fraction on Line 8 of Part II of this return.

LINE 5

The amount reported on Line 5 is the shareholder's Connecticut share of other deductions that are not deducted in arriving at ordinary income (loss) from trade or business activities and are separately stated on the federal Schedule K-1.

Unless the S corporation maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, this must be calculated by multiplying the above federal amounts by the apportionment fraction on Line 8 of Part II of this return.

LINE 6

Enter the shareholder's Connecticut share of gain (loss) under §1231 of the Internal Revenue Code.

If the amount relates to rental property located in Connecticut, the gain (loss) is 100% sourced to Connecticut.

If the amount relates to a trade or business activity, unless the S corporation maintains books and records that satisfactorily disclose the portion of income, gain, loss or deduction derived from or connected with Connecticut sources, such gain (loss) is calculated by multiplying the shareholder's share of such gain (loss) under §1231 of the Internal Revenue Code from the federal Schedule K-1 by the apportionment fraction on Line 8 of Part II of this return.

LINE 7

Enter other items of income, gain, loss or deduction which were not included on Lines 1 through 6 above.

PART VI - INDIVIDUAL SHAREHOLDERS' SHARE OF CONNECTICUT MODIFICATIONS INFORMATION

Each shareholder must maintain the same assigned number for parts IV, V, and VI.

Enter each shareholder's pro-rata share of Lines 1 through 10.

ADDITIONS: ENTER EACH SHAREHOLDER'S SHARE AS A POSITIVE NUMBER.

LINE 1 - INTEREST ON STATE AND LOCAL GOVERNMENT OBLIGATIONS OTHER THAN CONNECTICUT

Enter the shareholder's pro-rata 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 and 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 shareholder's pro-rata share 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 and 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 3 - CERTAIN DEDUCTIONS RELATING TO INCOME EXEMPT FROM CONNECTICUT INCOME TAX

Enter the amount deducted for federal income tax purposes for (1) interest expense on loans used to buy bonds and securities whose interest is exempt from Connecticut income tax, (2) expenses related to income exempt from Connecticut income tax, and (3) amortizable bond premium on any bond, the interest from which is exempt from Connecticut income tax.

LINE 4 - ORDINARY LOSS

Enter the shareholder's pro-rata share of the S corporation's nonseparately computed loss (if any) multiplied by the S corporation's Connecticut corporation business tax apportionment fraction reported on **Form CT-1120S, Connecticut S Corporation Business Tax Return.**

LINE 5 - OTHER

Use Line 5 to report each shareholder's pro-rata share of additions to income which are not listed on Lines 1 through 4. For example include the shareholder's share of:

- any loss recognized on the sale of bonds or other obligations of the State of Connecticut or its municipalities;
- the S corporation's share of any positive fiduciary adjustment received from a trust or estate of which the S corporation is a beneficiary;
- any interest or dividend income on federal obligations or securities the federal government does not prohibit states from taxing;
- income taxes imposed under chapter 229 of the Connecticut General Statutes, and paid to Connecticut by the S corporation with a composite return on behalf of nonresident shareholders, to the extent deductible by such nonresident shareholders in determining their federal adjusted gross income;
- 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 such income, and the amortizable bond premium for the taxable year on any bond the interest on which is exempt from Connecticut income tax.

SUBTRACTIONS:

ENTER EACH SHAREHOLDER'S SHARE AS A POSITIVE NUMBER.

LINE 6 - INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS

Enter the shareholder's pro-rata share of interest income (to the extent included in federal adjusted gross income) that federal law prohibits states from taxing; i.e., all U.S. Government bond interest such as Savings Bonds Series EE and Series HH, U.S. Treasury bills and notes.

NOTE: 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. For more information, including lists of exempt and taxable obligations, request **PS 92(3)**, *Connecticut Income Tax On Bonds Or Obligations Issued By The United States Government, By State Governments Or Municipalities*, by calling the Taxpayer Services Division at 1-800-382-9463 (in-state) or 203-566-7033.

LINE 7 - EXEMPT DIVIDENDS FROM 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.

NOTE: 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. Fifty-five percent of the distribution is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on Line 7 is \$55.

LINE 8 - CERTAIN EXPENSES RELATING TO INCOME EXEMPT FROM FEDERAL INCOME TAX

Enter the amount 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 S corporation income.

LINE 9 - ORDINARY INCOME

Enter the shareholder's pro-rata share of the S corporation's nonseparately computed income (if any) multiplied by the S corporation's Connecticut corporation business tax apportionment fraction reported on **Form CT-1120S**, *Connecticut S Corporation Business Tax Return*.

LINE 10 - OTHER

Use Line 10 to report each shareholder's pro-rata share of subtractions not listed on Lines 6 through 9. For example, include the shareholder'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;
- the shareholder's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the S corporation is a beneficiary;
- any refund or credit for the overpayment of income taxes imposed by any state or province of Canada, to the extent such amount was included in federal adjusted gross income;
- business expenses incurred in connection with the income, or property held to produce income, that is subject to Connecticut income tax but exempt from federal income tax (provided these expenses were not deducted in determining S corporation income);
- amortization of bond premium on any bond, the interest from which is subject to Connecticut income tax but exempt from federal income tax (provided this amortization was business expense for the taxable year and was not deductible in determining S corporation income).

(Rev. 12/94)

**Application For Extension of Time to File Connecticut
S Corporation Information and Composite Income Tax Return**

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Corporation	Federal Employer I.D. Number
	Address Number and Street P.O. Box	Date Received (FOR DEPARTMENT USE ONLY)
	City, Town or Post Office State ZIP Code	Connecticut Tax Registration Number

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX — PENALTIES AND INTEREST MAY APPLY. AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE. (SEE INSTRUCTIONS)

I request a six month extension of time to October 15, 1995 to file a Connecticut S Corporation Information and Composite Income Tax Return for calendar year 1994, or until _____ for fiscal year ending ► _____.

A federal extension has been requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return* for calendar year 1994, or fiscal year beginning _____, 1994, and ending _____, 19____. YES NO

If **NO**, the reason for the Connecticut extension is:

.....

.....

— YOU WILL BE NOTIFIED ONLY IF THE EXTENSION REQUEST IS DENIED —

1. Total Connecticut S Corporation Composite Income Tax liability for 1994. (You may estimate this amount)....1 NOTE: An amount must be entered on Line 1. If no tax is due, enter zero (0).		
2. The sum of 1994 Connecticut estimated composite income tax payments and any 1993 overpayment credited to 1994.....2		
3. Connecticut S Corporation Composite Income Tax balance due (Subtract Line 2 from Line 1). Pay in full with this form. If Line 2 is greater than Line 1, enter zero (0)3 ►		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write the S Corporation's Federal Employer I.D. Number and "1994 Form CT-1120SI EXT" on the check or money order.

Mail to: State of Connecticut
 Department of Revenue Services
 P.O. Box 2967
 Hartford, CT 06104-2967

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Corporate Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy of this return for your records	Firm Name and Address			Connecticut Sales Tax Registration Number

Form CT-1120SI EXT Instructions

Purpose:

Use Form CT-1120SI EXT to request a six-month extension to file a Connecticut S Corporation Information and Composite Income Tax Return. It will not be 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.

If federal Form 7004 was not filed, the corporation can apply for a six-month extension to file a Connecticut S Corporation Information and Composite Income Tax Return, provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension The Corporation MUST:

1. Complete Form CT-1120SI EXT in its entirety, and
2. File it by the due date of the return, and
3. Pay the amount shown on Line 3.

NOTE: Form CT-1120SI EXT *only* extends the *time to file* the Connecticut S Corporation Information and Composite Income Tax Return.

Form CT-1120SI EXT *does not extend* the *time to pay* the amount of tax due.

A Form CT-1127, Extension of Time to Pay, must be filed to extend the due date for any payment due with this extension.

Any underpayment of tax will accrue interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due. If no tax is due, the penalty for late filing is \$50.

— YOU WILL BE NOTIFIED ONLY IF THE EXTENSION REQUEST IS DENIED —

When To File Form CT-1120SI EXT:

If you are filing a calendar-year Connecticut S Corporation Information and Composite Income Tax Return, file Form CT-1120SI EXT by April 15, 1995. If you are filing a fiscal-year Connecticut S Corporation Information and Composite Income Tax Return, file Form CT-1120SI EXT by the 15th day of the fourth month following the close of the fiscal year.

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.

Where To File:

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

Specific Instructions

Name, Address and Tax Registration Numbers - Enter name of corporation, address; federal employer I.D. number and Connecticut tax registration number.

Signature - This form must be signed by an officer of the corporation.

Others Who Can Sign - Anyone with a signed Power of Attorney on file can sign on your behalf.

NOTE: If a 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, C.P.A.s and Enrolled Agents) to the corporate officer may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the corporate officer and the relationship existing between the corporate officer and the signer.

Form CT-G
CONNECTICUT GROUP INCOME TAX RETURN

CT-G
1994

For calendar year 1994, or other taxable year ▶ beginning _____, 1994, ▶ ending _____, 19____.

(For nonresident individuals who are partners, shareholders of S corporations, or beneficiaries of certain trusts or estates)

Name of Entity ▶	Federal Employer Identification Number
Address Number and Street ▶	P.O. Box Date Received (FOR DEPARTMENT USE ONLY)
City or Town ▶	State ZIP Code Connecticut Tax Registration Number

Check box for type of entity filing this return: ▶ Partnership ▶ S Corporation ▶ Estate ▶ Trust

Check box if amended return: **Total number of partners included on group return** ▶ _____

1. Income Tax (Schedule G, Column D)	▶	1		
2. Estimated tax paid (Schedule G, Column E)	▶	2		
3. Amount paid with extension request (if any)	▶	3		
4. Enter the total payments (Add Line 2 and Line 3)	▶	4		
5. If Line 4 is greater than Line 1, subtract the amount on Line 1 from the amount on Line 4, and enter the amount of overpayment to be credited to 1995	▶	5		
6. If Line 1 is greater than Line 4, subtract the amount on Line 4 from the amount on Line 1, and enter the tax due	▶	6		
7. If late: Enter Penalty (10% × amount on Line 6 or if Line 6 is zero, enter \$50 per partner)	▶	7		
8. If late: Enter Interest (1¼% × number of months late, or fraction thereof × amount on Line 6)	▶	8		
9. Interest for Underpayment of Estimated Tax (attach Form(s) CT-2210, if applicable)	▶	9		
10. BALANCE DUE (Add Lines 6 through 9).....	▶	10		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write Federal Employer I.D. Number and "1994 Form CT-G" on your check.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

Declaration: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of General Partner, Fiduciary, or Officer	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address		Connecticut Sales Tax Registration Number

CT-G

1994

Connecticut Group Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1995

Dear Taxpayer:

Although there were no legislative changes that affect this form, we made changes to incorporate your suggestions to make the form easier to complete.

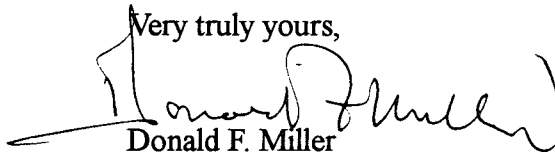
Partners, shareholders, and beneficiaries who find they have a Connecticut alternative minimum tax liability may not be included on Form CT-G.

Form CT-G may be filed by partnerships, S Corporations and trusts or estates who have ten or more qualified electing nonresident partners.

While we have worked to make the return and instructions as simple as possible, we know that inevitably, questions will arise. Our Taxpayer Services staff is ready to answer your questions. The telephone numbers for tax assistance are 203-566-7033 and 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911.

As always, we appreciate any constructive comments and suggestions on how to make our instructions easy to understand and our forms simple to complete.

Very truly yours,



Donald F. Miller
Commissioner

GROUP RETURNS FOR NONRESIDENT PARTNERS, S CORPORATION SHAREHOLDERS, AND TRUST OR ESTATE BENEFICIARIES

IN GENERAL

Partnerships with ten or more qualified nonresident partners who are individuals may file a single return on behalf of those individuals who elect to be included in the group return.

NOTE: Connecticut residents may not be included on a CT-G.

The provisions of these instructions also apply to S corporations and trusts or estates, and wherever reference is made herein to:

1. “*partnership*,” such reference shall be construed to mean “S corporation” or “trust or estate”;
2. “*partner*,” such reference shall be construed to mean “S corporation shareholder” or “beneficiary”;
3. “*nonresident partner’s distributive share of partnership income derived from or connected with sources within Connecticut*,” such reference shall be construed to mean each nonresident shareholder’s pro-rata share of S corporation separately-computed income or losses derived from or connected with sources within this state, or each nonresident beneficiary’s share of trust or estate income derived from or connected with sources within Connecticut.
4. “**Form CT-1065**,” such reference shall be construed to mean “**Form CT-1120SI**” or “**Form CT-1041**.”

WHO MAY FILE

A partnership doing business in Connecticut, or having income, gain, loss or deduction derived from or connected with sources within Connecticut, may file a Connecticut group income tax return on behalf of its qualified nonresident partners who elect to file such return. A group return may be filed only by a partnership with ten or more qualified electing nonresident partners in a taxable year. All qualified electing nonresident partners must have the same taxable year.

A “*qualified electing nonresident partner*” is one who meets all of the following conditions:

1. the partner was a nonresident individual for the entire taxable year;

2. the partner did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. the partner (or his or her spouse, if a joint federal income tax return is or will be made) did not have income derived from or connected with Connecticut sources other than the partner’s distributive share of partnership income derived from or connected with sources within Connecticut;
4. the partner waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
5. the partner does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. the partner elects to be included on **Form CT-G** by completing and delivering to the partnership a **Form CT-2NA** (election to be included in a group return) prior to the filing of the **Form CT-G** by the partnership. By making such election, the partner expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making such election, an extension of time to pay Connecticut income tax.

NOTE: Partners, shareholders or beneficiaries filing as part of a group return are thereby submitting to Connecticut personal jurisdiction for Connecticut income tax purposes.

CONNECTICUT SOURCE INCOME OF A NONRESIDENT

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut when:

1. 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 such property;
2. the income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession or occupation carried on in Connecticut;
3. the nonresident individual is a partner in a partnership doing business in Connecticut;

4. the nonresident individual is a shareholder of an S corporation doing business in Connecticut;
5. the nonresident individual is a beneficiary of a trust or estate with income derived from or connected with sources within Connecticut; or
6. the nonresident individual receives income from a pension or other retirement benefit that is not derived from a qualified plan and is attributable to services performed partly or wholly within Connecticut.

4. attach a copy of Form CT-G, including Schedule G of the group return.

DUE DATE OF GROUP RETURN

The group return is due the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident partners. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return. If any due date falls on a Saturday, Sunday or legal holiday, substitute the next business day. (Due to the Patriots' Day holiday, this return will be considered timely filed if U.S. post-marked on or before April 18, 1995.)

WHO MAY BE INCLUDED IN THE GROUP RETURN

Only individuals may be included in the group return. All eligible members of the partnership need not be included. The decision of whether or not to include a partner is made by such partner. Nonresident partners not included in the group income tax return are required to file Form CT-1040NR/PY if they have income derived from or connected with sources within Connecticut and meet the gross income test. (See instructions of Form CT-1040NR/PY.)

The filing of a group return will be considered to be a group of separate returns meeting the individual filing requirements imposed by the Income Tax Act. The Department retains the right to require the filing of an individual Connecticut income tax return by any of the partners. However, a qualified electing nonresident partner may not revoke an election to be included in a group return, or elect to be included in a group return, after the fifteenth day of the fourth month following the close of such partner's taxable year.

AFTER-DISCOVERED INCOME OF A PARTNER

If, after a final group return has been filed, a partner electing to be included in a group return discovers income derived from or connected with sources from within Connecticut other than from his or her distributive share from the partnership, such partner shall:

1. file a Form CT-1040NR/PY on their own behalf;
2. report all income derived from or connected with sources within Connecticut (including that reported in the group return) on the partner's own Form CT-1040NR/PY;
3. report as tax paid on the partner's own Form CT-1040NR/PY the tax paid on behalf of such partner with the group return; and

EXTENSION

If you are unable to file a timely return, you must file Form CT-G EXT, *Application for Extension of Time To File Connecticut Group Income Tax Return*, and pay the amount of income tax estimated to be due on or before the original due date for filing the return. Form CT-G EXT is contained in this booklet.

Form CT-G EXT only extends the time to file a return, it does not extend the time to pay the amount of income tax due. Interest of 1¼ % per month or fraction thereof is charged on any tax not paid by the original due date. Also, a penalty of 10% will be assessed on any underpayment of tax due.

ESTIMATED TAX PAYMENTS FOR THE 1995 TAXABLE YEAR

Estimated tax must be paid if the tax for any partner listed on the group return exceeds \$200. Use Form CT-G ES to make estimated tax payments.

Your Required Annual Payment is the Lesser of:

1. 90% of your 1995 total income tax
- or
2. 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability during your 1994 taxable year and you were either a resident or a nonresident or a part-year resident with income derived from or connected with sources within Connecticut.

Installment Amounts and Due Dates: For estimated tax purposes there shall be four required installments for each taxable year. The amount of any required installment shall be 25% of the required annual payment. The due dates for the required installments are:

- **APRIL 15, 1995***
- **JUNE 15, 1995**
- **SEPTEMBER 15, 1995**
- **JANUARY 15, 1996**

If any due date falls on a Saturday, Sunday or legal holiday, substitute the next business day. (*Due to the Patriots' Day holiday, this installment will be considered timely filed if U.S. postmarked on or before April 18, 1995.)

Annualized Income Installment Method: If a partner does not receive income evenly throughout the year, the partner may be able to lower or eliminate the interest otherwise due for not making estimated payments in four equal installments by calculating their underpayment using the "annualized income method." The required estimated tax payment using the annualized income method for one or more periods may be less than the amount figured using the equal installment method. If the partner establishes that the annualized income installment is less than the equal installment method, they may use the annualized income method to determine the amount of the estimated tax payments.

For each installment, the aggregate of the partners' estimated tax payments may be reported by using one Form CT-G ES.

LINE INSTRUCTIONS FOR CT-G

LINE 1

Enter the total Connecticut income tax from Column D of Schedule G.

LINE 2

Enter the total estimated tax paid from Column E of Schedule G.

LINE 3

Enter the payment made with the extension request (if any).

LINE 4

Enter the total payments. Add Line 2 and Line 3.

LINE 5

If Line 4 is more than Line 1, subtract Line 1 from Line 4. Enter the result on Line 5. This is the amount of your overpayment. The entire amount shall be credited to the group's 1995 Connecticut estimated tax.

LINE 6

If Line 1 is more than Line 4, subtract Line 4 from Line 1. Enter the result on Line 6. This is the amount of tax due.

LINE 7

The penalty for late payment is 10% of the balance due. If no tax is due, but the filing of a return is required, the penalty for late filing is \$50 for each partner listed on the group return.

LINE 8

Interest will be charged at the rate of 1¼% per month or fraction thereof from the due date until payment is made if any tax due is not paid by the due date.

LINE 9

Enter the amount of interest on underpayment of estimated tax, if any. (See Column F of Schedule G.)

LINE 10

Balance Due. Add lines 6, 7, 8 and 9.

SIGN HERE: The Form CT-G must be signed by a general partner, fiduciary or officer.

Anyone you pay to prepare the return must sign it and fill in the other information requested in the paid preparer's area of the return. Any paid preparer required to sign the return must sign it by hand; signature stamps are not acceptable. The preparer's Connecticut sales tax registration number, federal employer identification number, firm name and firm address must also be entered in the space provided.

NOTE: Tax preparation services rendered on or after January 1, 1995, for the preparation of business, corporation, partnership and business schedules related to individual returns are no longer subject to sales and use tax.

GROUP INCOME TAX-SCHEDULE G

Column A

Enter the social security number of each qualified electing nonresident partner.

Column B

Enter the name and address of each qualified electing nonresident partner.

Column C

Enter the income derived from or connected with sources within Connecticut.

Partnerships

Each partner's distributive share of income derived from or connected with sources within Connecticut of the partnership must be entered from **Form CT-1065, Connecticut Partnership Income Tax Return, Schedule E. FEDERAL RULES RESTRICTING THE NETTING OF DIFFERENT TYPES OF INCOME ARE APPLICABLE.** (e.g., Portfolio income included in the partner's income may not be offset by passive losses. Excess passive activity losses that cannot be offset may be carried forward.)

S corporations

Each shareholder's share of income derived from or connected with sources within Connecticut of the S corporation must be entered from **Form CT-1120SI, Connecticut S Corporation Information and Composite Income Tax Return, Part V. FEDERAL RULES RESTRICTING THE NETTING OF DIFFERENT TYPES OF INCOME ARE APPLICABLE.** (e.g., Portfolio income included in the shareholder's income may not be offset by passive losses. Excess passive activity losses that cannot be offset may be carried forward.)

Trusts and Estates

Each beneficiary's share of income derived from or connected with sources within Connecticut of the trust or estate is the amount currently distributable that is assignable to Connecticut. The income must be entered from **Form CT-1041, Connecticut Fiduciary Income Tax Return, Schedule CT-1041FA, Parts 2 and 3.**

FEDERAL RULES RESTRICTING THE NETTING OF DIFFERENT TYPES OF INCOME ARE APPLICABLE. (e.g., Portfolio income included in the beneficiary's income may not be offset by passive losses. Excess passive activity losses that cannot be offset may be carried forward.)

NOTE: An individual must report losses in order for them to be carried forward. For example, if a nonresident partner's distributive share of income derived from or connected with sources within Connecticut for the taxable year is a \$20,000 passive activity loss, that partner must report the loss by filing as part of a group return or by filing **Form CT-1040NR/PY** in order to carry the loss forward. **Losses that are not reported cannot be carried forward to succeeding years.**

Column D

Enter the Connecticut income tax. (Column C x 4.5%.)

Column E

Enter each partner's share of estimated tax paid to Connecticut (if any). This amount could have been paid with **Form CT-1040ES, Connecticut Individual Estimated Payment,** or **Form CT-G ES, Connecticut Estimated Group Income Tax Payment.**

Column F

Underpayment Interest

Enter each partner's share of the underpayment interest (if any). The underpayment interest can be calculated on **Form CT-2210, Underpayment of Estimated Tax by Individuals and Fiduciaries.** A separate **Form CT-2210** must be attached for each partner, if applicable.

FORM CT-G EXT
Application For Extension of Time to File
Connecticut Group Income Tax Return

CT-G EXT
1994

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Partnership, Trust, Estate, or S Corporation			Federal Employer I.D. Number
	Address	Number and Street	P.O. Box	Date Received (FOR DEPARTMENT USE ONLY)
	City, Town or Post Office	State	ZIP Code	Connecticut Tax Registration Number

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX — PENALTIES AND INTEREST MAY APPLY. AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE. (SEE INSTRUCTIONS)

I request a six-month extension of time to October 15, 1995 to file a Connecticut Group Income Tax Return for calendar year 1994 or until _____ for fiscal year ending ► _____.

The reason for the Connecticut extension is

.....

.....

.....

— YOU WILL BE NOTIFIED ONLY IF THE EXTENSION REQUEST IS DENIED —

1. Total Connecticut Group Tax liability for 1994. (You may estimate this amount)..... NOTE: An amount must be entered on Line 1. If you do not expect to owe tax, enter zero (0).		
2. 1994 Connecticut estimated group income tax payments and any 1993 overpayment credited to 1994.....		
3. Connecticut Group Income Tax balance due (Subtract Line 2 from Line 1). Pay in full with this form. If Line 2 is greater than Line 1, enter zero (0).....►		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write the Partnership, Trust, Estate or S Corporation Federal Employer I.D. Number and "1994 Form CT-G EXT" on the check or money order.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of General Partner, Fiduciary or Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature			Federal Employer I.D. Number
	Firm Name and Address			Connecticut Sales Tax Registration Number

Form CT-G EXT Instructions

Purpose:

Use Form CT-G EXT to request a six-month extension to **file** a Connecticut Group Income Tax Return. There must be reasonable cause provided with the Connecticut extension request.

To Obtain A Connecticut Filing Extension the Group MUST:

1. Complete Form CT-G EXT in its entirety, and
2. File it by the due date of the return, and
3. Pay the amount shown on Line 3.

NOTE: Form CT-G EXT **only** extends the **time to file** the Connecticut Group Income Tax Return. Form CT-G EXT **does not extend** the **time to pay** the amount of tax due.

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due. If no tax is due, the penalty for late filing is \$50 for each partner or S Corporation shareholder or trust or estate beneficiary listed on the group return.

— YOU WILL BE NOTIFIED ONLY IF THE EXTENSION REQUEST IS DENIED —

When To File Form CT-G EXT:

The group return is due the 15th day of the fourth month following the close of the taxable year of the qualified electing nonresident partners or S Corporation shareholders or trust or estate beneficiaries.

NOTE: If any due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.

Where To File:

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

Specific Instructions

Name, Address, Tax Registration Numbers - Enter name of partnership, trust, estate or S corporation, address, federal employer I.D. number and Connecticut tax registration number (if applicable).

Signature - This form must be signed by a general partner, fiduciary, or officer.

Others Who Can Sign - Anyone with a signed Power of Attorney on file can sign on your behalf.

NOTE: If a general partner, fiduciary or 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, C.P.A.s and Enrolled Agents) to the general partner, fiduciary or officer may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the general partner, fiduciary or officer and the relationship existing between the general partner, fiduciary or officer and the signer.

FORM CT-2NA

(Rev. 8/94)

**CONNECTICUT NONRESIDENT INCOME TAX AGREEMENT/
ELECTION TO BE INCLUDED IN A GROUP RETURN**

IMPORTANT - READ INSTRUCTIONS BELOW

Nonresident's Taxable Year Beginning _____, 1994 and Ending _____, 19		Taxable Year of Partnership Beginning _____, 1994 and Ending _____, 19	
NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS		PARTNERSHIP NAME AND MAILING ADDRESS	
NAME		NAME	
STREET OR OTHER MAILING ADDRESS		STREET OR OTHER MAILING ADDRESS	
CITY OR TOWN	STATE	ZIP CODE	CITY OR TOWN STATE ZIP CODE
SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER		CONNECTICUT TAX REGISTRATION NUMBER FEDERAL EMPLOYER I.D. NUMBER

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

INSTRUCTIONS

Who May File: Any individual who is a qualified electing nonresident partner in a partnership doing business in Connecticut or having income derived from or connected with sources within Connecticut is eligible to elect to be included in a group income tax return (Form CT-G) filed by the partnership. Form CT-2NA (Connecticut Nonresident Income Tax Agreement/Election To Be Included In a Group Return) must be filed by each electing partner with the partnership before the group return is filed. A partnership is eligible to file a Form CT-G for a taxable year if it has 10 or more qualified electing nonresident partners for that taxable year. The qualified electing nonresident partners must all have the same taxable year.

NOTE: The filing of a group return will be considered to be a group of separate returns meeting the individual filing requirements imposed by the Income Tax Act. The Department retains the right to require the filing of an individual Connecticut income tax return by any of the partners. However, a qualified electing nonresident partner may not revoke an election to be included in a group return, or elect to be included in a group return, after the fifteenth day of the fourth month following the close of such partner's taxable year.

Terms Also Applicable To S Corporation Shareholders And To Beneficiaries Of Trusts Or Estates: This election may also be made by any individual who is a qualified electing nonresident shareholder in an S corporation doing business in Connecticut or having income derived from or connected with sources within Connecticut and by any individual who is a qualified electing nonresident beneficiary of a trust or estate doing business in Connecticut or having income derived from or connected with sources within Connecticut, and wherever reference is made in this Form to "partnership," "partner" and "nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut," such reference shall be construed to include "S corporation," "S corporation shareholder" and "nonresident shareholder's pro rata share of S corporation separately computed income or loss derived from or connected with sources within Connecticut," respectively, or "trust or estate," "beneficiary" and "nonresident beneficiary's share of trust or estate income derived from or connected with sources within Connecticut," respectively.

When And Where To File: Form CT-2NA must be completed and delivered to the partnership prior to the filing of the Form CT-G by the partnership for each taxable year. The due date for Form CT-G is the 15th day of the fourth month following the close of the taxable year of the qualified electing nonresident partners. The partnership must keep these Forms CT-2NA in its records.

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 made), had income derived from or connected with Connecticut sources other than my distributive share of partnership income derived from or connected with sources within Connecticut 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 partnership to designate a partner who will act as my agent (and that of the other qualified electing nonresident partners) 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



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES



**CONNECTICUT WITHHOLDING TAX PAYMENT FORM
CT-WH (DRS/N)**

The attached withholding tax coupon may be used by new employers and employers who have not received the *Employer's Withholding Remittance Coupon Books*. This is an interim coupon to be used only until the issuance of the *Employer's Withholding Remittance Coupon Book*. Once the book is received, only the preprinted coupons contained in the book should be used.

EMPLOYER'S RECORD OF PAYMENT

1. ENTER QUARTER (1, 2, 3 or 4)		
(MAR = 1; JUN = 2; SEPT = 3; DEC = 4).		
2. CONNECTICUT TAX WITHHELD		
3. PAYMENT DATE:		

All employers are required to withhold tax from employee wages at the time that wages are paid. Use Form CT-WH (DRS/N) to make your payments to the Connecticut Department of Revenue Services. Due dates for payment of Connecticut withholding tax are the same as due dates for payment of federal payroll tax. Each time you make a federal tax deposit, you are required to mail a payment to the Department of Revenue Services of all Connecticut income tax withheld, **unless** the Connecticut withholding tax liability is less than \$500 for a calendar quarter. After January 1, 1995 these employers may remit the tax quarterly with Form CT-941.

**INSTRUCTIONS FOR COMPLETING THE CONNECTICUT WITHHOLDING TAX PAYMENT COUPON
FORM CT-WH (DRS/N)**

Enter name, address and identification numbers in appropriate boxes.

Line 1: Enter the number of the quarter to which this payment applies (1=January 1 through March 31; 2=April 1 through June 30; 3=July 1 through September 30; 4=October 1 through December 31).

NOTE: If the tax liability was incurred during one quarter and paid to DRS in another quarter, enter the number for 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" on Line 1 of Form CT-WH.

Line 2: Enter the total amount of Connecticut income tax withheld since your last payment was made to the Department of Revenue Services. Pay the total amount shown on Line 2.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES.

Mail your completed coupon and payment to:
Department of Revenue Services
P.O. Box 5020
Hartford, CT 06104-5020

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-WH (DRS/N)		CONNECTICUT WITHHOLDING TAX PAYMENT		1995
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	YEAR 1995		
ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE		1. ENTER QUARTER (1, 2, 3 or 4)		
		(MAR = 1; JUN = 2; SEPT = 3; DEC = 4).		
		2. CONNECTICUT TAX WITHHELD		
		See instructions for filing requirements. Pay total amount shown on Line 2. Make check payable to Commissioner of Revenue Services. Write your Connecticut Tax Registration Number on check. Mail to: Department of Revenue Services P.O. Box 5020 Hartford, CT 06104-5020		
DO NOT FOLD OR BEND COUPON				



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
**1995 CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING
FORM CT-941 (DRS)**



The attached Quarterly Reconciliation of Withholding coupon may be used by new employers who have not received the Employer's Withholding Remittance Coupon Books for 1995. All employers registered for Connecticut income tax withholding are also required to file Connecticut Quarterly Reconciliation of Withholding Returns (Form CT-941). You must file a quarterly reconciliation as long as you have an active withholding account with the DRS, even if no tax is due, or if no tax was required to be withheld for that quarter. In general, Form CT-941 must be filed even if you are not required to file federal Form 941 (e.g. agricultural employers and intermittent filers).

Due dates are: First Quarter, April 30; Second Quarter, July 31; Third Quarter, October 31; Fourth Quarter, January 31. Extended due date: an employer who made full and timely payments of all income tax withholding for the quarter, may file the return by the 10th day of the second month following the end of the quarter.

NOTE: If any date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

NOTE: Seasonal filers must obtain permission from the Department of Revenue Services to file for the quarters in which they are active. **Annual filers:** a payer who is permitted to file annually using federal form 945 and who pays no wage income may obtain permission from the Department of Revenue Services to file a quarterly withholding tax return (Form CT-941) for the last quarter. See 1995 Circular CT for detailed information on how to obtain permission to become a seasonal or annual filer.

INSTRUCTIONS FOR COMPLETING THIS FORM

- Line 1:** Enter the total amount of wages paid to all employees during this quarter.
- Line 2:** Enter the total amount of Connecticut wages paid to all employees during this quarter.
- Line 3:** Enter the total amount of Connecticut income tax withheld during the quarter. (This should match Total Connecticut Tax Withheld on the back of this form)
- Line 4:** Enter any credit from the previous quarter as a result of overpayment, if applicable.
- Line 5:** Enter the sum of all payments made for this quarter.
- Line 6:** Add Lines 4 and 5. This is the total of your payments and credits for the quarter.
- Line 7:** Subtract Line 6 from Line 3 and enter the result on Line 7. This is the amount of tax due or credit. If Line 6 is more than Line 3, complete Lines 9 and/or 10.
- Line 8:** Enter Penalty and Interest in items 8a and 8b, and enter the total on Line 8. The penalty for late payment is 10% of the tax due. If no tax is due, the penalty is \$50.00 for late filing. Interest will be computed on the underpayment of tax at the rate of 1 1/4% per month or fraction thereof.
- Line 9:** Enter amount of tax credit to be applied to next quarter.
- Line 10:** Enter amount of tax credit to be refunded.
- Line 11:** Add Lines 7 and 8. This is the total amount now due.

Be sure to complete all requested information on the back of this form. Sign and date the return in the space provided. If payment is due, remit payment with this return.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES.

Mail your completed coupon and payment to: Department of Revenue Services P.O. Box 2931 Hartford CT 06104-2931

CT 941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 1995

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1, 2, 3 or 4) ▶	DUE DATE
ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE			
TAXPAYER'S COPY			
<input type="checkbox"/> If you no longer have employees in Connecticut enter date of last payroll _____			
		1. GROSS WAGES PAID ▶	1.
		2. GROSS CONNECTICUT WAGES PAID ▶	2.
		3. CONNECTICUT TAX WITHHELD (see instructions) ▶	3.
		4. CREDIT FROM PRIOR PERIOD (see instructions) ▶	4.
		5. PAYMENTS MADE FOR THIS QUARTER ▶	5.
		6. TOTAL DEPOSITS (add Lines 4 and 5) ▶	6.
		7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6) ▶	7.
		8a. PENALTY: ▶ + 8b. INTEREST: ▶ =	8.
		9. AMOUNT APPLIED TO NEXT QUARTER ▶	9.
		10. AMOUNT TO BE REFUNDED ▶	10.
		11. TOTAL AMOUNT DUE (add Lines 7 and 8) ▶	11.

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS

CT 941 (DRS) CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING ▶ 1995

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1, 2, 3 or 4) ▶	DUE DATE
ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE			
<input type="checkbox"/> If you no longer have employees in Connecticut enter date of last payroll _____			
		1. GROSS WAGES PAID ▶	1.
		2. GROSS CONNECTICUT WAGES PAID ▶	2.
		3. CONNECTICUT TAX WITHHELD (see instructions) ▶	3.
		4. CREDIT FROM PRIOR PERIOD (see instructions) ▶	4.
		5. PAYMENTS MADE FOR THIS QUARTER ▶	5.
		6. TOTAL DEPOSITS (add Lines 4 and 5) ▶	6.
		7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6) ▶	7.
		8a. PENALTY: ▶ + 8b. INTEREST: ▶ =	8.
		9. AMOUNT APPLIED TO NEXT QUARTER ▶	9.
		10. AMOUNT TO BE REFUNDED ▶	10.
		11. TOTAL AMOUNT DUE (add Lines 7 and 8) ▶	11.

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

PART A: Enter Connecticut tax withheld for each period.

DEPARTMENT OF REVENUE SERVICES
P.O. BOX 2931
HARTFORD CT 06104-2931

NOTE: Show tax withheld here, not deposits. DRS receives deposit information from payment coupons.

First Month of Quarter:

Date Wages Paid	Connecticut Tax Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Second Month of Quarter:

Date Wages Paid	Connecticut Tax Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Third Month of Quarter:

Date Wages Paid	Connecticut Tax Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Total Connecticut Tax Withheld for the quarter (add Columns I, II and III)

◀ This should equal Line 3 on the front of this form

PART B: Indicate by checking the appropriate box below, your deposit schedule for **federal** withholding tax purposes.

MONTHLY SEMI-WEEKLY OTHER (please specify) _____

PART A: Enter Connecticut tax withheld for each period.

DEPARTMENT OF REVENUE SERVICES
P.O. BOX 2931
HARTFORD CT 06104-2931

NOTE: Show tax withheld here, not deposits. DRS receives deposit information from payment coupons.

First Month of Quarter:

Date Wages Paid	Connecticut Tax Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Second Month of Quarter:

Date Wages Paid	Connecticut Tax Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Third Month of Quarter:

Date Wages Paid	Connecticut Taxes Withheld
1st - 3rd	
4th - 7th	
8th - 11th	
12th - 15th	
16th - 19th	
20th - 22nd	
23rd - 25th	
26th - last	
Total	

Total Connecticut Tax Withheld for the quarter (add Columns I, II and III)

◀ This should equal Line 3 on the front of this form

PART B: Indicate by checking the appropriate box below, your deposit schedule for **federal** withholding tax purposes.

MONTHLY SEMI-WEEKLY OTHER (please specify) _____

CT-941X

AMENDED CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

NAME OF EMPLOYER	CONNECTICUT TAX REGISTRATION NUMBER
ADDRESS (Number and Street)	FEDERAL EMPLOYER I.D. NUMBER
City, Town or Post Office	State Zip Code

Check only one box to indicate the quarter and enter the taxable year below:

January - March
 April - June
 July - September
 October - December
 ▶ 19 ____

	AMOUNT AS ORIGINALLY REPORTED ON CT-941	NET CHANGE Increase or (Decrease)	CORRECTED AMOUNT
1. Gross wages paid1		▶	
2. Gross Connecticut wages paid2		▶	
3. Connecticut tax withheld3		▶	
4. Credits from prior period4		▶	
5. Payments made with Form CT-WH for this quarter5		▶	
6. Payments made with original return.....6		▶	
7. Total deposits (add lines 4, 5 and 6)7		▶	
8. Net tax due or (credit) (line 3 minus line 7)8		▶	
9. Interest9		▶	
10. TOTAL AMOUNT DUE OR (CREDIT) (add lines 8 and 9)10		▶	

Overpayment = If amount on Line 10 is a credit, enter overpayment amount here ▶ \$ _____ and

check if to be: Applied to next quarter **OR** Refunded

Was any of this overpayment withheld from employee wages? YES () NO ()

Pay total amount shown on Line 10.

Make check payable to: COMMISSIONER OF REVENUE SERVICES

Write your Connecticut Tax Registration Number on check

Attach a copy of all applicable schedules and forms (see instructions)

Mail to:
Department of Revenue Services
P.O. Box 2931
Hartford, CT 06104-2931

Declaration: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Sign Here Keep a copy of this return for your records	Signature of Employer	Date	
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address		

Complete explanation of changes section on reverse

Explanation of Changes of the Connecticut Quarterly Reconciliation

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include the business name and tax registration numbers on any attachments.

FORM CT-941X INSTRUCTIONS

AMENDED CONNECTICUT QUARTERLY RECONCILIATION OF WITHHOLDING

Purpose

Use Form CT-941X to correct your Connecticut Quarterly Reconciliation of Withholding as it was originally filed. Form CT-941X can only be used to correct a single quarterly return. If additional quarters require correction, a separate Form CT-941X must be completed for each quarter. Form CT-941X must be filed within three years from the due date of the original return. If your federal employers quarterly tax return is either amended by you or changed by the Internal Revenue Service, you must file Form CT-941X to report the change within 90 days.

NOTE: Form CT-941X is not to be used to correct any mistakes made on Form CT-W3, Connecticut Annual Reconciliation of Withholding. To correct any errors made on Form CT-W3, you must submit a revised Form CT-W3 clearly labeled "AMENDED".

Information Section

Enter the name of the employer, address, Connecticut tax registration number and federal employer identification number in the spaces provided. Also, check the appropriate box and enter the year to identify the quarterly return being amended.

SPECIFIC INSTRUCTIONS

In the first column, enter the amount reported on the original Form CT-941.

In the second column, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in brackets.)

In the third column, enter the amount that should have been reported on the original Form CT-941.

Line 8 - If the amount on Line 8 is a net tax due, you must complete Lines 9 and 10. If Line 8 is a credit, enter the same amount on Line 10 and complete the overpayment section.

Line 9 - The unpaid amount is subject to interest of 1¼% per month or fraction thereof from the due date until the date of payment. Do not include the penalty amount with your remittance.

Line 10 - Add Lines 8 and 9. Enter total.

Overpayment - If the amount on Line 10 is a credit, enter the amount in the space provided and check the appropriate box to indicate whether the overpayment is to be applied to the next quarter or is to be refunded.

Attachments - A copy of your federal Form 941c; quarterly reconciliations of withholding from other states (original and corrected copies), and all federal Forms W-2c that have been issued must be attached to support your changes.

Signature

The form must be signed by the employer.

Anyone paid to prepare the tax return must sign the return. The preparer's federal employer identification number, Connecticut sales tax registration number, firm name, and firm address must also be entered in the space provided.

Make your check payable to "COMMISSIONER OF REVENUE SERVICES".

Write your Connecticut Tax Registration Number on the check.

Mail your return to: State of Connecticut
Department of Revenue Services
P.O. Box 2931
Hartford, CT 06104-2931

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
**1994 CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING TAX PAYMENT FORM
CT-W3 (DRS)**

The attached Annual Reconciliation of Withholding may be used by new employers and employers who have not received the Employer's Withholding Coupon Books for 1994.

Annual Reconciliation: Form CT-W3 (DRS), Connecticut Annual Reconciliation of Withholding, is due from all withholding employers on the last day of February. No payment is to be made with this form. Employers must file all State copies of federal Form W-2 with the annual reconciliation, even if no Connecticut income tax was withheld.

INSTRUCTIONS FOR COMPLETING THE ANNUAL RECONCILIATION OF WITHHOLDING - Form CT-W3

- Line 1:** Enter the total amount of Connecticut income tax withheld for the entire calendar year. This should equal the Total Line on the back of this form.
Line 2: Enter the gross Connecticut wages paid during the calendar year.
Line 3: Indicate the number of W-2s submitted with this form.

Be sure to complete all requested information on the back of this form. Sign and date the return in the space provided.

Do not make payment with this form. All payments should be made using Forms CTWH and CT-941.

Send with Form CT-W3 copies of all Connecticut wage and tax statements (W-2s) reporting Connecticut wages paid during the calendar year (Copy 1 of the optional six-part federal Form W-2 or equivalent). You must file your W-2s on magnetic media if you file 250 or more forms with the IRS, even if you file fewer documents with the State of Connecticut. However, if you file 24 or fewer W-2s, with the State of Connecticut, you may be excused from the magnetic media requirements without obtaining a waiver. You can obtain state magnetic media reporting specifications by calling Taxpayer Services at:

203-566-7033 or
1-800-382-9463 (in-state).

Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911

Mail your completed coupon to: Department of Revenue Services
P O Box 2930
Hartford CT 06104-2930

CT-W3 (DRS) CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING ▶ 1994			
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE	
▶			
<i>Enter name and address below. Please print or type.</i>			
1. Connecticut Tax Withheld (See Instructions) ▶ 1.			
2. Total Connecticut Wages Reported ▶ 2.			
3. Number of W-2s Submitted ▶ 3.			

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

TAXPAYER'S COPY

DEPARTMENT OF REVENUE SERVICES
P O BOX 2930
HARTFORD CT 06104-2930

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-W3 (DRS) CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING ▶ 1994			
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE	
▶			
<i>Enter name and address below. Please print or type.</i>			
1. Connecticut Tax Withheld (See Instructions) ▶ 1.			
2. Total Connecticut Wages Reported ▶ 2.			
3. Number of W-2s Submitted ▶ 3.			

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

DEPARTMENT OF REVENUE SERVICES
P O BOX 2930
HARTFORD CT 06104-2930

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of all wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are submitting 250 or more W-2's with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the deaf (TDD/TT) Users only, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-W3 (DRS) BACK (Rev. 11/93)

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of all wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are submitting 250 or more W-2's with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) Users, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-W3 (DRS) BACK (Rev. 11/93)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
**1995 CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING TAX PAYMENT FORM
CT-W3 (DRS)**

The attached Annual Reconciliation of Withholding may be used by new employers and employers who have not received the Employer's Withholding Coupon Books for 1995.

Annual Reconciliation: Form CT-W3 (DRS), Connecticut Annual Reconciliation of Withholding, is due from all withholding employers on the last day of February. No payment is to be made with this form. Employers must file all State copies of federal Form W-2 with the annual reconciliation, even if no Connecticut income tax was withheld.

INSTRUCTIONS FOR COMPLETING THE ANNUAL RECONCILIATION OF WITHHOLDING - Form CT-W3

Line 1: Enter the total amount of Connecticut income tax withheld for the entire calendar year. This should equal the Total Line on the back of this form.

Line 2: Enter the gross Connecticut wages paid during the calendar year.

Line 3: Indicate the number of W-2s submitted with this form.

Be sure to complete all requested information on the back of this form. Sign and date the return in the space provided.

Do not make payment with this form. All payments should be made using Forms CF-WH and CF-941.

Send with Form CT-W3 copies of all Connecticut wage and tax statements (W-2s) reporting Connecticut wages paid during the calendar year (Copy 1 of the optional six-part federal Form W-2 or equivalent). You must file your W-2s on magnetic media if you file 250 or more forms with the IRS, even if you file fewer documents with the State of Connecticut. However, if you file 24 or fewer W-2s with the State of Connecticut, you may be excused from the magnetic media requirements without obtaining a waiver. You can obtain state magnetic media reporting specifications by calling Taxpayer Services at:

203-566-7033 or
1-800-382-9463 (in-state).
Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911

Mail your completed coupon to: Department of Revenue Services
P O Box 2930
Hartford CT 06104-2930

CT-W3 (DRS) CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING ▶ 1995			
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE	
▶			
<i>Enter name and address below. Please print or type.</i>			
	1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
	2. Total Connecticut Wages Reported ▶ 2.		
	3. Number of W-2s Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

TAXPAYER'S COPY

DEPARTMENT OF REVENUE SERVICES
P O BOX 2930
HARTFORD CT 06104-2930

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-W3 (DRS) CONNECTICUT ANNUAL RECONCILIATION OF WITHHOLDING ▶ 1995			
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE	
▶			
<i>Enter name and address below. Please print or type.</i>			
	1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
	2. Total Connecticut Wages Reported ▶ 2.		
	3. Number of W-2s Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

DEPARTMENT OF REVENUE SERVICES
P O BOX 2930
HARTFORD CT 06104-2930

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of all wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are submitting 250 or more W-2s with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the deaf (TDD/TT) Users only, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CT-W3 (DRS) BACK (Rev. 7/94)

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of all wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) reporting Connecticut wages paid during the calendar year with this return.

