

Amended Connecticut Income Tax Return and Instructions

Purpose: Use this form to amend a previously-filed 2005 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

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

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

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

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

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

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

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

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

Steps to Completing Form CT-1040X

Step 1 - Refer to your original return and identify all changes that need to be made.

Step 2 - Find corresponding line items on Form CT-1040X. Line numbers on Form CT-1040X may be different from the line numbers on your original return.

Step 3 - Complete *Schedules 1, 2, and 3*. Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

Step 4 - Use Column A to enter the amounts shown on your original or previously adjusted return. Line numbers on Form CT-1040X may be different from the line numbers on your original return. For example, if you telefiled your Connecticut income tax return, add the amounts reported on **Connecticut Telefile Tax Return**, Line 11 and Line 12, and subtract the amount reported on Line 9 from the total. Enter the result on Form CT-1040X, Line 10, Column A.

Step 5 - Use Column B to enter the net increase or decrease for each line that you are changing.

Step 6 - Explain each change in the space provided on the front of Form CT-1040X.

Step 7 - Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

Form CT-1040X Instructions

Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately. When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately, **unless** they file jointly for federal income tax purposes, **and** they elect to be treated as if both were Connecticut residents for the entire taxable year. See *Special Rules for Married Individuals* in the instructions to **Form CT-1040EZ**, **Form CT-1040**, or **Form CT-1040NR/PY**.

Line 2 and Line 4 - Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

Lines 6 through 9 - Nonresidents and Part-Year Residents Only: Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected **Schedule CT-SI**, *Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources*. **Part-Year Residents:** Also attach a copy of your corrected **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*.

Line 8 - Calculate the tax on the amount you entered on Line 7, Column C, using the *2005 Tax Calculation Schedule* below. Enter the result on Line 8, Column C.

Line 10 - Residents: Calculate the tax on the amount you entered on Line 5, Column C, using the *2005 Tax Calculation Schedule* below. Enter the result on Line 10, Column C.

Nonresidents and Part-Year Residents: Multiply Line 9, Column C, by Line 8, Column C. Enter the result on Line 10, Column C.

Line 11 - Residents and Part-Year Residents: Enter the amount from *Schedule 2*, Line 59, on Line 11, Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

Line 13 - If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 15 - Residents: Enter the amount from *Schedule 3*, Line 68, on Line 15, Column C.

Nonresidents and Part-Year Residents: Enter "0" on Line 15, Column C.

Line 17 - If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 19 - If changes are being made to your Connecticut Individual Use Tax, you must complete a corrected individual use tax schedule or worksheet. Write the word "Amended" across the top and attach it to Form CT-1040X.

Line 21 - If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 2, and enter the total from Line 60. You must complete all columns or your withholding will be disallowed. **Do not** send Forms W2, W2-G, 1099, or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal Forms W2, W2-G, and 1099, you must complete Supplemental Schedule

2005 Tax Calculation Schedule

1. Residents: Enter the amount from 2005 Form CT-1040X, Line 5, Column C. Nonresidents and Part-Year Residents: Enter the amount from 2005 Form CT-1040X, Line 7, Column C.	1.		
2. Enter personal exemption. (See Table A, Page 5.)	2.		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3.		
4. Enter Connecticut income tax. (See Table B, Page 5.)	4.		
5. Enter decimal amount. (See Table C, Page 5. If zero, enter "0.")	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.		
7. Connecticut Income Tax (Subtract Line 6 from Line 4.) Residents: Enter this amount on 2005 Form CT-1040X, Line 10, Column C. Nonresidents and Part-Year Residents: Enter this amount on Form CT-1040X, Line 8, Column C.	7.		

CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 60h, Column C. Forms are available from the DRS Web site at www.ct.gov/DRS.

Interest

Interest at 1% (.01) per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the 16th day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

Schedule 1 - Modifications to Federal Adjusted Gross Income

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers. See instructions for **Form CT-1040** or **Form CT-1040NR/PY**.

Additions to Federal Adjusted Gross Income

Line 31 - Interest on State and Local Government Obligations Other Than Connecticut

Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 32 - Mutual Fund Exempt-Interest Dividends From Non-Connecticut State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 34 - Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Line 35 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46. If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 35.

Line 36 - Loss on Sale of Connecticut State and Local Government Bonds

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes, whether or not the entire loss is used in computing federal adjusted gross income.

Line 38 - Other

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

Subtractions From Federal Adjusted Gross Income

Line 40 - Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Savings Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you may include **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

Do not enter the amount of interest income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing interest income derived from these obligations, and this interest income is taxable for Connecticut income tax purposes. Do not enter the amount of interest paid on any federal income tax refund.

Line 41 - Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter** of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes.

Line 42 - Social Security Benefit Adjustment

If your filing status is Single or Married Filing Separately and the amount reported on Form CT-1040X, Line 1, Column C, is **less than \$50,000**; or Married Filing Jointly or Head of Household and the amount reported on Form CT-1040X, Line 1, Column C, is **less than \$60,000**, the amount of federally taxable Social Security benefits from 2005 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

If your federal adjusted gross income is above the threshold for your filing status and you used the worksheets contained in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2001(4)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

Line 43 - Refunds of State and Local Income Taxes

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

Line 44 - Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits and supplemental annuities during 2005, you may deduct the amount included in your federal adjusted gross income but only to the extent such benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter on Line 44 the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid in lieu of unemployment benefits, to the extent included in your federal adjusted gross income.

Line 45 - Special Depreciation Allowance for Qualified Property Placed in Service During the Preceding Year

If you added bonus depreciation to your federal adjusted