If you are submitting 250 or more W-2s with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) Users, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CT-W3 (DRS) BACK (Rev. 7/94)

1995 FORM CT-W4

State of Connecticut Department of Revenue Services

Purpose. Complete Form CT-W4 so that your employer can withhold the correct amount of Connecticut income tax from your pay. Underwithholding may result in interest at the rate of 1¼% per month or fraction thereof. If you are newly hired, your employer must, within 35 days, send a copy of this form to Department of Labor pursuant to Public Act 94-5 (May Spec. Sess.).

General Instructions. Complete the certificate below, sign it, and return it to your employer. Refer to IP 92(9.2), *Is My Connecticut Withholding Correct?*, to check the amount of your Connecticut income tax withholding. Additional information is provided on the back of this form.

Exemption From Withholding. Read Line 4 of the certificate below to see if you can claim exempt status. If you are exempt, complete Line 4, but do not complete Lines 2 and 3 and Connecticut income tax will not be withheld from your pay. Sign the form and return it to your employer.

To Avoid Underwithholding. You could be underwithheld if:

- you work more than one job;
- you qualify under the Special Rules For Certain Married Individuals, and do not use the supplemental tables;
- you have substantial nonwage income.

You should consider making an adjustment to your withholding or making estimated payments on Form CT-1040ES. You may also wish to select Filing Status "D" to elect the highest level of withholding.

Nonresident Employees who work partly within and partly outside of Connecticut, see information on reverse side.

Filing Status Worksheet

Check one box for filing status and enter letter on Line 1 below:

- A. You are **single**; or
You are **married and you are filing separately**; or
You are **married filing jointly**, both you and your spouse work, and your combined income is **\$100,500 or less**.
(Refer to *Special Rules For Certain Married Individuals on the reverse*.)
- B. You will file as a **head of household** on your federal tax return.
- C. You are **married filing jointly and your spouse is not employed**.
- D. You are **married filing jointly**, have a working spouse, and your combined income is more than **\$100,500**, or
You have a significant nonwage income, and wish to avoid having too little tax withheld; or
You are a **nonresident** and you have substantial other income.
- E. You are **exempt** because you qualify on Line 4 below.

★ ★ ★ COMPLETE SCHEDULE BELOW ★ ★ ★

----- CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER. KEEP THE TOP PORTION FOR YOUR RECORDS -----

1995 FORM CT-W4

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE

State of Connecticut
Department of Revenue Services

FIRST NAME	MIDDLE INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER ____ : ____ : ____
HOME ADDRESS			
CITY/TOWN, STATE AND ZIP CODE			

1. Filing Status (Enter letter from box checked above) 1. _____
2. Additional withholding amount per pay period 2. _____
3. Reduced withholding amount per pay period 3. _____
4. I claim exemption from withholding and I certify that I meet the following condition for exemption:
- This year I expect a refund of **ALL** Connecticut income tax withheld because I expect to have **NO** Connecticut income tax liability.
- If you meet the above condition, check here to claim exemption from withholding 4.

CAUTION: The Department of Revenue Services will review Forms CT-W4 claiming exemption from withholding.

EMPLOYEE'S SIGNATURE	DATE (MM/DD/YY)
----------------------	-----------------

If you are a full-time student, check here. (NOTE: Full-time students are not automatically exempt.)

Employer: Complete lines 5-11 if employee is claiming exempt status, or if the person is a new employee.

5. Is this a new employee? Yes No If yes, provide the date of hire: _____

6. Employer's Business Name	9. Connecticut Tax Registration Number
7. Employer's Business Address	10. Federal Employer Identification Number
8. City/Town, State and ZIP Code	11. Contact Person Telephone Number ()

Employer Instructions On Reverse

CAUTION: Underwithholding could result in interest at the rate of 1¼% per month or fraction thereof. IP 92(9.2), *Is My Connecticut Withholding Correct?*, can help you determine if enough Connecticut income tax is being withheld. Ask your employer for a copy of this publication or call DRS Forms Unit at 1-800-382-9463 (in-state) or 203-566-7033 (Forms Voice-Mail is available 24 hours).

NOTE: If during the taxable year an employee has a change occur in his or her circumstances that will result in underwithholding of Connecticut income tax, such as a bonus or a change in filing status, the employee must (within 10 days of the change) furnish to his or her employer a new Form CT-W4 reflecting that change.

Nonresident employees who work partly within and partly outside of Connecticut for the same employer should also complete Form CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment, and provide it to the employer. The information on Form CT-W4NA along with the information on Form CT-W4 will assist your employer to determine how much to withhold from your wages for services performed within Connecticut. Form CT-W4NA is available from your employer or from the DRS Forms Unit.

SPECIAL RULES FOR CERTAIN MARRIED INDIVIDUALS

If you are a married individual filing jointly and you and your spouse both select FILING STATUS "A", you may have too much or too little Connecticut income tax withheld from your pay if withholding is based on the withholding tables. This is because the phaseout of the personal exemption and credit is dependent upon your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering your spouse's income.

To minimize this problem, a SUPPLEMENTAL TABLE is provided on Page 3 of this form that can be used to adjust your withholding.

You are not required to use this table. However, if you choose to adjust your withholding, look up both incomes on the chart and follow the instructions.

NOTE: Do not use the supplemental tables to adjust your withholding if you use the IP 92(9.2) worksheet.

For further information or to order forms and publication call 1-800-382-9463 (in-state) or 203-566-7033 (Forms Voice-Mail is available 24 hours). Telecommunications Device for the Deaf users only call 203-297-4911.

Instructions to Employers

Reporting Exempt Status to DRS: Employers are required to send copies of Form CT-W4 to DRS for certain employees claiming exemption from withholding. See Circular CT, Employers Tax Guide, for further information. Mail copies of Form CT-W4 claiming exemption from Connecticut income tax to the address below.

Reporting New Hires to DOL: Public Act 94-5 (May Spec. Sess.) requires employers with offices in Connecticut or transacting business in Connecticut to report names, addresses and social security numbers of new employees to the Department of Labor within 35 days from the date of hire to assist in the enforcement of child support obligations. The Department of Labor may use information reported on this form in a manner consistent with its governmental powers and duties.

Pursuant to Public Act 94-5 (May Spec. Sess.), new employees are workers not previously employed by your business, as well as workers that are hired after having been separated from your business.

Send a copy of Form CT-W4 by mail, or fax to the Connecticut Department of Labor at the address or fax number listed below. Arrangements for special electronic transmission may be made by calling DOL at 203-566-8101.

For new employees; send/fax Form CT-W4 to:	For an employee claiming exempt status; send Form CT-W4 to:
Department of Labor Office of Research 200 Folly Brook Boulevard Wethersfield, CT 06109 Fax # 1-800-816-1108	Department of Revenue Services P.O. Box 2931 Hartford, CT 06104-2931
If the employee is both a new employee and claiming exempt status, send a copy of Form CT-W4 to each agency. For further information or to order forms and publications call 1-800-382-9463 (In-state) or 203-566-7033.	

1995 SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY
(For married couples who both select status "A" on their Form CT-W4's)

Annual Salary	2,000	4,000	6,000	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	(23)	(63)	(149)	(234)	(371)	(425)	(570)
6,000	0	0	0	0	0	0	(23)	(63)	(149)	(212)	(338)	(392)	(464)
9,000	0	0	0	0	0	0	(23)	(52)	(115)	(178)	(272)	(236)	(305)
12,000	0	0	0	0	0	0	0	(18)	(81)	(72)	(90)	(108)	(217)
15,000	(34)	(34)	(34)	(34)	(23)	0	0	14	41	54	(36)	(54)	(86)
18,000	(149)	(149)	(149)	(126)	(104)	(81)	(9)	81	54	27	(63)	81	(10)
21,000	(304)	(293)	(270)	(248)	(194)	(81)	(5)	14	(14)	36	41	41	(50)
24,000	(437)	(414)	(392)	(297)	(167)	(108)	(72)	(54)	81	72	0	0	(14)
27,000	(665)	(611)	(498)	(399)	(341)	(282)	(170)	(57)	(66)	(75)	(109)	(5)	30
30,000	(810)	(680)	(621)	(563)	(504)	(284)	(230)	(194)	(203)	(135)	(73)	27	22
33,000	(893)	(835)	(776)	(641)	(488)	(412)	(358)	(284)	(189)	(72)	(59)	27	22
36,000	(1,049)	(990)	(770)	(693)	(617)	(540)	(410)	(239)	(149)	(72)	(59)	27	22
39,000	(1,006)	(853)	(776)	(700)	(585)	(405)	(225)	(104)	(27)	50	63	149	143
42,000	(936)	(860)	(783)	(630)	(419)	(243)	(104)	18	95	171	185	270	265
45,000	(943)	(828)	(648)	(446)	(284)	(122)	18	140	216	293	306	392	386
48,000	(873)	(662)	(486)	(324)	(162)	0	140	261	338	414	428	513	427
51,000	(826)	(664)	(502)	(340)	(178)	(16)	123	245	321	398	371	375	289
54,000	(810)	(648)	(486)	(324)	(162)	0	140	261	338	333	266	270	184
57,000	(702)	(540)	(378)	(216)	(54)	108	248	329	324	320	252	257	170
60,000	(594)	(432)	(270)	(108)	54	216	275	315	311	306	239	243	157
63,000	(486)	(324)	(162)	0	122	203	261	302	297	293	225	230	143
66,000	(378)	(216)	(54)	27	108	189	248	288	284	279	212	216	130
69,000	(270)	(149)	(68)	14	95	176	234	275	270	266	198	203	116
72,000	(243)	(162)	(81)	0	81	162	221	261	257	252	185	189	279
75,000	(257)	(176)	(95)	(14)	68	149	207	248	243	239	258	443	544
78,000	(270)	(189)	(108)	(27)	54	135	194	234	230	401	518	621	
81,000	(284)	(203)	(122)	(41)	41	122	180	308	483	666			
84,000	(297)	(216)	(135)	(54)	27	108	343	567	662				
87,000	(311)	(230)	(149)	(68)	101	362	608						
90,000	(324)	(243)	(162)	95	360	540							
93,000	(338)	(169)	92	360									
96,000	(175)	90	270										
99,000	90												

PLEASE REFER TO INSTRUCTIONS ON THE FOLLOWING PAGE

1995 SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY
(For married couples who both select status "A" on their Form CT-W4's)

Annual Salary	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000
3,000	(700)	(749)	(812)	(916)	(1,019)	(965)	(893)	(898)	(902)	(869)	(770)	(738)	(754)
6,000	(518)	(621)	(725)	(828)	(770)	(774)	(779)	(783)	(711)	(581)	(486)	(495)	(511)
9,000	(430)	(533)	(560)	(569)	(655)	(659)	(626)	(527)	(405)	(324)	(243)	(252)	(268)
12,000	(342)	(284)	(369)	(455)	(540)	(468)	(338)	(243)	(162)	(81)	0	(9)	(25)
15,000	(117)	(203)	(288)	(335)	(317)	(196)	(115)	(34)	47	128	209	200	184
18,000	(117)	(203)	(212)	(163)	(149)	(68)	14	95	176	257	338	329	312
21,000	(119)	(101)	(61)	(61)	(61)	20	101	182	263	344	425	416	360
24,000	13	27	27	27	27	108	189	270	351	432	513	423	326
27,000	8	8	8	8	8	89	170	251	332	373	373	283	185
30,000	0	0	0	0	0	81	162	243	243	243	243	153	56
33,000	0	0	0	0	0	81	122	122	122	122	122	32	(66)
36,000	0	0	0	0	0	0	0	0	0	0	0	(90)	(187)
39,000	122	122	122	81	0	0	0	0	0	0	0	0	(187)
42,000	243	243	162	81	0	0	0	0	0	0	0	0	(187)
45,000	324	243	162	81	0	0	0	0	0	0	0	0	(100)
48,000	324	243	162	81	0	0	0	0	0	0	0	0	173
51,000	186	105	24	(57)	(138)	(138)	(138)	(138)	(138)	(50)	130	227	
54,000	81	0	(81)	(162)	(243)	(243)	(243)	(243)	(67)	117	216		
57,000	68	(14)	(95)	(176)	(257)	(257)	(169)	11	198				
60,000	54	(27)	(108)	(189)	(270)	(94)	90	189					
63,000	41	(41)	(122)	(115)	(16)	171							
66,000	27	(54)	41	144	162								
69,000	101	200	306										
72,000	360	378											

INSTRUCTIONS

- Find your and your spouse's approximate incomes on each side of the 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.

PAY PERIOD TABLE

If you are paid: Pay periods in a year:

Weekly	52
Biweekly	26
Semi-monthly	24
Monthly	12

- Adjustment amount _____
- Pay periods in a year (see pay period table) _____
- Pay period adjustment (Divide Line A by Line B) _____

- If the adjustment is positive, enter the adjustment amount from Line 3C, on Line 2 of one spouse's Form CT-W4.
 If the adjustment is negative (-), enter the adjustment amount from Line 3C, on Line 3 of one spouse's Form CT-W4.

1995 FORM CT-W4P

State of Connecticut
Department of Revenue Services

Purpose: This form allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

Note: You are not required to have Connecticut income tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if you expect to owe, after subtracting your Connecticut income tax withholding, more than \$200 for 1995 after tax credits, if any, are taken into account **and** you expect your withholding to be less than your required annual payment. Your required annual payment is the lesser of:

- 90% of your 1995 total income tax, or
- 100% of your 1994 total income tax, if you filed a 1994 income tax return that covered a 12-month period.

NOTE: You do not have to make estimated income tax payments if you did not file a 1994 income tax return because you did not have any Connecticut income tax liability **and** you were a resident in 1994, **or** a nonresident or a part-year resident with Connecticut source income.

PLEASE SEND A COMPLETED CT-W4P TO THE PAYER OF YOUR PENSION OR ANNUITY IF YOU WISH TO HAVE CONNECTICUT INCOME TAX WITHHELD.

DO NOT SEND THIS FORM TO THE DEPARTMENT OF REVENUE SERVICES.

IF YOU DO NOT WANT TAX WITHHELD FROM YOUR PENSION OR ANNUITY PAYMENTS, DO NOT RETURN THIS FORM.

General Instructions: If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much to withhold, round to the nearest whole dollar of not less than \$10, and enter this amount on Line 1 of the Withholding Certificate. (This option is for people who want to include all income in determining their withholding amount.)
- or**
- If you know how much you want your payer to withhold from each payment, you may fill in a *whole dollar amount*, but not less than \$10, on Line 1 of the Withholding Certificate.

DETACH AND RETURN THIS CERTIFICATE TO THE PAYER OF YOUR PENSION OR ANNUITY. KEEP THE TOP PORTION FOR YOUR RECORDS

1995 FORM CT-W4P

**WITHHOLDING CERTIFICATE FOR
PENSION OR ANNUITY PAYMENTS**

State of Connecticut
Department of Revenue Services

FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS		CLAIM OR IDENTIFICATION NUMBER (IF ANY) OF YOUR PENSION OR ANNUITY CONTRACT
CITY OR TOWN, STATE AND ZIP CODE		

1. Amount of Connecticut income tax you want withheld from EACH payment.

1.		.00
----	--	-----

Please Sign Here	SIGNATURE	DATE
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1995 CT-W4P ESTIMATED INCOME TAX WORKSHEET

(Use this worksheet if you wish to include all 1995 estimated income in determining withholding amount.)

1. Total Adjusted Gross Income you expect in 1995.....	1.	
2. Allowable state adjustments (additions or reductions, see instructions).....	2.	
3. Connecticut Adjusted Gross Income (Sum of Lines 1 and 2).....	3.	
NOTE: Nonresidents and part-year residents: Enter your income from Connecticut sources if greater than your Connecticut adjusted gross income.		
4. Connecticut Income Tax (See Instructions).....	4.	
5. Apportionment Factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions).....	5.	
6. Allocated Connecticut Income Tax (Multiply Line 5 by Line 4).....	6.	
7. Adjusted Net Connecticut Minimum Tax Credit (See instructions).....	7.	
8. Allocated Connecticut Income Tax After Adjusted Net Connecticut Minimum Tax Credit.....	8.	
9. Net Credit for Income Taxes Due To Other jurisdictions, (See instructions).....	9.	
10. Estimated Connecticut Income Tax after credit (Subtract Line 9 from Line 8).....	10.	
11. Estimated Net Connecticut Minimum Tax (See instructions).....	11.	
12. Total Estimated Income Tax (Add Lines 10 and 11).....	12.	
13. Connecticut Income Tax withheld or expected to be withheld in 1995 (on income other than this pension or annuity).....	13.	
14. Subtract Line 13 from Line 12. (NOTE: If this amount is \$200 or less, you are not required to <u>prepay</u> this amount).....	14.	
15. Amount to be withheld from each payment must be a whole dollar amount, but not less than \$10. (Divide Line 14 by the number of payments you will receive in 1995).....	15.	

LINE INSTRUCTIONS

CAUTION: If you expect to owe more than \$200 in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through timely estimated tax payments and/or withholding) the lesser of 100% of your 1994 total income tax or 90% of your 1995 tax, you may owe interest at the rate of 1¼% per month or fraction thereof.

- Line 1:** Enter your estimated federal adjusted gross income. (Adjusted gross income means wages, interest, dividends, alimony received and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA).
- Line 2:** Enter the total of your estimated allowable state adjustments. Reductions include any items included in federal adjusted gross income which are not taxable under Connecticut law. Additions include items which are taxable under Connecticut law but are not included in federal adjusted gross income. (See instructions for **Schedule 1**, of **Form CT-1040** or **Form CT-1040NR/PY** for more information about allowable adjustments.)
- Line 3:** **NONRESIDENTS AND PART-YEAR RESIDENTS ONLY:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter Connecticut source income on this line.
- Line 4:** Complete the following Schedule to estimate your 1995 Connecticut income tax:

a. Enter CONNECTICUT AGI (from Line 3 of the Estimated Income Tax Worksheet).....	a.	
b. Enter Personal Exemption (From Table A - Exemptions on page 4).....	b.	
c. Connecticut Taxable Income (Subtract Line b from Line a - if less than 0, enter 0).....	c.	
d. Connecticut Income Tax - 4.5% of Line c (Line c × 0.045).....	d.	
e. Enter Credit Percentage (From Table B - Personal Tax Credits on page 4).....	e.	•
f. Multiply the amount on Line d by the percentage on Line e.....	f.	
g. Connecticut Income Tax (Subtract Line f from Line d) Enter this amount on Line 4 of the worksheet on page 2.....	g.	

Line 5: **APPORTIONMENT FACTOR:** If your Connecticut source income is greater than or equal to your Connecticut adjusted gross income enter 1. If your Connecticut source income is less than your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Income from Connecticut Sources}}{\text{CT Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

The result must be greater than or equal to zero and less than or equal to 1. If less than zero enter zero, if greater than 1, enter 1. Round to four decimal places.

- Line 7:** Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter 0 if you are not entitled to a credit, or if you enter an amount on Line 11. (See instructions for **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax For Individuals and Fiduciaries*.)
- Line 9:** **RESIDENT AND PART-YEAR RESIDENTS ONLY:** Enter estimated allowable net credit for income taxes paid to other jurisdictions. (See instructions for **Schedule 2** of **Form CT-1040** or **Form CT-1040NR/PY**.)
- Line 11:** If you expect to owe federal alternative minimum tax in 1995, you may also owe Connecticut alternative minimum tax. Enter your estimated net Connecticut minimum tax liability. (See instructions for **Form CT-6251**, *Connecticut Alternative Minimum Tax Return*.)
- Line 15:** Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 1995. Line 15 should be a whole dollar amount, but not less than \$10. **Enter this amount on Line 1 of the certificate on the front of this form.**

Use these tables in completing the worksheet on the reverse side.

TABLE A - EXEMPTIONS

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
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	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$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 - PERSONAL TAX CREDITS

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	75%	\$19,000	\$24,000	75%	\$24,000	\$30,000	75%
\$15,000	\$15,500	70%	\$24,000	\$24,500	70%	\$30,000	\$30,500	70%
\$15,500	\$16,000	65%	\$24,500	\$25,000	65%	\$30,500	\$31,000	65%
\$16,000	\$16,500	60%	\$25,000	\$25,500	60%	\$31,000	\$31,500	60%
\$16,500	\$17,000	55%	\$25,500	\$26,000	55%	\$31,500	\$32,000	55%
\$17,000	\$17,500	50%	\$26,000	\$26,500	50%	\$32,000	\$32,500	50%
\$17,500	\$18,000	45%	\$26,500	\$27,000	45%	\$32,500	\$33,000	45%
\$18,000	\$18,500	40%	\$27,000	\$27,500	40%	\$33,000	\$33,500	40%
\$18,500	\$20,000	35%	\$27,500	\$34,000	35%	\$33,500	\$40,000	35%
\$20,000	\$20,500	30%	\$34,000	\$34,500	30%	\$40,000	\$40,500	30%
\$20,500	\$21,000	25%	\$34,500	\$35,000	25%	\$40,500	\$41,000	25%
\$21,000	\$21,500	20%	\$35,000	\$35,500	20%	\$41,000	\$41,500	20%
\$21,500	\$25,000	15%	\$35,500	\$44,000	15%	\$41,500	\$50,000	15%
\$25,000	\$25,500	14%	\$44,000	\$44,500	14%	\$50,000	\$50,500	14%
\$25,500	\$26,000	13%	\$44,500	\$45,000	13%	\$50,500	\$51,000	13%
\$26,000	\$26,500	12%	\$45,000	\$45,500	12%	\$51,000	\$51,500	12%
\$26,500	\$27,000	11%	\$45,500	\$46,000	11%	\$51,500	\$52,000	11%
\$27,000	\$48,000	10%	\$46,000	\$74,000	10%	\$52,000	\$96,000	10%
\$48,000	\$48,500	9%	\$74,000	\$74,500	9%	\$96,000	\$96,500	9%
\$48,500	\$49,000	8%	\$74,500	\$75,000	8%	\$96,500	\$97,000	8%
\$49,000	\$49,500	7%	\$75,000	\$75,500	7%	\$97,000	\$97,500	7%
\$49,500	\$50,000	6%	\$75,500	\$76,000	6%	\$97,500	\$98,000	6%
\$50,000	\$50,500	5%	\$76,000	\$76,500	5%	\$98,000	\$98,500	5%
\$50,500	\$51,000	4%	\$76,500	\$77,000	4%	\$98,500	\$99,000	4%
\$51,000	\$51,500	3%	\$77,000	\$77,500	3%	\$99,000	\$99,500	3%
\$51,500	\$52,000	2%	\$77,500	\$78,000	2%	\$99,500	\$100,000	2%
\$52,000	\$52,500	1%	\$78,000	\$78,500	1%	\$100,000	\$100,500	1%
\$52,500	and up	0%	\$78,500	and up	0%	\$100,500	and up	0%

1995 FORM CT-W4NA

State of Connecticut Department of Revenue Services

Purpose: Complete **Form CT-W4NA** if you are a nonresident who performs services both within and outside of Connecticut for the same employer. The information on **Form CT-W4NA** along with the information on **Form CT-W4, Employee's Withholding and Exemption Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut. **IMPORTANT:** You are also required to file **Form CT-W4** with your employer.

Note: You must notify your employer within 10 days, if you become a Connecticut resident or you substantially change the percentage of services performed in Connecticut.

Resident and Nonresident Defined.

For income tax purposes, you have to consider where you were domiciled and where you maintained a permanent place of abode during the taxable year. In general, your *domicile* is the place that you intend to have as your permanent home - the place you intend to return to whenever you may be away.

You can have only one domicile. Your domicile does not change until you move to a new location with the sincere intention of making your permanent home there. If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change.

A *permanent place of abode* is a residence you permanently maintain, whether you own it or not, and generally includes a residence your spouse owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

Resident - You are a Connecticut resident if:

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

Note: You may be treated as a nonresident for the taxable year even though your domicile was Connecticut if **all** of the following conditions are met for the entire taxable year:

1. You maintained no permanent place of abode in Connecticut **and**
2. You maintained a permanent place of abode outside Connecticut **and**
3. You spent thirty days or less in Connecticut.

(Military personnel that are stationed in Connecticut but are domiciled in another state are treated as nonresidents.)

Part-Year Resident - You are a part-year resident if you changed your residence by moving into or out of Connecticut during the taxable year.

Nonresident - You are a nonresident if:

1. You were not a resident or part-year resident for the taxable year **and**
2. You had income from Connecticut sources during the taxable year.

----- CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER -----

1995 FORM CT-W4NA

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE - NONRESIDENT APPORTIONMENT

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

First name	Middle initial	Last name	Social Security Number
Home Address			
City or Town, State and ZIP			

I certify that I am not a resident of Connecticut and that my residence is as stated above.

I certify that the portion of my services performed in Connecticut during the year is estimated to be %

I will notify my employer within 10 days of any change in the percentage of my services performed within Connecticut, or of a change in my status from nonresident to resident of Connecticut.

Employee Signature	Date
--------------------	------

EMPLOYER: You must withhold the applicable amount of Connecticut state income tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. Keep this certificate with your records.

Employer's name and address	Connecticut Tax Registration Number
-----------------------------	-------------------------------------

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
1994 CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS
CT-1096 (DRS)

The attached Annual Reconciliation of Withholding may be used by new payers and payers who have not received the Employer's Withholding Coupon Books for 1994.

Annual Reconciliation: Form CT-1096 (DRS), Connecticut Annual Summary and Transmittal of Information Returns, is due from all withholding payers on the last day of February. No payment is to be made with this form.

INSTRUCTIONS FOR COMPLETING THE ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS - Form CT-1096

- Line 1:** Enter the total amount of Connecticut income tax withheld during the calendar year. (This should equal the Total Line on the back of this form.)
Line 2: Enter the total amount of income to be reported with this return.
Line 3: Indicate the number of 1099s and W2Gs submitted with this return.

Be sure to complete all requested information on the back of this return. Sign and date the return in the space provided.
Do not make payment with this form. All payments should be made using Forms CFWH and CT-941.

Send with Form CT-1096 all state copies of the following federal forms:

- federal Form W-2G, even if no Connecticut income tax was withheld.
- federal Form 1099-MISC, even if no Connecticut income tax was withheld, (if the payee is a resident or is a nonresident earning Connecticut source income).
- federal Form 1099-R, only if Connecticut income tax was withheld.
- federal Form 1099-S, reporting real estate transactions in Connecticut.

You must file your 1099s and W-2Gs on magnetic media if you file 250 or more forms with the IRS, even if you file fewer documents with DRS. However, you may be excused from the magnetic media requirements without obtaining a waiver. You can obtain state magnetic media reporting specifications by calling

Taxpayer Services at: (203) 566-7033 or
 1-800-382-9463 (in-state)
 Telecommunications Device for the Deaf ((TDD/TT)
 users **only**, call (203) 297-4911)

Mail your completed coupon to: Department of Revenue Services
 P O Box 5081
 Hartford CT 06104-5081

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ▶ 1994		
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE
▶		

Enter name and address below. Please print or type.

1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
2. Total amount of income to be reported with Form CT-1096 ▶ 2.		
3. Number of 1099s and W-2Gs Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

TAXPAYER'S COPY

DEPARTMENT OF REVENUE SERVICES
 P O BOX 5081
 HARTFORD CT 06104-5081

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ▶ 1994		
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE
▶		

Enter name and address below. Please print or type.

1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
2. Total amount of income to be reported with Form CT-1096 ▶ 2.		
3. Number of 1099s and W-2Gs Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

DEPARTMENT OF REVENUE SERVICES
 P O BOX 5081
 HARTFORD CT 06104-5081

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of the following federal forms which reflect Connecticut source income:

- federal Form W-2G, even if no Connecticut income tax was withheld;
- federal Form 1099-MISC, even if no Connecticut income tax was withheld;
- federal Form 1099-R, only if Connecticut income tax was withheld;
- federal Form 1099-S, reporting real estate transactions in Connecticut.

If you are submitting 250 or more 1099s and W-2Gs with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or

1-800-382-9463 (in-state).
Telecommunications Device for the Deaf (TDD/TT) Users only, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-1096 (DRS) BACK (New 10/93)

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of the following federal forms which reflect Connecticut source income:

- federal form W-2G, even if no Connecticut income tax was withheld;
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1-800-382-9463 (in-state).
Telecommunications Device for the Deaf (TDD/TT) Users, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-1096 (DRS) BACK (New 10/93)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
1995 CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS
CT-1096 (DRS)

The attached Annual Reconciliation of Withholding may be used by new payers and payers who have not received the Employer's Withholding Coupon Books for 1995.

Annual Reconciliation: Form CT-1096 (DRS), Connecticut Annual Summary and Transmittal of Information Returns, is due from all withholding payers on the last day of February. No payment is to be made with this form.

INSTRUCTIONS FOR COMPLETING THE ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS - Form CT-1096

Line 1: Enter the total amount of Connecticut income tax withheld during the calendar year. (This should equal the Total Line on the back of this form.)

Line 2: Enter the total amount of income to be reported with this return.

Line 3: Indicate the number of 1099s and W2Gs submitted with this return.

Be sure to complete all requested information on the back of this return. Sign and date the return in the space provided.

Do not make payment with this form. All payments should be made using Forms CTWH and CT-941.

Send with Form CT-1096 all state copies of the following federal forms:

- federal Form W-2G, for winnings paid to resident individuals, even if no Connecticut income tax was withheld.
- federal Form 1099-MISC, for payments to resident individuals or, if the payments relate to services performed wholly or partly in Connecticut, payments to nonresident individuals, even if no Connecticut income tax was withheld.
- federal Form 1099-R, only if Connecticut income tax was withheld.
- federal Form 1099-S, reporting real estate transactions in Connecticut.

You must file your 1099s and W-2Gs on magnetic media if you file 250 or more forms with the IRS, even if you file fewer documents with DRS. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media requirements without obtaining a waiver. You can obtain state magnetic media reporting specifications by calling

Taxpayer Services at: (203) 566-7033 or 1-800-382-9463 (in-state)
Telecommunications Device for the Deaf ((TDD/TT)
users **only**, call (203) 297-4911)

Mail your completed coupon to: Department of Revenue Services
P O Box 5081
Hartford CT 06102-5081

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ▶ 1995		
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE
▶		
<i>Enter name and address below. Please print or type.</i>		
1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
2. Total amount of income to be reported with Form CT-1096 ▶ 2.		
3. Number of 1099s and W-2Gs Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

TAXPAYER'S COPY

DEPARTMENT OF REVENUE SERVICES
P O BOX 5081
HARTFORD CT 06102-5081

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-1096 (DRS) CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS ▶ 1995		
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE
▶		
<i>Enter name and address below. Please print or type.</i>		
1. Connecticut Tax Withheld (See Instructions) ▶ 1.		
2. Total amount of income to be reported with Form CT-1096 ▶ 2.		
3. Number of 1099s and W-2Gs Submitted ▶ 3.		

NOTE: DO NOT MAKE PAYMENT WITH THIS FORM.

DEPARTMENT OF REVENUE SERVICES
P O BOX 5081
HARTFORD CT 06102-5081

I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Signature _____

Title _____ Date _____

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

Include "state copy" of the following federal forms which reflect Connecticut source income:

- federal Form W-2G, for winnings paid to resident individuals, even if no Connecticut income tax was withheld;
- federal Form 1099-MISC, for payments made to resident individuals or, if the payments relate to services performed wholly or partly in Connecticut, payments to nonresident individuals, even if no Connecticut income tax was withheld;
- federal Form 1099-R, only if Connecticut income tax was withheld;
- federal Form 1099-S, reporting real estate transactions in Connecticut.

If you are submitting 250 or more 1099s and W-2Gs with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) Users only, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-1096 (DRS) BACK (Rev. 9/94)

Complete for Each Period

PERIOD		CONNECTICUT INCOME TAX WITHHELD
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		

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- federal Form 1099-MISC, for payments made to resident individuals or, if the payments relate to services performed wholly or partly in Connecticut, payments to nonresident individuals, even if no Connecticut income tax was withheld;
- federal Form 1099-R, only if Connecticut income tax was withheld;
- federal Form 1099-S, reporting real estate transactions in Connecticut.

If you are submitting 250 or more 1099s and W-2Gs with the IRS, you **must** file these forms on magnetic media, even if you file less than that number with Connecticut. However, if you file 24 or fewer documents with Connecticut, you may be excused from the magnetic media filing requirements without obtaining a waiver.

For magnetic media reporting specifications, contact the Department of Revenue Services by calling the Forms Unit at: 203-297-4753 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) Users, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CF-1096 (DRS) BACK (Rev. 9/94)

FORM CT-709

CONNECTICUT GIFT TAX RETURN

CT-709
CALENDAR YEAR

▶ **19** _____

Donor's First Name and Middle Initial ▶	Last Name ▶	Social Security Number : : : : : : : : : ▶
Address ▶	Number and Street ▶	P.O. Box ▶
City, Town or Post Office ▶	State	ZIP Code
		Date Received (FOR DEPARTMENT USE ONLY)
		Citizenship if not U.S.

Check applicable box: Connecticut Resident Nonresident Check here if Amended Return

If the donor died during the year, check here and enter date of death ▶ _____ 19____.

NOTE: FORM CT-709 CANNOT BE FILED AS A JOINT RETURN

- | | YES | NO |
|--|--------------------------|--------------------------|
| 1. Is your spouse a U.S. citizen? | <input type="checkbox"/> | <input type="checkbox"/> |
| 1a. If "NO," did you transfer any property to your spouse during the calendar year? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Gifts by husband or wife to third parties. - Do you consent to have the gifts made by you and your spouse to third parties during the calendar year considered as made one-half by each of you? (see instructions).....
<i>(If the answer is "NO", skip lines 3 through 5 and go to Schedule A. If the answer is "YES," the following information must be furnished and your spouse is to sign the consent shown below.)</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Were you married to one another during the entire calendar year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3a. If the answer to 3 above is "NO," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced <input type="checkbox"/> widowed (give date) _____ | | |
| 4. Will your spouse file a gift tax return for this calendar year?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Consent of Spouse - I consent to have the gifts made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent. | | |
| Name of consenting spouse ▶ _____ Social Security No. ▶ _____ | | |

Consenting spouse's signature _____ Date _____

TAX COMPUTATION

FOR CALENDAR YEAR
19 _____

1. Total taxable gifts (Schedule A, line 13)	▶ 1	
2. Connecticut Gift Tax (see instructions)	▶ 2	
3. Payments made with extension request	▶ 3	
4. If line 3 is greater than line 2, enter amount overpaid (subtract line 2 from line 3)	▶ 4	
5. If line 2 is greater than line 3, enter balance of tax due (subtract line 3 from line 2)	▶ 5	
6. Interest (from due date of tax)	▶ 6	
7. Penalty	▶ 7	
8. Total amount due (add lines 5, 6 and 7)	▶ 8	

Due Date: On or before April 15 following the close of the calendar year in which the gifts were made.
(For donors who died during the calendar year in which the gifts were made - see instructions.)
Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write the Donor's Social Security Number and "19____ Form CT-709" on the check.

Mail to: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978

DECLARATION: I declare under the penalties of false statement 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. This return includes all property transferred by gift during the calendar year subject to Connecticut Gift Tax. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address		Connecticut Sales Tax Registration Number

Was a fee charged either for the preparation of this return or for advice in the preparation of this return? Yes NO

ATTACH A COMPLETE COPY OF FEDERAL FORM 709

SCHEDULE A - Computation of Taxable Gifts

(attach additional sheets if necessary)

(A) Item No.	(B) Donee's name, address, social security number and description of gift. If the gift was made by means of a trust, enter trust's identifying number below. If the gift was securities, enter the CUSIP number(s), if available. If the gift was property, its fair market value at the date of the gift shall be considered the amount of the gift. (See instructions for any gifts of farm land.)	(C) Donor's adjusted basis of gift	(D) Date of gift	(E) Value at date of gift
1				

1. Total gifts made by donor (see instructions)	1	
2. One-half of items _____ attributable to spouse (see instructions)	2	
3. Subtract line 2 from line 1	3	
4. Gifts made by spouse to be included (from Schedule A, line 2 of spouse's return)	4	
5. Total gifts (add lines 3 and 4)	5	
6. Total annual exclusions for gifts listed on Schedule A (including line 4) (see instructions)	6	
7. Total included amount of gifts (subtract line 6 from line 5)	7	
DEDUCTIONS		
8. Gifts to spouse for which a marital deduction will be claimed, based on items _____ of Schedule A	8	
9. Exclusions attributable to gifts on line 8	9	
10. Marital deduction (subtract line 9 from line 8)	10	
11. Charitable deduction (based on items _____ to _____ less exclusions).....	11	
12. Total deductions (add lines 10 and 11)	12	
13. Taxable gifts (subtract line 12 from line 7)	13	

Terminable Interest Marital Deduction (see instructions)

14. Check here if you elected, under the rules of Internal Revenue Code Section 2523(f), to include gifts of qualified terminable interest property on line 8 above. Enter the item numbers (from Schedule A, above) of the gifts for which you made this election. ➡ _____

15. Check here if you elect under Internal Revenue Code Section 2523(f)(6) to **NOT** treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under Internal Revenue Code Section 2523(f).

Enter the item numbers (from Schedule A) for the annuities for which you are making this election. ➡ _____

PLEASE ATTACH THE NECESSARY SUPPLEMENTARY DOCUMENTS (SEE INSTRUCTIONS)

CT-709

(Revised October 1994)

THIS BOOKLET ALSO CONTAINS:
C T - 7 0 9 E X T

Connecticut Gift Tax Return and Instructions

January 1995

Dear Taxpayer:

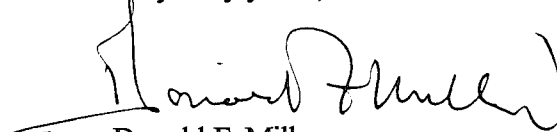
This publication contains the instructions and forms for filing a Connecticut Gift Tax Return. Generally, a gift tax return must be filed to report gifts made during the preceding calendar year.

If you made taxable gifts during the preceding year, please read the detailed instructions before attempting to complete the form. If you still have questions after reading the instructions, please feel free to contact our Taxpayer Services Division staff for assistance. To order forms and publications or for further information, call the Department of Revenue Services at 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911.

After completing your return, check to make sure it is correct, sign it, and be sure it is filed on time. Please be sure to keep a copy for your records. If you have any suggestions for improving the forms or instructions, please write and let us know.

Thank you for your cooperation.

Very truly yours,



Donald F. Miller
Commissioner

SUMMARY OF IMPORTANT CHANGES

- When a gift is made during the calendar year in which the donor dies the due date for filing **Form CT-709** has been changed to coincide with the federal due date. (See Page 4 for further information.)
- Farm land transferred by a donor to a lineal descendant or the descendant's spouse is valued based upon its current use. If at any time such farm land is transferred to a party other than a lineal descendant or spouse thereof or if the donor or lineal descendant or spouse thereof modifies the property so that it fails to be classified as farm land, open space land or forest land the transferor or owner of such land is liable for the difference between the tax paid and what would have been due if the land had been valued based on its fair market value at the time of the transfer. The change is effective for transfers on or after June 9, 1994.

CONN - TAX

If you have a touch-tone phone, you can obtain important income tax information 24-hours a day from CONN-TAX, the Department's information line. Dial 1-800-382-9463 (in-state) or 203-566-7033, press "2" to select "Recorded Income Tax Information," and enter the 3-digit number beside the topic of your choice.

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

- 101 Important income tax changes for 1994
- 102 How to choose the correct form
- 103 Where to get forms and assistance
- 104 Requesting a filing extension
- 105 Filing a decedent's return
- 106 Filing an error-free return
- 107 Amending a Connecticut return
- 108 Getting a copy of a previously filed return
- 109 Offsets of state income tax refunds
- 100 Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

- 201 Who must file a Connecticut return?
- 202 What is gross income?
- 203 Who is a resident, nonresident or part-year resident?
- 204 What is Connecticut-source income of a nonresident?
- 205 Members of the armed forces
- 206 Student's filing requirements
- 207 Dependent children's filing requirements
- 208 What is your filing status?
- 209 Title 19 recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

- 301 Individual use tax
- 302 Gift tax
- 303 Fiduciary income tax
- 304 S Corporation information and composite tax return
- 305 Partnership income tax return
- 306 Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

- 401 Tax status of United States government obligations
- 402 Tax status of state or local obligations
- 403 Residents who paid income tax to another jurisdiction
- 404 Deferred compensation
- 405 Pension income and individual retirement accounts
- 406 Modifications to federal adjusted gross income
- 407 Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

- 501 Who must make estimated tax payments?
- 502 Withholding instead of making estimates
- 503 Estimated income tax form
- 504 When to file and how much to pay
- 505 Annualization of income
- 506 Interest on underpayments

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TAX COMPUTATION

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HOW TO USE THE TAX BOOKLET

WHAT THE BOOKLET CONTAINS

Read the instructions contained in this booklet carefully before preparing your Connecticut gift tax return. This booklet contains information and instructions for:

- **FORM CT-709**
- **FORM CT-709EXT**

USING THE INSTRUCTIONS

The instructions in this booklet are designed to answer most questions easily and quickly. The instructions are divided into easy-to-follow sections: **General Information** - covers most commonly asked questions such as who must file, when to file, and where to file. **Line by Line Instructions** - provides specific directions for each line on **Form CT-709**.

OTHER TAXES - SUCCESSION TAX

The Connecticut succession tax is a tax on the transfer of property after death. Connecticut's succession tax differs from an estate tax in that the size of the exemption and the rate of taxation vary depending upon the relationship of the decedent to the survivor.

The tax is levied on the transfer of property to survivors after an individual dies. Most transfers of property from deceased residents of Connecticut and the transfer of certain types of property by deceased nonresidents are taxable. The relationship of the decedent to the individual receiving the property determines the class of the transfer, which, in turn, fixes the rate of taxation.

A credit will be allowed on a succession tax return in the amount of any tax imposed and paid on **Form CT-709, Connecticut Gift Tax Return**, with respect to a gift made on or after July 1, 1993, and includable in the gross taxable estate of the donor.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services Taxpayer Services Division can help answer any question you may have on how to complete your Connecticut tax return. Taxpayer Services may be reached from 8:30 a.m. - 4:30 p.m. Monday through Friday by calling 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only call 203-297-4911. Assistance is also available between 8:30 a.m. - 4:30 p.m. by visiting any of the Department's offices listed on the back of this booklet. If you visit, be sure to bring along your completed federal gift tax return.

State tax forms may also be obtained by calling 203-566-7033 or 1-800-382-9463 (in-state), or by writing to: Department of Revenue Services, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105.

GENERAL INFORMATION

A tax is imposed on the transfer of property by gift during each calendar year with respect to taxable gifts (as defined for federal gift tax purposes). The federal gift tax exclusion of \$10,000 per donee per year for a gift of present interest and the unlimited gift tax marital deduction are recognized for Connecticut gift tax purposes. **However, there is no unified credit for Connecticut gift tax purposes.**

WHO MUST FILE

A. A Connecticut resident individual donor must file a Form CT-709 if:

1. a. the donor transfers any intangible property (including cash); or
- b. the donor transfers real or personal property with a situs (location) in Connecticut; and
2. the donor is required to file a federal gift tax Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

B. A nonresident individual donor must file a Form CT-709 if:

1. a. the donor transfers any intangible property within Connecticut employed in carrying on any trade or business within Connecticut; or
- b. the donor transfers real or personal property with a situs in Connecticut; and
2. the donor is required to file a federal gift tax Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

C. A married couple may not file a joint gift tax return. However, they may elect to "gift split." See "Gift Splitting" on Page 7.

D. If the spouses elect gift splitting, the donor spouse and the consenting spouse must **each** file separate gift tax returns unless **either** of the following exceptions is met:

EXCEPTION 1 - During the calendar year:

1. only one spouse made any gifts; and
2. the total value of these gifts to each third-party donee does not exceed \$20,000; and
3. all of these gifts constitute present interests.

EXCEPTION 2 - During the calendar year:

1. only one spouse (the donor spouse) made gifts of more than \$10,000 but not more than \$20,000 to any third-party donee; and

2. the only gifts made by the other spouse (the consenting spouse) were gifts of not more than \$10,000 to third-party donees other than those to whom the donor spouse made gifts; and
3. all of the gifts by both spouses constitute present interests. If either Exception 1 or 2 is met only the donor spouse must file a return and the consenting spouse signifies consent on that return.

E. Only individuals are required to file returns as donors. However, where gifts are made by trusts, estates, partnerships or corporations, the individual beneficiaries, partners or stockholders become donors and may incur liability under Connecticut gift tax law. For example, (1) a gift by a corporation will generally be treated as a gift by the stockholders of the corporation and (2) a gift to a corporation will generally be treated as a gift to the stockholders of the corporation.

PERSON ON WHOM THE GIFT TAX IS IMPOSED

The gift tax is imposed on donors who are resident individuals or nonresident individuals. If the gift tax is not paid when due, the donee will be personally liable for the tax to the extent of the value of the gift. Your resident status is determined at the time the gift was made.

WHEN SHOULD I FILE

Generally, the gift tax return must be filed, and the gift tax paid, on or before April 15 annually for gifts made during the preceding calendar year.

If this date falls on a Saturday, Sunday or legal holiday, substitute the next business day. (Due to the Patriots' Day holiday, this return will be considered timely filed if post-marked on or before April 18, 1995.)

If the donor of the gifts died during the year in which the gifts were made, the due date for filing Form CT-709 is the same as the due date for filing federal Form 709. The federal gift tax return for a calendar year in which the donor dies must be filed not later than the earlier of:

1. the due date (with extensions) for filing the donor's federal estate tax return, federal Form 706, or
2. April 15 of the year following the calendar year when the gifts were made.

NOTE: Under this rule, federal Form 709 may be due before April 15 if the donor died before July 15 of the year in which the gifts were made. Therefore the Connecticut

gift tax return would be due prior to April 15. If the donor died after July 14, the due date for federal Form 709 (without extensions) will always be April 15 of the following year. In this case the Connecticut gift tax return would be due April 15. If no federal estate tax return is required to be filed, the due date for federal Form 709 (without extensions) is April 15. Therefore the Connecticut return is due at this time. For more information, see federal Regulations §25.6075-1.

If the donor becomes legally incompetent or dies before filing the gift tax return, such donor's guardian or conservator, or such donor's executor or administrator, respectively, shall file the tax return. If there is no duly qualified executor or administrator, the heirs, legatees, devisees and distributees are liable for and required to pay the tax to the extent of the value of their inheritances, bequests, devises or distributive shares of the donor's estate.

Where To File

Please make your check or money order payable to the "Commissioner of Revenue Services." Write the donor's social security number and "19__ CT-709" on the check. Do not send cash.

Mail to:

DEPARTMENT OF REVENUE SERVICES
P.O. BOX 2978
HARTFORD, CT 06104-2978

Extension Of Time To File

If you, as donor, are unable to file a timely gift tax return you must file **Form CT-709EXT**, *Application for Extension of Time to File*, and pay the amount of tax you expect to owe on or before the original due date for filing your Connecticut gift tax return. **Form CT-709EXT** is contained in this booklet for your convenience. The filing of this form will automatically extend the due date for **six months**, without stating a reason if an extension request on federal Form 4868 or a letter is sent to the district director or the Internal Revenue Service Center for the donor's area. If a federal extension was not filed to extend the federal gift tax return, a six month extension of time to file the Connecticut gift tax return will be granted for reasonable cause, which must be stated on **Form CT-709EXT**.

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 close personal or business relationship to the taxpayer may sign the request on his/her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

What Should I Do If I Make a Mistake or Leave Something Off My Return?

If the taxable amount of gifts reported on federal Form 709 has been changed or corrected by the Internal Revenue Service, the taxpayer must report such change to the Commissioner of Revenue Services by filing an amended Connecticut gift tax return within ninety days after the final determination of such change.

If you, as the donor, file an amended Connecticut gift tax return to report additional tax due or to claim a refund, the return must be filed within three years from the due date of the original return. To file an amended return check the "Amended Return" box on the top of **Form CT-709**.

For tax years commencing on or after January 1, 1992, you may use the most current **Form CT-709** and enter the year being amended in the designated area. The "Amended Return" Box on the top of the form must be checked to designate it as an amended return.

If you are amending a 1991 return, you must use a 1991 **Form CT-709** (New 1/92) and write "AMENDED" at the top of the return.

PENALTIES AND INTEREST

Late Payment: The penalty for late payment is 10% of the balance due or \$50 whichever is greater. Interest will be charged on the underpayment of the tax at the rate of 1¼% per month or fraction thereof.

Late Filing: The penalty for late filing, when no tax is due but a return is required to be filed is \$50.

WAIVER OF PENALTY

A waiver of penalty may be obtained if the failure to file the return on time was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Do not include penalty waiver requests with **Form CT-709**. Mail separately to:

TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
PO BOX 5089
HARTFORD, CT 06102 - 5089

TRANSFERS SUBJECT TO GIFT TAX

Transfers (in trust or otherwise) of property (real or personal, tangible or intangible) by gift (direct or indirect) by resident or nonresident individuals on or after September 1, 1991 are subject to the gift tax as follows:

- All transfers by Connecticut resident individuals are subject to the gift tax, other than transfers of real or tangible personal property having an actual situs outside Connecticut. In general, tangible personal property has a situs where it is permanently located and employed.
- Transfers by nonresident individuals of real or tangible personal property having an actual situs within Connecticut and of intangible personal property within Connecticut employed in carrying on any trade or business within Connecticut are subject to the gift tax.

NOTE: The criteria used, for gift tax purposes, to determine who is a resident or nonresident individual are the same criteria used for determining residency for Connecticut income tax purposes.

TAXABLE GIFTS

Taxable gift, for Connecticut gift tax purposes, has the same definition as for federal gift tax purposes. It is the total amount of gifts, less certain deductions.

The total amount of gifts for Connecticut gift tax purposes is the sum of the value (at the date of the gift) of each gift made by the donor to a donee during the calendar year. This amount may be less than the total amount of gifts for federal gift tax purposes, to the extent that any gifts made by the donor are not subject to Connecticut gift tax (e.g. a gift of real property located in another state).

Annual Exclusions

Certain transfers are wholly or partially excluded from the total amount of taxable gifts. The first \$10,000 (\$20,000 gift split) of gifts to any donee during the calendar year of a present (not future) interest in property is excluded from the total amount of gifts. A present interest in property is an unrestricted right to the immediate use, possession or enjoyment of property or the income from the property. Thus, if the first \$10,000 of gifts to any donee involved tangible personal property or real property having an actual situs outside Connecticut, no exclusion would be available with respect to additional gifts to that donee for Connecticut gift tax purposes.

No part of a gift of a **future interest** can ever be excluded under the annual exclusion. Future interests include reversions, remainder and other interests or estates, whether vested or contingent, and whether or not supported by a particular interest or estate, which are limited to commence in use, possession or enjoyment at some future date or time.

However, Internal Revenue Code §2503(c) should be referred to, regarding gifts for the benefit of minors.

Deductions are allowable from the total amount of gifts to the extent that gifts are made to (1) a charitable organization, (2) a government entity for exclusively public purposes or (3) a donee who at the time of the gift is the donor's spouse, provided such gifts are included, for Connecticut gift tax purposes, in the total amount of gifts. For more details see Federal Estate and Gift Tax Publication 448, section on charitable deductions.

For gifts made to **spouses** who are **not United States citizens**, the annual exclusion is \$100,000. (See "*Gifts To Your Spouse*".)

VALUE OF GIFT

General Rules

The value of a gift is the fair market value of the property on 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 when both have reasonable knowledge of all relevant facts. Fair market value may not be determined by a forced sale price, nor by the sale price of the item in a market other than that in which the item is most commonly sold to the public. The location of the item must be taken into account whenever appropriate.

NOTE: The valuation rules that are used in determining federal taxable gifts are the same rules used in valuing Connecticut taxable gifts. For example, the fair market value of property may be reduced by the unpaid principal balance of any mortgages to which the property is subject.

Special Valuation Rules

For transfers of **farm land** on or after June 9, 1994 to a lineal descendant or the descendant's spouse the property is valued based upon its current use. If at any time the farm land is transferred to a party other than a lineal descendant or spouse thereof or if the donor or such lineal descendant or spouse thereof modifies the property so it fails to be classified as farm land, open space land or forest land the transferor or owner of such land is liable for the difference between the tax paid by the donor and what would have been due if the land had been valued based on its fair market value at the time of the transfer by the donor. A **lineal descendant** is a person in the direct line of descent, such as a child or grandchild.

Gifts must be valued in accordance with the special valuation rules of Chapter 14 of the Internal Revenue Code. The special valuation rules are used in valuing transfers of certain **interests in corporations, partnerships, and trusts**.

The value of any **annuity, interest for life, term of years, remainder or reversionary interest** shall be determined according to the federal tables, found in federal Publications 1457 and 1458.

GIFT SPLITTING

If both spouses consent and an election was made for federal gift tax purposes, all gifts made to third parties during the calendar year, whether made by one spouse alone or made partly by each spouse, shall be considered as made one-half by each spouse (but only if at the time of the gift, each spouse is a citizen or resident of the United States). Thus, the first \$20,000 of gifts to any donee by consenting spouses during the calendar year of a present interest in property are not subject to tax. Where such consent is given, the gift tax liability of the spouses will be joint and several. Joint and several liability is where one or both parties can be held responsible to pay the full amount of the tax due.

NOTE: If both spouses consent and an election was made for gift splitting each spouse must file his or her own **Form CT-709, Connecticut Gift Tax Return**.

To split the gift the spouses must be legally married to each other at the time of the gift. If they are divorced during the year, they still may split the gift so long as neither marries anyone else during the year. In addition, both must 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. If the spouses consent to gift splitting, all gifts made during the year that qualify must be split.

The executor or administrator of a deceased spouse, or the guardian of a legally incompetent spouse, as the case may be, may signify the consent, but the consent of an executor or administrator will not be effective with respect to gifts made by the surviving spouse during that portion of the calendar year that his or her spouse was deceased.

GIFTS TO YOUR SPOUSE

You do not need to enter any gift on Schedule A to your spouse unless (1) you made a gift of a terminable interest to your spouse, (2) you made a gift of a future interest to your spouse or, (3) your spouse was not a citizen of the United States at the time of the gift. A *terminable interest in property* is an interest that will end or fail after a period of time or when some contingency occurs or fails to occur. Some examples of terminable interest 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.

You must report all terminable interest gifts whether or not they can be deducted.

NOTE: There is no marital deduction for gifts to a spouse who is not a United States citizen. However, an annual exclusion may apply. (See "*Taxable Gifts*" on Page 6 of this booklet.)

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 shown on Schedule A, **Form CT-709**.

TRANSFERS FOR A CONSIDERATION IN MONEY OR MONEY'S WORTH

Gifts include not only transfers without consideration but also sales and exchanges for less than adequate and full consideration in money or money's worth, to the extent the value of the item sold or exchanged exceeds the value of the consideration received.

POWERS OF APPOINTMENT AND DISCLAIMERS

The exercise or release of a power of appointment may constitute a gift by the individual possessing the power. For additional information see Internal Revenue Code §2514 and the regulations thereunder. Internal Revenue Code §2518 should be followed for Connecticut gift tax purposes regarding disclaimers of gifts.

JOINT TENANCY

If you buy property with your own funds and the title to such property is held by yourself and the donee as joint tenants with right of survivorship and if either you or the donee may give up those rights by severing your interest, you have made a gift to the donee in the amount of half the value of the property. If you create a joint bank account for yourself and the donee (or a similar kind of ownership by which you can get back the entire fund without the donee's consent), you have made a gift to the donee when the donee draws on the account for his or her own benefit.

The amount of the gift is the amount that the donee withdrew without any obligation to repay you. If you buy a U.S. Savings Bond registered as payable to yourself or the donee, there is a gift to the donee when he or she cashes the bond without any obligation to account to you.

NONRESIDENT ALIENS

Nonresident aliens are subject to gift tax for gifts of property situated in Connecticut. Under certain circumstances they are also subject to gift tax for gifts of intangible property. For additional information, see Internal Revenue Code § 2501 (a).

FORM CT-709 INSTRUCTIONS

The top of Form CT-709 requests information regarding the donor and the name of the consenting spouse if gift splitting is elected. The donor's name, address, social security number, residence and citizenship must be entered. Also, information must be entered if the donor died during the calendar year.

In the space provided enter the calendar year in which the gifts were made and for which the return is being filed.

Line 1 requests information regarding whether or not your spouse is a United States citizen and if any property has been transferred to him/her during the calendar year.

If the spouses elect to have all the gifts made during the calendar year considered as made one-half by each, the box on Line 2 needs to be checked "YES" and the consenting spouse's name and social security number is required on Line 5. If the gift splitting election is made, the consenting spouse must sign and date the Form CT-709 on Line 5.

The consent may generally be signed any time after the end of the calendar year. However, there are two exceptions:

- (1) The consent may not be signed after April 15th following the end of the year in which the gift was made. (But, if neither you nor your spouse has filed a gift tax return for the year on or before that date, the consent must be made on the first gift tax return for the year filed by either of you);
- (2) The consent may not be signed after a notice of deficiency for the gift tax, for the year, has been sent to either you or your spouse.

The executor for a deceased spouse or the guardian for a legally incompetent spouse may sign the 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.

Lines 3 and 4 request information regarding marital status and whether a gift tax return will be filed by the spouse during the year.

TAX COMPUTATION

GIFT TAX RATE SCHEDULE

<u>AMOUNT OF TAXABLE GIFTS</u>	<u>RATE OF TAX</u>
Not over \$25,000	1%
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000 but not over \$100,000	\$1,500, plus 4% of the excess over \$75,000
Over \$100,000 but not over \$200,000	\$2,500, plus 5% of the excess over \$100,000
Over \$200,000	\$7,500, plus 6% of the excess over \$200,000

FORM CT-709 LINE INSTRUCTIONS

LINE 1

Enter the amount from Form CT-709, Schedule A, Line 13. This is the total amount of taxable gifts for the year.

LINE 2

Calculate the Connecticut gift tax by using the "Gift Tax Rate Schedule" located above and enter the amount on Line 2.

LINE 3

Enter the amount, if any, paid with the Form CT-709EXT, *Application for Extension of Time to File Connecticut Gift Tax Return*.

LINE 4

If the amount on Line 3 is greater than Line 2, enter the amount overpaid.

LINE 5

If the amount on Line 3 is less than Line 2, enter the balance of tax due.

LINE 6

The law imposes interest for failing to pay the tax when due.

If you fail to pay the tax when due, interest will be charged on the underpayment of tax at the rate of 1¼% per month or fraction thereof from the original due date until the date payment is received.

LINE 7

The law imposes a penalty for failure to pay the tax when due or for failure to file the return when due.

Failure to pay tax when due: If you fail to pay the tax when due, a penalty of 10% of the balance due or \$50, whichever is greater, will be assessed.

Failure to file return when due: If you fail to file the return when due, and no tax is due but a return is required to be filed, a penalty of \$50 will be assessed.

LINE 8

Add Lines 5, 6 and 7 and enter the total on Line 8. This is your balance due. Pay the amount in full with the return. Make your check or money order payable to the "Commissioner of Revenue Services". Write your social security number and "19_CT-709" on the check or money order in the lower left corner. Do not send cash.

SIGN HERE

You, as the donor, must sign and date **Form CT-709**. If the donor becomes legally incompetent or dies before filing the gift tax return, such donor's guardian or conservator, or such donor's executor or administrator, respectively, may sign the return on the donor's behalf.

PAID PREPARER NOTE

Anyone you pay to prepare your return must sign it by hand in the space provided; signature stamps are not acceptable. The preparer's Connecticut tax registration number, federal employer identification number, firm name and firm address must also be entered in the space provided.

NOTE: If you paid anyone for advice or for preparation of this return, you may incur a use tax liability if that preparer did not charge a sales tax. You should report this use tax liability on **Form OP-186, Connecticut Individual Use Tax Return**, available from the Department of Revenue Services.

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 listed on Page 12 of this booklet.

COMPUTATION OF TAXABLE GIFTS - SCHEDULE A

General Instructions

Report on Schedule A only those gifts subject to Connecticut gift tax. The information on Schedule A should be identical to the information reported on federal Form 709, Schedule A. Only those gifts subject to Connecticut gift tax should be reported on the Connecticut form.

For transfers of farm land on or after June 9, 1994 to a lineal descendant or the descendant's spouse the property is valued based upon current use regardless of how it was reported on federal Schedule A. Note on Connecticut Schedule A that such value is being used by entering the appropriate information under Column B. If at any time such farm land is transferred to a party other than a lineal descendant or spouse thereof or if the donor or lineal descendant or spouse thereof modifies the property so it fails to be classified as farm land, open space land or forest land then the transferor or owner of such land is liable for the difference between the tax paid and what would have been due if

the land was valued based on fair market value at the time of the transfer.

You must always enter all gifts of future interests that you made during the calendar year regardless of value. There is no annual exclusion of \$10,000 for gifts of future interest.

Gifts to your spouse - You do not need to enter any gifts to your spouse on Schedule A unless (1) you gave a gift of a terminable interest to your spouse, or (2) you gave a gift of future interest to your spouse or (3) your spouse was not a citizen of the United States at the time of the gift.

NOTE: If all the terminable interests you gave to your spouse qualify as life estates with power of appointment, you do not need to enter any of them on Schedule A.

If you do not elect gift splitting - If the total gifts of present interests to any donee are more than \$10,000 in the calendar year, you must enter all such gifts that you made during the

year to or on behalf of that donee, including those gifts that will be excluded under the annual exclusion. If the total is \$10,000 or less, you need not enter on Schedule A any gifts (except gifts of future interests) that you made to that donee.

If you elect gift splitting - Enter on Schedule A the entire value of every gift you made during the calendar year while you were married, even if the gift's value will be less than \$10,000 after it is split on Schedule A, Line 2.

The donor's adjusted basis for Connecticut gift tax purposes is the same as the donor's adjusted basis for federal gift tax purposes.

The order for grouping gifts in Column (A) of Schedule A is as follows:

1. gifts to the donor's spouse;
2. gifts to third parties that are to be split with the spouse;
3. charitable gifts (if taxpayer is not splitting with the spouse); and
4. other gifts.

If a transfer results in gifts to two people (i.e., a life estate to one, remainder to another), the gifts must be listed separately.

NOTE: Each gift made during the year should be identified by number in Column A.

SCHEDULE A - LINE INSTRUCTIONS

LINE 1

The values listed on Schedule A, Column E are totaled and entered on Line 1.

LINE 2

If you are not splitting gifts with your spouse, skip this line and enter the amount from Line 1 on Line 3. If you are splitting gifts with your spouse, show half of the gifts you made to third parties on Line 2. On the short line, indicate which numbered items from Schedule A you are gift splitting. (Your spouse should enter this amount on Schedule A, Line 4, of his or her return.)

LINE 3

Line 2 is subtracted from Line 1 and the balance is entered on Line 3. This is the amount of the donor's gifts after subtracting the spouse's portion of gifts subject to gift splitting.

LINE 4

If you are not splitting gifts, skip this line and go to Line 5. If you gave all of the gifts, and your spouse is only filing to show his or her half of those gifts, you need not enter any gifts on Line 4 of your return, or include your spouse's half anywhere else on your return. Your spouse should enter the amount from Schedule A, Line 2, of your return on Schedule A, Line 4, of his or her return. If both you and your spouse make gifts for which a return is required, the amount each of you shows on Schedule A, Line 2, of his or her return must be shown on Schedule A, Line 4, of the other's return.

EXAMPLE: H and W elect to gift split for the year. During the year, W made gifts totaling \$80,000. One half of the gifts, \$40,000 is allocable to H. The \$40,000 is shown on W's return, Schedule A, Line 2. This amount is also entered on Schedule A, Line 4 of H's return and will be added to the gifts on Line 3 in determining total gifts made by H during the year.

LINE 5

Add Line 3 and Line 4. The total consists of the donor's own gifts less the amount that is split with a consenting spouse, plus the donor's share of the spouse's gifts, which he or she has consented to split.

LINE 6

Enter the total annual exclusions you are claiming for the gifts listed on Schedule A (including gifts listed on Line 4). The first \$10,000 or less of gifts to any donee during the calendar year of a present interest in property is excluded. Thus, if the first \$10,000 of gifts to any donee involved tangible personal property or real property having an actual situs outside Connecticut, no exclusion would be available with respect to additional gifts to that donee for Connecticut gift tax purposes.

If you split a gift with your spouse, the annual exclusion you claim against that gift may not be more than your half of the gift.

LINE 7

Line 6 is subtracted from Line 5 and the balance is entered on Line 7. This is the total amount of gifts before the calculation of the marital deduction and charitable deduction.

LINE 8

Enter on Line 8 all of the gifts to your spouse which you listed on Schedule A and for which you are claiming a marital deduction. Do not enter any gift that you did not include on Schedule A. On Line 8, indicate which numbered items from Schedule A are gifts to your spouse for which you are claiming the marital deduction.

You may deduct all gifts of nonterminable interests made during this time that you entered on Schedule A regardless of amount, and certain gifts of terminable interests as outlined below.

Do not enter on Line 8 any gifts to your spouse if said spouse was not a United States citizen at the time of the gift.

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.

Life Estate with Power of Appointment: You may deduct, without an election, a gift of a terminable interest if all five of the following requirements are met:

1. the donee spouse must be entitled for life to all of the income from the entire interest, or to a specific portion of all the income from the entire interest;
2. the income payable to the donee spouse must be payable annually or at more frequent intervals;
3. the donee spouse must have the power to appoint the entire interest or the specific portion to either himself/herself or his/her estate;
4. the power in the donee spouse must be exercisable by him or her alone and (whether exercisable by will or during life) must be exercisable in all events;
5. the entire interest or the specific portion must not be subject to a power in any other person to appoint any part to any person other than the donee spouse.

Election to Deduct Qualified Terminable Interest Property (QTIP): You may elect to deduct a gift of a terminable interest if it meets requirements 1, 2 and 5 above, even though it does not meet requirements 3 and 4.

Make the election by checking the box on Schedule A, Line 14. **You may not make the election on a late filed Form CT-709.**

LINE 9

Enter the amount of the annual exclusions that were claimed for the gifts you listed on Line 8.

LINE 10

Line 9 is subtracted from Line 8 and the balance is entered on Line 10. This is the marital deduction that can be claimed for the year. If a terminable interest is given to a spouse and a QTIP election is made, the value of the property transferred should equal the amount on Line 10.

LINE 11

On Line 11 show your total charitable, public, or similar gifts (minus exclusions allowed). On the short line, indicate which numbered items from the top of Schedule A are charitable gifts. You may deduct from the total 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;
- 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 12

Add Line 10 and Line 11. This is the total of the marital deduction and the charitable gift deduction.

LINE 13

Line 12 is subtracted from Line 7 and the balance is entered on Line 13. This is the total taxable gifts for the year. The amount entered on Line 13 is also carried forward to Line 1 of the "Tax Computation" section on the front page of the return.

TERMINABLE INTEREST MARITAL DEDUCTION

LINE 14

If an election is made under Internal Revenue Code §2523 for terminable interest transfers to a spouse, the appropriate information must be included on Line 14.

LINE 15

The box on Line 15 is checked if the transferor wishes to make the election out of QTIP treatment that is available for certain annuities. Section 2523(f)(6) of the Internal Revenue Code creates an automatic QTIP election for gifts of joint and survivor annuities where the spouses are the only possible recipients of the annuity prior to the death of the last surviving spouse.

The donor spouse can elect out of QTIP treatment by checking the box on Line 15 and entering the item number from **Form CT-709**, Schedule A, for the annuities for which he or she is making the election. Any annuities entered on Line 15 cannot also be entered on Schedule A, Line 8. Any such annuities that are not listed on Line 15 must be entered on Schedule A, Line 8. If there is more than one such joint and survivor annuity, the donor is not required to make the election for all of them. Once made, the election is irrevocable.

SUPPLEMENTAL DOCUMENTS AND ATTACHMENTS

1. Attach a complete copy of federal Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (including all attachments).
2. For each life insurance policy, attach a copy of federal Form 712, Life Insurance Statement.
NOTE: 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 will be greater than the amount shown on federal Form 712, Line 56. In these situations, you should report the full economic value of the policy.
3. For stock of closely held or inactive corporations, attach balance sheets, particularly the one nearest the date of the gift, and 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.
4. Any other documents, such as **appraisals**, required for adequate explanation of value must be attached to the return. If no appraisal is attached to show how property is valued, explain in detail how the value was determined.

NOTE: A lack of information may lead to a determination that an incomplete return has been filed.

FORM CT-709EXT
Application For Extension of Time to File
Connecticut Gift Tax Return

CT-709EXT
CALENDAR YEAR
▶19__

(Rev. 10/94)

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER <small>(Please Type or Print)</small>	Donor's First Name and Middle Initial	Last Name	Social Security Number
	Address	Number and Street	P.O. Box
	City, Town or Post Office	State	ZIP Code
			Date Received (FOR DEPARTMENT USE ONLY)

THIS IS NOT AN EXTENSION OF TIME TO PAY ANY AMOUNT OF TAX — PENALTIES AND INTEREST MAY APPLY. (SEE INSTRUCTIONS)
AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE.

I request a six-month extension of time to file a Connecticut Gift Tax Return for the calendar year _____.
If the donor died during the year that the gifts were made enter the date of death (see instructions) ▶ _____.

I have requested a federal extension using federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, for calendar year 19____; or I have requested an extension of time to file the gift tax return by writing to the district director or the Internal Revenue Service Center for my area. YES NO

If **NO**, the reason for the Connecticut extension is:

.....

.....

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

1. Total Connecticut gift tax liability for 19____ (see instructions).....▶ 1.

NOTE: You must enter an amount in the box provided. If you do not expect to owe tax, enter zero (0).

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write the donor's Social Security Number and "19____ Form CT-709EXT" on the check or money order.

Mail to: State of Connecticut
 Department of Revenue Services
 PO Box 2978
 Hartford CT 06104-2978

DECLARATION: I declare under the penalties of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Donor	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address		Connecticut Sales Tax Registration Number

Form CT-709EXT Instructions

Purpose:

Use Form CT-709EXT to request a six-month extension to **file** a Connecticut Gift Tax Return. It will not be necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 4868 or if you have written a letter to the district director or the Internal Revenue Service Center for your area.

If federal Form 4868 was not filed, the donor can apply for a six-month extension to file a Connecticut Gift Tax Return, provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-709EXT in its entirety, and
2. File it by the due date of the return, and
3. Pay the amount shown on line 1.

NOTE: Form CT-709EXT **only extends the time to file** your Connecticut Gift Tax Return. Form CT-709EXT **does not extend the time to pay** your gift tax.

Any underpayment of tax will accrue interest at the rate of 1- $\frac{3}{4}$ % per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% of the balance due or \$50, whichever is greater, will be assessed on any underpayment of the total tax due. If no tax is due, the penalty for late filing is \$50.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File Form CT-709EXT:

This extension request is due on or before the original due date for filing your Connecticut gift tax return. Generally this extension request must be filed on or before April 15 annually for gifts made during the preceding calendar year. If the donor of the gifts died during the year in which the gifts were made, the due date for filing form CT-709EXT is the earlier of the due date, with extensions, of the donor's federal Estate Tax Return (Form 706) or April 15 of the year following the calendar year in which the gifts were made.

NOTE: If any due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

Where To File:

Mail to: State of Connecticut
Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978

Specific Instructions

— FORM CT-709 CANNOT BE FILED AS A JOINT RETURN WITH YOUR SPOUSE —

Calendar Year - Enter the calendar year in which the gifts were made.

Name, Address and Social Security Number - Enter the donor's name, address and Social Security Number.

Signature - This form must be signed by the donor.

Others Who Can Sign - Anyone with a signed Power of Attorney on file can sign on your behalf.

NOTE: If a donor 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, C.P.A.s and Enrolled Agents) to the donor may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the donor and the relationship existing between the donor and the signer.

Form CT-1120
CORPORATION BUSINESS TAX RETURN

1994

FOR CALENDAR YEAR 1994 or OTHER FISCAL YEAR BEGINNING _____, 1994 AND ENDING _____, 19__

L A B E L H E R E	TOTAL ASSETS	CORPORATION NAME	CT TAX REGISTRATION NUMBER				
	GROSS RECEIPTS	NUMBER AND STREET			DATE RECEIVED (For Dept. Use Only)		000
	FED. BUSINESS ACTIVITY CODE	CITY OR TOWN	STATE	ZIP Code	FEDERAL EMPLOYER I.D. NUMBER		
	AUDITED BY <input type="checkbox"/> F <input type="checkbox"/> O						

CHANGE OF: Mailing Address Closing Month (attach explanation) **CHECK ALL BOXES THAT APPLY**

RETURN STATUS: Initial Return Final Return

IF FINAL RETURN: DISSOLVED WITHDRAWN MERGED / REORGANIZED (Enter Survivor's CT Tax Registration Number) _____

FEDERAL RETURN WAS FILED ON: 1120 1120A 1120H CONSOLIDATED BASIS 1120PC (See Instructions) OTHER

1. State of incorporation _____ Date of organization _____ Date qualified in CT _____ Date business commenced in CT _____

2. Is this part of a combined return including two or more corporations? Yes No (If "Yes", complete Form CT-1120CR.)

3. Was this company included in a Connecticut Combined Tax Return for any prior year? Yes No (If first year, attach Form CT-1120CC.)

— ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120 INCLUDING SCHEDULES —

COMPUTATION OF NET INCOME

1. Federal taxable income (loss) before net operating loss and special deductions.....	▶	1	
2. Interest income wholly exempt from federal tax.....	▶	2	
3. Unallowable deduction for corporation tax (Schedule F, Line 8).....	▶	3	
4. TOTAL (Add Lines 1 through 3).....	▶	4	
5. Dividend deduction (Form CT-1120/CT-1120S ATT, Schedule I, Line 4).....	▶	5	
6. Capital loss carryover (if not deducted in computing federal capital gain).....	▶	6	
7. TOTAL (Add Lines 5 and 6).....	▶	7	
8. NET INCOME (Line 4 less Line 7).....	▶	8	

SCHEDULE A — COMPUTATION OF TAX ON NET INCOME

1. Net Income (Line 8) (If 100% Connecticut, enter also on Line 3).....	▶	1	
2. Apportionment fraction (Form CT-1120A, Schedule Q or R) (Carry to six places).....	▶	2	0.
3. Connecticut net income (Line 1, or Line 1 multiplied by Line 2).....	▶	3	
4. Operating loss carryover (Form CT-1120/CT-1120S ATT, Schedule H, Line 6).....	▶	4	
5. Income subject to tax (Line 3 less Line 4).....	▶	5	
6. Tax at 11.5% of Line 5.....	▶	6	

SCHEDULE B — COMPUTATION OF ADDITIONAL TAX ON CAPITAL

1. Additional tax base (Schedule D, Column C, Line 6) (Banks, Form CT-1120/CT-1120S ATT, Schedule J, Column D, Line 5) (If 100% Connecticut, enter also on Line 3).....	▶	1	
2. Apportionment fraction (Form CT-1120A, Schedule S) (Carry to six places).....	▶	2	0.
3. Line 1, or Line 1 multiplied by Line 2.....	▶	3	
4. Number of months covered by this return.....	▶	4	
5. Line 3 multiplied by Line 4, divided by 12.....	▶	5	
*6. 3 and 1/10 mills per dollar (.0031) of Line 5. (Maximum tax for Sch. B is \$1,000,000) *Banks - 4% of Line 3.....	▶	6	

SCHEDULE C — COMPUTATION OF AMOUNT PAYABLE (MINIMUM TAX \$250)

1. Tax (Largest of Schedule A, Line 6, or Schedule B, Line 6 or \$250).....	▶	1		
2. Tax Credits (Form CT-1120/CT-1120S K, Line 24).....	▶	2		
3. Balance of tax payable (Line 1 less Line 2, but not less than zero).....	▶	3		
4. TAX PAYMENTS	(a) Paid with application for extension, Form CT-1120 EXT.....	▶	4a	
	(b) Paid with estimates, Forms CT-1120ESA, ESB, ESC & ESD.....	▶	4b	
	(c) Overpayment from prior year.....	▶	4c	
5. Balance of tax due (overpaid) (Line 3 less payments on Line 4).....	▶	5		
6. Add Penalty ▶(6a) _____ Interest ▶(6b) _____ CT-1120I Interest ▶(6c) _____	▶	6		
7. Amount to be credited to 1995 estimated tax ▶(7a) _____ refunded ▶(7b) _____	▶	7		
8. Balance due with this return (Line 5 plus Line 6).....	▶	8		

▼ **ENTER TOTAL OF LINES 4a, 4b, 4c** ▼

Make check payable to: Commissioner of Revenue Services
Mail to: Department of Revenue Services, P.O. Box 2974, Hartford, CT 06104-2974

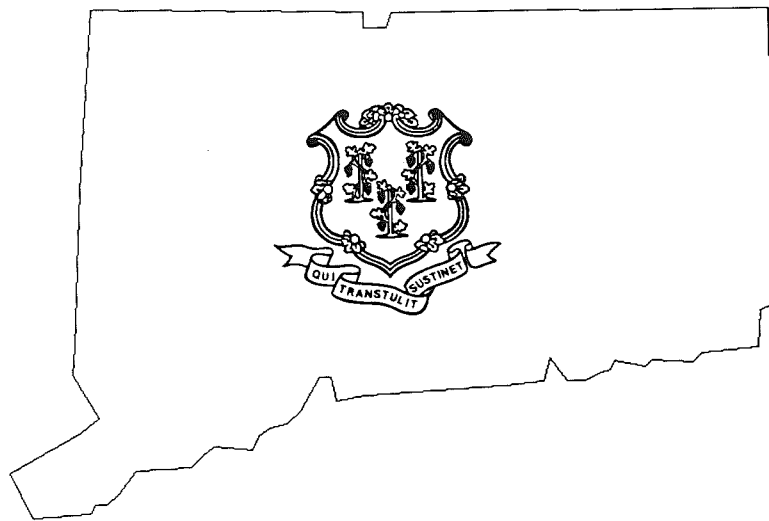
Check if you do not want a booklet sent to you next year. Checking this box does not relieve you of your responsibility to file. However, you will be sent a reminder and mailing label which must be given to your preparer.

CT-1120

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

1994

Connecticut Corporation Business Tax Return and Instructions



This booklet contains:

- Form CT-1120
- Form CT-1120/CT-1120S ATT
- Form CT-1120A
- Form CT-1120/CT-1120S K
- Form CT-1120I
- Form CT-1120 EXT
- Forms Information



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET

HARTFORD, CONNECTICUT 06106

January 1995

A Message from Donald F. Miller, Commissioner of Revenue Services:

This booklet contains 1994 Connecticut Corporation Business Tax Return and Instructions to assist corporations in complying with Connecticut tax laws.

New Connecticut tax credits are available this year to corporate taxpayers. A summary of these credits is contained in this booklet. **IP 94 (6)**, *Overview of Connecticut Business Tax Credits* provides a summary of all available corporate tax credits and is available from the Department's Forms Unit.

Although we have made the returns and instructions as simple as possible, we know that questions may arise. Our Taxpayer Services Division is ready to assist you with any questions you may have. The telephone numbers for information or to order forms and publications are 203-566-7033 or 1-800-382-9463 (In-state). Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911.

The Connecticut Department of Revenue Services will continue to explore ways to ensure that our tax system is administered equitably. We are prepared to maintain an ongoing dialogue with the legislature, tax practitioners and the business community to promote the economic growth of the State of Connecticut.

We welcome your comments and suggestions. Please mail them to the following address:

Connecticut Department of Revenue Services
Taxpayer Services Division
92 Farmington Avenue
Hartford, CT 06105

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WHAT THIS BOOKLET CONTAINS

Read the instructions contained in this booklet carefully before preparing the Connecticut corporation business tax return. This booklet contains information and instructions regarding the following forms:

FORM CT-1120 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/CT-1120S ATT contains schedules used to compute the Connecticut operating loss carryover (Schedule H), the dividend deduction (Schedule I), and the additional tax base for banks (Schedule J).

FORM CT-1120A is used to compute the apportionment factors for the net income and the additional tax base.

FORM CT-1120/CT-1120S K is used to claim tax credits.

FORM CT-1120I is used to compute the interest due on underpayment of estimated tax.

FORM CT-1120 EXT is the application that is required for obtaining an extension of time to file the Connecticut corporation business tax return.

Line by line instructions are included for each form as indicated in the table of contents. Refer to the back cover for additional ways to contact the Department of Revenue Services to obtain forms or information.

ADMINISTRATIVE POLICY CHANGES

SIGNATURE REQUIREMENT

The signature requirement for estimated corporation business tax returns has been eliminated for all installments filed on or after January 1, 1995.

AUDIT GUIDELINES

Audit guidelines for invoking the commissioner's discretionary powers embodied in Conn. Gen. Stat. §12-221a, concerning apportionment and Conn. Gen. Stat. §12-226a, concerning the adjustment of items of income, deductions, or capital have been established. Additional information is available in the Department of Revenue Services publication **IN 94(1)**.

LEGISLATIVE CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1994

TAX RATE DECREASES

Public Act 93-74, §5, provides for rate changes to the corporation business tax.

FOR INCOME YEARS COMMENCING ON OR AFTER:

FOR INCOME YEARS COMMENCING ON OR AFTER:	BUT BEFORE:	TAX RATE IS:
1/1/94	1/1/95	11.5 %
1/1/95	1/1/96	11.25%
1/1/96	1/1/97	11.0 %
1/1/97	1/1/98	10.5 %
1/1/98		10.0 %

INTEREST RATE DECREASE

P.A. 93-74, §§9 and 10, reduces the interest rate on underpayments. The interest rate on any underpayment of corporation business tax that is due and payable on or after January 1, 1994 is reduced from 1 2/3% to 1 1/4 % per month or fraction thereof.

P.A. 94-4, §§30-36 (May Spec. Sess.), further reduces the interest rate on underpayments to 1% per month or fraction thereof effective July 1, 1995, and reduces the interest rate on overpayments from 3/4% to 2/3% per month or fraction thereof effective July 1, 1995.

COOPERATIVE HOUSING CORPORATION

P.A. 94-4 creates a corporation business tax exemption for cooperative housing corporations.

PENALTY WAIVERS

P.A. 94-2 allows the commissioner to waive penalties of \$500 or less without approval of the Tax Review Committee.

SALES TAX EXEMPTION-TAX PREPARATION SERVICES

P.A. 93-74, §24 exempts tax preparation services provided to a corporation or partnership from sales and use taxes effective January 1, 1995.

NEW BUSINESS TAX CREDITS THAT CAN BE APPLIED AGAINST THE CORPORATION BUSINESS TAX

The following new tax credits have been established in an effort to aid business and encourage economic development in Connecticut. **IP 94 (6)**, *Overview of Connecticut Business Tax Credits*, provides a summary of all available tax credits and is available from the Department's Forms Unit.

EMPLOYEE TRAINING CREDIT (FORM CT-1120ETC)

Conn. Gen. Stat. §12-217k allows a credit for the incremental increase in the amounts spent in Connecticut on the training of employees employed in Connecticut for income years commencing on or after January 1, 1994.

NEW FACILITIES CREDIT (FORM CT-1120NFC)

Conn. Gen. Stat. §12-217m allows a credit in the amount of 10% to 25% of the tax allocated for occupying new facilities and creating new jobs in Connecticut. The amount of credit allowed to the occupant of the new facility is determined by the class of eligibility certificate issued by the Department of Economic Development.

MACHINERY AND EQUIPMENT CREDIT

P.A. 94-4, §69 (May Spec. Sess.), allows a credit for income years commencing on or after January 1, 1995 for the incremental increase in the amount spent on machinery and equipment acquired for and installed in a facility in Connecticut. The rate of credit is either 5% or 10% depending on the number of full-time permanent employees.

RESEARCH AND EXPERIMENTAL EXPENDITURE CREDIT

(FORM CT-1120RC) Conn. Gen. Stat. §12-217j allows a credit of

20% for the incremental increase in 1994 research and experimental expenditures over such expenditures for the preceding income year.

RESEARCH AND DEVELOPMENT NONINCREMENTAL EXPENDITURES

P.A. 93-433 allows a 1% to 6% credit for research and development expenses paid or incurred for years commencing on or after January 1, 1993. The credit allowed for 1993 and 1994 expenditures may not be claimed until income years commencing on or after January 1, 1995.

RESEARCH AND DEVELOPMENT GRANTS TO INSTITUTIONS (FORM CT-1120GC)

Conn. Gen. Stat. §12-217l allows a 25% credit for any grant or combination of grants to any institution of higher education in Connecticut for the purposes of research and development related to advancements in technology.

APPRENTICESHIP TRAINING CREDIT IN MACHINE TOOL AND METAL TRADES

P.A. 94-4, §16 (May Spec. Sess.), amended Conn. Gen. Stat. §12-217g to increase the apprenticeship training credit to \$4.00 per hour and increases the maximum credit to \$4,800 per year per apprenticeship.

EMPLOYER-ASSISTED HOUSING TAX CREDIT

P.A. 93-74, §50 allows a credit for payments made by a business firm to a revolving loan fund, administered by the Connecticut Housing Finance Authority, that is established to make loans for housing located in Connecticut to low and moderate income employees of the business firm or any subsidiary.

CLEAN ALTERNATIVE FUEL - VEHICLES, EQUIPMENT AND RELATED FILLING / RECHARGING STATIONS

P.A. 93-199 expanded Conn. Gen. Stat. §12-217i to allow a credit of 10% on the purchase and installation of equipment used in an electric recharging station for vehicles powered by electricity.

P.A. 94-170 allows a credit for income years commencing on or after January 1, 1994 and prior to January 1, 1999:

1. An amount equal to 50% of the amount spent directly on the construction of any filling station or improvements to any existing filling station in order to provide either compressed natural gas, liquefied petroleum gas or liquefied natural gas.
2. An amount equal to 50% of the amount spent directly for the conversion of motor vehicles so that they can use either electricity, compressed natural gas, liquefied petroleum gas or liquefied natural gas.

ELECTRONIC DATA PROCESSING EQUIPMENT PROPERTY TAX CREDIT

P.A. 94-4, §47 (May Spec. Sess.), allows a credit for 100% of the property tax paid on electronic data processing equipment effective for property appearing on the October 1, 1994 grand list and each grand list thereafter.

TRAFFIC MANAGEMENT PROGRAMS CREDIT

P.A. 94-4, §45 (May Spec. Sess.), allows a credit for 50% of the amount spent for the direct cost of transportation management programs that are related to the attainment of Clean Air Act standards. The credit, which commences January 1, 1995, is available to corporations that employ at least 100 persons.

CONNECTICUT INSURANCE REINVESTMENT CREDIT

P.A. 94-214 allows a credit for investments made in an insurance business incorporated in Connecticut. Commencing with investments made on or after January 1, 1994, the credit is 10% of the amounts invested beginning 3 years, but not later than 7 years, from the date of the investment and 20% for 7 through 10 years.

1994 FORM CT-1120 INSTRUCTIONS

ATTACH A COMPLETE COPY OF YOUR FEDERAL CORPORATION TAX RETURN TO
FORM CT-1120 (AS FILED WITH THE INTERNAL REVENUE SERVICE)

GENERAL INSTRUCTIONS

Who Must File Form CT-1120

Form CT-1120 must be filed by every corporation (or association taxable as a corporation) which carries on business or has the right to carry on business in Connecticut. Any corporation dissolved or withdrawn from Connecticut during fiscal year 1994 is subject to the corporation business tax up to the date of dissolution or withdrawal.

NOTE: S corporations must use Form CT-1120S. Corporations electing combined filing must also complete Form CT-1120CR.

The following are exempt from filing a Connecticut corporation business tax return:

1. Insurance companies other than domestic insurance companies.
2. Companies subject to gross earnings tax under Chapter 210 of the Connecticut General Statutes.
3. Domestic International Sales Corporations (DISC) which have made a valid election for federal income tax purposes to be treated as a DISC.
4. Cooperative housing corporations, as defined for federal income tax purposes.

The following are exempt from payment of Connecticut corporation business tax but must file a tax return to claim the exemption:

1. A homeowners association which has elected for federal income tax purposes to be treated as such.
2. Companies whose income is directly attributable to the research, design, manufacture or sale in Connecticut of aero-derived gas turbine systems in industrial applications developed after October 1, 1992. Refer to Form CT-1120, Page 2, item 6.

NOTE: This exemption will not be allowed for income years commencing on or after January 1, 1998.

3. Companies not owned or controlled, directly or indirectly, by any other company, whose annual gross revenues in the most recently completed year did not exceed \$100,000,000, and which engaged in the research, design, manufacture, sale or installation of alternative energy systems, or motor vehicles powered in whole or in part by electricity, natural gas or solar energy, including their parts and components are exempt from corporation business tax, provided at least seventy-five percent of the gross annual revenues of such company are derived from such research, design, manufacture, sale or installation. Refer to Form CT-1120, Page 2, item 7.

NOTE: This exemption will not be allowed for income years commencing on or after January 1, 1998.

4. Certain political organizations or associations that are exempt from federal income taxes under §527 of the Internal Revenue Code. Federal Form 1120 POL must be attached.

When Is Form CT-1120 Due

A return for a taxable period ending December 31 must be filed not later than April 1 of the following year, and, for any other taxable period, not later than the first day of the fourth month following the close of the taxable period. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return. If the return is filed late, it will be subject to penalties and interest.

How To Request An Extension

In order to secure an extension of time to file the annual return, the corporation must file Form CT-1120 EXT, *Application for Extension of Time to File*, not later than the first day of the fourth month following the close of the taxable period, together with payment of the total tax due. The filing of Form CT-1120 EXT will automatically extend the due date for six months.

Form CT-1120 EXT only extends the time to file the final return, it does not extend the time to pay the corporation business tax. Interest on any tax not paid by the due date will be computed at the rate of 1 $\frac{1}{4}$ % per month or fraction thereof through June 30, 1995, and on or after July 1, 1995 at the rate of 1% per month or fraction thereof.

Where To File

Please use the pre-addressed envelope that was enclosed with your return or mail to:

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PO BOX 2974
HARTFORD CT 06104-2974

Accounting Period And Method Of Accounting

A corporation's accounting period and method of accounting for Connecticut tax purposes shall be the same as the corporation's accounting period and method of accounting for federal tax purposes.

If a corporation's accounting period or method of accounting is changed for federal tax purposes, the accounting period or method of accounting must be similarly changed for Connecticut tax purposes.

How To File An Amended Return

Any company 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-1120/CT-1120S X**. A copy of federal Form 1120X must be attached to substantiate any changes to federal net income.

Internal Revenue Service Changes

Corrections to taxable income by the Internal Revenue Service must be reported on or before the due date or extended due date of the next return or within 90 days after receipt of the notice of correction from the Internal Revenue Service, whichever is later. All federal adjustments must be reported using **Form CT-1120/CT-1120S X**. An extension request for reporting federal audit changes must be submitted in writing to the commissioner of revenue services setting forth the reason additional time is required.

Estimated Tax Requirements

Every corporation carrying on or having the right to carry on business in Connecticut whose estimated tax exceeds \$1,000 must file estimated returns. Refer to General Instructions on **Forms CT-1120 ESA, ESB, ESC and ESD, *Estimated Corporation Business Tax***. Prior year corporate filers will be mailed preprinted estimated returns.

Interest

Interest will be computed at the rate of 1¼% per month or fraction thereof through June 30, 1995, and on or after July 1, 1995, at the rate of 1% per month or fraction thereof from the due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form CT-1120I**.

Penalties

Failure to file and late filing: The penalty for late filing of a return or report of federal audit changes, where no additional tax is due is \$50.

Late payment: The penalty for late payment is 10% of the balance of tax due or \$50, whichever is greater.

Willful failure to file or pay: Where any person willfully fails to pay the tax or to file a return, that person shall, in addition to any other penalty, be fined not more than \$1,000 or imprisoned not more than one year or both.

Willful filing of fraudulent or materially false return: Where any person willfully files a tax return known by that person to be fraudulent or false in any material matter, that person may be fined not more than \$5,000 or imprisoned not more than five years nor less than one year, or both.

Waiver Of Penalty

A corporation may be entitled to a waiver of penalty if the failure to file or pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Do not include the penalty waiver request with **Form CT-1120**. Mail separately to:

TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
PO BOX 5089
HARTFORD CT 06102 - 5089

NOTE: Interest on underpayments or late payments cannot be waived. Before a penalty waiver can be granted, a taxpayer must pay all tax and interest due.

Signature

The return must be signed by a duly authorized officer.

Anyone who is paid to prepare the return must sign the return and enter the preparer's federal employer identification number.

NOTE: Tax preparation services involving business returns provided on or after January 1, 1995 are exempt from sales and use taxes.

Tax Clearance/Tax Status

A request for tax clearance or tax status must be submitted in writing to the Department of Revenue Services, Audit Division, 92 Farmington Ave., Hartford, CT 06105 and must state:

1. The name and address of the taxpayer.
2. The Connecticut tax registration number.
3. The reason for the request.
4. The tax types for which tax clearance or tax status is being requested.

SPECIFIC INSTRUCTIONS FOR FORM CT-1120

Required Information

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, federal employer identification number, total assets, federal business activity code and gross receipts (net of returns and allowances) in the spaces provided at the top of **Form CT-1120**.

In the spaces provided enter the state in which the corporation filed its Articles of Incorporation and the date of organization.

If incorporated outside Connecticut enter the date qualified to do business in Connecticut. A corporation must enter the date it commenced business operations in Connecticut.

If the corporation is included in a Connecticut combined corporation business tax return refer to **Form CT-1120CR**.

If the corporation is included in a Connecticut combined corporation business tax return for the first year, **Form CT-1120CC, *Authorization and Consent of Corporation to be Included in a Combined Corporation Business Tax Return***, must be completed.

Name And Address

Remove the preprinted label from the back of this booklet and place it over the name and address block of the return. Make sure the information on the label is correct. If you need to make any changes, draw a line through the incorrect information and clearly print the new information. Using the label reduces the possibility of error in processing your return.

If there is no preprinted label, print or type the information requested in the space provided at the top of Form CT-1120. Be sure to enter the corporation's Connecticut tax registration number and federal employer identification number.

Change Of Address/Closing Month

Indicate any change of address by checking off the mailing address box on Form CT-1120. Indicate any change to the end of your filing period by checking off the proper box and attach an explanation of the change.

Initial Or Final Return

If this is the first time the corporation has filed Form CT-1120, check the "Initial Return" box.

If the corporation is legally dissolved or withdrawn, check the "Final Return" box.

Dissolution

A domestic corporation is properly dissolved by the filing of 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 final liquidation of assets, whichever is later.

Any dissolved corporation which continues to conduct business must file a corporation business tax return 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 the Department of Revenue

Services, Audit Division, 92 Farmington Avenue, Hartford, CT 06105. 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 submit a written request for a tax clearance to the Department of Revenue Services, Audit Division, 92 Farmington Avenue, Hartford, CT 06105. The tax clearance and Application for Withdrawal must be filed with the Connecticut Office of the Secretary of the State.

Mergers

A corporation that has merged must file a return covering the period up to the date of merger. For further information contact the Connecticut Office of the Secretary of the State.

Reorganization

Any corporation that is reorganized must submit the details concerning the reorganization in writing to the Department of Revenue Services, Operations Division, 92 Farmington Avenue, Hartford, CT 06105 and disclose the survivor's Connecticut tax registration number.

Type Of Federal Return Filed

Check the appropriate box for the type of federal return filed. If the box for Form 1120PC is checked, please see instruction for Line 1 under the heading "Computation of Net Income."

Attachments To Be Filed With The Return

Attach a complete copy of the corporation's federal Form 1120 including all schedules and attachments used in arriving at federal taxable income.

LINE INSTRUCTIONS

COMPUTATION OF NET INCOME

Line 1 - Enter your federal taxable income before net operating loss and special deductions as filed on your federal return.

Federal Form 1120PC filers: P.A. 93-435 allows nonlife insurance companies the full deduction for losses incurred without making the adjustment required by §832 (b)(5)(B) of the Internal Revenue Code.

Line 2 - Enter interest income wholly exempt from federal tax.

Line 3 - Enter the amount from Form CT-1120, Schedule F, Line 8 (total unallowable deduction for corporation business tax).

Line 4 - Add Lines 1 through 3 and enter total on Line 4.

Line 5 - Enter dividend deduction from Form CT-1120/CT-1120S ATT Schedule I, Line 4.

Line 6 - Enter the amount of any capital loss carryover available which was not deducted in computing federal capital gain.

This is limited to the amount of the capital gain reported on the federal return as prescribed in Conn. Gen. Stat. §12-217.

Line 7 - Add Lines 5 and 6 and enter the total on Line 7.

Line 8 - Subtract Line 7 from Line 4 and enter the result on Line 8.

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME

A corporation entitled to apportion its income must complete Form CT-1120A, Schedule Q or R, whichever is applicable, and carry the result to Line 2 of Schedule A. Air carriers and motor bus companies engaged in multistate business must use Form CT-1120A-A or CT-1120A-B, respectively, in lieu of Schedule Q or R. Insurance companies use Form CT-1120A-I.

Line 1 - Enter the net income from Line 8 above. A corporation that may not apportion its income must also enter this amount on Schedule A, Line 3.

Line 2 - Enter the appropriate apportionment fraction from Form CT-1120A, Schedule Q, Line 2 or Schedule R, Line 6, Column C. The fraction must be expressed as a decimal rounded to six places.

Line 3 - Enter the amount from Line 1, if not entitled to apportion, or Line 1 multiplied by Line 2.

Line 4 - Enter the amount of any unused losses from Form CT-1120/CT-1120S ATT, Schedule H, Line 6 attributable to Connecticut business operations as reported in years ending December 31, 1989 and thereafter.

NOTE: Losses may be carried forward for five income years. 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. Refer to Form CT-1120CR Instructions for information about combined carry forward losses.

Line 5 - Subtract Line 4 from Line 3 and enter the result on Line 5.

Line 6 - Multiply Line 5 by 11.5% (.115) and enter the result on Line 6.

SCHEDULE B - COMPUTATION OF ADDITIONAL TAX ON CAPITAL

Schedule B is used to compute the additional tax on the capital of a corporation pursuant to Conn. Gen. Stat. §12-219. It does not apply to insurance companies, real estate investment trusts, regulated investment companies or interlocal risk management agencies formed under Chapter 113a.

Line 1 - Enter the amount shown on Form CT-1120, Schedule D, Column C, Line 6. Banking institutions must enter the amount appearing on Form CT-1120/CT-1120S ATT, Schedule J, Column D, Line 5. Corporations that may not apportion must also enter this amount on Form CT-1120, Schedule B, Line 3.

Line 2 - Corporations, other than air carriers and insurance companies, enter the apportionment fraction from Form CT-1120A, Schedule S, Column C, Line 3. The fraction must be expressed as a decimal rounded to six places.

Line 3 - Enter the amount from Line 1 if not entitled to apportion, or Line 1 multiplied by Line 2.

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 5 - Multiply Line 3 by Line 4. Divide the result by 12 and enter the amount on Line 5.

Line 6 - Multiply Line 5 by 0.31% (.0031) and enter the result on Line 6. The maximum tax for Schedule B is \$1,000,000.

Banking institutions must multiply the amount on Line 3 by 4% (.04) and enter the result on Line 6.

SCHEDULE C - COMPUTATION OF AMOUNT PAYABLE

Line 1 - Enter the larger of Form CT-1120, Schedule A, Line 6 or Form CT-1120, Schedule B, Line 6 or \$250.

Line 2 - Enter the total tax credits from Form CT-1120/CT-1120S K, Part II, Line 24.

Line 3 - Subtract Line 2 from Line 1 and enter the result on Line 3. If negative, enter zero.

Line 4 - Enter on Lines 4a, 4b and 4c all prepayments you have made. Enter the total on Line 4.

Line 5 - Subtract Line 4 from Line 3 and enter the result on Line 5.

Line 6(a) - Enter penalty if applicable. (See General Instructions, "Penalties," Page 5.)

Line 6(b) - Enter interest due on tax not paid by the original due date. (See General Instructions, "Interest," Page 5.)

Line 6(c) - Enter interest due on underpayment of estimated tax. (Complete and attach Form CT-1120I.)

Line 6 - Add Lines 6a through 6c and enter total on Line 6.

Line 7(a) - Enter the amount of overpayment to be credited to 1995 estimated tax.

NOTE: Overpayments are credited only as of the date of receipt of the completed Form CT-1120.

Line 7(b) - Enter the amount of overpayment to be refunded.

Line 7 - Enter the sum of Lines 7(a) and 7(b).

Line 8 - Balance Due - Add Line 5 and Line 6 and enter the result on Line 8.

SCHEDULE D - COMPUTATION OF ADDITIONAL 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. Refer to federal Form 1120, Schedule L, Lines 22a and 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. Refer to federal Form 1120, Schedule L, Lines 23 through 25.

Line 3 - Enter the beginning (Column A) and ending (Column B) values of all surplus reserves (including deferred taxes). Attach a schedule of all surplus reserves to support the amounts shown on Line 3.

NOTE: A reserve is an amount set aside or deducted from current or retained earnings for meeting future liabilities.

Line 4 - Add Lines 1 through 3 (Column A and Column B) and enter the average in Column C.

Line 5 - Enter the total holdings of stock from Form CT-1120, Schedule E in Column A and Column B. Enter the average of Column A and Column B on Line 5, Column C.

Line 6 - Subtract Line 5, Column C from Line 4, Column C and enter the result here and on Form CT-1120, Schedule B, Line 1.

SCHEDULE E - HOLDINGS OF STOCK

List 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 Form CT-1120, Schedule D, 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.

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 all payroll taxes deducted in arriving at federal taxable income.

Line 2 - Enter all real property taxes deducted in arriving at federal taxable income.

Line 3 - Enter all personal property taxes deducted in arriving at federal taxable income.

Line 4 - Enter all sales and use taxes deducted in arriving at federal taxable income.

Line 5 - Enter any other taxes not based on income or profits deducted in arriving at federal taxable income.

Line 6 - Enter the amount of Connecticut corporation business tax deducted in the computation of federal taxable income.

Line 7 - Enter any corporate tax on or measured by income or profits imposed 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 Lines 6 and 7 in Column B and enter the result on Line 8. Enter also on Form CT-1120, Front Page, Computation of Net Income, Line 3

SCHEDULE G - CORPORATE OFFICERS

Enter officers' names, complete home addresses and corporate titles.

ADDITIONAL REQUIRED INFORMATION

1. If the principal place of business is located outside Connecticut, enter the name of the state where it is located.
2. Enter the Connecticut towns in which the corporation owned or leased (as lessee) real or tangible personal property or performed any services. (Attach schedule if necessary.)
- 3a. If the corporation transferred a controlling interest in an entity owning Connecticut real property, the corporation (the transferor) is subject to the controlling interest transfer tax. Enter the name and federal employer identification number of the entity in which a controlling interest was transferred.

NOTE: The transferor is required to file Form AU-330, *Controlling Interest Transfer Taxes*.

- 3b. If this corporation was the entity in which a controlling interest was transferred, enter the name and federal employer identification number of the transferor. The transferor is subject to the controlling interest transfer tax.

NOTE: The entity in which a controlling interest was transferred is required to file Form AU-331, *Controlling Interest Transfer Taxes Informational Return*.

4. If any other corporation owns a majority of the voting stock of this corporation, enter the name of such corporation.
5. Corrections to taxable income by the Internal Revenue Service must be reported on or before the due date or extended due date for the next return or within 90 days after receipt of the notice of correction from the Internal Revenue Service, whichever is later.

All federal adjustments must be reported using Form CT-1120/CT-1120S X.

6. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut that is exempt from the Connecticut corporation business tax under Conn. Gen. Stat. §12-217(a)(8). (See General Instructions, "Who Must File", Page 4.)
7. If exemption from the Connecticut corporation business tax is being claimed under Conn. Gen. Stat. §12-214(a)(7) (as amended by P.A. 93-199) ATTACHEXPLANATION. (See General Instructions, "Who Must File", Page 4.)

1994 FORM CT - 1120/CT-1120S K INSTRUCTIONS

Form CT-1120/CT-1120S K must be attached to Form CT-1120 or Form CT-1120S whenever tax credits from the current income year are being claimed or carryforward credit balances exist from 1993. Additional information about Connecticut tax credits is available in the Department of Revenue Services publication IP 94 (6), *Overview of Connecticut Business Tax Credits*, available from the Department's Forms Unit. (See the back cover for information on ordering.)

Part I - TAX CREDITS FROM THE CURRENT INCOME YEAR

Enter in Part 1, Line 1 through Line 16 all of the credits being claimed for the 1994 income year.

Line 1 - Enter the Air Pollution Abatement Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217c.

Line 2 - Enter the Industrial Waste Treatment Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217d.

Line 3 - Enter the Work Education Program credit computed according to the provisions of Conn. Gen. Stat. §12-217f. Eligibility certificate forms CWE-DO 474 and CWE-DO 474S issued by the Department of Education must be attached to and made a part of the tax return.

Line 4 - Enter the Apprenticeship Training credit computed according to the provisions of Conn. Gen. Stat. §12-217g. Eligibility certificate, Form ATX-792 issued by the Department of Labor must be attached to and made a part of the tax return.

Line 5 - Enter the Neighborhood Assistance Program credit computed according to the provisions of Chapter 228a of the Connecticut General Statutes. A copy of the Neighborhood Assistance tax credit approval letter from the Department of Social Services must be attached to and made a part of the tax return.

Line 6 - Enter the Child Day Care Subsidy credit computed according to the provisions of Conn. Gen. Stat. §17-613. A copy of the approval letter from the Department of Social Services must be attached to and made a part of the tax return.

Line 7 - Enter the Low and Moderate Income Housing Program credit computed according to the provisions of Conn. Gen. Stat. §8-395. A copy of the approval letter from the Department of Housing must be attached to and made a part of the tax return.

Line 8 - Enter the Employer-Assisted Housing credit computed according to the provisions of P.A. 93-74. A copy of the Certificate of Compliance from the Connecticut Housing Finance Authority (CHFA) must be attached to and made a part of the tax return.

Line 9 - Enter the Manufacturing Facilities credit as computed on Form CT-1120MC. Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.

Line 10 - Enter the credit for Manufacturing Facilities located in an Enterprise Zone or designated Entertainment District, as computed on Form CT-1120MCEZ. Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Business Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.

Line 11 - Enter the New Facilities credit for occupying new facilities and creating new jobs in Connecticut, as computed on Form CT-1120NFC. A copy of the Certificate of Eligibility issued by the Department of Economic Development must be attached to and made a part of the tax return.

Line 12 - Enter the Research and Experimental Expenditures credit, as computed on Form CT-1120RC, which must be attached to and made a part of the tax return.

Line 13a - Enter the Clean Alternative Fuel credit computed according to the provisions of Conn. Gen. Stat. §12-217i.

Line 13b - Enter the Alternative Fuel credit computed according to the provisions of P.A. 94-170.

Tax credits claimed under Conn. Gen. Stat. §12-217i or P.A. 94-170 must be supported by schedules reflecting the details of the computations, including the dates on which expenses were paid or incurred. These schedules must be attached to and made a part of the tax return.

Line 14 - Enter the Employee Training credit, as computed on Form CT-1120ETC, which must be attached to and made a part of the tax return.

Line 15 - Enter the credit for research and development grants to institutions of higher education, as computed on Form CT-1120GC, which must be attached to and made a part of the tax return.

Line 16 - Add Lines 1 through 15 and enter the total in the space provided.

PART II - CARRYFORWARD CREDITS FROM 1993

The taxpayer must maintain a tax credit schedule for each credit item included in the carryforward balance. The schedules should indicate the year in which the credit was originally claimed and the income years to which the credit was carried back or forward.

Line 17 - Enter any credit carryforward balance for Air Pollution Abatement Facilities. Credits may be carried forward for 9 successive income years. Carryback provisions are not applicable to this credit.

Line 18 - Enter any credit carryforward balance for Industrial Waste Treatment Facilities. Credits may be carried forward for 4 successive income years. Carryback provisions are not applicable to this credit.

Line 19 - Enter any credit carryforward balance for the Neighborhood Assistance tax credit program. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 20 - Enter any credit carryforward balance for Child Day Care Subsidy tax credit. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 21 - Enter any credit carryforward balance for Low and Moderate Income Housing tax credits. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 22 - Enter any credit carryforward balance for Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under Conn. Gen. Stat. 12-217i. Credits may be carried forward for 3 succeeding income years. Carryback provisions are not applicable to this credit.

Line 23 - Add Lines 17 through 22. This is the corporation's total credit carryforward balance from 1993 for all credits with a carryforward provision. The taxpayer must maintain a worksheet containing the details of each credit item used in computing the credit carryforward balance. Each credit item must be adjusted for any credit carried forward and claimed against the 1994 Connecticut corporation business tax.

Line 24 - Add Lines 16 and 23. This is the corporation's total tax credit available for 1994 to be applied against the 1994 Connecticut corporation business tax. Enter this amount on **Form CT-1120, Schedule C, Line 2**. Any unused credit that has a carryback provision may be claimed by filing **Form CT-1120/CT-1120S X**.

Part III - CARRYFORWARD AND CARRYBACK OF 1994 CREDITS

This schedule is provided to enable the taxpayer to account for any credits earned in 1994 but were not applied or were in excess of the 1994 Connecticut corporation business tax. The credits earned in 1994 that have a carryback provision should be indicated on Part III, and claimed against a preceding year's tax by filing **Form CT-1120/CT-1120S X**. Part III is also used to record credits earned in 1994 that have a carryforward provision and are available for the 1995 income year.

Line 1 through 13a - Column B is used to enter the credits claimed from Part I of this form that have a carryback or a carryforward provision.

Line 1 through 13a - Column C is used to enter the credit items applied from Part I of this form against the 1994 Connecticut corporation business tax.

Line 5 through 8 - Column D is used to enter any credit carryback items from Part I of this form. The credit carryback may be claimed by filing **Form CT-1120/CT-1120S X**.

Line 1 through 13 - Column E is used to enter any credit carryforward balance after the application of the 1994 Connecticut corporation business tax and the application of any credit carryback.

FORMS INFORMATION

CONN-TAX

If you need to request additional forms, booklets or instructions, you may call the Department's Tax Information Line at 1-800-382-9463 (in-state) or 203-566-7033 and follow the voice prompt messages. Forms may be ordered 24-hours a day from the Forms Unit using voice-mail.

TAX-FAX

If you have a fax machine with a handset or calling capabilities, you may order and receive information 24-hours a day. To use TAX-FAX dial 203-297-5698 from your fax machine and follow the voice prompt messages. A complete list of Connecticut tax forms is available through the Tax-Fax system.

ADDITIONAL CONNECTICUT TAX FORMS

CORPORATION BUSINESS TAX FORMS:

CT-1120ESA Estimated Tax - First Instalment
CT-1120ESB Estimated Tax - Second Instalment
CT-1120ESC Estimated Tax - Third Instalment
CT-1120ESD Estimated Tax - Fourth Instalment
CT-1120I Computation of Interest Due On Estimated Tax
CT-1120/CT-1120S ATT Corporation Business Tax Return Attachment (Schedules H,I,J)
CT-1120 EXT Application For Extension Of Time To File Corporation Business Tax Return
CT-1120CC Authorization And Consent Of A Corporation To Be Included In A Combined Corporation Business Tax Return
CT-1120 Corporation Business Tax Return
CT-1120S Corporation Business Tax Return
CT-1120CR Combined Corporation Business Tax Return
CT-1120L Corporation Business Tax Return - Life Insurance Company
CT-1120/CT-1120S X Amended Corporation Business Tax Return
CT-1120A Corporation Business Tax Return Apportionment Computation
CT-1120A-A Apportionment - Air Carrier
CT-1120A-B Apportionment - Motor Bus
CT-1120A-I Apportionment - Insurance Company

CORPORATION BUSINESS TAX CREDIT FORMS:

CT-1120/CT-1120S K Corporation Business Tax Credit Summary
CT-1120MC Manufacturing Facility Located in High Unemployment Area
CT-1120MCEZ Facilities Located In An Enterprise Zone Or Entertainment Zone
CT-1120CRMC Manufacturing Facility Located In High Unemployment Area (Combined Return)
CT-1120CRMCEZ Facilities Located in An Enterprise Zone Or Entertainment Zone (Combined Return)
CT-1120ETC Employee Training Credit
CT-1120NFC Occupying New Facilities And Creating New Jobs
CT-1120CRNFC Occupying New Facilities And Creating New Jobs (Combined Return)
CT-1120GC Research and Development Grants To Institutions Of Higher Education
CT-1120RC Research Credit

OTHER CONNECTICUT FORMS & PUBLICATIONS:

OP-253X Request For Ordering Connecticut Package X
OP-253B Request For Ordering Connecticut Corporation Business Tax Forms
CT-990T CT Unrelated Business Income Tax Return
REG-1 Application For Tax Registration Number
OS-114 Sales And Use Tax Return
IP 94 (6) Overview of Connecticut Business Tax Credits

CONNECTICUT TAX BOOKLETS

CT-1120 - Connecticut Corporation Business Tax Return and Instructions
CT-1120S - Connecticut S Corporation Business Tax Return and Instructions
CT-1120SI - Connecticut S Corporation Information and Composite Income Tax Return and Instructions
CT-1065 - Connecticut Partnership Income Tax Return and Instructions
CT-G - Connecticut Group Income Tax Return and Instructions
CT-1040/CT-1040EZ - Connecticut Resident Income Tax Return and Instructions (individuals)
CT-1040NR/PY - Connecticut Nonresident Or Part-Year Resident Income Tax Forms and Instructions
CT-709 - Connecticut Gift Tax Return and Instructions
IP 92(8.2) - 1995 Connecticut Circular CT - Employer's Tax Guide and Withholding Tables

FORM CT-1120A
Corporation Business Tax Return Apportionment Computation

CORPORATION NAME	CT TAX REGISTRATION NUMBER 000
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- REFER TO INSTRUCTIONS ON REVERSE SIDE -

SCHEDULE Q - NET INCOME APPORTIONMENT

1. (a) Gross receipts from business carried on within Connecticut	
(b) Gross receipts from business carried on without Connecticut	
(c) TOTAL (Line 1(a) plus Line 1(b))	
2. Proportion of income attributable to Connecticut (Line 1(a) divided by Line 1(c)) <small>Carry to 6 places only Enter on Sch. A, Line 2</small>	DECIMAL NOTATION

SCHEDULE R - NET INCOME APPORTIONMENT

FACTOR	ITEM	COLUMN A CONNECTICUT	COLUMN B EVERYWHERE	COLUMN C
TANGIBLE PROPERTY <i>(Average Monthly Net Book Value)</i>	1. (a) Inventories			COLUMN A DIVIDED BY COLUMN B <i>(Carry to 6 places only)</i>
	(b) Depreciable Assets			
	(c) Land			
	(d) Capitalized Rent			
	(e) Other			
		1. TOTAL		
WAGES, SALARIES AND OTHER COMPENSATION	2. TOTAL			DECIMAL NOTATION
GROSS RECEIPTS	3. (a) Sales of Tangibles			DECIMAL NOTATION
	(b) Services			
	(c) Interest			
	(d) Rents & Royalties			
	(e) <small>Net gains from Sales of Assets</small>			
	(f) Other			
		3. TOTAL		
	4. Same as Column C, Line 3			DECIMAL NOTATION
Apportionment Fraction	5. Total of Lines 1, 2, 3 and 4 in Column C <i>Apportionment (Line 5 divided by number of fractions used) Enter here and on Schedule A, Line 2</i>			DECIMAL NOTATION

SCHEDULE S - ADDITIONAL TAX BASE APPORTIONMENT

FACTOR	ITEM	COLUMN A CONNECTICUT	COLUMN B EVERYWHERE	COLUMN C
INTANGIBLE ASSETS <i>(Average Monthly Net Book Value)</i>	1. (a) Cash			Column A, Line 3 divided by Column B, Line 3 ENTER BELOW AND ON SCHEDULE B LINE 2
	(b) Notes & Accts. Rec.			
	(c) Investments <small>(Other than stock)</small>			
	(d) Other			
		1. TOTAL		
TANGIBLE PROPERTY <i>(Average Monthly Net Book Value)</i>	2. (a) Inventories			<i>(Carry to 6 places only)</i>
	(b) Depreciable Assets			
	(c) Land			
	(d) Other			
		2. TOTAL		
Apportionment Fraction	3. Total of Lines 1 and 2			DECIMAL NOTATION

INSTRUCTIONS FOR SCHEDULES Q, R AND S

Complete this form and file as a part of the corporation business tax return only if the company carried on business within and without Connecticut and was taxable in another state during the income year for which the return is filed.

THESE SCHEDULES ARE NOT APPLICABLE TO AIR CARRIERS AND INSURANCE COMPANIES.

Schedule Q - APPORTIONMENT OF NET INCOME

This schedule should be completed only by companies that derive business income from operations which do not involve the manufacture, sale or use of tangible property or real property. **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 - APPORTIONMENT OF NET INCOME

This schedule should be completed only by companies that derive business income from operations which involve the manufacture, sale or use of tangible personal or real property.

Item 1. This fraction must include the average monthly net book value of all tangible personal and real property held and owned by the corporation plus the value of any property rented to the corporation, which shall be computed by multiplying by 8 the gross rents payable. Gross rents shall be the actual sum of money or other consideration payable, directly or indirectly, by the taxpayer or for its benefit for the use or possession of the property, excluding royalties, but including interest, taxes, insurance, repairs or any other amount required to be paid by the terms of a lease or other arrangement and a proportionate part of the cost of any improvement to the real property made by or on behalf of the taxpayer which reverts to the owner or lessor upon termination of a lease or other arrangement, based on the unexpired term of the lease commencing with the date the improvement is completed, provided, where a building is erected on leased land by or on behalf of the taxpayer, the value of the land is determined by multiplying the gross rent by eight, and the value of the building is determined in the same manner as if owned by the taxpayer.

Item 2. This fraction must include all compensation paid by the corporation during the income year to officers and all other employees inclusive of salaries and wages which have been capitalized and not claimed as a deduction in the income year of the return.

Item 3. This fraction must include gross receipts from sales and other sources during the income year. Includible in the numerator (Column A) are the following: receipts from sales of tangible property delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale, receipts from services performed within Connecticut, rents and royalties from property situated within Connecticut, royalties from patents and copyrights used within Connecticut, interest earned from assets managed or controlled within the state, net gains from sales or other disposition of intangible assets managed or controlled within the state and net gains from sales or disposition of tangible assets situated within the state. ~~Corporations must not include separately stated items in their receipts fraction.~~ If losses from sales or other dispositions of such tangible or intangible assets exceed the gains therefrom, then enter zero for the net gains. Dividends are excluded from the receipts factor. All other receipts earned within Connecticut not otherwise apportioned should be included.

Item 4. This fraction is the same as Item 3, Column C.

Schedule S - ADDITIONAL 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 such assets are held and used in connection with business conducted during the income year outside Connecticut.

AIR CARRIERS, MOTOR BUS COMPANIES AND INSURANCE COMPANIES

Air Carriers must substitute Form CT-1120A-A for Form CT-1120A, Schedules Q, R and S.

Motor Bus Companies must use Form CT-1120A-B, Schedule R-B to apportion income derived from carrying passengers for hire. Income derived from sources other than carrying passengers for hire must be apportioned by using the appropriate apportionment fraction determined on Form CT-1120A, Schedule Q or Schedule R.

Motor Bus Companies must use Form CT-1120A, Schedule S to compute the additional tax base apportionment fraction.

Insurance Companies must substitute Form CT-1120A-I for Form CT-1120A.

APPORTIONMENT IN SPECIAL CASES

Under Conn. Gen. Stat. §12-221a which provides for deviation from the statutory apportionment method under certain extraordinary circumstances, the return of a taxpayer requesting such relief must be filed initially on the statutory basis using the formula methods prescribed in Conn. Gen. Stat. §12-218, 12-219a or 12-244 for computing the net income and the additional tax base, together with (1) payment of the tax due on the applicable base as so computed and (2) a statement containing a specific alternative method as well as 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 additional tax base.

Permission to determine the tax on an alternative basis will not be considered in any case in which this procedure has not been strictly followed. In no instance will separate accounting be recognized as an alternative to the statutory formula. The return will be audited within 3 years after the date filed and after notice of the audit findings has been issued, the taxpayer may, if aggrieved by such findings, be granted a hearing provided a request for hearing is filed within 60 days after issuance of the notice.

Since the statutory method is designed to produce a reasonable apportionment within and without Connecticut, 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. It is also emphasized that 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 all proportion to the business transacted in Connecticut. The variance must be significant enough to invalidate the assumption that the statutory method is reasonable.

(Rev. 12/94)

COMPUTATION OF INTEREST DUE ON ESTIMATED TAX

FOR THE CALENDAR YEAR 1994 OR FISCAL YEAR BEGINNING _____, 1994 and ENDING _____, 19____

CORPORATION NAME _____

CONNECTICUT TAX REGISTRATION NO. _____

— SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM —

PART I — COMPUTATION OF UNDERPAYMENT

1. 1994 Tax Due (Form CT-1120, Schedule C, line 3) less \$1,000
2. Multiply line 1 by .90
3. 1993 Tax (1993 Form CT-1120, Schedule C, line 1)

PART II — COMPUTATION OF INTEREST

	A	B	C	D
4. Enter in columns A through D the instalment due dates (the 15th day of the 3rd, 6th, 9th and 12th month of your income year) 4.				
5. Multiply line 3 by .60 5.				
6. Enter in column A the lesser of (line 2 multiplied by .30) or line 5 6.				
7. Enter in columns B through D the amount on line 2 7.				
8. Enter (column B, line 7 multiplied by .70) less column A, line 6 8.				
9. Estimated instalment rate 9.			.10	.20
10. Enter line 6 in column A; Enter line 8 in column B; Multiply line 7, columns C and D by line 9 10.				
11. Enter payments made or credits received on or before the instalment due date (line 4, columns A through D) 11.				
12. Subtract line 11 from line 10 12.				
13. Enter date of additional payment or credit received after the instalment due date (line 4, columns A through D). If no additional payment enter earlier of: due date of return or filing date of return 13.				
14. Enter the number of months from line 4, columns A through D to payment date shown on line 13, columns A through D or 14 months for ESA; 11 months for ESB; 8 months for ESC; 5 months for ESD, whichever is less. . 14.				
15a. Multiply the number of months through June 30, 1995 on line 14 × .0125 (March 1994 through June 1995) 15a.				
15b. Multiply the remaining number of months on line 14 by .01 (Applicable from July 1995 and thereafter) 15b.				
16a. Interest Due: line 12 multiplied by line 15a 16a.				
16b. Interest Due: line 12 multiplied by line 15b 16b.				
16c. Interest Due: line 16a plus line 16b 16c.				
17. Enter the amount of payment or credit from date shown on line 13, columns A through D 17.				
18. Subtract line 17 from line 12 18.				
19. Enter the date of the next additional payment or credit that meets the balance on line 18, columns A through D. (If no additional payment, enter due date of return) 19.				
20. Enter the number of months from line 13, columns A through D to date shown on line 19, columns A through D 20.				
21a. Multiply the number of months through June 30, 1995 on line 20 by .0125 (March 1994 through June 1995) 21a.				
21b. Multiply the remaining number of months on line 20 by .01 (Applicable from July 1995 and thereafter) 21b.				
22a. Interest Due: line 18 multiplied by line 21a 22a.				
22b. Interest Due: line 18 multiplied by line 21b 22b.				
22c. Interest Due: line 22a plus line 22b 22c.				
23. Total Interest Due (line 16c plus line 22c) 23.				
24. Add Columns A through D, line 23 and enter here and on the appropriate Connecticut Tax Form. 24.				

1994 Form CT-1120I Instructions

A corporation is required to make estimated tax payments pursuant to Conn. Gen. Stat. §12-242c. Form CT-1120I is used by corporations to determine interest due on underpayments of estimated Connecticut corporation business tax. If the corporation has made timely estimated tax payments (Form CT-1120ESA, ESB, ESC, ESD) and has paid at least 90% of the current year tax at the required instalment rate, the taxpayer is not subject to interest on underpaid instalments of estimated tax. If the current year tax is \$1,000 or less, it is not necessary to complete this form. Form CT-1120I is also used to compute interest due on underpayments of estimated Connecticut unrelated business income tax. Refer to Form CT-990T Instructions.

PARTS I & II - COMPUTATION OF INTEREST ON UNDERPAYMENT OF ESTIMATED INSTALMENTS

Interest on underpaid instalments is calculated pursuant to Conn. Gen. Stat. §12-242d. The taxpayer must enter on Line 1, the tax liability for the current year from Form CT-1120 or CT-1120S, Schedule C (line 3) less \$1,000, or Form CT-1120CR, Part V (line 6) less \$1,000, or Form CT-990T, (line 6) less \$1,000. Enter on line 3 the total tax from the previous year (Assumed Tax), which is computed at the current year tax rate.

Line 4 - The required instalment payments are due on the 15th day of the 3rd, 6th, 9th and 12th month of the income year.

Lines 5 through 10 - Calculate the required minimum instalment payments. The first instalment (ESA) is the current year tax less \$1,000 multiplied by 90% multiplied by 30%, or 60% of the prior year tax, whichever is less. Subsequent required instalment payments should be calculated as indicated on CT-1120I.

Line 11 - Enter any payment or credit made with intended instalment. The payment must be made or credit established on or before the due date of the intended instalment. NOTE: Overpayments from the filing of a corporation business tax return is established and credited as of the date of receipt of the completed return.

Line 13 - Payments accompanying an estimated instalment Form CT-1120ESA, ESB, ESC or ESD will be applied first to the intended instalment to be paid. Any surplusage will then be applied to the earliest underpaid instalment. Payments or credits will be applied to their intended instalment as of the date of their receipt. Enter the date of the next additional payment or credit received after the intended instalment due date. If there are no additional payments or credits enter the earlier of: The due date of the Connecticut corporation business tax return or the filing date of that return.

Line 14 - Enter the number of months from the instalment due date to payment date of instalment. If no payment was made, enter the earlier of: the number of months to the due date of return or filing date of return or 14 months for ESA; 11 months for ESB; 8 months for ESC; 5 months for ESD, whichever is less.

Line 15a - The interest rate through June 30, 1995 is 1.25% per month or any part of a month. Determine the number of months for each late or unpaid instalment through June 30, 1995 and multiply by .0125.

Line 15b - The interest rate from July 1, 1995 is 1% per month or any part of a month. Determine the number of months for each late or unpaid instalment from July 1, 1995 and multiply by .01.

Line 16a - Multiply the late or unpaid balance on line 12 by the rate on line 15a.

Line 16b - Multiply the late or unpaid balance on line 12 by the rate on line 15b.

Line 16c - Enter the interest due on line 16c (line 16a plus line 16b).

Line 17 - Enter the amount of payment made, or credit received from the date indicated on line 13, columns A through D.

Line 19 - Enter the date of next additional payment or credit. If the taxpayer has multiple payments or credits, additional computations will be required. Complete a worksheet or schedule and enter the result on line 23, columns A through D. Attach a copy of the worksheet to Form CT-1120I.

Lines 20 through 22 - These lines are for the calculation of interest due when the taxpayer makes payments or has credits after the intended instalment date.

Lines 23 and 24 - Complete as indicated on Form CT-1120I.

Form CT-1120S
CORPORATION BUSINESS TAX RETURN

S
1994

FOR CALENDAR YEAR 1994 or OTHER FISCAL YEAR BEGINNING _____ 1994 AND ENDING _____ 19 _____

TOTAL ASSETS ▶	L A B E L H E R E	CORPORATION NAME	CT TAX REGISTRATION NUMBER				
GROSS RECEIPTS ▶		NUMBER AND STREET	0 0 0				
FED. BUSINESS ACTIVITY CODE ▶		CITY OR TOWN	STATE	ZIP Code	DATE RECEIVED (For Dept. Use Only)		
AUDITED BY <input type="checkbox"/> F <input type="checkbox"/> O					FEDERAL EMPLOYER I.D. NUMBER		

CHECK ALL BOXES THAT APPLY

CHANGE OF:
 Mailing Address Closing Month (attach explanation) RETURN STATUS: Initial Return Final Return

IF FINAL RETURN:

▶ DISSOLVED ▶ WITHDRAWN ▶ MERGED / REORGANIZED (Enter Survivor's CT Tax Registration Number) _____

1. State of incorporation _____ Date of organization _____ Date qualified in CT _____ Date business commenced in CT _____
2. Was this company included in a Connecticut Combined Tax Return for any prior year? ▶ Yes ▶ No

— ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120S INCLUDING SCHEDULES —

COMPUTATION OF NET INCOME

1. Ordinary income (loss) (Federal Form 1120S, Line 21).....▶	1	
2. Unallowable deduction for corporation tax (Schedule F, Line 8).....▶	2	
3. NET INCOME (Add Lines 1 and 2).....▶	3	

SCHEDULE A — COMPUTATION OF TAX ON NET INCOME

1. Net Income (Line 3) (If 100% Connecticut, enter also on Line 3).....▶	1	
2. Apportionment fraction (Form CT-1120A, Schedule Q or R) (Carry to six places).....▶	2	0.
3. Connecticut net income (Line 1, or Line 1 multiplied by Line 2).....▶	3	
4. Operating loss carryover (Form CT-1120/CT-1120S ATT, Schedule H, Line 6).....▶	4	
5. Income subject to tax (Line 3 less Line 4).....▶	5	
6. Tax at 11.5% of Line 5.....▶	6	

SCHEDULE B — COMPUTATION OF ADDITIONAL TAX ON CAPITAL

1. Additional tax base (Schedule D, Column C, Line 6) (If 100% Connecticut, enter on Line 3).....▶	1	
2. Apportionment fraction (Form CT-1120A, Schedule S) (Carry to six places).....▶	2	0.
3. Line 1, or Line 1 multiplied by Line 2.....▶	3	
4. Number of months covered by this return.....▶	4	
5. Line 3 multiplied by Line 4, divided by 12.....▶	5	
6. 3 and 1/10 mills per dollar (.0031) of Line 5. (Maximum tax for Sch. B is \$1,000,000).....▶	6	

SCHEDULE C — COMPUTATION OF AMOUNT PAYABLE (MINIMUM TAX \$250)

1. Tax (Largest of Schedule A, Line 6, or Schedule B, Line 6 or \$250).....▶	1		
2. Tax Credits (Form CT-1120/CT-1120S K, Line 24).....▶	2		
3. Balance of tax payable (Line 1 less Line 2, but not less than zero).....▶	3		
4. TAX PAYMENTS	(a) Paid with application for extension, Form CT-1120 EXT.....▶	4a	ENTER TOTAL OF LINES 4a, 4b, 4c
	(b) Paid with estimates, Forms CT-1120ESA, ESB, ESC & ESD.....▶	4b	
	(c) Overpayment from prior year.....▶	4c	
5. Balance of tax due (overpaid) (Line 3 less payments on Line 4).....▶	5		
6. Add Penalty ▶(6a) _____ Interest ▶(6b) _____ CT-11201 Interest ▶(6c) _____	6		
7. Amount to be credited to 1995 estimated tax ▶(7a) _____ refunded ▶(7b) _____	7		
8. Balance due with this return (Line 5 plus Line 6).....▶	8		

Make check payable to: Commissioner of Revenue Services

Mail to: Department of Revenue Services, P.O. Box 2974, Hartford, CT 06104-2974

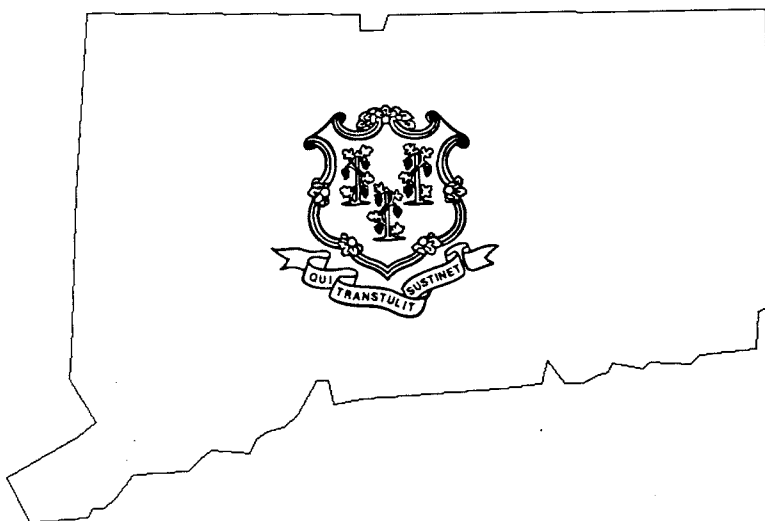
▶ Check if you do not want a booklet sent to you next year. Checking this box does not relieve you of your responsibility to file. However, you will be sent a reminder and mailing label which must be given to your preparer.

CT-1120S

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

1994

Connecticut S Corporation Business Tax Return and Instructions



This booklet contains:

- Form CT-1120S
- Form CT-1120/CT-1120S ATT
- Form CT-1120A
- Form CT-1120/CT-1120S K
- Form CT-1120I
- Form CT-1120 EXT
- Forms Information



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET

HARTFORD, CONNECTICUT 06106

January 1995

A Message from Donald F. Miller, Commissioner of Revenue Services:

This booklet contains 1994 Connecticut S Corporation Business Tax Return and Instructions to assist corporations in complying with Connecticut tax laws.

New Connecticut tax credits are available this year to corporate taxpayers. A summary of these credits is contained in this booklet. **IP 94 (6)**, *Overview of Connecticut Business Tax Credits* provides a summary of all available corporate tax credits and is available from the Department's Forms Unit.

Although we have made the returns and instructions as simple as possible, we know that questions may arise. Our Taxpayer Services Division is ready to assist you with any questions you may have. The telephone numbers for information or to order forms and publications are 203-566-7033 or 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only, call 203-297-4911.

The Connecticut Department of Revenue Services will continue to explore ways to ensure that our tax system is administered equitably. We are prepared to maintain an ongoing dialogue with the legislature, tax practitioners and the business community to promote the economic growth of the State of Connecticut.

We welcome your comments and suggestions. Please mail them to the following address:

Connecticut Department of Revenue Services
Taxpayer Services Division
92 Farmington Avenue
Hartford, CT 06105

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WHAT THIS BOOKLET CONTAINS

Read the instructions contained in this booklet carefully before preparing the Connecticut S corporation business tax return. This booklet contains information and instructions regarding the following forms:

FORM CT-1120S 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/CT-1120S ATT, Schedule H is used by an S corporation to compute the Connecticut operating loss carryover.

FORM CT-1120A is used to compute the apportionment factors for the net income and the additional tax base.

FORM CT-1120/CT-1120S K is used to claim tax credits.

FORM CT-1120I is used to compute the interest due on underpayment of estimated tax.

FORM CT-1120 EXT is the application that is required for obtaining an extension of time to file the Connecticut S corporation business tax return.

Line by line instructions are included for each form as indicated in the table of contents. Refer to the back cover for additional ways to contact the Department of Revenue Services to obtain forms or information.

ADMINISTRATIVE POLICY CHANGES

SIGNATURE REQUIREMENT

The signature requirement for estimated corporation business tax returns has been eliminated for all installments filed on or after January 1, 1995.

AUDIT GUIDELINES

Audit guidelines for invoking the commissioner's discretionary powers embodied in Conn. Gen. Stat. §12-221a, concerning apportionment and Conn. Gen. Stat. §12-226a, concerning the adjustment of items of income, deductions, or capital have been established. Additional information is available in the Department of Revenue Services publication **IN 94(1)**.

LEGISLATIVE CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1994

TAX RATE DECREASES

Public Act 93-74, §5, provides for rate changes to the corporation business tax.

FOR INCOME YEARS

<u>COMMENCING ON OR AFTER:</u>	<u>BUT BEFORE:</u>	<u>TAX RATE IS:</u>
1/1/94	1/1/95	11.5 %
1/1/95	1/1/96	11.25 %
1/1/96	1/1/97	11.0 %
1/1/97	1/1/98	10.5 %
1/1/98		10.0 %

INTEREST RATE DECREASE

P.A. 93-74, §§9 and 10, reduces the interest rate on underpayments. The interest rate on any underpayment of corporation business tax that is due and payable on or after January 1, 1994 is reduced from 1 2/3% to 1 1/4 % per month or fraction thereof.

P.A. 94-4, §§30-36 (May Spec. Sess.), further reduces the interest rate on underpayments to 1% per month or fraction thereof effective July 1, 1995 and reduces the interest rate on overpayments from 3/4% to 2/3% per month or fraction thereof effective July 1, 1995.

COOPERATIVE HOUSING CORPORATION

P.A. 94-4 creates a corporation business tax exemption for cooperative housing corporations.

PENALTY WAIVERS

P.A. 94-2 allows the commissioner to waive penalties of \$500 or less without approval of the Tax Review Committee.

SALES TAX EXEMPTION-TAX PREPARATION SERVICES

P.A. 93-74, §24 exempts tax preparation services provided to a corporation or partnership from sales and use tax effective January 1, 1995.

NEW BUSINESS TAX CREDITS THAT CAN BE APPLIED AGAINST THE CORPORATION BUSINESS TAX

The following new tax credits have been established in an effort to aid business and encourage economic development in Connecticut. **IP 94 (6)**, *Overview of Connecticut Business Tax Credits*, provides a summary of all available tax credits and is available from the Department's Forms Unit.

EMPLOYEE TRAINING CREDIT (FORM CT-1120ETC) Conn. Gen. Stat. §12-217k allows a credit for the incremental increase in the amounts spent in Connecticut on the training of employees employed in Connecticut for income years commencing on or after January 1, 1994.

NEW FACILITIES CREDIT (FORM CT-1120NFC) Conn. Gen. Stat. §12-217m allows a credit in the amount of 10% to 25% of the tax allocated for occupying new facilities and creating new jobs in Connecticut. The amount of credit allowed to the occupant of the new facility is determined by the class of eligibility certificate issued by the Department of Economic Development.

MACHINERY AND EQUIPMENT CREDIT P.A. 94-4, §69 (May Spec. Sess.), allows a credit for income years commencing on or after January 1, 1995 for the incremental increase in the amount spent on machinery and equipment acquired for and installed in a facility in Connecticut. The rate of credit is either 5% or 10% depending on the number of full-time permanent employees.

RESEARCH AND EXPERIMENTAL EXPENDITURE CREDIT (FORM CT-1120RC) Conn. Gen. Stat. §12-217j allows a credit

of 20% for the incremental increase in 1994 research and experimental expenditures over such expenditures for the preceding income year.

RESEARCH AND DEVELOPMENT NONINCREMENTAL EXPENDITURES P.A. 93-433 allows a 1% to 6% credit for research and development expenses paid or incurred for years commencing on or after January 1, 1993. The credit allowed for 1993 and 1994 expenditures may not be claimed until income years commencing on or after January 1, 1995.

RESEARCH AND DEVELOPMENT GRANTS TO INSTITUTIONS (FORM CT-1120GC) Conn. Gen. Stat. §12-217l allows a 25% credit for any grant or combination of grants to any institution of higher education in Connecticut for the purposes of research and development related to advancements in technology.

APPRENTICESHIP TRAINING CREDIT IN MACHINE TOOL AND METAL TRADES P.A. 94-4, §16 (May Spec. Sess.), amended Conn. Gen. Stat. §12-217g to increase the apprenticeship training credit to \$4.00 per hour and increases the maximum credit to \$4,800 per year per apprenticeship.

EMPLOYER-ASSISTED HOUSING TAX CREDIT P.A. 93-74, §50, allows a credit for payments made by a business firm to a revolving loan fund, administered by the Connecticut Housing Finance Authority, that is established to make loans for housing located in Connecticut to low and moderate income employees of the business firm or any subsidiary.

CLEAN ALTERNATIVE FUEL - VEHICLES, EQUIPMENT AND RELATED FILLING / RECHARGING STATIONS P.A. 93-199 expanded Conn. Gen. Stat. §12-217i to allow a credit of 10% on the purchase and installation of equipment used in an electric recharging station for vehicles powered by electricity.

P.A. 94-170 allows a credit for income years commencing on or after January 1, 1994 and prior to January 1, 1999:

1. An amount equal to 50% of the amount spent directly on the construction of any filling station or improvements to any existing filling station in order to provide either compressed natural gas, liquefied petroleum gas or liquefied natural gas.
2. An amount equal to 50% of the amount spent directly for the conversion of motor vehicles so that they can use either electricity, compressed natural gas, liquefied petroleum gas or liquefied natural gas.

ELECTRONIC DATA PROCESSING EQUIPMENT PROPERTY TAX CREDIT P.A. 94-4, §47 (May Spec. Sess.), allows a credit for 100% of the property tax paid on electronic data processing equipment effective for property appearing on the October 1, 1994 grand list and each grand list thereafter.

TRAFFIC MANAGEMENT PROGRAMS CREDIT P.A. 94-4, §45 (May Spec. Sess.), allows a credit for 50% of the amount spent for the direct cost of transportation management programs that are related to the attainment of Clean Air Act standards. The credit, which commences January 1, 1995, is available to corporations that employ at least 100 persons.

CONNECTICUT INSURANCE REINVESTMENT CREDIT P.A. 94-214 allows a credit for investments made in an insurance business incorporated in Connecticut. Commencing with investments made on or after January 1, 1994, the credit is 10% of the amounts invested beginning 3 years, but not later than 7 years, from the date of the investment and 20% for 7 through 10 years.

1994 FORM CT-1120S INSTRUCTIONS

ATTACH A COMPLETE COPY OF YOUR FEDERAL CORPORATION TAX RETURN TO FORM CT-1120S (AS FILED WITH THE INTERNAL REVENUE SERVICE)

GENERAL INSTRUCTIONS

Who Must File Form CT-1120S

A corporation which files with the Internal Revenue Service as an S corporation must file a **Form CT-1120S**, *Connecticut Corporation Business Tax Return* if it carries on business or has the right to carry on business in Connecticut. Any S corporation dissolved or withdrawn from Connecticut in fiscal year 1994 is subject to the corporation business tax up to the date of dissolution or withdrawal.

NOTE: S corporations must file **Form CT-1120SI** in addition to **Form CT-1120S**.

The following are exempt from payment of tax but must file a Connecticut corporation business tax return to claim the exemption:

1. Companies whose income is directly attributable to the research, design, manufacture or sale in Connecticut of aero-derived gas turbine systems in industrial applications developed after October 1, 1992. Refer to **Form CT-1120S**, Page 2, item 5.

NOTE: This exemption will not be allowed for income years commencing on or after January 1, 1998.

2. Companies not owned or controlled, directly or indirectly, by any other company, whose annual gross revenues in the most recently completed year did not exceed \$100,000,000, and which engaged in the research, design, manufacture, sale or installation of alternative energy systems, or motor vehicles powered in whole or in part by electricity, natural gas or solar energy, including their parts and components are exempt from corporation business tax, provided at least seventy-five percent of the gross annual revenues of such company are derived from such research, design, manufacture, sale or installation. Refer to **Form CT-1120S**, Page 2, item 6.

NOTE: This exemption will not be allowed for income years commencing on or after January 1, 1998.

When Is Form CT-1120S Due

A return for a taxable period ending December 31 must be filed not later than April 1 of the following year, and, for any other taxable period, not later than the first day of the fourth month following the close of the taxable period. The return will be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before the due date of the return. If the return is filed late, the corporation will be subject to penalties and interest.

How To Request An Extension

In order to secure an extension of time within which to file the annual return, the corporation must file a **Form CT-1120 EXT**, *Application for Extension of Time To File*, not later than the first day of the fourth month following the close of the taxable period, together with payment of the total tax due. The filing of **Form CT-1120 EXT** will automatically extend the due date for six months.

Form CT-1120 EXT only extends the time to file the final return, it does not extend the time to pay the corporation business tax. Interest on any tax not paid by the due date will be computed at the rate of 1 1/4% per month or fraction thereof through June 30, 1995, and on or after July 1, 1995 at the rate of 1% per month or fraction thereof.

Where To File

Please use the pre-addressed envelope that was enclosed with your return or mail to:

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PO BOX 2974
HARTFORD CT 06104-2974

Accounting Period And Method Of Accounting

An S corporation's accounting period and method of accounting for Connecticut tax purposes shall be the same as the S corporation's accounting period and method of accounting for federal tax purposes.

If an S corporation's accounting period or method of accounting is changed for federal tax purposes, the accounting period or method of accounting must be similarly changed for Connecticut tax purposes.

How To File An Amended Return

Any company 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-1120/CT-1120S X**. A copy of the amended federal Form 1120S must be attached to substantiate any changes to federal net income.

Internal Revenue Service Changes

Corrections to ordinary income (loss) from trade or business activities by the Internal Revenue Service must be reported on or before the due date or extended due date of the next return or within 90 days after receipt of the notice of correction from the Internal Revenue Service, whichever is later. All federal adjustments must be reported using **Form CT-1120/CT-1120S X**. An extension request for reporting federal audit changes must be submitted in writing to the commissioner of revenue services setting forth the reason additional time is required.

Estimated Tax Requirements

Every S corporation carrying on or having the right to carry on business in Connecticut whose estimated tax exceeds \$1,000 must file estimated returns. Refer to General Instructions on **Forms CT-1120 ESA, ESB, ESC and ESD, Estimated Corporation Business Tax**. Prior year corporate filers will be mailed preprinted estimated returns.

Interest

Interest will be computed at the rate of 1 1/4% per month or fraction thereof through June 30, 1995, and on or after July 1, 1995 at the rate of 1% per month or fraction thereof from the due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form CT-1120I**.

Penalties

Failure to file and late filing: The penalty for late filing of a return or report of federal audit changes, where no additional tax is due, is \$50.

Late payment: The penalty for late payment is 10% of the balance of tax due or \$50, whichever is greater.

Willful failure to file or pay: Where any person willfully fails to pay the tax or to file a return, that person shall, in addition to any other penalty, be fined not more than \$1,000 or imprisoned not more than one year or both.

Willful filing of fraudulent or materially false return: Where any person willfully files a tax return known by that person to be fraudulent or false in any material matter, that person may be fined not more than \$5,000 or imprisoned not more than five years nor less than one year, or both.

Waiver Of Penalty

A corporation may be entitled to a waiver of penalty if the failure to file or pay tax was due to reasonable cause. Requests for a penalty waiver must be in writing and contain a clear and complete explanation. Do not include the penalty waiver request with **Form CT-1120S**. Mail separately to:

TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
PO BOX 5089
HARTFORD CT 06102 - 5089

NOTE: Interest on underpayments or late payments cannot be waived. Before a penalty waiver can be granted, a taxpayer must pay all tax and interest due.

Signature

The return must be signed by a duly authorized officer.

Anyone who is paid to prepare the return must sign the return and enter the preparer's federal employer identification number.

NOTE: Tax preparation services involving business returns provided on or after January 1, 1995 are exempt from sales and use taxes.

Tax Clearance/Tax Status

A request for tax clearance or tax status must be submitted in writing to the Department of Revenue Services, Audit Division, 92 Farmington Avenue, Hartford, CT 06105 and must state:

1. The name and address of the taxpayer.
2. The Connecticut tax registration number.
3. The reason for the request.
4. The tax types for which tax clearance or tax status is being requested.

SPECIFIC INSTRUCTIONS FOR FORM CT-1120S

Required Information

Enter the beginning and ending dates of the corporation's income year, regardless of whether a calendar year or fiscal year filer. Also enter the corporation's Connecticut tax registration number, federal employer identification number, total assets, federal business activity code and gross receipts (net of returns and allowances) in the spaces provided at the top of **Form CT-1120S**.

In the spaces provided enter the state in which the S corporation filed its Articles of Incorporation and the date of organization. If incorporated outside Connecticut enter the date qualified to do business in Connecticut. An S corporation must enter the date it commenced business operations in Connecticut.

If the S corporation was included in a Connecticut combined business tax return in the prior year, refer to **Form CT-1120CR** for instructions on deleting the corporation from the combined return for the current year.

Name And Address

Remove the preprinted label from the back of this booklet and place it over the name and address block of the return. Make sure the information on the label is correct. If you need to make any changes, draw a line through the incorrect information and clearly print the new information. Using the label reduces the possibility of error in processing your return.

If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1120S**. Be sure to enter the corporation's Connecticut tax registration number and federal employer identification number.

Change Of Address/Closing Month

Indicate any change of address by checking off the mailing address box on **Form CT-1120S**. Indicate any change to the end of your filing period by checking off the proper box and attaching an explanation of the change.

Initial Or Final Return

If this is the first time the S corporation has filed **Form CT-1120S**, check the "Initial Return" box.

If the S corporation is legally dissolved or withdrawn, check the "Final Return" box.

Dissolution

A domestic S corporation is properly dissolved by the filing of a Certificate of Dissolution with the Connecticut Office of the Secretary of the State. A dissolved S 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 S corporation which continues to conduct business must file a corporation business tax return and pay any taxes due. If an S corporation has been dissolved by

forfeiture and wishes to be reinstated, it must submit a written request for a tax clearance to the Department of Revenue Services, Audit Division, 92 Farmington Avenue, Hartford, CT 06105. 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 submit a written request for a tax clearance to the Department of Revenue Services, Audit Division, 92 Farmington Avenue, Hartford, CT 06105. The tax clearance and an Application for Withdrawal must be filed with the Connecticut Office of the Secretary of the State.

Mergers

An S corporation that has merged must file a return covering the period up to the date of merger. For further information contact the office of the Connecticut Office of the Secretary of the State.

Reorganization

Any S corporation that is reorganized must submit the details concerning the reorganization in writing to the Department of Revenue Services, Operations Division, 92 Farmington Avenue, Hartford, CT 06105 and disclose the survivor's Connecticut tax registration number.

Attachments To Be Filed With The Return

Attach a complete copy of the corporation's federal Form 1120S including all schedules and attachments used in arriving at ordinary income (loss) from trade or business activities.

LINE INSTRUCTIONS

COMPUTATION OF NET INCOME

Line 1 - Enter the ordinary income (loss) from federal Form 1120S, Line 21.

Line 2 - Enter the amount from **Form CT-1120S**, Schedule F, Line 8 (total unallowable deduction for S corporation business tax).

Line 3 - Add Lines 1 and 2 and enter total on Line 3.

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME

An S corporation entitled to apportion its income must complete **Form CT-1120A**, Schedule Q or R, whichever is applicable, and carry the result to Line 2 of Schedule A.

An S corporation must not include separately stated items in the apportionment fraction on Schedule R. Air carriers and motor bus companies engaged in multistate business must use **Form CT-1120A-A** or **CT-1120A-B**, respectively, in lieu of Schedule Q or R.

Line 1 - Enter the net income from Line 3 above. An S corporation that may not apportion its income must also enter this amount on Schedule A, Line 3.

Line 2 - Enter the appropriate apportionment fraction from **Form CT-1120A**, Schedule Q, Line 2 or Schedule R, Line 6, Column C. The fraction must be expressed as a decimal rounded to 6 places.

Line 3 - Enter the amount from Line 1, if not entitled to apportion, or Line 1 multiplied by Line 2.

Line 4 - Enter the amount of any unused losses from **Form CT-1120/CT-1120S ATT**, Schedule H, Line 6 attributable to Connecticut business operations as reported in years ending December 31, 1989 and thereafter.

NOTE: Losses may be carried forward for five income years. 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.

Line 5 - Subtract Line 4 from Line 3 and enter the result on Line 5.

Line 6 - Multiply Line 5 by 11.5% (.115) and enter the result on Line 6.

SCHEDULE B - COMPUTATION OF ADDITIONAL TAX ON CAPITAL

Schedule B is used to compute the additional tax on capital of an S corporation pursuant to Conn. Gen. Stat. §12-219.

Line 1 - Enter the amount shown on **Form CT-1120S**, Schedule D, Column C, Line 6. An S corporation that may not apportion must also enter this amount on **Form CT-1120S**, Schedule B, Line 3.

Line 2 - An S corporation entitled to apportion its income must complete **Form CT-1120A**, and enter the apportionment fraction from **Form CT-1120A**, Schedule S, Column C, Line 3. The fraction must be expressed as a decimal rounded to 6 places.

Line 3 - Enter the amount from Line 1 if not entitled to apportion, or Line 1 multiplied by Line 2.

Line 4 - Enter the number of months the S 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 5 - Multiply Line 3 by Line 4. Divide the result by 12 and enter the amount on Line 5.

Line 6 - Multiply Line 5 by 0.31% (.0031) and enter the result on Line 6. The maximum tax for Schedule B is \$1,000,000.

SCHEDULE C - COMPUTATION OF AMOUNT PAYABLE

Line 1 - Enter the larger of **Form CT-1120S**, Schedule A, Line 6 or **Form CT-1120S**, Schedule B, Line 6 or \$250.

Line 2 - Enter the total tax credits from **Form CT-1120/CT 1120S K**, Part II, Line 24.

Line 3 - Subtract Line 2 from Line 1 and enter the result on Line 3. If negative, enter zero.

Line 4 - Enter on Lines 4a, 4b and 4c all prepayments you have made. Enter the total on Line 4.

Line 5 - Subtract Line 4 from Line 3 and enter the result on Line 5.

Line 6(a) - Enter penalty if applicable. (See General Instructions, "Penalties," Page 5.)

Line 6(b) - Enter interest due on tax not paid by the original due date. (See General Instructions for "Interest," Page 5.)

Line 6(c) - Enter interest due on underpayment of estimated tax. (Complete and attach **Form CT-1120I**.)

Line 6 - Add Lines 6a through 6c and enter total on Line 6.

Line 7(a) - Enter the amount of overpayment to be credited to 1995 estimated tax.

NOTE: Overpayments are credited only as of the date of receipt of the completed **Form CT-1120S**.

Line 7(b) - Enter the amount of overpayment to be refunded.

Line 7 - Enter the sum of Lines 7(a) and 7(b).

Line 8 - Balance Due - Add Line 5 and Line 6 and enter the result on Line 8.

SCHEDULE D - COMPUTATION OF ADDITIONAL 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. Refer to federal Form 1120S, Schedule L, Line 22.

Line 2 - Enter the beginning (Column A) and ending (Column B) values of any paid-in or capital surplus, including retained earnings. Any deficit must be reported as a negative number. Refer to federal Form 1120S, Schedule L, Lines 23 and 24.

Line 3 - Enter the beginning (Column A) and ending (Column B) values of all surplus reserves (including deferred taxes). Attach a schedule of all surplus reserves to support the amounts shown on Line 3.

NOTE: A reserve is an amount set aside or deducted from current or retained earnings for meeting future liabilities.

Line 4 - Add Lines 1 through 3 (Column A and Column B) and enter the average in Column C.

Line 5 - Enter the total holdings of stock from **Form CT-1120S**, Schedule E in Column A and Column B. Enter the average of Column A and Column B on Line 5, Column C.

Line 6 - Subtract Line 5, Column C from Line 4, Column C and enter the result here and on **Form CT-1120S**, Schedule B, Line 1.

SCHEDULE E - HOLDINGS OF STOCK

List 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 **Form CT-1120S**, Schedule D, 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.

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 all payroll taxes deducted in arriving at federal ordinary income (loss) from trade or business activities.
- Line 2** - Enter all real property taxes deducted in arriving at federal ordinary income (loss) from trade or business activities.
- Line 3** - Enter all personal property taxes deducted in arriving at federal ordinary income (loss) from trade or business activities.

Line 4 - Enter all sales and use taxes deducted in arriving at federal ordinary income (loss) from trade or business activities.

Line 5 - Enter any other taxes not based on income or profits deducted in arriving at federal ordinary income (loss) from trade or business activities.

Line 6 - Enter the amount of Connecticut corporation business tax deducted in the computation of federal ordinary income (loss) from trade or business activities.

Line 7 - Enter any corporate tax on or measured by income or profits imposed by any state (other than Connecticut), or political subdivision, or the District of Columbia deducted in the computation of federal ordinary income (loss) from trade or business activities.

Line 8 - Add the amounts on Lines 6 and 7 in Column B and enter the result on Line 8. Enter also on **Form CT-1120S**, Front Page, Computation of Net Income, Line 2.

SCHEDULE G - CORPORATE OFFICERS

Enter officers' names, complete home addresses and corporate titles.

ADDITIONAL REQUIRED INFORMATION

1. If the principal place of business is located outside Connecticut, enter the name of the state where it is located.
2. Enter the Connecticut towns in which the S corporation owned or leased (as lessee) real or tangible personal property or performed any services. (Attach schedule if necessary.)
- 3a. If the S corporation transferred a controlling interest in an entity owning Connecticut real property, the S corporation (the transferor) is subject to the controlling interest transfer tax. Enter the name and federal employer identification number of the entity in which a controlling interest was transferred.

NOTE: The transferor is required to file **Form AU-330**, *Controlling Interest Transfer Taxes*.

- 3b. If this S corporation was the entity in which a controlling interest was transferred, enter the name and federal employer identification number of the transferor. The transferor is subject to the controlling interest transfer tax.

NOTE: The entity in which a controlling interest was transferred is required to file **Form AU-331**, *Controlling Interest Transfer Taxes Informational Return*.

4. Corrections to ordinary income (loss) from trade or business activities by the Internal Revenue Service must be reported on or before the due date or extended due date of the next return or within 90 days after receipt of the notice of correction from the Internal Revenue Service, whichever is later. All federal adjustments must be reported using **Form CT-1120/CT-1120S X**.
5. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut that is exempt from the Connecticut corporation business tax under Conn. Gen. Stat. §12-217(a)(8). (See General Instructions, "Who Must File," Page 4.)
6. If exemption from Connecticut corporation business tax is being claimed under Conn. Gen. Stat. §12-214(a)(7) (as amended by P.A. 93-199) ATTACH EXPLANATION. (See General Instructions, "Who Must File," Page 4.)

1994 FORM CT - 1120/CT-1120S K I N S T R U C T I O N S

Form CT-1120/CT-1120S K must be attached to Form CT-1120 or Form CT-1120S whenever tax credits from the current income year are being claimed or carryforward credit balances exist from 1993. Additional information about Connecticut tax credits is available in the Department of Revenue Services publication IP 94 (6), *Overview of Connecticut Business Tax Credits*, available from the Department's Forms Unit. (See the back cover for information on ordering.)

Part I - TAX CREDITS FROM THE CURRENT INCOME YEAR

Enter in Part I, Line 1 through Line 16 all of the credits being claimed for the 1994 income year.

- Line 1** - Enter the Air Pollution Abatement Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217c.
- Line 2** - Enter the Industrial Waste Treatment Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217d.
- Line 3** - Enter the Work Education Program credit computed according to the provisions of Conn. Gen. Stat. §12-217f. Eligibility certificate Forms CWE-DO 474 and CWE-DO 474S issued by the Department of Education must be attached to and made a part of the tax return.
- Line 4** - Enter the Apprenticeship Training credit computed according to the provisions of Conn. Gen. Stat. §12-217g. Eligibility certificate, Form ATX-792, issued by the Department of Labor must be attached to and made a part of the tax return.
- Line 5** - Enter the Neighborhood Assistance Program credit computed according to the provisions of Chapter 228a of the Connecticut General Statutes. A copy of the Neighborhood Assistance tax credit approval letter from the Department of Social Services must be attached to and made a part of the tax return.
- Line 6** - Enter the Child Day Care Subsidy credit computed according to the provisions of Conn. Gen. Stat. §17-613. A copy of the approval letter from the Department of Social Services must be attached to and made a part of the tax return.
- Line 7** - Enter the Low and Moderate Income Housing Program credit computed according to the provisions of Conn. Gen. Stat. §8-395. A copy of the approval letter from the Department of Housing must be attached to and made a part of the tax return.
- Line 8** - Enter the Employer-Assisted Housing credit computed according to the provisions of P.A.93-74. A copy of the Certificate of Compliance from the Connecticut Housing Finance Authority (CHFA) must be attached to and made a part of the tax return.
- Line 9** - Enter the Manufacturing Facilities credit as computed on Form CT-1120MC. Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.
- Line 10** - Enter the credit for Manufacturing Facilities credit located in an Enterprise Zone or designated Entertainment District, as computed on Form CT-1120MCEZ. Form UT-4, Certificate of Eligibility and Form UT-9, Claim for Corporation Business Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.
- Line 11** - Enter the New Facilities credit for occupying new facilities and creating new jobs in Connecticut, as computed on Form CT-1120NFC. A copy of the Certificate of Eligibility issued by the Department of Economic Development must be attached to and made a part of the tax return.
- Line 12** - Enter the Research and Experimental Expenditures credit, as computed on Form CT-1120RC, which must be attached to and made a part of the tax return.
- Line 13a** - Enter the Clean Alternative Fuel credit computed according to the provisions of Conn. Gen. Stat. §12-217i.
- Line 13b** - Enter the Alternative Fuel credit according to the provisions of P.A. 94-170.
Tax credits claimed under Conn. Gen. Stat. §12-217i or P.A. 94-170 must be supported by schedules reflecting the details of the computations, including the dates on which expenses were paid or incurred. These schedules must be attached to and made a part of the tax return.
- Line 14** - Enter the Employee Training credit, as computed on Form CT-1120ETC, which must be attached to and made a part of the tax return.
- Line 15** - Enter the credit for research and development grants to institutions of higher education, as computed on Form CT-1120GC, which must be attached to and made a part of the tax return.
- Line 16** - Add Lines 1 through 15 and then enter the total in the space provided.

PART II - CARRYFORWARD CREDITS FROM 1993

The taxpayer must maintain a tax credit schedule for each credit item included in the carryforward balance. The schedules should indicate the year in which the credit was originally claimed and the income years to which the credit was carried back or forward.

- Line 17** - Enter any credit carryforward balance for Air Pollution Abatement Facilities. Credits may be carried forward for 9 successive income years. Carryback provisions are not applicable to this credit.
- Line 18** - Enter any credit carryforward balance for Industrial Waste Treatment Facilities. Credits may be carried forward for 4 successive income years. Carryback provisions are not applicable to this credit.
- Line 19** - Enter any credit carryforward balance for the Neighborhood Assistance tax credit program. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 20** - Enter any credit carryforward balance for Child Day Care Subsidy tax credit. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 21** - Enter any credit carryforward balance for Low and Moderate Income Housing tax credits. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 22** - Enter any credit carryforward balance for Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under Conn. Gen. Stat. 12-217i. Credits may be carried forward for 3 succeeding income years. Carryback provisions are not applicable to this credit.

Line 23 - Add Lines 17 through 22. This is the corporation's total credit carryforward balance from 1993 for all credits with a carryforward provision. The taxpayer must maintain a worksheet containing the details of each credit item used in computing the credit carryforward balance. Each credit item must be adjusted for any credit carried forward and claimed against the 1994 Connecticut corporation business tax.

Line 24 - Add Lines 16 and 23. This is the corporation's total tax credit available for 1994 to be applied against the 1994 Connecticut corporation business tax. Enter this amount on **Form CT-1120S**, Schedule C, Line 2. Any unused credit that has a carryback provision may be claimed by filing **Form CT-1120/CT-1120S X**.

Part III - CARRYFORWARD AND CARRYBACK OF 1994 CREDITS

This schedule is provided to enable the taxpayer to account for any credits earned in 1994 but were not applied or were in excess of the 1994 Connecticut corporation business tax. The credits earned in 1994 that have a carryback provision should be indicated on Part III, and claimed against a preceding year's tax by filing **Form CT-1120/CT-1120S X**. Part III is also used to record credits earned in 1994 that have a carryforward provision and are available for the 1995 income year.

Lines 1 through 13a - Column B is used to enter the credits claimed from Part I of this form that have a carryback or a carryforward provision.

Lines 1 through 13a - Column C is used to enter the credit items applied from Part I of this form against the 1994 Connecticut corporation business tax.

Lines 5 through 8 - Column D is used to enter any credit carryback items from Part I of this form. The credit carryback may be claimed by filing **Form CT-1120/CT-1120S X**.

Lines 1 through 13 - Column E is used to enter any credit carryforward balance after the application of the 1994 Connecticut corporation business tax and the application of any credit carryback.

FORMS INFORMATION

CONN-TAX

If you need to request additional forms, booklets or instructions, you may call the Department's Tax Information Line at 1-800-382-9463 (in-state) or 203-566-7033 and follow the voice prompt messages. Forms may be ordered 24-hours a day from the Forms Unit using voice-mail.

TAX-FAX

If you have a fax machine with a handset or calling capabilities, you may order and receive information 24-hours a day. To use TAX-FAX dial 203-297-5698 from your fax machine and follow the voice prompt messages. A complete list of Connecticut tax forms is available through the Tax-Fax system.

ADDITIONAL CONNECTICUT TAX FORMS

CORPORATION BUSINESS TAX FORMS:

CT-1120ESA Estimated Tax - First Instalment
CT-1120ESB Estimated Tax - Second Instalment
CT-1120ESC Estimated Tax - Third Instalment
CT-1120ESD Estimated Tax - Fourth Instalment
CT-1120I Computation of Interest Due On Estimated Tax
CT-1120/CT-1120S ATT Corporation Business Tax Return Attachment (Schedules H,I,J)
CT-1120 EXT Application For Extension Of Time To File Corporation Business Tax Return
CT-1120CC Authorization And Consent Of A Corporation To Be Included In A Combined Corporation Business Tax Return
CT-1120 Corporation Business Tax Return
CT-1120S Corporation Business Tax Return
CT-1120CR Combined Corporation Business Tax Return
CT-1120L Corporation Business Tax Return - Life Insurance Company
CT-1120/CT-1120S X Amended Corporation Business Tax Return
CT-1120A Corporation Business Tax Return Apportionment Computation
CT-1120A-A Apportionment - Air Carrier
CT-1120A-B Apportionment - Motor Bus
CT-1120A-I Apportionment - Insurance Company

CORPORATION BUSINESS TAX CREDIT FORMS:

CT-1120/CT-1120S K Corporation Business Tax Credit Summary
CT-1120MC Manufacturing Facility Located in High Unemployment Area
CT-1120MCEZ Facilities Located In An Enterprise Zone Or Entertainment Zone
CT-1120CRMC Manufacturing Facility Located In High Unemployment Area (Combined Return)
CT-1120CRMCEZ Facilities Located in An Enterprise Zone Or Entertainment Zone (Combined Return)
CT-1120ETC Employee Training Credit
CT-1120NFC Occupying New Facilities And Creating New Jobs
CT-1120CRNFC Occupying New Facilities And Creating New Jobs (Combined Return)
CT-1120GC Research and Development Grants To Institutions Of Higher Education
CT-1120RC Research Credit

OTHER CONNECTICUT FORMS & PUBLICATIONS:

OP-253X Request For Ordering Connecticut Package X
OP-253B Request For Ordering Connecticut Corporation Business Tax Forms
CT-990T Connecticut Unrelated Business Income Tax Return
REG-1 Application For Tax Registration Number
OS-114 Sales And Use Tax Return
IP 94(6) Overview of Connecticut Business Tax Credits

CONNECTICUT TAX BOOKLETS

CT-1120 - Connecticut Corporation Business Tax Return and Instructions
CT-1120S - Connecticut S Corporation Business Tax Return and Instructions
CT-1120SI - Connecticut S Corporation Information and Composite Income Tax Return and Instructions
CT-1065 - Connecticut Partnership Income Tax Return and Instructions
CT-G - Connecticut Group Income Tax Return and Instructions
CT-1040/CT-1040EZ - Connecticut Resident Income Tax Return and Instructions (individuals)
CT-1040NR/PY - Connecticut Nonresident Or Part-Year Resident Income Tax Forms and Instructions
CT-709 - Connecticut Gift Tax Return and Instructions
IP 92(8.2) - 1995 Connecticut Circular CT - Employer's Tax Guide and Withholding Tables

FORM CT-1120/CT-1120S ATT
CORPORATION BUSINESS TAX RETURN ATTACHMENT
SCHEDULES H, I, and J

— REFER TO INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM —

CORPORATION NAME	CT TAX REGISTRATION NUMBER
	000

SCHEDULE H — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

		AMOUNT
1. Income Year Beginning: 1989	▶ 1	
2. Income Year Beginning: 1990	▶ 2	
3. Income Year Beginning: 1991	▶ 3	
4. Income Year Beginning: 1992	▶ 4	
5. Income Year Beginning: 1993	▶ 5	
6. TOTAL (Enter on Form CT-1120 or CT-1120S, Schedule A, Line 4)	▶ 6	

SCHEDULE I — DIVIDEND DEDUCTION (Form CT-1120 only)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	AMOUNT	DEDUCTION RATE	BALANCE (A) × (B)	Related Expenses (attach schedule)	Dividend Deduction (C) less (D)
1. Dividend Income included in Computation of Federal Taxable Income, (Form CT-1120, Computation of Net Income, Line 1)	▶				
2. Dividends from domestic corporations less than 20% owned	▶	70%	▶		
3. Dividend Balance (Line 1 less Line 2)		100%	▶		
4. TOTAL DIVIDEND DEDUCTION. Add Column E, Line 2 plus Column E, Line 3. Enter here and on Form CT-1120, Computation of Net Income, Line 5.....					

SCHEDULE J — ADDITIONAL TAX BASE FOR BANKS (FORM CT-1120 ONLY)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D
	DATE CREDITED	INTEREST OR DIVIDENDS ACTUALLY CREDITED TO ACCOUNT HOLDERS DURING THE CURRENT INCOME YEAR	INTEREST OR DIVIDENDS DEEMED CREDITED TO ACCOUNT HOLDERS DURING THE CURRENT INCOME YEAR AT 1/8% PER ANNUM	LESSER OF LINE 5, COLUMN B OR COLUMN C
1.				
2.				
3.				
4.				
TOTAL 5.		▶	▶	

NOTE: Banks Enter on Form CT-1120, Schedule B, Line 1 the amount appearing in Column D, Line 5

1994 Form CT-1120/CT-1120S ATT Instructions

Form CT-1120/CT-1120S ATT must be attached to Form CT-1120 or Form CT-1120S whenever Schedule H, I or J is used in the calculation of the Connecticut Corporation Business Tax.

SCHEDULE H - CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

Lines 1 through 5 - Enter the amount of the unused Connecticut apportioned operating loss carryover from tax years beginning 1989, 1990, 1991, 1992 and 1993 as reported on Connecticut Corporation Business Tax returns filed for those years.

Line 6 - Add Lines 1 through 5 and enter the total on Line 6 and on Form CT-1120 or Form CT-1120S, Schedule A, Line 4.

SCHEDULE I - DIVIDEND DEDUCTION

Line 1 - Enter in Column A total dividend income as included in the computation of federal taxable income.

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. Enter in Column D related expenses. (Attach schedule of expenses and computation.)

Line 3 - Enter in Column A total dividends less dividends from less than 20% owned domestic corporations reported on Line 2, Column A. Enter in Column D related expenses. (Attach schedule of expenses and computation.)

Line 4 - Enter in Column E total dividend deduction. Add Column E, Line 2 plus Column E, Line 3 and enter total here and on Form CT-1120, Computation of Net Income, Line 5.

SCHEDULE J - ADDITIONAL TAX BASE FOR BANKS

State banks and trust companies, national banks, mutual savings banks, and savings and loan associations shall calculate the additional tax due on Form CT-1120, Schedule B by completing Schedule J. The tax is calculated at the rate of 4% on the **lesser** of the amount of interest or dividends actually credited by them on savings accounts of depositors or account holders during the current income year or the amount of interest or dividends that would have been credited if it had been computed at the rate of 1/8% (.00125) per annum.

Lines 1 through 4 - Columns A through C are used to record the date, the amount of interest or dividends actually credited to savings accounts of depositors or account holders during the current income year, and the amount of interest or dividends deemed to be credited to savings accounts of depositors or account holders during the current income year at the rate of 1/8% (.00125) per annum.

Line 5 - Add Lines 1 through 4 of Column B and enter the total on Column B, Line 5. Add Lines 1 through 4 of Column C and enter the total on Column C, Line 5. Enter the lesser of Column B, Line 5 or Column C, Line 5 on Column D, Line 5 and on Form CT-1120, Schedule B, Line 1.

FORM CT-1120 EXT
Application For Extension of Time To File
Corporation Business Tax Return

1994

For the Income Year Beginning _____ 1994 and Ending _____ 19____

TAXPAYER (Please type or Print)	Corporation Name	CT Tax Registration Number									
	Number and Street	000									
	City or Town	State	ZIP Code	Date Received (FOR DEPT. USE ONLY)							
		Federal Employer I.D. Number									

REQUEST FOR A SIX MONTH EXTENSION FOR FORM CT-1120, FORM CT-1120S, FORM CT-1120L OR FORM CT-1120CR

IMPORTANT

ENTER YOUR CONNECTICUT TAX REGISTRATION NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER AND INCOME YEAR.

FILE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE
OF THE INCOME YEAR (APRIL 1 FOR CALENDAR YEAR TAXPAYERS).

AN APPLICATION FOR EXTENSION WITH PAYMENT OF TAX TENTATIVELY BELIEVED TO BE DUE MUST BE SUBMITTED
WHETHER OR NOT APPLICATION FOR FEDERAL EXTENSION HAS BEEN APPROVED.

I request a six-month extension of time to October 1, 1995 to file my Connecticut Corporation Business Tax Return for calendar year 1994 or until _____ for fiscal year ending _____.

A federal extension has been requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return* for Calendar Year 1994, or for fiscal year beginning _____, 1994, and ending _____, 19____. YES NO

If **NO**, the reason for the Connecticut extension is.....

FOR DEPARTMENT OF REVENUE SERVICES USE ONLY

▶Ext. To:

— NOTIFICATION WILL BE SENT IF EXTENSION REQUEST IS DENIED —

A. Are you filing a **combined return**? YES NO (If "YES," see instructions on reverse side)

Computation	1. Tentative amount of tax for the taxable year (Minimum tax \$250) ▶	1	\$
	2. Less: Payment of estimated tax \$ _____ and/or credit for previous overpayment \$ _____ ▶	2	\$
	3. Balance due with this return (Line 1 minus Line 2) ▶	3	\$

Make check payable to: COMMISSIONER OF REVENUE SERVICES. Write the Corporation's Connecticut Tax Registration Number and "1994 Form CT-1120 EXT" on the check.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2974
Hartford, CT 06104-2974

DECLARATION: I declare under the penalties of false statement that I have examined this application and to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Corporate Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature			Federal Employer I.D. Number
Keep a copy of this return for your records	Firm's Name and Address			Telephone Number ()

SEE INSTRUCTIONS ON REVERSE SIDE

Form CT-1120 EXT Instructions

Purpose: Use Form CT-1120 EXT to request a six month extension to file Form CT-1120, CT-1120S, CT-1120L or CT-1120CR. It will not be necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 was already filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation can apply for a six month extension to file the Connecticut Corporation Business Tax Return provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension the corporation MUST:

1. Complete Form CT-1120 EXT in its entirety, and
2. File it by the due date of the return, and
3. Pay the amount shown on Line 3.

NOTE: Form CT-1120 EXT **only** extends 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.

Underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof through June 30, 1995 and at the rate of 1% per month or fraction thereof on or after July 1, 1995 computed from the statutory due date to the date of payment.

Notification will be sent if the request for extension is denied. A penalty of 10% of any underpayment of total tax due, or \$50, whichever is greater, will be assessed.

When To File Form CT-1120 EXT: File Form CT-1120 EXT on or before the first day of the fourth month following the close of the income year (April 1 for calendar year taxpayers).

Where To File: Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2974
Hartford, CT 06104-2974

Specific Instructions

Name, Address and Tax Registration Numbers - Enter the corporate name, address, Connecticut Tax Registration Number and Federal Employer Identification Number.

Signature - This form must be signed by an officer of the corporation.

Others Who Can Sign - Anyone (including attorneys, CPA's and Enrolled Agents) with a signed Power of Attorney on file can sign for the corporation in place of a corporate officer.

SPECIAL INSTRUCTIONS — COMBINED TENTATIVE CORPORATION RETURN

Form CT-1120CC (Authorization and Consent) should be attached to and made a part of this Combined Tentative Return for the initial income year for all affiliates that are included. The election to file a combined return will require the filing of a combined return for all succeeding years or periods.

Check here for: Addition Deletion of Affiliates (Attach explanation)

Affiliate Name CT Tax Registration Number Federal Employer I.D. Number

If two or more affiliated corporations electing to file a combined return apply for an extension, complete the schedule below. Attach a list of additional corporations if needed. The tentative amount of tax may in no event be less than the sum of \$250 for each corporation to be included in the return.

COMPLETE THIS SCHEDULE IF YOU ARE FILING A COMBINED RETURN

	Column A	Column B	Column C	Column D	Column E
NO.	Affiliated Corporations Included In This Combined Return:	CT TAX REGISTRATION NO.	TENTATIVE AMOUNT OF TAX	PREPAYMENTS CREDITS	TAX PAID WITH THIS RETURN
1	COMMON PARENT OR DESIGNATED CT PARENT		-000		
2			-000		
3			-000		
4			-000		
5			-000		
6			-000		
7			-000		
8			-000		

Form CT-1120/CT-1120S X
AMENDED CORPORATION BUSINESS TAX RETURN

For Calendar Year _____ Or Fiscal Year Beginning _____, 19 _____, and Ending _____, 19 _____

For Dept. Use Only	Corporation Name	CONNECTICUT TAX REGISTRATION NUMBER
Audited by <input type="checkbox"/> F <input type="checkbox"/> O	Number and Street	DATE RECEIVED (For Dept. Use Only)
Initial:	City or Town State Zip	FEDERAL EMPLOYER I.D. NUMBER

Connecticut return being amended CT-1120 or 208 CT-1120S or 208S CT-1120CR or 208CR CT-1120L or 208L

Is the return currently under Connecticut audit? YES NO

Reason for amended return (check one): I.R.S. adjustments (*attach copy of I.R.S. Notification*) Net operating loss

Amended Federal Return: (Attach copy) 1120S 1120X CT Tax Credits CT Apportionment Change Other (specify) _____

CORPORATION BUSINESS TAX	COLUMN A As Originally Reported or Adjusted	COLUMN B Net Change <i>(explain on Pg. 2)</i>	COLUMN C Correct Amount
1. Tax on net income (Schedule A, Line 6).....	1. _____	_____	_____
2. Additional tax on capital (Schedule B, Line 6).....	2. _____	_____	_____
3. Tax (Largest of Line 1, Line 2 or minimum tax)	3. _____	_____	_____
4. Surtax (1989 thru 1992 only, see instructions) If Line 3 is minimum tax, enter 0)	4. _____	_____	_____
5. Total tax before credits (Add Lines 3 and 4).....	5. _____	_____	_____
6. Total credits.....	6. _____	_____	_____
7. Total tax after credits (subtract Line 6 from Line 5) 7.	_____	_____	_____

PAYMENTS

8. Overpayment from prior year	8. _____	_____	_____
9. Estimated tax payments	9. _____	_____	_____
10. Paid with extension	10. _____	_____	_____
11. Tax paid with original return	11. _____	_____	_____
12. Tax paid after filing return.....	12. _____	_____	_____
13. Total payments (Add Lines 8 through Line 12, Column C)	13. _____	_____	_____
14. Overpayment on original return or as last adjusted	14. _____	_____	_____
15. Net payments to date (subtract Line 14 from Line 13)	15. _____	_____	_____

REFUND OR TAX DUE

16. Refund (If Line 15 is greater than Line 7, Column C, enter the difference)	16. _____	_____	_____
17. Tax Due (If Line 7, Column C is greater than Line 15, enter the difference).....	17. _____	_____	_____
18. Interest.....	18. _____	_____	_____
19. TOTAL BALANCE DUE (Add Lines 17 and 18) PAYABLE TO: Commissioner of Revenue Services	19. _____	_____	_____

Mail this return to: Department of Revenue Services, P.O. Box 2974, Hartford, CT 06104-2974.

DECLARATION: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature			Federal Employer I. D. Number
Keep a copy of this return for your records	Firm's Name and Address			Telephone Number ()

STATE OF CONNECTICUT FORM CT-1120/CT-1120S X INSTRUCTIONS

GENERAL INSTRUCTIONS

Use Form CT-1120/CT-1120S X to correct your Connecticut corporation business tax return as you originally filed it or as it was later adjusted by you, by the Department of Revenue Services, the Internal Revenue Service, or to claim a Connecticut tax credit carryback.

When To File:

Generally, Form CT-1120/CT-1120S X must be filed within three years from the due date of the original return. See the information below concerning a Revenue Agent's Report (RAR) or federal and Connecticut amended return changes.

RAR - Internal Revenue Service Adjustments:

If this return is filed as a result of Internal Revenue Service adjustments, you must also attach a copy of the Internal Revenue Service notification of changes. The return must be filed on or before the due date of the next return or within ninety days after having received notification of the Internal Revenue Service changes, whichever is later.

Federal and Connecticut Amended Return Changes:

Any company whose return to the Internal Revenue Service has been amended must file this return (Form CT-1120/CT-1120S X) within ninety days after the filing of an amended return with the Internal Revenue Service. You must attach a copy of your amended federal return.

If you amend only your Connecticut corporation business tax return, Form CT-1120/CT-1120S X must be filed within three years from the original due date.

If the change involves an adjustment to Connecticut net income, Connecticut apportionment factor, Connecticut operating loss carryover or a Connecticut tax credit, explain in detail and attach all appropriate supporting schedules.

Information Section:

Enter the income year covered by this return, the corporate name, address, Connecticut tax registration number and federal employer identification number in the spaces provided.

Check the appropriate boxes for type of return being amended, whether taxpayer is currently under Connecticut audit and the reason for amending the return.

Refer to the instructions for the Connecticut corporation business tax return and related schedules and forms for the year you are amending concerning modifications, allocation and apportionment of income, tax computation, or tax credits. For additional information, you may call Taxpayer Services at 1-800-382-9463 (within Connecticut) or (203) 566-7033. Telecommunications Device for the Deaf (TDD/TT) users only call (203) 297-4911.

SPECIFIC INSTRUCTIONS

Page 1

Lines 1 - 10, Column A: Enter the amounts as shown on your original return or as adjusted by any prior audit or amended return.

Lines 1 - 10, Column B: Enter the amount(s) of any change(s) and explain the change(s) on the reverse side of Form CT-1120/CT-1120S X (explanation of changes section). The amounts entered in Column B should be the net increase or net decrease for each line that has been changed.

Lines 1 - 10, Column C: Add the increase in Column B to the amount in Column A or subtract the Column B decrease from Column A and enter the result here. If the line has not been changed, enter the amount from Column A in Column C.

Surtax (Line 4) Compute surtax for income years beginning on or after January 1, 1989 and before January 1, 1992 by multiplying line 3 by 20%. For income year beginning on or after January 1, 1992 and before January 1, 1993, multiply line 3 by 10%. Enter zero if line 3 is minimum tax.

Line 11 - Enter the amount of tax you paid with your original return.

Line 12 - Enter the amount of any tax you paid after filing your original return.

Line 13 - Add the amounts on Lines 8 through 12, Column C and enter the total here.

Line 14 - Enter the amount of any overpayment reported on your original return or as last adjusted.

Line 15 - Subtract Line 14 from Line 13 and enter the result on Line 15.

Line 16 - If Line 15 is greater than Line 7, Column C, subtract Line 7, Column C from Line 15 and enter the result on Line 16.

Line 17 - If Line 7, Column C, is greater than Line 15, subtract Line 15 from Line 7, Column C and enter the result on Line 17.

Line 18 - Enter the amount of interest due on Line 18. Interest is computed on the underpayment of tax from the statutory due date of payment. (Refer to interest rates on page 2 of instructions.) Do not include the penalty with your remittance. If a penalty is due, the Department of Revenue Services will calculate the amount of penalty due and issue a billing to the corporation.

Line 19 - Add lines 17 and 18 and enter total on line 19.

Page 2, Schedule A and Schedule B:

- Lines 1 - 6, Column A: Enter the amounts as shown on your original return or as adjusted by any prior audit or amended return.
- Lines 1 - 6, Column B: Enter the amount(s) of any change(s) and explain the change(s) on the reverse side of Form CT-1120/CT-1120S X (explanation of changes section). The amounts entered in Column B should be the net increase or net decrease for each line that has been changed.
- Lines 1 - 6, Column C: Add the increase in Column B to the amount in Column A or subtract the Column B decrease from Column A and enter the result here. If the line has not been changed, enter the amount from Column A in Column C.

Tax Rates:

Tax Years Beginning on or after	but before	Income Base	Capital Base	Minimum	Other
1-1-75	1-1-81	10% (.10)	.00031	\$ 50.00	
1-1-81	1-1-83	10% (.10)	.0031	\$250.00	Add'l Base Net Income & Salaries 5% (.05)
1-1-83	1-1-85	11.5% (.1150)	.0031	\$250.00	
1-1-85	1-1-89	11.5% (.1150)	.0031	\$100.00	
1-1-89	1-1-92	11.5% (.1150)	.0031	\$250.00	Surtax 20% (.20)
1-1-92	1-1-93	11.5% (.1150)	.0031	\$250.00	Surtax 10% (.10)
1-1-93	1-1-95	11.5% (.1150)	.0031	\$250.00	

Interest:

The interest rates on tax underpayments:

7-1-76 through 6-30-80	1% (.01) per month or fraction thereof
7-1-80 through 1-31-82	1¼% (.0125) per month or fraction thereof
2-1-82 through 12-31-93	1½% (.016667) per month or fraction thereof
1-1-94 through 6-30-95	1¼% (.0125) per month or fraction thereof
On or after 7-1-95	1% (.01) per month or fraction thereof

Remittance:

Make your check payable to "Commissioner of Revenue Services" and write your Connecticut tax registration number on the check.

Mail to:

State of Connecticut
Department of Revenue Services
P.O. Box 2974
Hartford, CT 06104-2974

Signature:

The return must be signed by either the president, vice-president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized.

Anyone paid to prepare the tax return must sign the return. The preparer's federal employer identification number, name, address and telephone number must be entered in the spaces provided.

FORM CT-1120CR
COMBINED CORPORATION BUSINESS TAX RETURN

1994

FOR CALENDAR YEAR 1994 or OTHER FISCAL YEAR BEGINNING _____, 1994 AND ENDING _____, 19____

Check for: Amended; or change of Mailing Address Closing Month (Attach Explanation)

NAME OF PARENT OR DESIGNATED PARENT CORPORATION		
NUMBER AND STREET		
CITY OR TOWN	STATE	ZIP Code

PARENT OR DESIGNATED PARENT	
CT TAX REGISTRATION NUMBER	
0	00
DATE RECEIVED (For Dept. Use Only)	
FEDERAL EMPLOYER I.D. NUMBER	

PART I - SEPARATE TAXES OF CORPORATIONS INCLUDED IN THE COMBINED RETURN

CORPORATION NAME	CT TAX REGISTRATION NUMBER	SEPARATE TAX (Form CT-1120, Sch. C. Line 1)
1. COMMON PARENT OR DESIGNATED CONNECTICUT PARENT	-000	
2.	-000	
3.	-000	
4.	-000	
5.	-000	
6.	-000	
7.	-000	
8. Total Separate Taxes (Add Lines 1 through 7) Enter here and on Part V, line 1		

ENTER the total number of corporations including the parent corporation included in this combined return ▶ _____

Check here for Addition (See General Instructions) Deletion of Affiliates (Attach explanation)

Affiliate Name
CT Tax Registration Number
Federal Employer I.D. No.

Notice is hereby given to the Commissioner of Revenue Services that the affiliated corporations listed above have elected to be included in this combined corporation business tax return pursuant to the provisions of Conn. Gen. Stat. §12-223a(1). (Attach Form CT-1120CC's if applicable)

PART V - Complete Parts I, II, III, IV, and Schedule KC before completing Part V. It is essential to enter the name and the Connecticut tax registration number of each corporation included on the combined corporation business tax return in the heading of each column in Parts II and III on Pages 2 and 3.

Computation of Amount Payable

1. Total Separate Taxes (Part I, Line 8)	▶	1	
2. Combined Tax (Part IV, Line 3)	▶	2	
3. Preference Tax (Line 1 less Line 2 but not less than zero; maximum of \$25,000)	▶	3	
4. Total Tax: (Add Line 2 and Line 3)	▶	4	
5. Tax Credits (Schedule KC, Line 24)	▶	5	
6. Balance of Tax Payable (Line 4 less Line 5, but not less than zero)	▶	6	
7. TAX PAYMENTS			
a) Paid with Application for Extension, Form CT-1120EXT	▶	7a	
b) Paid with Estimates: Forms CT-1120ESA, ESB, ESC and ESD	▶	7b	
c) Overpayment from prior year	▶	7c	
8. Balance of Tax Due (overpaid) (Line 6 less payments on Line 7)	▶	8	
9. Add: Penalty ▶(9a) Interest ▶(9b) CT-1120I Interest ▶(9c)	▶	9	
10. Amount to be credited to 1995 Estimated Tax (10a) ▶ Refunded (10b) ▶	▶	10	
11. BALANCE DUE WITH THIS RETURN (Add Line 8 and Line 9)	▶	11	

Make check payable to: Commissioner of Revenue Services
Mail to: Department of Revenue Services, P.O. Box 2974, Hartford, CT 06104-2974

DECLARATION: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Corporate Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
Keep a copy of this return for your records	Firm's Name and Address			Telephone Number ()

1. PARENT OR DESIGNATED PARENT CORPORATION
ENTER CORPORATION NAMES
ENTER CONNECTICUT TAX REGISTRATION NUMBERS
ENTER FEDERAL EMPLOYER I.D. NUMBERS
- 000

PART II ADJUSTMENTS FOR CONNECTICUT TAX BASE	1	2	3	4	5a	5b	5c	6	7	8	9	10	11	12	13	14	15	16	
1. Form CT-1120, Computation of Net Income, Line 1, federal taxable income before net operating loss and special deductions																			
2. Interest income wholly exempt from federal tax																			
3. Unallowable deduction for corporation tax (From Form CT-1120, Schedule F, Line 8)																			
4. TOTAL (Add Lines 1 through 3)																			
5. Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses)																			
(b) Other dividends _____ (less related expenses)																			
(c) Intercorporate dividends (from corporations included in this combined return)																			
6. Capital loss carryover (if not deducted in computing federal capital gain) (attach schedule)																			
7. TOTAL (Add Lines 5a, 5b, 5c and 6)																			
8. NET INCOME (Loss) (Line 4 less Line 7). If 100% Connecticut, enter also on Line 10.																			
9. Apportionment fraction (Form CT-1120A, Schedule Q or R) (round to six places)																			
10. Connecticut Net Income (Line 8, or Line 8 multiplied by Line 9)																			
11. Operating Loss Carryover from separate return year (cannot exceed amount on Line 10)																			
12. Net Income (Line 10 less Line 11)																			
13. Combined Net Income (sum of all amounts on Line 12) (enter on Page 3, Combined Total Column, Line 13)																			
14. Operating Loss Carryover from combined return year (cannot exceed amount on Line 13) (attach schedule)																			
15. Income subject to tax (Line 13 less Line 14)																			
16. Tax at 11.5% of Line 15																			

PART III COMPUTATION OF COMBINED ADDITIONAL TAX BASE	1	2	3	4	5	6	7
1. Form CT-1120 (Sch. D, Column C, Line 6)(Banks, Form CT-1120/CT-1120S ATT, Sch. J, Column D, Line 5) (If 100% CT, enter also on Line 3)...							
2. Apportionment fraction (Form CT-1120A, Schedule S) (round to six places)							
3. Line 1, or Line 1 multiplied by Line 2							
4. Number of months covered by this return							
5. Line 3 multiplied by Line 4, divided by 12							
6. * Combined additional tax base (Sum of all amounts on Line 5) (Enter on Page 3, Combined Total Column, Line 6)							
7. 3 1/10 mills per dollar (.0031) of Line 6							

* If a banking corporation is not included in the combined group, enter the total of all included corporations on Page 3, Combined Total Column, Line 6. Calculate the tax on the combined total of Line 6 at the rate of 3 1/10 mills per dollar (.0031) and enter this amount on Page 3, Combined Total Column, Line 7.

If the combined group includes a banking corporation do not enter any amount on Page 3, Combined Total Column, Line 6. Instead, enter on Page 3, Combined Total Column, Line 7, the sum of the tax due for each individual corporation based on the amount entered on Line 5, using the applicable tax rate for each corporation. (Banks are taxable at the rate of 4% of Line 3). (Corporations other than banks are taxable at the rate of 3 1/10 mills per dollar (.0031) of Line 5).

	2. AFFILIATE	3. AFFILIATE	4. AFFILIATE	5. AFFILIATE	6. AFFILIATE	7. AFFILIATE	COMBINED TOTAL
	- 000	- 000	- 000	- 000	- 000	- 000	
1							
2							
3							
4							
5a							
5b							
5c							
6							
7							
8							
9	0.	0.	0.	0.	0.	0.	
10							
11							
12							
13							
14							
15							
16							
1							
2	0.	0.	0.	0.	0.	0.	
3							
4							
5							
6							
7							

PART IV — COMPUTATION OF COMBINED TAX

1. Total Tax: Largest of Part II, Combined Total Column, Line 16 or Part III, Combined Total Column, Line 7, or \$250 1
2. Number of companies in combined return less one, multiplied by \$250 2
3. Combined Tax (add Line 1 plus Line 2) (Enter here and on Page 1, Part V, Line 2) 3

NET INCOME EXEMPTION

AERO - DERIVED GAS TURBINE EXEMPTION

Enter the total amount of Connecticut net income for all companies included in this combined return for which exemption is claimed pursuant to Conn. Gen. Stat. §12-214(a)(8). ▶

\$	
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SCHEDULE KC — COMBINED TAX CREDITS

PART I - TAX CREDITS FROM THE CURRENT INCOME YEAR

TYPE	COMBINED AMOUNT	NAME OF AFFILIATE COMPUTING CREDIT
1. Air Pollution Abatement Facilities ▶		
2. Industrial Waste Treatment Facilities ▶		
3. Work Education ▶		
4. Apprenticeship ▶		
5. Neighborhood Assistance ▶		
6. Child Day Care Subsidy ▶		
7. Low and Moderate Income Housing ▶		
8. Employer-Assisted Housing ▶		
9. Manufacturing Facilities (Attach Form CT-1120CRM) ▶		
10. Manufacturing Facilities — Enterprise Zone or Entertainment District (Attach Form CT-1120CRMCEZ) ▶		
11. New Facilities (Attach Form CT-1120CRNFC) ▶		
12. Research Credit (Attach Form CT-1120RC) ▶		
13a. Purchases For Vehicles Using Clean Alternative Fuel and Related Filling/Recharging Stations under C.G.S. 12-217i ▶		
13b. Purchases for Converting to Alternative Fuel under P.A. 94-170 ▶		
14. Employee Training Credit (Attach Form CT-1120ETC) ▶		
15. Grant Credit (Attach Form CT-1120GC) ▶		
16. Total Tax Credits From 1994 (Add Lines 1 through 15) ▶		

PART II - CARRYFORWARD CREDITS FROM 1993

17. Air Pollution Abatement Facilities carryover credits ▶		
18. Industrial Waste Treatment Facilities carryover credits ▶		
19. Neighborhood Assistance carryover credits ▶		
20. Child Day Care Subsidy carryover credits ▶		
21. Low and Moderate Income Housing carryover credits ▶		
22. Purchases For Vehicles Using Clean Alternative Fuel and Related Filling/Recharging Stations under C.G.S. 12-217i ▶		
23. Total Carryover Credits (Add Lines 17 through 22) ▶		
24. TOTAL TAX CREDITS (Add Line 16 plus Line 23) (Enter here and on Form CT-1120CR, Part V, Line 5) ▶		

PART III - CARRYFORWARD AND CARRYBACK OF 1994 CREDITS (REFERENCE FROM SCHEDULE KC, PART I)

Column A Tax Credits	Column B 1994 Credit Claimed From Part I	Column C 1994 Credit Applied	Column D Carryback	Column E Carryforward to 1995 (Col. B less Cols. C and D)
1. Air Pollution Abatement Facilities				▶
2. Industrial Waste Treatment Facilities				▶
5. Neighborhood Assistance		▶		▶
6. Child Day Care Subsidy		▶		▶
7. Income Housing		▶		▶
8. Employer-Assisted Housing		▶		▶
13a. Alternative Fuel				▶

**STATE OF CONNECTICUT
1994 FORM CT-1120CR Instructions**

General Instructions for the filing of a Combined Corporation Business Tax Return

CORPORATIONS THAT QUALIFY FOR COMBINED REPORTING

- A. 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 Conn. Gen. Stat. Chapter 208 or 209 and are included in the federal consolidated corporation income tax return. Attach to Form CT-1120CR a copy of the federal consolidated income and balance sheet spreadsheets plus federal M-1 adjustments for all companies included in the consolidated federal return.
- B. Any taxpayer not included in a federal consolidated return but who owns or controls, either directly or indirectly, substantially all the capital stock of one or more corporations may, in the discretion of the commissioner of revenue services, be required or permitted by written approval to make a return on a combined basis covering such other corporations.

CONSENT AND NOTICE OF ELECTION

The consent in writing (Form CT-1120CC) of each corporation to be included in a combined Connecticut corporation business tax return must be filed not later than the extended due date of the return of the electing corporation. Forms CT-1120CC should be attached to and made a part of the Connecticut combined corporation business tax return for the *initial* income year for which the election to file a combined return is made. The election to file a combined return will require the filing of a combined return for all succeeding income years.

CHANGE OF ELECTION

- A. Any taxpayer may elect to file a separate return provided notice of such intent is filed with the commissioner of revenue services prior to the beginning of the income year with respect to which the taxpayer elects to file a separate return. All other companies included in the combined return must also file separate returns in accordance with Conn. Gen. Stat. §12-223a.
- B. In the case of a corporation not included in a federal consolidated return, permission to file a combined return will be withdrawn if ownership and control is extended to other corporations or a substantial change is made in the nature or locations of the operations of the corporations.

SEPARATE RETURNS REQUIRED

A separate return (Form CT-1120) must be completed and attached to the combined corporation business tax return for each corporation included. In the case of an affiliated group filing a consolidated federal corporation income tax return, a copy of the federal return and a schedule of all intercompany eliminations must be attached to and made a part of the combined Connecticut corporation business tax return.

FOR FURTHER INFORMATION, SEE PS 92(1) - FILING OF COMBINED CORPORATION BUSINESS TAX RETURNS.

AERO-DERIVED GAS TURBINE EXEMPTION

Income directly attributable to the research, design, manufacture or sale in Connecticut of aero-derived gas turbine systems in advanced industrial applications developed after October 1, 1992 is exempt from Connecticut corporation business tax. Enter the amount of net income for which an exemption is claimed by members of the combined group in the space provided on page 4 of this return. See Conn. Gen. Stat. §12-214(a)(8) (P.A. 92-152).

ALTERNATIVE ENERGY SYSTEMS OR MOTOR VEHICLES POWERED BY ALTERNATIVE FUELS

Companies not owned or controlled, directly or indirectly, by any other company, whose annual gross revenues in the most recently completed year did not exceed \$100,000,000, and which engaged in the research, design, manufacture, sale or installation of alternative energy systems, or motor vehicles powered in whole or in part by electricity, natural gas or solar energy, including their parts or components are exempt from corporation business tax, provided at least seventy-five percent of the gross annual revenues of such companies are derived from such research, design, manufacture, sale or installation. See Conn. Gen. Stat. §12-214(a)(7), as amended by P.A. 93-199 and ATTACH EXPLANATION.

NONLIFE INSURANCE COMPANIES - UNPAID LOSS RESERVES

P.A. 93-435 allows nonlife insurance companies their full deduction for losses incurred without making the adjustment required by section 832(b)(5)(B) of the Internal Revenue Code.

Specific Instructions

PART I - SEPARATE TAXES OF CORPORATIONS INCLUDED IN THE COMBINED RETURN

Conn. Gen. Stat. §12-223f imposes a combined return preference tax. Each corporation included in a Connecticut combined corporation business tax return (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 corporation business tax return (Form CT-1120), including all appropriate schedules (such as Form CT-1120/CT-1120S ATT and Form CT-1120A) for each corporation included. See Form LSN-102, Special Notice Concerning Preference Tax on Companies Included in Combined Corporation Business Tax Returns, for further information.

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, but only to the extent that said income or loss is separately apportioned to Connecticut in accordance with the provisions of Conn. Gen. Stat. §§12-218, 12-218a, or 12-244, whichever is applicable. Intercompany rents are not included in the computation of the property factor of the apportionment fraction if the lessor and lessee are included in the combined return.

Receipts of a corporation included in the combined return from any other corporation included in such return shall not be included in the computation of the receipts factor of the apportionment fraction of such corporation. See Conn. Gen. Stat §12-223b.

OPERATING LOSS CARRYOVERS:

The provisions of Conn. Gen. Stat. §12-217 pertaining to operating loss carryovers apply to companies filing separate returns. In the case of a combined return see Conn. Agencies Regs. §12-223a-2, Combined Operating Loss, for further information.

PART III - COMPUTATION OF COMBINED ADDITIONAL TAX BASE

The combined additional tax base is the sum of the separate additional tax base of each corporation included but only to the extent said base is separately apportioned to Connecticut in accordance with the provisions of Conn. Gen. Stat. §12-219a or 12-244.

When a banking or other financial corporation is included in the combined return with corporations that are not banking or other financial corporations, add the additional tax of the banking or other financial corporation to the product of the combined additional tax base for the other corporations multiplied by 3 1/10 mills per dollar (.0031), and enter the sum on Part III, Line 7.

PART IV - COMPUTATION OF COMBINED TAX

Enter on Line 1, the combined total amount from Part II, Line 16; Part III, Line 7; or \$250 (the minimum tax), whichever is larger. In addition to the tax payable on the combined return, each affiliate included in the combined return other than the parent or principal affiliate shall pay the minimum tax of \$250.

PART V - COMPUTATION OF AMOUNT PAYABLE

To compute the total tax, add the total separate taxes (Part I, Line 8) to the combined tax (Part IV, Line 3). Subtract the combined tax from the total separate taxes to compute the preference tax (Part V, Line 3) (unless the preference tax exceeds \$25,000, in which event the preference tax is \$25,000). Add the preference tax to the combined tax to compute the total tax.

SCHEDULE KC - COMBINED TAX CREDITS

Schedule KC must be completed whenever tax credits from the current income year are being claimed or carryforward credit balances exist from 1993. The tax credit claimed on Form CT-1120CR, Part V, Line 5 must be entered from Schedule KC, Part II, Line 24.

PART I - TAX CREDITS FROM THE CURRENT INCOME YEAR

Enter in Part I, Line 1 through Line 16, all the credits being claimed for the 1994 income year and the name of the affiliate computing the credit. This period would be January 1, 1994 through December 31, 1994 for calendar year filers.

- Line 1 -** Enter the Air Pollution Abatement Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217c.
- Line 2 -** Enter the Industrial Waste Treatment Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217d.
Tax credits for air pollution and industrial waste are computed at the rate of 5% on the approved expenditures which must be supported by schedules reflecting the details of the computations, the dates on which construction, rebuilding, acquisition or expansion of the facilities commenced and copies of the certificates of approval issued by the Department of Environmental Protection, which must be attached to and made a part of the tax return. The schedule reflecting the expenditures for either type of credit must set forth such expended amounts in chronological order. In those instances where expenditures are made for both air pollution abatement facilities and industrial waste treatment facilities within the same income year, the amounts listed will be recognized for credit purposes in accordance with the chronological order of payment.
- Line 3 -** Enter the Work Education Program credit computed according to the provisions of Conn. Gen. Stat. §12-217f. The credit is 10% of annual wages paid not to exceed \$300 per student for employers that hire public high school students who are enrolled in state-approved work education programs. Eligibility certificate forms CWE-DO 474 and CWE-DO 474S issued by the Department of Education must be attached to and made a part of the tax return.
- Line 4 -** Enter the Apprenticeship Training credit computed according to the provisions of Conn. Gen. Stat. §12-217g. The credit is computed at 50% of actual wages paid at the rate of \$4.00 per hour with a maximum amount of \$4,800 per apprenticeship. Eligibility certificate form ATX-792 issued by the Department of Labor must be attached to and made a part of the tax return.
- Line 5 -** Enter the Neighborhood Assistance Program credit computed according to the provisions of Conn. Gen. Stat. Chapter 228a. A copy of the Neighborhood Assistance tax credit approval letter from the Department of Social Services must be attached to and made a part of the tax return.
- Line 6 -** Enter the Child Day Care Subsidy credit computed according to the provisions of Conn. Gen. Stat. §17-613. A copy of the approval letter from the Department of Social Services must be attached to and made a part of the tax return.
- Line 7 -** Enter the Low and Moderate Income Housing program credit computed according to the provisions of Conn. Gen. Stat. §8-395. A copy of the letter of approval from the Department of Housing must be attached to and made a part of the tax return.
- Line 8 -** Enter the Employer-Assisted Housing credit computed according to the provisions of P.A. 93-74. A copy of the Certificate of Compliance from the Connecticut Housing Finance Authority (CHFA) must be attached to and made a part of the tax return.
- Line 9 -** Enter the Manufacturing Facilities credit as computed on Form CT-1120CRMC. Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return. If more than one corporation included in the combined return was issued an eligibility certificate, complete a separate Form CT-1120CRMC for each eligible corporation and enter the total of Forms CT-1120CRMC, Line 8 for all eligible corporations on Schedule KC, Line 9.

- Line 10** - Enter the credit for Manufacturing Facilities located in an Enterprise Zone or designated Entertainment District, as computed on Form CT-1120CRMCEZ. Form UT-4, Certificate of Eligibility and Form UT-9, Claim for Corporation Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return. If more than one corporation included in the combined return was issued an eligibility certificate, complete a separate Form CT-1120CRMCEZ for each eligible corporation and enter the total of Forms CT-1120CRMCEZ, Line 8 for all eligible corporations on Schedule KC, Line 10.
- Line 11** - Enter the New Facilities credit for occupying new facilities and creating new jobs in Connecticut, as computed on Form CT-1120CRNFC. A copy of the Certificate of Eligibility issued by the Department of Economic Development must be attached to and made a part of the tax return. If more than one corporation included in the combined return was issued an eligibility certificate, complete a separate Form CT-1120CRNFC for each eligible corporation and enter the total of Forms CT-1120CRNFC, Line 10 for all eligible corporations on Schedule KC, Line 11.
- Line 12** - Enter the Research and Experimental Expenditures credit as computed on Form CT-1120RC, which must be attached to and made a part of the tax return.
- Line 13a** - Enter the Clean Alternative Fuel credit according to the provisions of Conn. Gen. Stat. §12-217i. This allows a 10% credit for expenses paid or incurred on the incremental cost of purchasing or converting vehicles powered by a clean alternative fuel. The credit also applies to the purchase and installation of equipment incorporated into or used in a compressed natural gas filling or electric recharging station.
- Line 13b** - Enter the Alternative Fuel credit according to the provisions of P.A. 94-170. This allows a 50% credit for expenses paid or incurred for the construction or improvements to any existing filling station in order to provide alternative fuel or converting motor vehicles to use alternative fuel.
- Tax credits claimed under Conn. Gen. Stat. §12-217i and P.A. 94-170 must be supported by schedules reflecting the details of the computations, including the dates on which expenses were paid or incurred. These schedules must be attached to and made a part of the tax return.
- Line 14** - Enter the Employee Training credit, as computed on Form CT-1120ETC, which must be attached to and made a part of the tax return.
- Line 15** - Enter the credit for research and development grants to institutions of higher education, as computed on Form CT-1120GC, which must be attached to and made a part of the tax return.
- Line 16** - Add Lines 1 through 15 and enter the total in the space provided.

PART II - CARRYFORWARD CREDITS FROM 1993

The taxpayer must maintain a tax credit schedule for each credit item included in the carryforward balance. The schedules should indicate the year the credit was originally claimed, and the income years to which the credit was carried back or forward.

- Line 17** - Enter any credit carryforward balance for Air Pollution Abatement Facilities. Credits may be carried forward for 9 successive income years. Carryback provisions are not applicable to this credit.
- Line 18** - Enter any credit carryforward balance for Industrial Waste Treatment Facilities. Credits may be carried forward for 4 successive income years. Carryback provisions are not applicable to this credit.
- Line 19** - Enter any credit carryforward balance for the Neighborhood Assistance tax credit program. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 20** - Enter any credit carryforward balance for the Child Day Care Subsidy tax credit. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 21** - Enter any credit carryforward balance for Low and Moderate Income Housing tax credits. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.
- Line 22** - Enter any credit carryforward balance for Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under Conn. Gen. Stat. §12-217i. Credits may be carried forward for 3 succeeding income years. Carryback provisions are not applicable to this credit.
- Line 23** - Add Lines 17 through 22. This is your total credit carryforward balance from 1993 for all credits with a carryforward provision. The taxpayer must maintain a worksheet containing the details of each credit item used in computing the credit carryforward balance. Each credit item must be adjusted for any credit carried forward and claimed against the 1994 Connecticut corporation business tax.
- Line 24** - Add Lines 16 and 23. This is your total tax credit available for 1994 to be applied against the 1994 Connecticut corporation business tax. Enter this amount on Form CT-1120CR, Page 1, Part V, Line 5. Any unused credit that has a carryback provision may be claimed by filing Form CT-1120/CT-1120S X.

PART III - CARRYFORWARD AND CARRYBACK OF 1994 CREDITS

This schedule is provided to enable the taxpayer to account for any credits earned in 1994 but were not applied or were in excess of the 1994 Connecticut corporation business tax. The credits earned in 1994 that have a carryback provision should be indicated on Part III, and claimed against a preceding year's tax by filing Form CT-1120/CT-1120S X. Part III is also used to record credits earned in 1994 that have a carryforward provision and are available for the 1995 income year.

Lines 1 through 13a - Column B is used to enter the credits claimed from Part I of this schedule that have a carryback or a carryforward provision.

Lines 1 through 13a - Column C is used to enter the credit items applied from Part I of this schedule against the 1994 Connecticut corporation business tax.

Lines 5 through 8 - Column D is used to enter any credit carryback items from Part I of this schedule. The credit carryback may be claimed by filing Form CT-1120/CT-1120S X.

Lines 1 through 13 - Column E is used to enter any credit carryforward balance after the application of the 1994 Connecticut corporation business tax and the application of any credit carryback.

FORM CT-1120CC

Rev. 12/94

AUTHORIZATION AND CONSENT TO BE INCLUDED IN A COMBINED CORPORATION BUSINESS TAX RETURN

This form must be completed and attached to Form CT-1120CR, Combined Corporation Business Tax Return, by each corporation for the initial year it is included in a timely filed combined return.

FOR THE INCOME YEAR BEGINNING _____, 19____ AND ENDING _____, 19____

Name of Affiliate

Number and Street

City or Town, State and ZIP Code

1. Connecticut Tax Registration Number	2. Federal Employer Identification Number	
3. State of Incorporation	4. Date Incorporated	
5. Type of Business	6. Current Status: <input type="checkbox"/> Active <input type="checkbox"/> Inactive	
7. Name of Common Parent Corporation (or Designated Connecticut Parent)	Connecticut Tax Registration Number	Federal Employer Identification Number

The corporation named above hereby: (a) authorizes the common parent corporation (or designated Connecticut parent) named above to file a combined corporation business tax return for the income year for which this form is submitted on behalf of it and its Connecticut taxpayer affiliates under the name of:

and (b) authorizes the common parent corporation (or designated Connecticut parent) to file a combined corporation business tax return on its behalf for each income year thereafter for which a combined return must be made by the affiliated group under the provisions of Conn. Gen. Stat. §12-223a.

Taxpayer Name

Connecticut Tax Registration Number

DECLARATION: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct.

Date Signature of Principal Officer _____ Title ()
Telephone Number

FORM CT-1120MC
TAX CREDIT FOR MANUFACTURING FACILITY
LOCATED IN HIGH UNEMPLOYMENT AREA

FOR INCOME YEAR	
BEGINNING	ENDING
19	19
ELIGIBILITY CERTIFICATE NUMBER	

INSTRUCTIONS

1. This form must be completed in order to obtain the credit allowed under Conn. Gen. Stat. §12-217e against the tax imposed by Chapter 208 of the General Statutes equal to 25% of that portion of such tax which is allocable to any new or renovated manufacturing facility operating in an area of high unemployment and certified by the Department of Economic Development as eligible for the tax credit.
2. For further information concerning areas of high unemployment, and to obtain an eligibility certificate, contact the Department of Economic Development, 865 Brook Street, Rocky Hill, CT 06067.
3. In addition to this form, a copy of the eligibility certificate from the Department of Economic Development must be submitted with the tax return in each income year for which a credit is claimed.

CORPORATION NAME				CT TAX REGISTRATION NUMBER
FACTOR	ITEM	COLUMN A	COLUMN B	COLUMN C
		High Unemployment Area Mfg. Facility Within Connecticut	Total Facilities Within Connecticut	
TANGIBLE PROPERTY (Average Monthly Net Book Value)	a. Depreciable Assets			COLUMN A DIVIDED BY COLUMN B (Carry to 6 places)
	b. Land			
	c. Capitalized Rent			
	d. Other			
	1. *TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	2. **TOTAL			
FACILITY CREDIT RATIO	3. TOTAL of lines 1 and 2 in Column C			
	4. RATIO (line 3 divided by 2) Enter here and on line 6 below			
5. TOTAL TAX as on Form CT-1120, or CT-1120S, SCHEDULE C, line 1				
6. RATIO (line 4 above)				
7. BALANCE (line 5 multiplied by line 6)				
8. TAX CREDIT (line 7 multiplied by 25%) Enter here and on Form CT-1120/CT-1120S K, Part 1, line 9				

***Item 1:** The numerator (column A) of this fraction 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. 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. The denominator (column B) will consist 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.

****Item 2:** The numerator (column A) of this fraction will consist 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. The denominator (column B) will consist of the sum of the 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: (1) the employee's service is performed or his base of operation is at the eligible manufacturing facility, (2) the position did not exist prior to the construction, renovation, expansion or acquisition of the eligible manufacturing facility, and (3) but for the construction, renovation, expansion or acquisition of the eligible manufacturing facility, the position would not have existed.

FORM CT-1120MCEZ

TAX CREDIT

**FOR FACILITIES LOCATED IN AN
ENTERPRISE ZONE OR ENTERTAINMENT DISTRICT**

INSTRUCTIONS

(Rev. 12/94)

FOR INCOME YEAR	
BEGINNING	ENDING
19	19
ELIGIBILITY CERTIFICATE NUMBER	

1. This form must be completed in order to obtain the credit allowed under Conn. Gen. Stat. §12-217e against the tax imposed by Chapter 208 of the General Statutes. The credit is equal to 50% of that portion of such tax which is allocable to any new or renovated manufacturing facility operating in an enterprise zone or designated entertainment district and certified by the Department of Economic Development as eligible for the tax credit.
2. For further information concerning enterprise zones or entertainment districts, and to obtain an eligibility certificate, contact the Department of Economic Development, 865 Brook Street, Rocky Hill, CT 06067.
3. In addition to this form, a copy of the eligibility certificate from the Department of Economic Development must be submitted with the tax return in each income year for which a credit is claimed.

CORPORATION NAME				CT TAX REGISTRATION NUMBER
FACTOR	ITEM	COLUMN A	COLUMN B	COLUMN C
		Enterprise Zone or Entertainment District Mfg. Facility Within CT.	Total Facilities Within Connecticut	
TANGIBLE PROPERTY (Average Monthly Net Book Value)	a. Depreciable Assets			COLUMN A DIVIDED BY COLUMN B (Carry to 6 places)
	b. Land			
	c. Capitalized Rent			
	d. Other			
	1. *TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	2. **TOTAL			
FACILITY CREDIT RATIO	3. TOTAL of lines 1 and 2 in Column C			
	4. RATIO (line 3 divided by 2) Enter here and on line 6 below			
5. TOTAL TAX as on Form CT-1120, or CT-1120S, SCHEDULE C, line 1				
6. RATIO (line 4 above)				
7. BALANCE (line 5 multiplied by line 6)				
8. TAX CREDIT (line 7 multiplied by 50%) Enter here and on Form CT-1120/CT-1120S K, Part 1, line 10				

***Item 1:** The numerator (column A) of this fraction includes the average monthly net book value of all eligible manufacturing facilities operating in an enterprise zone or designated entertainment district, including all machinery and equipment specifically acquired for and installed at that site. 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. The denominator (column B) will consist 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 gross rents during the income year by eight. "Gross rents" means gross rents as defined in Conn. Gen. Stat. §12-218.

****Item 2:** The numerator (column A) of this fraction will include 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 operating in an enterprise zone or designated entertainment district. The denominator (column B) will consist of the sum of the 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: (1) the employee's service is performed or his base of operation is at the eligible manufacturing facility, (2) the position did not exist prior to the construction, renovation, expansion or acquisition of the eligible manufacturing facility, and (3) but for the construction, renovation, expansion or acquisition of the eligible manufacturing facility, the position would not have existed.

(Rev. 12/94)

**Form CT-1120RC
RESEARCH CREDIT**

FOR INCOME YEAR			
BEGINNING	19	AND ENDING	19

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NUMBER
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INSTRUCTIONS

PURPOSE OF FORM

FORM CT-1120RC must be completed to claim the credit equal to 20% of the incremental increase in research and experimental expenditures where the research and experimentation is conducted in Connecticut, pursuant to Conn. Gen. Stat. §12-217j, as amended by P.A. 93-403.

DEFINITION

Connecticut research and experimental expenditures are those that may be deducted under Section 174 of the Internal Revenue Code and related regulations, for research and experimentation conducted in Connecticut.

A detail schedule must include the Connecticut locations where research and experimentation is conducted and a list of the amounts spent directly on such research and experimentation as defined in Section 174 of the Internal Revenue Code.

RESEARCH 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 preceding income year.

RESEARCH CREDIT

1. Amount of Connecticut Research and Experimental Expenditures for the 1994 income year (ATTACH DETAILED SCHEDULE).....	1.	
2. Amount of Connecticut Research and Experimental Expenditures for the 1993 income year (ATTACH DETAILED SCHEDULE).....	2.	
3. Balance (line 1 less line 2) (if zero or less, enter zero on line 4).....	3.	
4. TAX CREDIT (line 3 multiplied by 20%) Enter here and on Form CT-1120/CT-1120S K, or CT-1120CR, Schedule KC, Part 1, line 12.....	4.	

FORM CT-1120NFC
TAX CREDIT FOR OCCUPYING NEW FACILITIES
AND CREATING NEW JOBS

FOR INCOME YEAR	
BEGINNING	ENDING
19	19
ELIGIBILITY CLASS NUMBER	

INSTRUCTIONS

1. This form must be completed in order to obtain the credit allowed under Conn. Gen. Stat. §12-217m against the tax imposed by Chapter 208 of the General Statutes. The rate of credit is determined by the Class of Eligibility Certificate issued by the Department of Economic Development.

2. The taxpayer shall be required to recapture a percentage of the cumulative total credit allowed if (a) the number of new employees decreases to less than seven hundred fifty for more than sixty days during any of the six years succeeding the first full income year following the issuance of the eligibility certificate, (b) those employees have not been replaced by new employees and (c) the taxpayer has relocated operations conducted in the facility to a location outside Connecticut.

ENTER TAX CREDIT RATE IN SPACE PROVIDED ON LINE 8

Type of Eligibility Certificate:	Tax Credit Rate
CLASS 1	10%
CLASS 2	15%
CLASS 3	21½%
CLASS 4	25%

ENTER RECAPTURE RATE IN SPACE PROVIDED ON LINE 9

Income Year Succeeding First Full Income Year Following Issuance of Eligibility Certificate	Recapture Rate
Year 1	90%
Year 2	65%
Year 3	50%
Year 4	30%
Year 5	20%
Year 6	10%

3. For further information concerning tax credits for taxpayers occupying new facilities and creating new jobs, contact the Department of Economic Development, 865 Brook St., Rocky Hill, Ct. 06067.

4. In addition to this form, a copy of the eligibility certificate from the Department of Economic Development must be submitted with the tax return in each income year for which a credit is claimed.

CORPORATION NAME	CT TAX REGISTRATION NUMBER

FACTOR	ITEM	COLUMN A	COLUMN B	COLUMN C
		New Eligible Facility Within Connecticut	Total Facilities Within Connecticut	
TANGIBLE PROPERTY (Average Monthly Net Book Value)	a. Depreciable Assets			COLUMN A DIVIDED BY COLUMN B (Carry to 6 places)
	b. Land			
	c. Capitalized Rent			
	d. Other			
	1. *TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	2. **TOTAL			
FACILITY CREDIT RATIO	3. TOTAL of lines 1 and 2 in Column C			
	4. RATIO (line 3 divided by 2) Enter here and on line 6 below			

5. TOTAL TAX as on Form CT-1120, or CT-1120S, SCHEDULE C, line 1	
6. RATIO (line 4 above)	
7. BALANCE (line 5 multiplied by line 6)	
8. Tax Credit (line 7 multiplied by _____ tax credit rate from Instruction 2 above)	
9. Tax Credit Recapture (Prior year cumulative credit allowed multiplied by _____ recapture rate from instruction 2)	
10. TOTAL TAX CREDIT (line 8 less line 9) Enter here and on Form CT-1120 / CT-1120S K, Part 1, line 11	

***Item 1:** The numerator (column A) of this fraction includes the average monthly net book value of the eligible facility, including all machinery and equipment specifically acquired for and installed at that site. When rented, the value of the eligible 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. The denominator (column B) will consist 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 gross rents payable during the income year by eight. "Gross rents" means gross rents as defined in Conn. Gen. Stat. §12-218.

****Item 2:** The numerator (column A) of this fraction will consist of all wages, salaries and other compensation paid during the income year to new employees at the new facility of the taxpayer. The denominator (column B) will consist of the sum of the wages, salaries and other compensation paid during the income year to all employees of the taxpayer in Connecticut. A "new employee" means a new employee as defined in Conn. Gen. Stat. §12-217m.

SCHEDULE A - Computation of Form CT-1120CRNFC Portion of Combined Tax Attributable to Credit Claimant

1. Net income apportioned to Connecticut, if greater than zero, for the eligible corporation (Form CT-1120CR, Part II, line 10)		
2a. Total combined apportioned net income of all corporations (Form CT-1120CR, aggregate sum of Part II, line 10)		
2b. Enter, as a positive number, the net loss apportioned to Connecticut for all corporations included on line 2a		
2c. Adjusted Combined Income (add lines 2a and 2b)		
3. Ratio (line 1 divided by line 2c)		
4. Enter Combined Tax for all corporations (Form CT-1120CR, Part V, line 2)		
5. FORM CT-1120CRNFC Portion of Combined Tax Attributable to Credit Claimant (line 4 multiplied by line 3) Enter here and on the front of Form CT-1120CRNFC, line 5		

INSTRUCTIONS FOR SCHEDULE A

PURPOSE OF SCHEDULE

Schedule A is used to adjust the combined tax in order to properly compute the portion of the combined tax attributable to the credit claimant under Conn. Gen. Stat. §12-217m. The portion of combined tax attributable to the credit claimant must be in the same ratio to the combined tax as the apportioned income of the eligible corporation bears to the total combined apportioned income for all corporations included in the combined return, disregarding net losses apportioned to Connecticut, in accordance with Conn. Gen. Stat. §12-217m(j)(2).

WHAT IS AN ELIGIBLE CORPORATION

An eligible corporation is a corporation that has been issued an eligibility certificate from the Commissioner of Economic Development and is properly included in a combined corporation business tax return under the provisions of section 12-223a, and has net income apportioned to Connecticut that is greater than zero.

Line 1 - Enter the net income apportioned to Connecticut, if greater than zero, for the eligible corporation that has been issued an eligibility certificate from Form CT-1120CR, Part II, line 10.

Line 2a - Enter the combined net income apportioned to Connecticut for all corporations included in the combined return. This is the aggregate sum of all amounts from Form CT-1120CR, Part II, line 10, for all corporations.

Line 2b - Enter the combined net loss apportioned to Connecticut, as a positive number, for all corporations included in the combined return. This is the aggregate sum of all net losses from Form CT-1120CR, Part II, line 10 for all corporations.

Line 2c - Enter the total of lines 2a and 2b.

Line 3 - Enter the ratio of the apportioned net income for the eligible corporation to the adjusted combined apportioned net income for all corporations. (Divide line 1 by line 2c)

Line 4 - Enter the Combined Tax from Form CT-1120CR, Part V, line 2.

Line 5 - Enter the portion of combined tax attributable to the credit claimant in the same ratio as the apportioned net income of the eligible corporation bears to the adjusted combined apportioned net income for all corporations included in the combined return. (Multiply line 4 by line 3.)

NFC
has no
back

**TAX CREDIT FOR RESEARCH AND DEVELOPMENT GRANTS
TO INSTITUTIONS OF HIGHER EDUCATION**

FOR INCOME YEAR			
Beginning	19	and Ending	19

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NO.
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INSTRUCTIONS

PURPOSE OF FORM

Form CT-1120GC must be completed to claim the credit, pursuant to Conn. Gen. Stat. §12-217I, based on the amount spent in Connecticut for any grant or combination of grants by a corporation to any institution of higher education in Connecticut for the purposes of research and development related to advancements in technology.

DEFINITIONS

A grant, for the purposes of this credit, is the donation of funds to any institution of higher education in Connecticut for the purposes of research and development related to advancements in technology. A detailed schedule must include 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.

An institution of higher education means any public or nonprofit educational institution in Connecticut which:

1. admits as regular students individuals having a certificate of graduation from high school or equivalent certificate and is
2. legally licensed, accredited or approved by the Board of Governors for Higher Education to provide a program of education beyond high school and
3. provides an educational program in Connecticut for which it awards a bachelor's or higher degree, or provides a program towards gainful employment.

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.

GRANTS TO INSTITUTIONS OF HIGHER EDUCATION CREDIT			
1. Amount of research and development grants to institutions of higher education in Connecticut for 1991 income year (ATTACH DETAILED SCHEDULE)	1		
2. Amount of research and development grants to institutions of higher education in Connecticut for 1992 income year (ATTACH DETAILED SCHEDULE)	2		
3. Amount of research and development grants to institutions of higher education in Connecticut for 1993 income year (ATTACH DETAILED SCHEDULE)	3		
4. Add lines 1 through 3	4		
5. Divide line 4 by 3. (This is the average annual amount of grants during the three immediately preceding income years)	5		
6. Amount of research and development grants to institutions of higher education in Connecticut for 1994 income year. (ATTACH DETAILED SCHEDULE)	6		
7. Balance (line 6 less line 5) (If zero or less do not file this form; the corporation is not eligible for this credit)	7		
8. TAX CREDIT (line 7 multiplied by 25%) Enter here and on Form CT-1120/CT-1120S K, or CT-1120CR, Schedule KC, Part 1, line 15	8		

(New 12/94)

Form CT-1120ETC

1994

EMPLOYEE TRAINING CREDIT

FOR INCOME YEAR			
Beginning	19	and Ending	19

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NO.
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INSTRUCTIONS

PURPOSE OF FORM

Form CT-1120ETC must be completed to claim the credit based on the amount spent in Connecticut on training of employees employed in Connecticut, pursuant to Conn. Gen. Stat. §12-217k, (as amended by section 7 of Public Act 93-74).

DEFINITION

A Connecticut employee, for the purposes of the employee training tax credit, is any individual who is compensated for services performed in Connecticut for a corporate employer subject to the Connecticut Corporation Business Tax. The compensation must be subject to Connecticut employment and withholding taxes.

Training is the instruction, maintenance or improvement of the skills required by the employer for the proper performance of the employee's duties.

A detail schedule must include the dates, locations and description of the training programs and the amounts spent.

EMPLOYEE TRAINING CREDIT COMPUTATION

The credit is equal to 5% of the amount spent in Connecticut by a corporation on the training of its Connecticut employees that exceeds the amount spent in Connecticut by the corporation on the training of its Connecticut employees during the preceding income year.

EMPLOYEE TRAINING CREDIT			
1. Employee Training Expenditures in Connecticut for Connecticut employees for 1994 income year. (ATTACH DETAILED SCHEDULE)	1		
2. Employee Training Expenditures in Connecticut for Connecticut employees for 1993 income year. (ATTACH DETAILED SCHEDULE)	2		
3. Balance (line 1 less line 2) (If zero or less do not file this form; the corporation is not eligible for this credit).	3		
4. TAX CREDIT (line 3 multiplied by 5%) Enter here and on Form CT-1120/CT-1120S K, or CT-1120CR, Schedule KC, Part 1, line 14.	4		

(New 12/94)

CORPORATION BUSINESS TAX CREDIT SUMMARY
SCHEDULE K

— REFER TO INSTRUCTIONS BEFORE COMPLETING THIS FORM —

CORPORATION NAME	CT TAX REGISTRATION NUMBER										
											000

PART I — TAX CREDITS FROM THE CURRENT INCOME YEAR

	AMOUNT
1. Air Pollution Abatement	1
2. Industrial Waste	2
3. Work Education	3
4. Apprenticeship	4
5. Neighborhood Assistance	5
6. Child Day Care Subsidy	6
7. Low and Moderate Income Housing	7
8. Employer - Assisted Housing	8
9. Manufacturing Facilities (Attach Form CT-1120MC)	9
10. Manufacturing Facilities — Enterprise Zone or Entertainment District (Attach Form CT-1120MCEZ)	10
11. New Facilities (Attach Form CT-1120NFC)	11
12. Research Credit (Attach Form CT-1120RC)	12
13a. Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under C.G.S. 12-217i	13a
13b. Purchases for converting to Alternative Fuel under P.A. 94-170	13b
14. Employee Training Credit (Attach Form CT-1120ETC)	14
15. Grant Credit (Attach Form CT-1120GC)	15
16. Total Tax Credits From 1994 (Add Lines 1 through 15)	16

PART II — CARRYFORWARD CREDITS FROM 1993

	AMOUNT
17. Air Pollution carryover credits	17
18. Industrial Waste carryover credits	18
19. Neighborhood Assistance carryover credits	19
20. Child Day Care Subsidy carryover credits	20
21. Low and Moderate Income Housing carryover credits	21
22. Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under C.G.S. 12-217i	22
23. Total Carryover Credits (Add Lines 17 through 22)	23
TOTAL TAX CREDITS (Add Line 16 plus Line 23)	
24. (Enter here and on Form CT-1120 or CT-1120S, Schedule C, Line 2)	24

PART III — CARRYFORWARD AND CARRYBACK OF 1994 CREDITS (REFERENCE FROM PART I)

Column A Tax Credits	Column B 1994 Credit Claimed From Part I	Column C 1994 Credit Applied	Column D Carryback	Column E Carryforward to 1995 (Col. B less Cols. C and D)
1. Air Pollution				▶
2. Industrial Waste				▶
5. Neighborhood Assistance		▶		▶
6. Child Day Care Subsidy		▶		▶
7. Income Housing		▶		▶
8. Employer-Assisted Housing		▶		▶
13a. Alternative Fuel				▶

STATE OF CONNECTICUT
1994 Form CT-1120/CT-1120S K Instructions

Form CT-1120/CT-1120S K must be attached to Form CT-1120 or Form CT-1120S whenever tax credits from the current income year are being claimed or carryforward credit balances exist from 1993. Additional information about Connecticut tax credits is available in the Department of Revenue Services publication IP 94(6), Overview of Connecticut Business Tax Credits. This publication may be ordered from the Department's Forms Unit by calling 1-800-382-9463 (In-state) or 203-566-7033.

PART I — TAX CREDITS FROM THE CURRENT INCOME YEAR

Enter in Part I, Line 1 through Line 16 all the credits being claimed for the 1994 income year.

Line 1 - Enter the Air Pollution Abatement Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217c.

Line 2 - Enter the Industrial Waste Treatment Facilities credit computed according to the provisions of Conn. Gen. Stat. §12-217d.

Line 3 - Enter the Work Education Program credit computed according to the provisions of Conn. Gen. Stat. §12-217f. Eligibility certificate Forms CWE-DO 474 and CWE-DO 474S issued by the Department of Education must be attached to and made a part of the tax return.

Line 4 - Enter the Apprenticeship Training credit computed according to the provisions of Conn. Gen. Stat. §12-217g. Eligibility certificate Form ATX-792 issued by the Department of Labor must be attached to and made a part of the tax return.

Line 5 - Enter the Neighborhood Assistance Program credit computed according to the provisions of Conn. Gen. Stat. Chapter 228a. A copy of the Neighborhood Assistance tax credit approval letter from the Department of Social Services must be attached to and made a part of the tax return.

Line 6 - Enter the Child Day Care Subsidy credit computed according to the provisions of Conn. Gen. Stat. §17-613. A copy of the approval letter from the Department of Social Services must be attached to and made a part of the tax return.

Line 7 - Enter the Low and Moderate Income Housing Program credit computed according to the provisions of Conn. Gen. Stat. §8-395. A copy of the approval letter from the Department of Housing must be attached to and made a part of the tax return.

Line 8 - Enter the Employer-Assisted Housing credit computed according to the provisions of P.A. 93-74. A copy of the Certificate of Compliance from the Connecticut Housing Finance Authority (CHFA) must be attached to and made a part of the tax return.

Line 9 - Enter the Manufacturing Facilities credit as computed on Form CT-1120MC. Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Business Tax Credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.

Line 10 - Enter the credit for Manufacturing Facilities located in an Enterprise Zone or designated Entertainment District, as computed on Form CT-1120MCEZ. Form UT-4, Certificate of Eligibility and Form UT-9, Claim for Corporation Business Tax credit, both issued by the Department of Economic Development, must be attached to and made a part of the tax return.

Line 11 - Enter the New Facilities credit for occupying new facilities and creating new jobs in Connecticut, as computed on Form CT-1120NFC. A copy of the Certificate of Eligibility issued by the Department of Economic Development must be attached to and made a part of the tax return.

Line 12 - Enter the Research and Experimental Expenditures credit, as computed on Form CT-1120RC, which must be attached to and made a part of the tax return.

Line 13a - Enter the Clean Alternative Fuel credit computed according to the provisions of Conn. Gen. Stat. §12-217i.

Line 13b - Enter the Alternative Fuel credit computed according to the provisions of P.A. 94-170.

Tax credits claimed under Conn. Gen. Stat. §12-217i or P.A. 94-170 must be supported by schedules reflecting the details of the computations, including the dates on which expenses were paid or incurred. These schedules must be attached to and made a part of the tax return.

Line 14 - Enter the Employee Training credit, as computed on Form CT-1120ETC, which must be attached to and made a part of the tax return.

Line 15 - Enter the credit for research and development grants to institutions of higher education, as computed on Form CT-1120GC, which must be attached to and made a part of the tax return.

Line 16 - Add Lines 1 through 15 and enter the total in the space provided.

PART II — CARRYFORWARD CREDITS FROM 1993

The taxpayer must maintain a tax credit schedule for each credit item included in the carryforward balance. The schedules should indicate the year the credit was originally claimed and the income years to which the credit was carried back or forward.

Line 17 - Enter any credit carryforward balance for Air Pollution Abatement Facilities. Credits may be carried forward for 9 successive income years. Carryback provisions are not applicable to this credit.

Line 18 - Enter any credit carryforward balance for Industrial Waste Treatment Facilities. Credits may be carried forward for 4 successive income years. Carryback provisions are not applicable to this credit. - 325 -

Line 19 - Enter any credit carryforward balance for the Neighborhood Assistance tax credit program. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 20 - Enter any credit carryforward balance for Child Day Care Subsidy tax credits. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 21 - Enter any credit carryforward balance for Low and Moderate Income Housing tax credits. Credits must first be carried back to the 5 preceding income years, and then be carried forward to the 5 succeeding income years.

Line 22 - Enter any credit carryforward balance for Purchases for Vehicles using Clean Alternative Fuel and Related Filling/Recharging Stations under Conn. Gen. Stat. §12-217i. Credits may be carried forward for 3 succeeding income years. Carryback provisions are not applicable to this credit.

Line 23 - Add Lines 17 through 22. This is the corporation's total credit carryforward balance from 1993 for all credits with a carryforward provision. The taxpayer must maintain a worksheet containing the details of each credit item used in computing the credit carryforward balance. Each credit item must be adjusted for any credit carried forward and claimed against the 1994 Connecticut corporation business tax.

Line 24 - Add Lines 16 and 23. This is the corporation's total tax credit available for 1994 to be applied against the 1994 Connecticut corporation business tax. Enter this amount on Form CT-1120 or Form CT-1120S, Schedule C, Line 2. Any unused credit that has a carryback provision may be claimed by filing Form CT-1120/CT-1120S X.

PART III — CARRYFORWARD AND CARRYBACK OF 1994 CREDITS

This schedule is provided to enable the taxpayer to account for any credits earned in 1994 but were not applied or were in excess of the 1994 Connecticut corporation business tax. The credits earned in 1994 that have a carryback provision should be indicated on Part III, and claimed against a preceding year's tax by filing Form CT-1120/CT-1120S X. Part III is also used to record credits earned in 1994 that have a carryforward provision and are available for the 1995 income year.

Line 1 through 13a - Column B is used to enter the credits claimed from Part I of this form that have a carryback or a carryforward provision.

Line 1 through 13a - Column C is used to enter the credit items applied from Part I of this form against the 1994 Connecticut corporation business tax.

Line 5 through 8 - Column D is used to enter any credit carryback items from Part I of this form. The credit carryback may be claimed by filing Form CT-1120/CT-1120S X.

Line 1 through 13 - Column E is used to enter any credit carryforward balance after the application of the 1994 Connecticut corporation business tax and the application of any credit carryback.

SALES AND USE TAX RETURN
OS-114

INSTRUCTIONS

1. A RETURN MUST BE FILED even if no tax is due or no sales were made.
2. DUE DATE:
(Which is one month after period ending). Return must be postmarked on or before the due date.
3. DEDUCTIONS: Fill out reverse side of this form if you claim deductions.
4. PENALTY: For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.
5. INTEREST: For late payment - 13½% of tax due per month from due date.
6. NEW OWNERS: Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. Make check payable to: **COMMISSIONER OF REVENUE SERVICES**. (Be sure to include the Tax Registration Number on your check.)

FOR PERIOD ENDING
CONNECTICUT TAX REGISTRATION NUMBER

FOR DEPARTMENT USE ONLY

PLEASE ENTER ANY CHANGES
TO YOUR NAME AND/OR ADDRESS
BELOW:

NEW TRADE NAME:
NEW MAILING ADDRESS:
<input type="checkbox"/> Please check if change applies to both mailing and physical address.
NEW PHYSICAL LOCATION (P. O. Box Not Acceptable)

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	PURCHASES OF SERVICES BY YOUR BUSINESS SUBJECT TO USE TAX	▶	6	
7	TOTAL (Add Lines 1, 2, 3, 4, 5, and 6)	▶	7	
8	DEDUCTION TOTALS (Please complete reverse side. Enter amount from Total Line on reverse)	▶	8	
9	BALANCE SUBJECT TO TAX (Line 7 minus Line 8 but not less than zero)	▶	9	
10	GROSS AMOUNT OF TAX DUE (Line 9 × 6%)	▶	10	
11	CREDITS (See Instructions)	▶	11	
12	NET AMOUNT OF TAX DUE (Line 10 minus Line 11)	▶	12	
13	FOR LATE PAYMENT OF TAX (See Instructions) INTEREST ▶ _____ + PENALTY ▶ _____ =	▶	13	
14	TOTAL AMOUNT DUE (Add Lines 12 and 13)	▶	14	

PLEASE COMPLETE ITEMS BELOW

IF THIS RETURN IS NOT FOR A FULL PERIOD, ENTER THE DATES COVERED: FROM: _____ TO: _____

IF THIS BUSINESS HAS CHANGED OWNERSHIP SINCE YOUR LAST RETURN, ENTER NAME AND ADDRESS OF NEW OWNERS AND DATE SOLD.
NAME: _____ ADDRESS: _____ DATE SOLD: _____

IF THIS IS YOUR FIRST RETURN, PLEASE ENTER BUSINESS STARTING DATE: _____ IF YOU ARE OUT OF BUSINESS, PLEASE ENTER LAST BUSINESS DATE: _____

I declare under the penalties of false statement that this return has been examined by me and to the best of my knowledge and belief it is true, complete and correct.

TAXPAYER'S SIGNATURE X	TITLE	DATE
PAID PREPARER'S SIGNATURE X	PAID PREPARER'S ADDRESS	DATE

DEDUCTIBLE ITEMS AT 6% TAX RATE

MISSING LINE NUMBERS REFLECT CHANGES IN SALES TAX EXEMPTIONS

15	Sales for resale - sale of goods	▶	15	
16	Sales for resale - leases and rentals	▶	16	
17	Sales for resale - labor and services	▶	17	
18	Newspapers by subscription and magazines by subscription	▶	18	
19	Trucks with gross vehicle weight rating over 26,000 pounds	▶	19	
20	Trucks used exclusively for carriage of interstate freight	▶	20	
21	Food products for human consumption	▶	21	
22	Sales of soda, candy, gum, etc., purchased with food stamps	▶	22	
23	Fuel for Motor Vehicles	▶	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 mfg. or agric. production ONLY	▶	26	
27	Aviation fuel	▶	27	
29	Sales of tangible personal property to persons issued Farmer Tax Exemption Permit	▶	29	
30	Machinery and its component parts, materials, tools and fuel for manufacturing production	▶	30	
31	Machinery, materials, tools and equipment used in the commercial printing process or publishing	▶	31	
32	Machinery, materials, tools and fuel for commercial fishing	▶	32	
33	Out-of-state - sale of goods	▶	33	
34	Out-of-state - leases and rentals	▶	34	
35	Out-of-state - labor and services	▶	35	
36	Sales of Motor Vehicles purchased by nonresidents	▶	36	
37	Prescription medicines - sale of goods	▶	37	
38	Non-prescription medicines and diabetic equipment - sale of goods	▶	38	
39	Sales to charitable or religious organizations - sale of goods	▶	39	
40	Sales to charitable or religious organizations - leases and rentals	▶	40	
41	Sales to charitable or religious organizations - labor and services	▶	41	
42	Sales to federal, Connecticut or municipal agencies - sale of goods	▶	42	
43	Sales to federal, Connecticut or municipal agencies - leases and rentals	▶	43	
44	Sales to federal, Connecticut or municipal agencies - labor and services	▶	44	
45	Sales of items certified for Air and/or Water pollution abatement - sale of goods	▶	45	
46	Sales of items certified to Air and/or Water pollution abatement - leases and rentals	▶	46	
47	Non-taxable labor and services	▶	47	
48	Business services between parent companies and wholly owned subsidiaries	▶	48	
49	Sale of vessels to nonresidents taxed at a lower rate (See Instructions for formula)	▶	49	
50	Trade-ins - Motor Vehicles, vessels, snowmobiles or farm tractors	▶	50	
51	Trade-ins - Construction equipment	▶	51	
52	Taxed goods returned within 90 days at 6% rate	▶	52	
53	Taxed goods returned within 90 days at 5½% rate (See Instructions for formula)	▶	53	
54	Lease or rental-agreement cancelled within 90 days	▶	54	
55	Sales of flyable aircraft by Connecticut aircraft manufacturers only	▶	55	
56	Sales of oxygen, blood plasma, prostheses, etc. - sale of goods	▶	56	
57	Sales of oxygen, blood plasma, prostheses, etc. - leases or rentals	▶	57	
58	Sale of printed material for future delivery out of state	▶	58	
59	Sale of articles of clothing or footwear under \$50	▶	59	
60	Sale of material and components for non-commercial production of clothing	▶	60	
61	Sales to low or moderate income housing - sale of goods	▶	61	
62	Sales to low or moderate income housing - lease or rental	▶	62	
63	Funeral expenses	▶	63	
64	Sales of repair or replacement parts for manufacturing production (See Instructions for formula)	▶	64	
65	Purchases of repair or replacement parts for manufacturing production (See Instruc. for formula)	▶	65	
69	Repair services, repair and replacement parts for aircraft (Effective 7-93)	▶	69	
70	Certain outsourcing computer and data processing services (Effective 1-93)	▶	70	
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See Instruc.) (Effective 1-93)	▶	71	
A	Other Adjustments - sales of goods (Describe:)	▶	A	
B	Other Adjustments - leases and rentals (Describe:)	▶	B	
C	Other Adjustments - labor and services (Describe:)	▶	C	
	TOTAL (Enter on Line 8 on the front of this return)			

INSTRUCTIONS FOR COMPLETING CONNECTICUT SALES AND USE TAX RETURN**General Instructions**

1. Use the preprinted tax return mailed to you by the Department of Revenue Services.
2. The correct CT tax registration number and period ending must appear on the return in the space provided.
3. Be sure that your mailing address on the front of the return is correct.
4. If you have changed your **PHYSICAL LOCATION**, indicate that change in the space provided.
5. All deductions claimed must be itemized on the reverse side of the return.
6. A return will be considered timely if it bears a U.S. postmark 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, substitute the next business day.
7. A return must be completed and filed even if no sales were made or no tax is due.
8. **WRITE YOUR CT TAX REGISTRATION NUMBER ON THE CHECK.**
9. **MAKE CHECK OR MONEY ORDER PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.**
10. Mail the return and payment in the enclosed self-addressed envelope.
11. If you have any questions, please contact Taxpayer Services at 203-566-7033 or 1-800-382-9463 (in-state): TDD/TT (Telecommunications Device for the Deaf) users only, call at 203-297-4911.

SPECIAL NOTES

- A:** Taxpayers who do not account for sales tax separately from gross receipts may use this ALTERNATIVE METHOD to determine amounts for Lines 1, 2 and 3.
- 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 the total on the appropriate line.
- B:** RETURN AND REMITTANCES. Improperly completed returns or unsigned checks will be returned for completion and/or signature.
- C:** SUCCESSOR'S LIABILITY. The purchaser of a business is liable for the taxes of his predecessor to the extent of the purchase price unless a certificate of clearance is obtained from this Department. Conn. Gen. Stat. §12-424(2).
- D:** CORPORATE OFFICER LIABILITY. Corporate officers may be held liable for sales and use taxes incurred by their corporations under Conn. Gen. Stat. §12-414a.

LINE BY LINE INSTRUCTIONS

LINE 1 - GROSS RECEIPTS FROM SALES OF GOODS. Enter total gross receipts from the sale of tangible personal property.

NOTE: (a) Include in Line 1 receipts from: (1) Sales of cigarettes and motor vehicle fuel, (2) Tax-exempt sales, (3) Total credit sales, (4) Federal and state excise taxes and state petroleum companies gross earnings tax, (5) Sales of heating fuel, electricity and gas, and (6) Shipping and delivery charges. (b) Exclude from Line 1 receipts from: (1) Installment payments from conditional or credit sales previously reported, (2) Sales and use taxes and Admissions, Dues and Cabaret Tax reimbursements, (3) Sales of real estate, and (4) Commissions received except sales agents services.

LINE 2 - GROSS RECEIPTS FROM LEASES AND RENTALS. Enter total gross receipts from the leasing and renting of tangible personal property.

NOTE: Include in Line 2 receipts from: (1) Royalties or periodic payments received, (2) Maintenance charges, (3) Cancellation charges, (4) Installation charges, (5) Shipping and delivery charges.

LINE 3 - GROSS RECEIPTS FROM SALES OF LABOR AND SERVICES. 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, (c) employment agencies and agencies providing personnel services, (d) private investigation, protection, patrol work, watchman and armored car services, (e) painting and lettering services, (f) photographic studio services, (g) telephone answering services, (h) stenographic services, (i) services to industrial, commercial or income-producing real property, (j) business analysis, management, management consulting and public relations services, (k) services providing "piped-in" music to business or professional establishments, (l) flight instruction and chartering services by a certificated air carrier, (m) motor vehicle repairs, (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) tax preparation services, including lawyers and accountants, (s) lobbying or consulting services, (t) sales agent services for selling tangible personal property, (u) locksmith services, (v) advertising or public relations services including layout, art direction, graphic design, mechanical preparation or production supervision, not related to the development of media advertising or cooperative direct mail advertising, (w) landscaping and horticulture services, (x) window cleaning services, (y) maintenance services, (z) janitorial services, (aa) exterminating services, (bb) swimming pool cleaning and maintenance services, (cc) the following renovation and repair services to other than industrial, commercial or income producing real property: paving of any sort, painting or staining, wallpapering, roofing, siding and exterior sheetmetal work, (dd) miscellaneous personal services, (SIC Industry Group 729 exclusive of services rendered by licensed massage therapists) (ee) repair or maintenance services to tangible personal property including any contract of warranty or service related to any such item, (ff) business analysis, management or managing consulting services rendered by a general partner or an affiliate thereof to a limited partnership, (gg) telecommunications services, (hh) community antenna television services, (ii) transportation services, (jj) noncommercial vessel storage or mooring charges, except during the period November 1 through April 30.

NOTE: (a) Also include on Line 3 receipts from: (1) Sales of professional, insurance or personal services, (2) Sales of installation labor, (3) Total construction contract charges less cost for materials permanently incorporated in all construction projects, (4) Total credit sales and (5) Shipping and delivery charges.

(b) Exclude from Line 3 receipts from: (1) Installment payments from credit sales previously reported, (2) Nontaxable commissions received and (3) Sales and use taxes reimbursements.

LINE 4 - ENTER GROSS PURCHASES of tangible personal property subject to use tax.

LINE 5 - ENTER GROSS LEASE payments subject to use tax.

LINE 6 - ENTER GROSS PAYMENTS for services subject to use tax.

LINE 7 - ENTER TOTAL OF LINES 1, 2, 3, 4, 5 and 6.

LINE 8 - ENTER DEDUCTION TOTAL from the Total Line on Page 2 of the return.

LINE 9 - SUBTRACT LINE 8 from Line 7. Enter the difference. (Not less than zero)

LINE 10 - MULTIPLY AMOUNT entered on Line 9 by the 6% tax rate.

LINE 11 - CREDITS. To receive authorized tax credits for any prior period an amended return must have been filed, and a credit notice received from the Department of Revenue Services, for the period(s) the overpayment was made. The credit notice must be attached to your return. Advance payment credits will also be entered on this line.

LINE 12 - SUBTRACT Line 11 from Line 10. Enter the difference.

LINE 13 - PENALTY FOR FAILURE TO PAY TAX WHEN DUE: 15% of the tax due or \$50, whichever is greater.

INTEREST - If this is a late or amended return, interest should be computed at the rate of 1 $\frac{2}{3}$ % per month or fraction thereof from the due date until the date of payment. Interest is based on the amount which should have been remitted on time.

LINE 14 - ADD Lines 12 and 13. Enter total.

DEDUCTIONS

LINE 15, 16, 17 - SALES FOR RESALE. Enter total sales made during the period for which resale certificates have been accepted.

LINE 18 - SALES OF NEWSPAPERS BY SUBSCRIPTION AND MAGAZINES BY SUBSCRIPTION

LINE 19 - ENTER ALL SALES, RENTAL AND LEASES OF COMMERCIAL TRUCKS (including tractors and semitrailers) with gross vehicle weight rating over 26,000 pounds.

LINE 20 - ENTER ALL SALES, RENTALS AND LEASES OF COMMERCIAL TRUCKS (including tractors and semitrailers) operated actively and exclusively for carriage of interstate freight, pursuant to a certificate or permit issued by the Interstate Commerce Commission.

LINE 21 - SALES OF FOOD. Enter total sales of food products for human consumption. (NOTE: FOOD DOES NOT INCLUDE alcoholic beverages, soda, candy, gum and tobacco products, or food prepared for immediate consumption.)

LINE 22 - SALES OF CERTAIN NONFOOD PRODUCTS PURCHASED WITH FOOD STAMPS.

LINE 23 - SALES OF FUEL FOR TRANSPORTATION. Enter the sales of gasoline and diesel fuels on which the state excise tax has been assessed.

LINE 24 - TOTAL SALES OF HEATING FUEL, ELECTRICITY AND GAS FOR USE IN ANY RESIDENTIAL DWELLING.

LINE 25 - SALES OF ELECTRICITY TO BUSINESSES amounting to \$150 or less per month. Monthly charges in excess of \$150 are taxable.

LINE 26 - SALES OF HEATING FUEL, GAS AND ELECTRICITY 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 FOR COMMERCIAL AGRICULTURE. Sales of tangible personal property for exclusive use in agricultural production for which a copy of the Farmer Tax Exemption Permit has been retained.

LINE 30 - SALES OF MACHINERY AND ITS COMPONENT PARTS, MATERIALS, TOOLS AND FUEL FOR MANUFACTURING PRODUCTION. Sales or leases of basic machinery and its component parts, used directly in the manufacturing production process (repair and replacement parts for use in such machinery are subject to tax. Refer to Instructions, Line 64). Sales of materials, tools and fuel used directly in an industrial plant in the manufacturing production process or in the furnishing of gas, water, steam or electricity when delivered to consumers through mains, lines or pipes. The Sales and Use Tax Certificate of Exemption for purchases of machinery, component parts, materials, tools and fuel must be issued to the seller.

LINE 31 - SALES OF MACHINERY, MATERIALS, TOOLS, EQUIPMENT AND SUPPLIES USED IN THE COMMERCIAL PRINTING PROCESS. Sales or leases of basic machinery, materials, tools, equipment and supplies used exclusively 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 in commercial fishing. Such machinery or equipment must be used on the commercial fishing vessels. Sales of materials, tools and fuel used directly in the commercial fishing industry. The Sales and Use Tax Certificate of Exemption for purchases of machinery, materials, tools and fuel must be issued to the seller.

LINES 33, 34 - SALES FOR INTERSTATE AND FOREIGN SALES. Enter total sales in interstate or foreign commerce where delivery was provided by seller to a point outside of Connecticut, irrespective of transportation facilities involved. For the sales of vessels, refer to Line 49.

LINE 35 - OUT OF STATE SALES OF SERVICES when the benefit of the services is exclusively used outside this state.

LINE 36 - SALES OF MOTOR VEHICLES PURCHASED BY NONRESIDENTS.

LINE 37 - SALES OF MEDICINES BY PRESCRIPTION. Enter the total of medicines, syringes and needles by prescription and sales of artificial devices, aids, etc.

LINE 38 - SALES OF NON-PRESCRIPTION MEDICINES. Enter total sales of vitamins, vitamin compounds, mineral preparations, food supplements, internal analgesics, hemorrhoidal products, laxatives, cold and cough products, cold and allergy products, asthma products, antacids and test strips tablets, lancets and glucose monitoring equipment for the care of diabetes, and medication for diseases of the eye.

LINES 39, 40, 41 - SALES TO EXEMPT CHARITABLE OR RELIGIOUS ORGANIZATIONS. Enter total sales made to charitable or religious organizations for scientific, educational, literacy, historical or cemetery purposes, if the organization has furnished a valid exemption certificate.

LINE 42, 43, 44 - SALES TO GOVERNMENTAL AGENCIES. Enter total sales to the United States, State of Connecticut or any political subdivision or agency thereof, including public schools, police, fire departments, etc.

LINES 45, 46 - SALES OF CERTIFIED ITEMS FOR AIR AND/OR WATER POLLUTION ABATEMENT. Enter the total 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 and/or water pollution, certified as approved for such purpose by the Water Resources Commission or the Air Pollution Control Commission. The seller is required to obtain from the purchaser a valid tax exemption certificate to substantiate this deduction, showing Department of Environmental Protection approval number.

LINE 47 - NON-TAXABLE LABOR & SERVICE CHARGES. Enter total of non-taxable labor and service charges included in Line 3. Example: labor on new construction.

LINE 48 - SALES OF BUSINESS SERVICES BETWEEN PARENT COMPANIES AND WHOLLY OWNED SUBSIDIARIES.

LINE 49 - SALE OF VESSELS TO NON-RESIDENTS TAXED AT A RATE LOWER THAN 6%. In order to calculate the adjustment for this line you must:

1. subtract the state of registration's tax rate from Connecticut's tax rate of 6% (.06). Note: There is no adjustment if the other state's tax rate is 6% or more.
2. divide the difference by .06 to arrive at a percentage.
3. multiply the percentage by total sales at that specific rate.

Follow this procedure for all sales made at rates lower than 6%. Add all adjustments for the reporting period and enter on this line. The adjustment is necessary to compensate for the lower rates. Example: If the state of registration's tax rate is 4.5%, and gross sales at this rate are \$50,000, $(.06 - .045 = .015 / .06 = .25 \times \$50,000 = \$12,500)$, enter \$12,500 on Line 49.

LINE 50 - TRADE-INS. Enter total trade-in allowance on motor vehicles, farm tractors, snowmobiles and vessels.

LINE 51 - TRADE-INS. Enter total trade-in allowance on construction equipment.

LINE 52 - RETURNED GOODS TAXED AT 6%. Enter goods returned for credit within 90 days of date of sale.

LINE 53 - RETURNED GOODS TAXED AT 5.5%. Multiply by .9167, goods taxed at 5.5% (qualifying sales of repair and replacement parts exclusively for use in machinery used directly in a manufacturing process) returned for credit within 90 days of date of sale. Enter resulting amount.

LINE 54 - RENTALS. Enter taxed leases or rental cancelled with credit within 90 days.

LINE 55 - SALES OF FLYABLE AIRCRAFT. Enter sales of flyable aircraft by Connecticut aircraft manufacturers only, which are sold for use out of state or sales of aircraft to certified carriers.

LINES 56, 57 - SALES OF OXYGEN, BLOOD, ARTIFICIAL DEVICES, CRUTCHES AND WHEELCHAIRS. Enter on appropriate lines sales of oxygen, blood plasma, prostheses or the sales or leases of crutches, wheelchairs, etc. and vital life support equipment.

LINE 58 - SALES OF PRINTED MATERIAL. Enter sales of printed material delivered to Connecticut where purchaser has certified it will be delivered for use out of state within 30 days. A Printed Material Certificate must be issued to the seller.

LINE 59 - SALES OF CLOTHING UNDER \$50. Enter total sales of items of clothing or footwear costing less than \$50. This exemption will not apply to purchases of:

- (a) special clothing or footwear primarily designed for athletic activity or protective use;
- (b) jewelry, handbags, luggage, wallets, umbrellas, watches and similar items carried on or about the human body.

LINE 60 - SALES OF CLOTH AND COMPONENTS USED IN THE NON-COMMERCIAL PRODUCTION OF CLOTHING.

LINES 61, 62 - SALES OF LOW OR MODERATE INCOME HOUSING. Enter on appropriate line total sales of goods and the leasing of equipment incorporated into or used and consumed in the operation of housing facilities for low and moderate income families and persons.

LINE 63 - FUNERAL EXPENSES. Enter first \$2,500 of tangible personal property for each funeral.

LINE 64 - SALES OF REPAIR AND REPLACEMENT PARTS exclusively for use in machinery used directly in manufacturing production process, as defined in Section 12-412(34) C.G.S.. On this line enter .0833 of the gross receipts for these items. This adjustment is necessary to compensate for the 5.5% tax rate. Manufacturing facilities located in an enterprise zone should take deduction on Line A. The Sales and Use Tax Certificate for purchase of repair and replacement parts used in production machinery at the reduced rate of 5.5% must be issued to the seller.

LINE 65 - PURCHASES OF REPAIR OR REPLACEMENT PARTS exclusively for use in machinery used directly in manufacturing production process, as defined in Section 12-412(34) C.G.S.. On this line enter .0833 of the gross purchases of these items. This adjustment is necessary to compensate for the 5.5% tax rate. Manufacturing facilities located in an enterprise zone should take deduction on Line A.

LINE 69 - Sales, use, storage or other consumption of repair or replacement parts and repair services exclusively for use in aircraft owned or leased by a certificated air carrier or in the significant overhauling or rebuilding of aircraft on a factory basis.

LINE 70 - Computer and data processing services rendered by a retailer which, on or after July 1, 1991, acquired the operations of a data processing facility from the customer receiving such services, provided such customer operated the facility for its own use.

LINE 71 - Gross receipts from the sales, use, storage and consumption in this state of materials, tools, fuels, and machinery and equipment to be used primarily in manufacturing, as described in the Manufacturing Recovery Act of 1992; for sales made 1-1-93 through 6-30-93, multiply applicable gross receipts by .10 and enter on this line. (Example: if applicable gross receipts are \$500,000, multiply this amount by .10 = \$50,000. Enter \$50,000 on Line 71); for sales made 7-1-93 through 6-30-94, multiply applicable gross receipts by .20 and enter; for sales made 7-1-94 through 6-30-95, multiply applicable gross receipts by .30 and enter; for sales made 7-1-95 through 6-30-96, multiply applicable gross receipts by .40 and enter; for sales made on or after 7-1-96, multiply applicable gross receipts by .50 and enter.

LINES A, B & C - OTHER ADJUSTMENTS — EXPLAIN FULLY. On the applicable line enter and describe any other deductions not enumerated. For example, include on these lines: sales to senior centers; sales not more than \$100 by any nursing home, home for the aged, convalescent home or adult day care center; sales of telephone communication equipment for use by the deaf and blind; and certain services related to human health. Also use this line for deductions for uncollectible accounts, 4.5% tax rate for sale of motor vehicles to armed forces personnel, motion picture leasing, filmed and taped television and radio programs and the materials becoming an ingredient or component part; sales costing \$1,000 or more of gold or silver bullion and legal tender; eleemosynary nonprofit organization sales of not more than \$20; sales of adult diapers or undergarments; special equipment installed in a motor vehicle for the exclusive use by a person with physical disabilities; bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding four thousand dead weight tons; landscaping and horticultural services, window cleaning, and maintenance services when rendered at the residence of a person eligible in accordance with federal regulations to receive permanent total disability benefits under the Social Security Act.

CONNECTICUT INDIVIDUAL USE TAX RETURN
For the year January 1 - ► December 31, 19__

Your First Name and Middle Initial ►	Last Name ►	Your Social Security Number
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial ►	Last Name ►	Spouse's Social Security Number
Home Address <i>Number and Street</i> ►		
City, Town or Post Office ►		State Zip Code

Purpose of Form: Use this form to report the purchase of goods or services subject to use tax for any calendar year. You may use this form to report either a single transaction or multiple transactions for the same calendar year.

Name and I.D.: Enter your, and, if applicable, your spouse's name and social security number at the top of this form. You may file either a separate or a joint return regardless of your filing status for income tax purposes.

Calendar Year: Enter the last 2 digits of the calendar year for which you are filing this return. You may file more than one form for a given year but do not combine transactions for different years.

- PART I.**
- Column 1** - Enter the month, day and year of the purchases.
 - Column 2** - Enter a brief description of taxable items or services purchased, such as jewelry, a boat, tax preparation, etc.
 - Column 3** - Enter the name of the retailer from whom the item or service was purchased.
 - Column 4** - Enter the purchase price.
 - Column 5** - Multiply the purchase price in Column 4 by 6% (.06) and enter the result.
 - Column 6** - Enter the tax, if any, paid to another jurisdiction on the taxable item purchased.
 - Column 7** - Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. (If less than zero, enter 0.)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
DATE OF PURCHASE	DESCRIPTION OF ARTICLES OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CONN. TAX DUE (.06 × Col. 4)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. 5 minus Col. 6 but not less than zero)
— NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE A RETURN. — (Add all amounts for Column 7)						
PENALTY: FOR FAILURE TO PAY TAX WHEN DUE - 15% of the tax due or \$50, whichever is greater					Total Tax ►	
INTEREST: FOR LATE PAYMENT - 1 2/3% of tax due per month, or fraction thereof, from due date.					Penalty ►	
					Interest ►	
TOTAL AMOUNT DUE ►						

- PART II.** Check one of the following, whichever applies:
- A. This return represents all purchases subject to use tax made during the calendar year listed above.
 - B. This return represents one of the following:
 - A single taxable purchase made during the calendar year **OR**
 - Multiple taxable purchases made through a date prior to the end of the calendar year listed above **OR**
 - A subsequent return for the calendar year listed above for items not previously reported.

**PLEASE NOTE: DO NOT MAIL THIS RETURN WITH YOUR INCOME TAX RETURN.
A SEPARATE CHECK MUST ACCOMPANY THIS RETURN.**

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.
NOTE: USE TAX PAYMENTS FOR AIRPLANES, VESSELS AND MOTOR VEHICLES MUST BE FILED IMMEDIATELY UPON PURCHASE. HOWEVER, DO NOT FILE THIS RETURN IF USE TAX WAS ALREADY PAID AT THE DEPARTMENT OF MOTOR VEHICLES.
MAKE CHECK OR MONEY ORDER PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.
Write your Social Security Number and "19__ Individual Use Tax" on your check or money order.
Mail this return with check or money order to: DEPARTMENT OF REVENUE SERVICES, P.O. Box 2973, Hartford, CT 06104-2973.

DECLARATION: I declare under the penalties of false statement 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy for your records	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm Name and Address			CT Sales Tax Registration Number

QUESTIONS AND ANSWERS ON THE CONNECTICUT INDIVIDUAL USE TAX

This information discusses the Connecticut Use Tax and answers commonly-asked questions about the tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. 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. **Q. What is the use tax?**
A. When you make a retail purchase in this state, you will usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (D.R.S.). There are some instances where Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to the D.R.S. This tax has been in effect since 1947.
2. **Q. On what kind of goods or services must I pay use tax?**
A. Personal property, whether purchased or leased, including but not limited to, clothing costing \$50 or more, automobiles, appliances, furniture, VCRs, jewelry, cameras, computers and computer software. Services include, but are not limited to, tax preparation services; repair services to your television, motor vehicle or computer; landscaping services for your home; or reupholstering services for your household furniture.
3. **Q. Are there exemptions from the use tax?**
A. Generally, all goods or services that are exempt from sales tax if purchased in Connecticut, are exempt from use tax if purchased out-of-state for use in Connecticut. Some examples are: clothing costing less than \$50, or newspapers and magazines by subscription.
4. **Q. What if a Connecticut retailer doesn't collect tax from a customer on a sale of taxable goods or services?**
A. The customer must file a use tax return and pay the tax.
5. **Q. What if a customer buys taxable goods or services from an out-of-state mail order company or television shopping channel and no Connecticut tax was charged by the vendor?**
A. The customer must file a use tax return and pay the use tax if the goods or services were purchased for use in Connecticut.
6. **Q. What if a customer buys taxable goods or services in another state and sales tax of the other state was charged by the vendor?**
A. If the goods or services were purchased for use in Connecticut and if the tax paid to the other state is less than the Connecticut tax, then the customer must file a use tax return. The tax due would be the Connecticut tax less the tax paid to the other state.
For example: Suppose that you purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If that refrigerator was purchased for use in Connecticut, then a Connecticut use tax is owed. The Connecticut tax of \$60 is reduced to \$10, after allowance of \$50 credit. If no tax was paid to the other state, however, the Connecticut use tax is \$60.
7. **Q. Am I being misled by an out-of-state merchant who tells me that I do not need to pay Connecticut use tax?**
A. Yes. While you may or may not have to pay tax in another state where you bought the goods or services, you must pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
8. **Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?**
A. No. Items you purchased at one time for \$25 or less and *brought by you* into Connecticut are not subject to Connecticut use tax. The \$25 exemption does not apply, however, to items that are *shipped or mailed* to you.
9. **Q. Can an out-of-state business, for example, a mail-order house, collect Connecticut use tax on taxable goods which are mailed or delivered into Connecticut?**
A. Yes, if the business has been registered to collect Connecticut use tax. If the business is not registered, then you must file a use tax return and pay the tax yourself.
10. **Q. When must individuals pay the use tax?**
A. A use tax return must be filed by April 15 for purchases made during the preceding year where the purchases are not made in connection with a trade or business carried on by the individual. However, use tax payments for airplanes, vessels and motor vehicles must be made immediately upon purchase. A person may file one return for the entire year or may file several returns throughout the year.
11. **Q. Do persons engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?**
A. Yes, if they make taxable purchases of goods or services out-of-state for use in their trade or business (e.g., office furniture, computers, and supplies). They should be registered with the Department of Revenue Services for business use tax purposes and report their purchases on their monthly or quarterly Sales and Use Tax Return. For further information, you may request IP 93(3) *Questions and Answers on the Connecticut Use Tax for Businesses and Professions*.
12. **Q. What are the penalties and interest for not paying the use tax?**
A. The penalty is 15% of the tax or \$50, whichever is greater. Interest is charged at the rate of 1 $\frac{2}{3}$ % per month from the due date of the tax return. There are also criminal sanctions for wilful failure to file a tax return. **PLEASE NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.**
13. **Q. What are the use tax filing requirements for airplanes, vessels and motor vehicles?**
A. The individual use tax is due immediately upon the purchase of these particular items. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when an individual registers the motor vehicle or vessel. If you do not intend to register your motor vehicle or vessel immediately after you purchase it, you must file the individual use tax return on the purchase date.
14. **Q. On what amount should the use tax be calculated?**
A. The tax rate should be applied to the total cost of the taxable goods or services purchased including separately stated charges (such as, shipping and handling).

FOR FURTHER INFORMATION: To order forms or publications call the Forms Unit at 203-297-4753. For further information, call Taxpayer Services at 1-800-382-9463 (In-state) or 203-566-7033. Telecommunication Device for the Deaf TDD/TT users only call 203-297-4911.

CERT-100

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**MATERIALS, TOOLS AND FUEL CERTIFICATE****CONN. AGENCIES REGS. §12-412(18)-1****GENERAL PURPOSE:** This certificate is to be used by the purchaser of materials, tools and fuel to establish that items purchased are to be used:

- directly in an industrial manufacturing plant in the actual fabrication of a product to be sold; **or**
- directly in the furnishing of power to an industrial manufacturing plant; **or**
- directly in the furnishing of 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, fuel or tools are not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total price of the materials, tools or fuel.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by an owner or officer of a business involved in the actual fabrication of a product to be sold, in the furnishing of power to an industrial manufacturing plant, or in the furnishing of gas, water, steam or electricity to consumers through mains, lines, pipes or bottles to advise the seller of materials, tools or fuel that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for materials, tools and fuel, as defined in Conn. Agencies Regs. §12-412(18)-1. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of the materials, tools or fuel were 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 actual fabrication of finished products to be sold, in the furnishing of power to an industrial manufacturing plant, or in the furnishing of 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 such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not engaged in such fabrication **or** that the materials, fuel or tools will not be used directly in actual fabrication of finished products to be sold. This certificate and bills or invoices to the purchaser must be maintained for a period of at least six years from the date that the items were purchased. The bills, invoices or records covering all purchases made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under Materials, Tools and Fuel Certificate" will 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 shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX:

-
- BLANKET CERTIFICATE
-
- CERTIFICATE FOR ONE PURCHASE ONLY

CHECK APPROPRIATE BOX AND PROVIDE WRITTEN DESCRIPTION OF EACH ITEM PURCHASED:

-
- MATERIALS
-
- TOOLS
-
- FUEL

DESCRIPTION:

CONTINUED ON REVERSE

DECLARATION BY PURCHASER

The item(s) described above are materials, tools or fuel, as defined in Conn. Agencies Regs. Section 12-412(18)-1, to be used:

- directly in an industrial manufacturing plant in the actual fabrication of a product to be sold; **or**
- directly in the furnishing of power to an industrial manufacturing plant; **or**
- directly in the furnishing of gas, water, steam or electricity, when delivered to consumers through mains, lines, pipes or bottles.

In accordance with the above-mentioned regulation, the purchase of these item(s) is not subject to sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of purchasing company

By: _____ Title _____ Date _____
Authorized signature of owner or officer

**MACHINERY AND COMPONENT PARTS OF MACHINERY
USED DIRECTLY IN A MANUFACTURING PROCESS**

CONN. GEN. STAT. §12-412(34) AND (73)

GENERAL PURPOSE: This certificate is to be used by the purchaser of:

- (I) machinery, to be used directly in the manufacturing production process; or
- (II) any part(s) of a machine purchased exclusively for the purpose of assembling a machine to be used directly in a manufacturing production process. Such part(s) shall be assembled into a machine by the purchaser or someone acting on behalf of the purchaser.

Whether or not the machinery or component part(s) of a machine will be used in Connecticut, charges for such machinery or component part(s), when used as indicated above, are not subject to sales and use taxes.

If the machinery or component part(s) of a machine are not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total price of the machinery or component part(s) purchased under such exemption.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by an owner or officer of a business involved in manufacturing to advise the seller of the machinery or component part(s) of a machine that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for (i) 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 (ii) any part(s) 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). A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. In addition, the purchaser must prepare a record of the use of a component part purchased under Conn. Gen. Stat. §12-412(73) which must be maintained by the purchaser for a period of not less than three years following the date of purchase. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale and the storage, use or other consumption, of the machinery or component part(s) of a machine are not subject to sales and use taxes. The certificate is valid only if taken in good faith (i) in the case of machinery purchased under Conn. Gen. Stat. §12-412(34), from a person who is engaged in manufacturing, and (ii) in the case of component part(s) of a machine purchased under Conn. Gen. Stat. §12-412(73), from a person who is engaged in manufacturing 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 such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not engaged in manufacturing or that the machinery will not be used directly in a manufacturing production process. This certificate and bills or invoices to the purchaser must be maintained for a period of 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 to indicate that an exempt purchase has occurred. The words "Exempt under CERT-101" will 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 shall remain in effect for a three year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (IF NONE, explain on reverse)
NAME OF SELLER	ADDRESS	CT TAX REG. # (IF NONE, explain on reverse)

CHECK ONE BOX: Blanket Certificate Certificate for One Purchase Only

DESCRIPTION OF MACHINERY OR COMPONENT PART(S):

CERT-102

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**CERTIFIED REHABILITATION CERTIFICATE FOR CERTIFIED HISTORIC STRUCTURES****CONN. AGENCIES REGS. §12-407(2)(i)(I)-1**

GENERAL PURPOSE: This certificate is to be used by an owner to establish that services to real property being rendered by a general contractor (or by a general contractor to establish that services to real property being rendered by a 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, flooring, exterior sheet metal work, 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 such services will be fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

Under Conn. Gen. Stat. §12-407(2)(i)(DD), this certificate may not be issued by an owner or general contractor and may not be accepted by a service provider where the services being rendered by the service provider involve paving of any sort, painting or staining, wallpapering, roofing, siding and exterior sheet metal work.

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 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 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.

INSTRUCTIONS FOR SERVICE RECIPIENT (OWNER OR GENERAL CONTRACTOR): This certificate is to be issued and signed by an owner 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 a certificate to its subcontractors, advising 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. A copy of the certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. The owner must attach a copy of (A)(1) the listing of the building in the National Register **or** (2) 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 **and** (B) the 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 SERVICE PROVIDER (GENERAL CONTRACTOR OR SUBCONTRACTORS): Acceptance of this certificate, when properly completed, by a service provider shall relieve such service provider from the burden of proving that 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 such provider has knowledge of facts that give rise to a reasonable inference that the certificate is inaccurate. This certificate and bills or invoices to the owner (or general contractor) must be maintained for a period of at least six years from the date that the services were rendered. Bills or invoices shall be marked (with words such as "Services exempt under Certified Rehabilitation Certificate") to indicate that charges for services were partially or totally exempted from sales and use taxes.

FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033. TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

NAME OF SERVICE RECIPIENT	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SERVICE PROVIDER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

LOCATION OF AFFECTED REAL PROPERTY

GENERAL DESCRIPTION OF SERVICES RENDERED

CONTINUED ON REVERSE

DECLARATION OF SERVICE RECIPIENT

The real property identified above is a certified historic structure, as defined in 26 U.S.C. §48(g)(3)(A).

The structure is being substantially rehabilitated, as defined in 26 U.S.C. §48(g)(1)(C).

The rehabilitation will be a certified rehabilitation, as defined in 26 U.S.C. §48(g)(2)(C).

_____ % of the services being rendered to the above identified real property are directly connected with its substantial and certified rehabilitation. In accordance with Conn. Agencies Regs. §12-407(2)(i)(1)-1(c)(1), these services are treated as services rendered in the construction of new real property and this percentage of the charges is not subject to sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Check one: owner general contractor

Name of service recipient *(Please print or type)*

By: _____
Signature of service recipient Title Date

RESIDENTIAL CONDOMINIUM ASSOCIATION CERTIFICATE

CONN. AGENCIES REGS. §12-407(2)(i)(I)-1

GENERAL PURPOSE: This certificate is to be used by a residential condominium association 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, painting, paving, carpentry, staining, 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 such services will be fully subject to sales and use taxes. See Conn. Agencies Regs. §12-407(2)(i)(I)-1(g)(2).

Under Conn. Gen. Stat. §12-407(2)(i)(DD), this certificate may not be issued by a residential condominium association and may not be accepted by a service provider where the services being rendered by the service provider involve paving of any sort, painting or staining, wallpapering, roofing, siding and exterior sheet metal work.

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 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 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.

INSTRUCTIONS FOR SERVICE RECIPIENT (Condominium Association or General Contractor): This certificate must be signed by a principal officer of the association. The information must be accurate as of the first day of the calendar year covered by this certificate. A copy of the certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the end of the calendar year covered by this certificate. This certificate may be issued 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 Regs. §12-407(2)(i)(I)-1(g). This certificate may not be issued in connection with the rendering to the condominium association of any other services 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 provider shall relieve such 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 such provider has knowledge of facts that give rise to a reasonable inference that the certificate is inaccurate. This certificate and bills or invoices to the condominium association must be maintained for a period of at least six years from the date that the services were rendered. Bills or invoices must be marked (with words such as "Services exempt under Residential Condominium Association Certificate") to indicate that charges for services were partially or totally exempted from sales and use taxes.

FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033. TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

NAME OF RESIDENTIAL CONDOMINIUM ASSN.	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SERVICE PROVIDER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

GENERAL DESCRIPTION OF SERVICES BEING RENDERED TO RESIDENTIAL CONDOMINIUM ASSOCIATION BY SERVICE PROVIDER

PERIOD COVERED BY THIS CERTIFICATE:
(CALENDAR YEAR _____)

DECLARATION BY CONDOMINIUM ASSOCIATION

As of the first day of the calendar year covered by this certificate, there were _____ units in this residential condominium association, of which _____ units were not occupied by their owners as a dwelling. This information concerning occupancy was obtained from unit owners.

In accordance with Conn. Agencies Regs. §12-407(2)(i)(I)-1(f)(4), because _____% of the units were not owner-occupied, the same percentage of any charges made to this condominium association by any service provider rendering services to industrial, commercial or income-producing real property, as defined in Conn. Agencies Regs. §12-407(2)(i)(I)-1(g), is subject to sales and use taxes during the calendar year covered by this certificate.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of Condominium Association

By: _____
Signature of Principal Officer Title Date

NEW CONSTRUCTION CERTIFICATE

CONN. AGENCIES REGS. §12-407(2)(i)(I)-1

GENERAL PURPOSE: Charges for that portion of the services to real property that are directly connected with the construction of a new building or a new addition that expands the cubic footage of an existing building, or with the making of site improvements that put the property affected to a new use, are not subject to sales and use taxes. This certificate is to be used by an owner to establish that services to real property being rendered by a general contractor (or by a general contractor to establish that services to real property being rendered by a subcontractor) are directly connected with:

- the construction of a new building or a new addition that expands the cubic footage of an existing building; **or**
- the making of site improvements that put the property affected to a new use.

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. 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 such services will be 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 **will not accept** a resale certificate issued by the general contractor in connection with services to real property being rendered to the general contractor by the subcontractor, **this certificate** may be issued by the general contractor to the subcontractor. If a subcontractor **will accept** a resale certificate issued by the general contractor, this certificate need not be issued.

INSTRUCTIONS FOR SERVICE RECIPIENT (OWNER OR GENERAL CONTRACTOR): This certificate is to be issued and signed by an owner 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 a certificate to its subcontractors, advising 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. This certificate may be issued only where the services rendered are "services to industrial, commercial or income-producing real property," as defined in Conn. Agencies Regs. §12-407(2)(i)(I)-1(g). A copy of the certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance.

INSTRUCTIONS FOR SERVICE PROVIDER (GENERAL CONTRACTOR OR SUBCONTRACTORS): Acceptance of this certificate, when properly completed, by a service provider shall relieve such service provider from the burden of proving that 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 such provider has knowledge of facts that give rise to a reasonable inference that the certificate is inaccurate. This certificate and bills or invoices to the owner (or general contractor) must be maintained for a period of at least six years from the date that the services were rendered. Bills or invoices shall be marked (with words such as "Services exempt under New Construction Certificate") to indicate that charges for services were partially or totally exempted from sales and use taxes.

FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.

TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

NAME OF SERVICE RECIPIENT	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SERVICE PROVIDER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

LOCATION OF AFFECTED REAL PROPERTY

GENERAL DESCRIPTION OF SERVICES RENDERED

CERT-105

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**COMMERCIAL MOTOR VEHICLE PURCHASED WITHIN CONNECTICUT
TO BE USED EXCLUSIVELY IN THE CARRIAGE OF
FREIGHT IN INTERSTATE COMMERCE****CONN. GEN. STAT. §12-412(70)**

GENERAL PURPOSE: This certificate is to be used by the purchaser of a commercial truck, truck tractor, tractor and semitrailer, or vehicle used in combination therewith, which will be operated actively and exclusively for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission.

If the motor vehicle is not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total price of the motor vehicle. A motor vehicle is considered to be 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, voids this certificate.

INSTRUCTIONS TO THE PURCHASER: This certificate is to be issued and signed by an owner or officer of a business that owns commercial trucks, truck tractors, tractors and semitrailers, or vehicles used in combination therewith, which are operated actively and exclusively for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission, to advise the seller of such motor vehicle that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for a motor vehicle as described above which will be operated as described above. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. If no Connecticut tax registration number has been assigned to the purchaser, enter the tax registration number assigned by another state and identify the state.

INSTRUCTIONS TO THE SELLER: Acceptance of this certificate, when properly completed, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of a motor vehicle as described above were not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is an owner of commercial trucks, truck tractors, tractors and semitrailers, and vehicles used in combination therewith, which are operated actively and exclusively for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission. For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the motor vehicle being purchased by the purchaser will not be operated actively and exclusively for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission. This Certificate and bills or invoices to the purchaser must be maintained for a period of at least six years from the date that the motor vehicle was purchased. The bills, invoices 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-105" will satisfy the requirement.

This certificate may be used only for individual exempt purchases, and may not be used as a "blanket certificate" for a continuing line of purchases.

FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.

TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (IF NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
		I.C.C. Permit Number	
NAME OF SELLER	ADDRESS	CT TAX REG. # (IF NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

VEHICLE IDENTIFICATION DATA

MAKE OF VEHICLE _____ MODEL _____

YEAR _____ COLOR _____ VEHICLE IDENTIFICATION NO. _____

MANUFACTURER'S GROSS VEHICLE WEIGHT RATING _____

COMPUTATION OF PRICE/TRADE-IN DATA

GROSS SALES PRICE _____ MAKE _____ MODEL _____

TRADE-IN ALLOWANCE _____ YEAR _____ VEHICLE IDENTIFICATION NO. _____

NET SALES PRICE _____ STATE OF REGISTRATION AND NO. _____

CONTINUED ON REVERSE

DECLARATION BY PURCHASER

The motor vehicle described above is a commercial truck, truck tractor, tractor and semitrailer, or a vehicle used in combination therewith, which is operated actively and **exclusively** for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission.

In accordance with Conn. Gen. Stat. §12-412(70), the purchase of this motor vehicle is exempt from sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of purchasing company

By: _____ Title _____ Date _____
Authorized signature of owner or officer

CERT-106

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
P.O. Box 5034, Hartford, CT 06102-5034**CLAIM FOR REFUND OF USE TAX PAID ON MOTOR VEHICLE
PURCHASED FROM OTHER THAN A MOTOR VEHICLE DEALER****CONN. GEN. STAT. §12-431(b)****PART I INSTRUCTIONS****WHO SHOULD USE THIS FORM: Any person who:**

- purchased a motor vehicle from a person who is not a motor vehicle dealer; 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 the purchase; and
- paid Connecticut use tax, when registering the vehicle with the Connecticut Department of Motor Vehicles, based on the vehicle's average trade-in value, and
- wishes to claim a partial refund of the Connecticut use tax because it can be proven that the actual purchase price of the motor vehicle was less than the vehicle's average trade-in value.

DO NOT USE THIS FORM IF: the actual purchase price of the vehicle equals or exceeds its average trade-in value. The Connecticut use tax is owed on the actual purchase price of vehicles.

A person purchasing a motor vehicle from a person other than a motor vehicle dealer must pay Connecticut use tax on the average trade-in value of the vehicle, without additions or deductions (e.g., for low or high mileage, or for optional equipment or the absence of optional equipment), as shown in the *N.A.D.A. Official Used Car Guide, Eastern Edition* for the month of purchase. If the purchaser can prove that the actual purchase price of the motor vehicle was less than the average trade-in value and submits this form, properly completed, and the documentation described below within 60 days after registering the vehicle with the Connecticut Department of Motor Vehicles, then any overpayment of Connecticut use tax by the purchaser on the vehicle will be refunded.

ALL CLAIMS MUST INCLUDE THE FOLLOWING

- **PURCHASER'S AFFIDAVIT:** The purchaser or purchasers must complete (and execute before a Notary Public, Justice of the Peace or Commissioner of the Superior Court) Part III.
- **SELLER'S AFFIDAVIT:** The seller or sellers must complete (and execute before a Notary Public, Justice of the Peace or Commissioner of the Superior Court) Part IV.
- **VALIDATED FORM H-13:** A copy of the validated "Application for Registration of a Motor Vehicle and Certificate of Title" (Form H-13) for the vehicle must be attached.
- **BILL OF SALE:** A copy of the bill of sale from the seller to the purchaser must be attached.
- **CANCELLED CHECK OR OTHER EVIDENCE OF PAYMENT:** A copy of the cancelled check used to purchase the vehicle (front and back), if payment was made by check, or other evidence of payment, if payment was not made by check, must be attached. For example: If paid by cash, you must submit a copy of the bank statement showing the withdrawal.
- **EXPLANATION FOR ACTUAL PURCHASE PRICE BEING LESS THAN N.A.D.A. AVERAGE TRADE-IN VALUE:** An explanation (and documenting evidence, such as a photograph, repair bill or appraisal pertaining to the condition of the vehicle) must be attached.

TIME IN WHICH CLAIM SHOULD BE SUBMITTED: This form (properly completed) and the documentation enumerated above should be submitted **within 60 days after registration of the motor vehicle** to the Department of Revenue Services, P.O. Box 5034, Hartford, CT 06102-5034.

TIME IN WHICH NOTICE OF ALLOWANCE OR DISALLOWANCE OF A CLAIM WILL GENERALLY BE GIVEN: The Department will generally give notice of the allowance or disallowance of the claim for refund within four to six weeks after its receipt of the claim. Allowed claims will be subject to further examination as provided by law.

FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.

TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

PART II PURCHASER: READ INSTRUCTIONS FIRST, THEN COMPLETE THIS PART AND PART III ON REVERSE.**PLEASE PRINT LEGIBLY TO EXPEDITE YOUR REFUND**

SOCIAL SECURITY NUMBER OF PURCHASER		TAX TYPE	REC TYPE	TRANS
		77	75/76	2
ADY	NAME OF PURCHASER			
1	Last	First		
ADDRESS				
CITY STATE ZIP CODE				
FOR DRS USE ONLY				
REC TYPE	ACCOUNT NUMBER	TAX TYPE	PERIOD	UNIT
41		77		1
TRANSACTION DATE		STATUS	REASON	TAX AMOUNT
		19	11	
REFERENCE		SOURCE		
MVD		3		

PREPARED BY: _____ SUPERVISORS INITIALS _____

Purchaser's Daytime Telephone Number _____
Date of Purchase: _____ Date of Registration: _____
Name of Seller _____
Address of Seller _____
Seller's Daytime Telephone Number _____

DESCRIPTION OF MOTOR VEHICLE

Year: _____ Make: _____ Model: _____
Vehicle Identification No. _____ Odometer Reading on Date of Purchase: _____

REFUND CALCULATION

Value Used by DMV in Computing Tax: \$ _____ Tax Paid to DMV \$ _____
Actual Purchase Price: \$ _____ × 6% = Tax Actually Due \$ _____
REFUND CLAIMED (Tax Paid Less Tax Actually Due) \$ _____

PART III PURCHASER: SIGN THIS BEFORE NOTARY PUBLIC, JUSTICE OF THE PEACE OR COMMISSIONER OF THE SUPERIOR COURT

I, the purchaser named in Part II, being duly sworn, depose and say that I purchased the vehicle identified in Part II from the seller named in Part II. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, cancellations or offsets of debts owed by the seller, etc., has been or will be paid or transferred by me in connection with my purchase of the vehicle identified in Part II. I have closely examined this claim, and, to the best of my knowledge and belief, it is true, correct and complete. I understand that willfully making a statement that I know to be fraudulent or false in any material matter may result in my being fined not more than \$2,000 or imprisoned not more than one year.

Signature of Purchaser _____ Social Security Number _____
If Jointly Purchased,
Signature of Other Purchaser _____ Social Security Number _____

STATE OF CONNECTICUT
COUNTY OF _____

On this the _____ day of _____, 19_____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that _____ executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

Title of Officer

(Notary Public: Affix seal here)

My commission expires the _____ day of _____, 19_____.

PART IV SELLER: SIGN THIS BEFORE NOTARY PUBLIC, JUSTICE OF THE PEACE OR COMMISSIONER OF THE SUPERIOR COURT

I, the seller named in Part II, being duly sworn, depose and say that I sold the vehicle identified in Part II to the purchaser named in Part II. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, cancellations or offsets of debts owed to the purchaser, etc., has been or will be paid or transferred to me in connection with my sale of the vehicle identified in Part II. I have closely examined this claim, and to the best of my knowledge and belief, it is true, correct and complete. I understand that willfully making a statement that I know to be fraudulent or false in any material matter may result in my being fined not more than \$2,000 or imprisoned not more than one year.

Signature of Seller _____ Social Security Number _____
If Jointly Sold,
Signature of Other Seller _____ Social Security Number _____

STATE OF CONNECTICUT
COUNTY OF _____

On this the _____ day of _____, 19_____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that _____ executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

Title of Officer

(Notary Public: Affix seal here)

My commission expires the _____ day of _____, 19_____.

CERT-107

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**RATE REDUCTION CERTIFICATE
VESSEL PURCHASED FROM A CONNECTICUT RETAILER WITHIN
THE STATE OF CONNECTICUT BY A RESIDENT OF ANOTHER STATE**

CONN. GEN. STAT. §12-408(I)(D)

PART I INSTRUCTIONS

● **LOWER TAX RATE FOR NONRESIDENT INDIVIDUALS PURCHASING VESSELS FROM CONNECTICUT RETAILERS:** Under the procedures set out below, the sale of a vessel by a Connecticut retailer to a nonresident individual is subject to Connecticut sales tax *but at the sales tax rate imposed under the laws of that other State*, if that tax rate is less than 6%. (If not, the 6% tax rate applies.)

● **PROCEDURE TO BE FOLLOWED BY RETAILERS:** The retailer must impose the tax at the 6% rate at the time of sale or at the tax rate of the other State, if less than 6%, provided the purchaser furnishes evidence that the purchaser is a resident of such other State (such as a driver's license issued by such other State) and not a Connecticut resident. This certificate (along with the evidence described above) shall be filed with the retailer's Sales and Use Tax Return. A copy of such certificate and evidence shall be retained by the retailer. The submittal of incomplete certificates or of certificates without the evidence described above may result in a tax assessment being made against the retailer.

● **RESIDENT OF ANOTHER STATE:** An individual is considered a resident of another State if, for Connecticut income tax purposes, the person is considered to be a nonresident. The lower sales tax rate is only available to nonresident individuals, and is not available to corporations or other business entities organized under the laws of another State. *Any individual issued a driver's license by the State of Connecticut as well as by another State will be treated as a Connecticut resident, and not as a nonresident individual.*

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

PART II RETAILER — READ INSTRUCTIONS FIRST, THEN COMPLETE THIS PART AND PART IV ON REVERSE**RETAILER INFORMATION**

NAME OF RETAILER _____ CT TAX REGISTRATION NO. _____

ADDRESS _____ TELEPHONE NO. _____ DATE OF SALE _____

PURCHASER INFORMATION

NAME OF PURCHASER _____ DAYTIME TELEPHONE NO. _____

(Driver's License No.)

(Issued by State of) *SEE INSTRUCTIONS*

(Expiration Date)

VESSEL IDENTIFICATION DATA

MAKE OF VESSEL _____ MODEL _____ YEAR _____

TYPE _____ LENGTH _____ NAME OF VESSEL _____

STATE OF REGISTRATION AND NO. _____

COMPUTATION OF PRICE

GROSS SALES PRICE _____

TRADE-IN ALLOWANCE _____

NET SALES PRICE _____

OUT-OF-STATE TAX RATE _____ %

TAX COLLECTED \$ _____

TRADE-IN DATA

MAKE _____ MODEL _____

TYPE _____ LENGTH _____ YEAR _____

STATE OF REGISTRATION AND NO. _____

U.S.C.G. VESSEL DOCUMENTATION NO. _____

CONTINUED ON REVERSE

PART III PURCHASER: SIGN THIS BEFORE NOTARY PUBLIC, JUSTICE OF THE PEACE OR COMMISSIONER OF THE SUPERIOR COURT

I, the purchaser named in Part II, being duly sworn, depose and say that the vessel described in Part II was purchased by me from the retailer named in Part II. I am not a Connecticut resident. I am a resident of the State of _____. I have closely examined this certificate, and, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Signature of Purchaser _____ Social Security Number _____

If Jointly Purchased,
Signature of Other Purchaser _____ Social Security Number _____

STATE OF CONNECTICUT
COUNTY OF _____

On this the _____ day of _____, 19____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that _____ executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

Title of Officer

(Notary Public: Affix seal here)

My commission expires the _____ day of _____, 19 _____

PART IV RETAILER: SIGN THIS BEFORE NOTARY PUBLIC, JUSTICE OF THE PEACE OR COMMISSIONER OF THE SUPERIOR COURT

I, an authorized agent of the retailer named in Part II, being duly sworn, depose and say that I have closely examined this certificate, and, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Signature of Retailer _____

STATE OF CONNECTICUT
COUNTY OF _____

On this the _____ day of _____, 19____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that _____ executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

Title of Officer

(Notary Public: Affix seal here)

My commission expires the _____ day of _____, 19 _____

CERT-108

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**CERTIFICATE OF PARTIAL EXEMPTION
MATERIALS, TOOLS AND FUELS****CONN. GEN. STAT. §12-412I****GENERAL PURPOSE:** This certificate is to be used by the purchaser of materials, tools and fuels to establish that items purchased are to be used or consumed in an industrial plant as follows:

- directly in the manufacturing, processing or fabricating of tangible personal property to be sold, or
- 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 the measuring or testing of tangible personal property to be sold.

This certificate entitles the purchaser to an exemption from sales and use taxes which is based on the reduction by a percentage of the gross receipts or sales price for the sale of qualifying materials, tools or fuels. Whether or not the materials, tools and fuels will be used in Connecticut, charges for such property, when used as indicated above, are entitled to the exemption.

If the materials, tools and fuels are not used in the manner described above, a purchaser who has claimed the exemption shall owe a use tax which shall amount to the difference between the amount of tax paid under the exemption and the amount of tax that would have been due if no such exemption were claimed.

The exemption is phased in over a five-year period, culminating in a maximum exemption of 50 percent of the gross receipts or sales price:

January 1, 1993 to June 30, 1993:	10%
July 1, 1993 to June 30, 1994:	20%
July 1, 1994 to June 30, 1995:	30%
July 1, 1995 to June 30, 1996:	40%
July 1, 1996 and beyond	50%

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be signed by an owner or officer of a business involved in the manufacturing, processing or fabricating in an industrial plant of tangible personal property to be sold to advise the seller of materials, tools and fuels that the purchase is entitled to exemption. This certificate may be issued only for materials, tools and fuels, as such items are defined in Conn. Gen. Stat. §12-412i. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of issuance. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale, and the 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. This certificate is valid only if taken in good faith from a person who engages in any of the following activities in an industrial plant: (1) manufacturing, fabricating or processing of tangible personal property to be sold, (2) any process preparatory or related to such manufacturing, fabricating or processing, including research and development, or (3) the measuring or testing of tangible personal property to be sold. The good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not engaged in manufacturing, processing or fabricating or that the materials, tools or fuels will not be used in the manufacturing, processing or fabricating of tangible personal property to be sold, in any process preparatory or related thereto, or in the measuring or testing of such property.

This certificate and bills or invoices to the purchaser must be maintained for a period of at least six years from the date that the items were purchased. The bills, invoices or records covering all purchases made under this certificate must be appropriately marked to indicate that a purchase of materials, tools or fuels entitled to an exemption has occurred. The words "Exempt Under Conn. Gen. Stat. §12-412i: Materials, Tools and Fuels" will satisfy this requirement.

This certificate may be used for individual 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 purchases, in which event the box marked "Blanket Certificate" must be checked. A Blanket Certificate shall remain in effect for a three-year period, unless written revocation is made by the purchaser prior to the expiration of the period.

NOTE: If materials, tools and fuel are exempt under Conn. Gen. Stat. §12-412(18), they do not fall within the purview of Conn. Gen. Stat. §12-412i. Exempt purchases of materials, tools and fuel under Conn. Gen. Stat. §12-412(18) must be made on a Materials, Tools and Fuel Certificate Under Conn. Agencies Regs. §12-412(18)-1 (CERT-100).**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.****TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX:

-
- BLANKET CERTIFICATE
-
- CERTIFICATE FOR ONE PURCHASE ONLY

CHECK APPROPRIATE BOX AND PROVIDE WRITTEN DESCRIPTION OF EACH ITEM PURCHASED:

-
- MATERIALS
-
- TOOLS
-
- FUELS

DESCRIPTION:

CONTINUED ON REVERSE

**CERTIFICATE OF PARTIAL EXEMPTION
MACHINERY AND EQUIPMENT**

CONN. GEN. STAT. §12-412I

GENERAL PURPOSE: This certificate is to be used by the purchaser of machinery and equipment to establish that items purchased are to be used as follows:

- primarily in the manufacturing of tangible personal property; or
- primarily in the processing of tangible personal property; or
- primarily in the fabricating of tangible personal property.

This certificate entitles the purchaser to an exemption from sales and use taxes which is based on the reduction by a percentage of the gross receipts or sales price for the sale of qualifying machinery or equipment. Whether or not the machinery or equipment will be used in Connecticut, charges for such property, when used as indicated above, are entitled to the exemption.

DESCRIPTION OF THE USE OF ITEM(S) BEING PURCHASED:

The machinery or equipment is used primarily:

- For research and development with respect to or in furtherance of the manufacturing, processing or fabricating of tangible personal property;
- For measuring or testing with respect to or in 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 or equipment is not used in the manner described above, a purchaser who has claimed the exemption shall owe a use tax which shall amount to the difference between the amount of tax paid under the exemption and the amount of tax that would have been due if no such exemption were claimed.

The exemption is phased in over a five-year period, culminating in a maximum exemption of 50 percent of the gross receipts or sales price:

January 1, 1993 to June 30, 1993:	10%
July 1, 1993 to June 30, 1994:	20%
July 1, 1994 to June 30, 1995:	30%
July 1, 1995 to June 30, 1996:	40%
July 1, 1996 and beyond	50%

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be signed by an owner or officer of a business involved in the manufacturing, processing or fabricating of tangible personal property to advise the seller of machinery or equipment that the purchase is entitled to exemption. This 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. A copy of this certificate and records that substantiate the information entered on a certificate must be maintained for a period of at least six years from the date of issuance. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of the machinery or equipment were entitled to an exemption for a portion of the gross receipts or sales price. This certificate is valid only if taken in good faith from a person who is engaged in manufacturing, fabricating or processing. The good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that 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.

This certificate and bills or invoices to the purchaser must be maintained for a period of at least six years from the date that the items were purchased. The bills, invoices or records covering all purchases made under this certificate must be appropriately marked to indicate that a purchase of machinery or equipment entitled to an exemption has occurred. The words "Exempt Under Conn. Gen. Stat. §12-412i: Machinery and Equipment" will satisfy this requirement.

This certificate may be used for individual 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 purchases, in which event the box marked "Blanket Certificate" must be checked. A Blanket Certificate shall remain in effect for a three-year period, unless written revocation is made by the purchaser prior to the expiration of the period.

NOTE: If machinery is exempt under Conn. Gen. Stat. §12-412(34), it does not fall within the purview of Conn. Gen. Stat. §12-412i. Exempt purchases of machinery under Conn. Gen. Stat. §12-412(34) must be made on a Manufacturing Machinery Certificate Under Conn. Agencies Regs. §12-412(34)-1 (CERT-101).

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX:

- BLANKET CERTIFICATE CERTIFICATE FOR ONE PURCHASE ONLY

DESCRIPTION OF MACHINERY, EQUIPMENT, REPLACEMENT PARTS OR REPAIR PARTS:

DECLARATION BY PURCHASER

The item(s) described above are machinery or equipment to be used primarily in the process of manufacturing, processing or fabricating, as defined in Conn. Gen. Stat. §12-412i.

In accordance with the above-mentioned statute, the purchase of these item(s) is subject to an exemption from sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, correct and complete. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of purchasing company

By: _____
Authorized signature of owner or officer

Title

Date

CERT-110

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**AIRCRAFT REPAIR SERVICES CERTIFICATE
AIRCRAFT REPAIR AND REPLACEMENT PARTS CERTIFICATE****CONN. GEN. STAT. §§12-412(76) AND (77)**

- GENERAL PURPOSE:**
- (1) This certificate is to be used by the purchaser of aircraft repair services to establish that aircraft repair services are being purchased:
- with regard to aircraft owned or leased by a certificated air carrier; or
 - with regard to the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.
- (2) This certificate is to be used by the purchaser of aircraft repair and replacement parts to establish that items purchased are to be used exclusively:
- in aircraft owned or leased by a certificated air carrier; or
 - in the significant overhauling or rebuilding of aircraft or aircraft 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 shall owe a use tax on the total price of the repair services or the repair and replacement parts.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by an owner or officer of a business that is a certificated air carrier, or a business that is involved in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis, to advise the seller of aircraft repair services or aircraft repair and replacement parts that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for aircraft repair services or aircraft repair and replacement parts, as defined in Conn. Gen. Stat. §§12-412(76) and (77). A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. If no Connecticut tax 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, shall relieve 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 is a certificated air carrier or is engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not a certificated air carrier or is not engaged in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis. This certificate and bills or invoices to the purchaser must be maintained for a period of 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 that an exempt purchase has occurred. The words "Exempt Under CERT-110" will 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 shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX: BLANKET CERTIFICATE CERTIFICATE FOR ONE PURCHASE ONLY

CHECK APPROPRIATE BOX AND PROVIDE WRITTEN DESCRIPTION OF EACH ITEM PURCHASED

AIRCRAFT REPAIR SERVICES AIRCRAFT REPAIR OR REPLACEMENT PARTS

DESCRIPTION:

CONTINUED ON REVERSE

DECLARATION BY PURCHASER

The services or item(s) described above are aircraft repair services or aircraft repair and replacement parts, as described in Conn. Gen. Stat. §§12-412(76) and (77), exclusively for use in:

_____ aircraft owned or leased by a certificated air carrier; or

_____ the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

In accordance with Conn. Gen. Stat. §§12-412(76) and (77), the purchase of these item(s) is exempt from sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of purchasing company

By: _____
Authorized signature of owner or officer Title Date

CERT-111

(Rev. 10/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**CERTIFICATE FOR MACHINERY, EQUIPMENT, MATERIALS, TOOLS AND FUEL
USED BY AN AIRCRAFT MANUFACTURER OPERATING
AN AIRCRAFT MANUFACTURING FACILITY****CONN. GEN. STAT. §12-412(78)****GENERAL PURPOSE:** This certificate is to be used by the purchaser of machinery, equipment, materials, tools and fuel to establish that items purchased are to be used by an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut.

If the machinery, equipment, materials, tools or fuel are not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total price of the item(s) purchased under such exemption.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by 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 to advise the seller of machinery, equipment, tools or fuel that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for machinery, equipment, tools or fuel, as defined in Conn. Gen. Stat. §12-412(78). A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of the machinery, equipment, materials, tools or fuel were 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 such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not an aircraft manufacturer operating an aircraft manufacturing facility in Connecticut. This certificate and bills or invoices to the purchaser must be maintained for a period of 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 that an exempt purchase has occurred. The words "Exempt Under CERT-111" will 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 shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX:

 BLANKET CERTIFICATE CERTIFICATE FOR ONE PURCHASE ONLY

CHECK APPROPRIATE BOX AND PROVIDE WRITTEN DESCRIPTION OF EACH ITEM PURCHASED

 MACHINERY EQUIPMENT MATERIALS TOOLS FUEL

DESCRIPTION:

CONTINUED ON REVERSE

DECLARATION BY PURCHASER

The item(s) described above are machinery, equipment, materials, tools or fuel, as described in Conn. Gen. Stat. §12-412(78), to be used by an aircraft manufacturer operating an aircraft manufacturing facility, as described in Conn. Gen. Stat. §12-412(78), in Connecticut.

In accordance with Conn. Gen. Stat. §12-412(78), the purchase of these item(s) is exempt from sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of purchasing company

By: _____ Title _____ Date _____
Authorized signature of owner or officer

**CERTIFICATE FOR PURCHASES OF TANGIBLE PERSONAL PROPERTY AND SERVICES BY
A NONPROFIT NURSING HOME, NONPROFIT REST HOME OR NONPROFIT HOME FOR THE AGED**

CONN. GEN. STAT. §12-412(5)

GENERAL PURPOSE: This certificate is to be used by a nonprofit nursing home, nonprofit rest home or nonprofit home for the aged that has been issued an exemption permit by the Department to establish that items purchased are to be used by such home for the exclusive purposes for which it was established, and will not be resold. The terms "home for the aged," "nursing home" and "rest home" are defined in Conn. Gen. Stat. §19a-490(c) as "an establishment which furnishes, in single or multiple facilities, food and shelter to two or more persons unrelated to the proprietor and, in addition, provides services which meet a need beyond the basic provisions of food, shelter and laundry."

If a sale of meals or lodging to this home is involved, this certificate establishes that the home neither has been nor will be reimbursed in any manner, by donations, sales of tickets or otherwise, by those served the meals or provided the lodging for the price of the meals or lodging.

If the purchaser has not been issued an exemption permit by the Department or does not use the property or service(s) purchased for the exclusive purposes of the home, a purchaser who claimed an exemption shall owe a use tax on the total purchase price of the property or service(s).

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by an officer of a nonprofit nursing home, nonprofit rest home or nonprofit home for the aged that has been issued an exemption permit by the Department, to advise the seller of tangible personal property or services that the sales and use taxes do not apply to the charges for the purchase. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained by the purchaser for a period of at least six years from the date of its issuance. The number on the valid exemption permit issued by the Department to the purchaser must be entered below.

INSTRUCTIONS FOR THE SELLER: Acceptance of this certificate, when properly completed, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of the tangible personal property or services were not subject to sales and use taxes. The certificate is valid only if taken in good faith from a nonprofit nursing home, nonprofit rest home or nonprofit home for the aged that has been issued an exemption permit by the Department. For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the purchaser has not been issued an exemption permit by the Department. This certificate and bills or invoices to the purchaser must be maintained by the seller for a period of at least six years from the date that the items or services were purchased. The bills, invoices 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-113" will 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 shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE). OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	EXEMPTION PERMIT #
			FEDERAL EMPLOYER I.D. #
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

CHECK ONE BOX: BLANKET CERTIFICATE CERTIFICATE FOR ONE PURCHASE ONLY

CHECK APPROPRIATE BOX AND PROVIDE WRITTEN DESCRIPTION OF EACH ITEM PURCHASED:
 TANGIBLE PERSONAL PROPERTY SERVICES

DESCRIPTION:

CONTINUED ON REVERSE

**COMMERCIAL MOTOR VEHICLE OR MOTOR BUS PURCHASED WITHIN CONNECTICUT
TO BE USED IN INTERSTATE COMMERCE AS AN INTERSTATE MOTOR BUS**

1993 CONN. PUB. ACTS 74, §§31 AND 64

GENERAL PURPOSE: This certificate is to be used by the purchaser of:

- (A) either (i) a commercial motor vehicle (as defined in Conn. Gen. Stat. §14-1(11)(A) and (B)) or (ii) a motor bus (as defined in Conn. Gen. Stat. §14-1(44)),
- (B) operating pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89,
- (C) which will derive 75 percent of its revenue from its day in service from out-of-state trips or trips crossing state lines.

If at least 75 percent of the revenue from the day in service of the commercial motor vehicle or motor bus is not derived from out-of-state trips or trips crossing state lines, the purchaser shall be liable for Connecticut use tax on the total purchase price.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by an owner or officer of a business that purchases commercial motor vehicles or motor buses to be operated pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89, to advise the seller of commercial motor vehicles or motor buses that the sales and use taxes do not apply to the charges for the purchase. This certificate may be issued only for a commercial motor vehicle, as defined in Conn. Gen. Stat. §14-1(11) (A) and (B), or motor bus, as defined in Conn. Gen. Stat. §14-1(44), operated pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least six years from the date of its issuance. If no Connecticut tax 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, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of a commercial motor vehicle or motor bus were not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who purchases commercial motor vehicles or motor buses to be operated pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89. For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that commercial motor vehicles or motor buses owned by the purchaser are not operated pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89. This certificate and bills or invoices to the purchaser must be maintained for a period of at least six years from the date that the commercial motor vehicle or motor bus was purchased. The bills, invoices 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-114" will satisfy the requirement.

This certificate may be used only for individual exempt purchases, and may not be used as a "blanket certificate" for a continuing line of purchases.

NOTE: Only a "commercial motor vehicle," as defined in Conn. Gen. Stat. §14-1(11)(A) or (B), or a "motor bus," as defined in Conn. Gen. Stat. §14-1(44), that is operated pursuant to the provisions of Conn. Gen. Stat. §13b-88 or 13b-89 may qualify for this exemption, provided at least 75 percent of its revenue from its day in service is derived from out-of-state trips or trips crossing state lines.

A permit number issued by the Connecticut DPUC may be entered below instead of a permit number issued by the Connecticut DOT if the permit was issued prior to October 1, 1979 and has not been suspended or revoked by the DOT.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.**

NAME OF PURCHASER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #
			PERMIT NUMBER
NAME OF SELLER	ADDRESS	CT TAX REG. # (If NONE, explain on reverse)	FEDERAL EMPLOYER I.D. #

VEHICLE IDENTIFICATION DATA

Make of Vehicle _____ Model _____
 Year _____ Color _____
 Vehicle Identification Number _____
 Manufacturer's Gross Vehicle Weight Rating _____
 No. of Passengers (Including Driver) _____
 Will this vehicle be used to transport students under age 21 to and from school? Yes No

COMPUTATION OF PRICE/TRADE-IN DATA

Gross Sales Price _____
 Trade-In Allowance _____
 Net Sales Price _____
 Make of Trade-In _____ Model _____
 Year _____ Vehicle Identification No. _____
 State of Registration and No. _____

CONTINUED ON REVERSE

**CERTIFICATE FOR GAS, ELECTRICITY AND HEATING FUEL PURCHASED
FOR RESIDENTIAL USE OR FOR USE IN AGRICULTURAL PRODUCTION,
IN THE FABRICATION OF FINISHED PRODUCTS TO BE SOLD,
OR IN AN INDUSTRIAL MANUFACTURING PLANT**

CONN. GEN. STAT. §§12-412(3)(A), 12-412(16) and 12-412h

GENERAL PURPOSE: This certificate is to be used by the purchaser of (i) gas, including bottled gas, (ii) electricity when delivered to consumers through mains, lines, pipes or bottles, or (iii) heating fuel for any of the following uses:

- (i) 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, this certificate need not be provided by the consumer in order to make exempt purchases of gas, electricity or heating fuel);
- (ii) use directly in agricultural production, provided the exemption shall be allowed only with respect to a metered building, location or premises at which not less than 75% of the gas, electricity or heating fuel consumed at such building, location or premises is used for the purpose of such production;
- (iii) use directly in the fabrication of a finished product to be sold, provided the exemption shall be allowed only with respect to a metered building, location or premises at which not less than 75% of the gas, electricity or heating fuel consumed at such building, location or premises is used for the purpose of such fabrication; or
- (iv) use directly in an industrial manufacturing plant, provided the exemption shall be allowed only with respect to a metered building, location or premises at which not less than 75% of the gas, electricity or heating fuel consumed at such building, location or premises is used for the purpose of such manufacturing.

If the gas, electricity or heating fuel is not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total purchase price of the gas, electricity or heating fuel purchased under such exemption.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be issued and signed by: (i) an owner of a commercial building at which the gas, electricity or heating fuel is used predominantly (more than 50%) for residential purposes, or (ii) 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, to advise the seller of gas, electricity or heating fuel that the sales and use taxes do not apply to the charges for the purchase. If no Connecticut tax registration number has been assigned to the purchaser, enter the tax registration number assigned by another state and identify the state. A copy of this certificate and records that substantiate the information entered on this certificate must be maintained for a period of at least three years from the date of its issuance.

INSTRUCTIONS FOR THE SELLER: Acceptance of this certificate, when properly completed, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of the gas, electricity or heating fuel are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is (i) an owner of a commercial building at which the gas, electricity or heating fuel is used predominantly (more than 50%) for residential purposes, or (ii) 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. For example, the good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the purchaser is not purchasing the gas, electricity or heating fuel for use in the portion of a building in which a finished product to be sold is fabricated. This certificate and bills or invoices to the purchaser must be maintained for a period of at least three years from the date that the gas, electricity or heating fuel was purchased.

This certificate shall be considered to be a "blanket certificate," covering all purchases of gas, electricity or heating fuel made under it, and shall be effective for a period of **three years from the date of issuance**, unless a written revocation is furnished by the purchaser to the seller prior to the expiration of the three-year period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR (203) 566-7033.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL (203) 297-4911.**

NAME OF PURCHASER	SERVICE LOCATION	FEDERAL EMPLOYER I.D. NUMBER
	MAILING ADDRESS IF DIFFERENT FROM SERVICE LOCATION	CT TAX REG. NO. (If NONE, explain on reverse)
NAME OF SELLER	ADDRESS	FEDERAL EMPLOYER I.D. NUMBER
		CT TAX REG. NO. (If NONE, explain on reverse)

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 nonprofit charitable hospital, a nonprofit nursing home, nonprofit rest home or nonprofit home for the aged, or as an organization established exclusively for charitable, religious, scientific, educational, literary, historical or cemetery purposes, the purchaser MUST PROVIDE ITS STATE OF CONNECTICUT EXEMPTION CERTIFICATE NUMBER HERE 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 BOX and sign the Declaration below.

If the purchaser claims exemption under Conn. Gen. Stat. §12-412(3) or (16) as purchasing the 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, please complete the remainder of this certificate and sign the Declaration below.

PLEASE 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 sixty (60) days of such change.

THE FOLLOWING IS TO BE COMPLETED BY PURCHASERS USING GAS, ELECTRICITY OR HEATING FUEL IN AGRICULTURAL PRODUCTION, FABRICATION OF A FINISHED PRODUCT TO BE SOLD, OR AN INDUSTRIAL MANUFACTURING PLANT:

I hereby certify that the gas, electricity or heating fuel being purchased under this exemption certificate is consumed in a metered building, location or premises for use in

- AGRICULTURAL PRODUCTION,
- FABRICATION OF A FINISHED PRODUCT TO BE SOLD, OR
- AN INDUSTRIAL MANUFACTURING PLANT,

and that not less than 75% of such gas, electricity or heating fuel consumed at such metered building, location or premises is used in a location at which such production, fabrication or manufacturing takes place. When gas, electricity or heating fuel measured by a single meter has a mixed use, the purchaser must establish that 75% or more of the gas, electricity or heating fuel measured by such meter is used in a location at which agricultural production, fabrication of a finished product to be sold or production in an industrial manufacturing plant takes place.

How was the percentage of gas, electricity or heating fuel used for exempt purposes computed? _____

List the product(s) being produced, fabricated or manufactured at the building, location or premises for which exemption is claimed.

Do you presently use a farmer tax exemption permit (Form OR-248) or an exemption certificate for purchases of machinery, materials, tools and fuel? YES NO

DECLARATION BY PURCHASER

The gas, electricity or heating fuel being purchased under this certificate will be used (i) in a commercial building at which the gas, electricity or heating fuel is used predominantly (more than 50%) for residential purposes, or (ii) directly 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.

In accordance with Conn. Gen. Stat. §§12-412(3), 12-412(16) and 12-412h, the purchase of gas, electricity or heating fuel under this certificate is exempt from sales and use taxes.

I hereby declare, under the penalties of false statement, that I have personal knowledge about the information contained herein and that, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars).

Name of purchaser (company or individual)

By: _____
Authorized signature of owner or officer

Title

Date

CERT-116

(Rev. 11/94)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**EXEMPT PETROLEUM PRODUCTS CERTIFICATE FOR COMPANIES**

In accordance with Conn. Gen. Stat. §12-587(a)(4), as amended by 1993 Conn. Pub. Acts 74 and 1994 Conn. Pub. Acts 101, §2, the following products are excluded from the definition of "petroleum products" and charges for such products are not subject to the Petroleum Products Gross Earnings Tax:

- (A) 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;
- (B) kerosene, commonly known as number 1 oil, used exclusively for heating purposes, provided delivery is by a supplier who has obtained a certificate of registry from the Internal Revenue Service in accordance with the provisions of 26 U.S.C. §4101 and 26 C.F.R. §48.4104-1, of both number 1 and number 2 oil, and via a truck with a metered delivery ticket to a residential dwelling or a centrally-metered system serving a group of residential dwellings;
- (C) the product identified as propane gas, when sold in containers for use in residential heating or when sold and delivered to a stationary storage tank with a capacity of not more than one thousand gallons for use in residential heating; and
- (D) bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding four thousand dead weight tons.

Products defined in Conn. Gen. Stat. §12-587(a)(4)(A) through (D) are referred to as "Exempt Petroleum Products" in this Certificate.

GENERAL PURPOSE: This certificate must be used by **companies that purchase Exempt Petroleum Products for resale** to establish that charges for such products are not subject to the Petroleum Products Gross Earnings Tax. Charges for Exempt Petroleum Products are not subject to the Petroleum Products Gross Earnings Tax whether or not such products will be used in Connecticut. Individuals that purchase Exempt Petroleum Products need not use this Certificate. However, companies that sell Exempt Petroleum Products to individuals must comply with the good faith and other record-keeping requirements explained below.

INSTRUCTIONS FOR THE PURCHASER: Purchasers may issue this Certificate only for sales of Exempt Petroleum Products, as defined in Conn. Gen. Stat. §12-587(a)(4)(A) through (D). The purchaser of an Exempt Petroleum Product must complete and issue this Certificate to advise the Seller that the Petroleum Products Gross Earnings Tax does not apply to the charges for the purchase. In addition, a separate Certificate must be completed for each type of Exempt Petroleum Product purchased.

The Purchaser must maintain a copy of this Certificate and records that substantiate the information entered on it for a period of at least three years from the date of its issuance.

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." 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 shall remain in effect for a one-year period unless the Purchaser makes a written revocation prior to the expiration of the one-year period.

When a Purchaser presents an Exempt Petroleum Products Certificate upon the purchase of products reasonably believed to be exempt petroleum products but later determines that such products are subject to the tax, the Purchaser is responsible for paying the Petroleum Products Gross Earnings Tax on such products. (See Policy Statement 94(4).)

INSTRUCTIONS FOR THE SELLER: Acceptance of this Certificate, when properly completed, shall relieve the Seller from the burden of proving that the sale of an Exempt Petroleum Product was not subject to Petroleum Products Gross Earnings Tax. The Certificate is valid only if taken in good faith. 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.

The Seller must maintain a copy of this Certificate and bills or invoices to the Purchaser for a period of at least three years from the date that the items were purchased. The Seller shall mark the bills, invoices or records covering all purchases made under this Certificate with the words "Exempt Petroleum Products Certificate" to indicate that an exempt purchase has occurred.

Note: When a Purchaser presents this Certificate at the time of the first sale of Exempt Petroleum Products that is combined with a first sale of non-exempt petroleum products, the tax is due on the gross earnings derived from the first sale of the **non-exempt** petroleum products. The Seller's invoice should reflect the tax collected on non-exempt petroleum products.

FOR FURTHER INFORMATION: CALL THE EXCISE UNIT AT 203-566-2655 OR TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 203-566-7033. TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 203-297-4911.

CONTINUED ON REVERSE

NAME OF PURCHASER	ADDRESS	FEDERAL EMPLOYER I.D. NUMBER
		CT. TAX REGISTRATION NUMBER
NAME OF SELLER	ADDRESS	FEDERAL EMPLOYER I.D. NUMBER
		CT. TAX REGISTRATION NUMBER

CHECK ONE BOX: Blanket Certificate Certificate for One Purchase Only

DESCRIPTION OF PRODUCT SOLD

Exempt under C.G.S. §12-587(a)(4)(____) (A,B,C, or D. See front page.)

DECLARATION BY PURCHASER

The product described above is an Exempt Petroleum Product as defined in Conn. Gen. Stat. §12-587(a)(4), as amended by 1993 Conn. Pub. Acts 74 and 1994 Conn. Pub. Acts 101, §2, and therefore charges for such product are not subject to the Petroleum Products Gross Earnings Tax.

I hereby declare, under the penalties of false statement, that I have personal knowledge of the information contained in this Certificate and that to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement may be, in addition to any other penalty provided by law, a fine of not more than five thousand dollars or imprisonment for not more than five years or both.)

Name of Purchaser

BY: _____
Signature of Authorized Owner, Officer or Agent Title Date



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller) _____

Address _____

I certify that Name of Firm (Buyer) _____ is engaged as a registered

 Street Address or P.O. Box No. _____

 City State Zip _____

Wholesaler
 Retailer
 Manufacturer
 Lessor
 Other (specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) 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.
_____	_____	_____	_____

I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a sales or use tax we will pay the tax due direct to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until cancelled by us in writing or revoked by the city or state.

General description of products to be purchased from the seller:

I declare under the penalties of false statement that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and complete certificate.

Authorized Signature _____
 (Owner, Partner or Corporate Officer) Title Date



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET

HARTFORD, CONNECTICUT 06106

CHARITABLE AND RELIGIOUS ORGANIZATIONS EXEMPTION CERTIFICATE

CONN. AGENCIES REGS. §12-412-15

"I HEREBY CERTIFY: that this organization is the holder of valid exemption permit No. _____ issued pursuant to the Sales and Use Tax Act, that the tangible personal property described herein which I shall purchase or lease or the service(s) which I shall purchase from:

_____ will be used exclusively by this organization for the purposes for which it is organized and will not be resold. If a sale of meals to this organization is involved, I certify that this organization neither has been nor will be reimbursed in any matter, by donations, sales of tickets or otherwise, by the consumers of the meals for the price of such meals.

Description of property or service(s):

Purchaser _____
Name of Organization

By _____ Title _____

Address _____

Dated _____ 19 _____

at _____"



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

TWENTY-FIVE SIGOURNEY STREET

HARTFORD, CONNECTICUT 06106

CONTRACTOR'S EXEMPT PURCHASE CERTIFICATE

CONN. AGENCIES REGS. §12-426-18

"I hereby certify under the penalties of false statement that I am engaged in the performance of a construction contract on a project for the following named exempt agency or organization:

State full name of Agency or Organization

Address of Same

That such organization holds exemption certificate No. _____
issued by the Department of Revenue Services, or

That such agency is to the best of my knowledge and belief exempt from the
Sales and Use Tax because it is a

Town, School, Fire or Police Department, Library, etc., or other Branch of
the State or Federal Government (state which) in accordance with
Regulation No. 12-426-18 of the Sales and Use Tax.

That this certificate is issued to cover all purchases of materials and
supplies to be physically incorporated in and become a permanent part of
the project referred to above.

Permit No. _____ (signed) _____
Print No. or "none" Written signature of contractor

Date: _____
Name of Firm

Place: _____
Address

(Copy of this certificate may be made for use of contractor)"

Affirmative Action / Equal Opportunity Employer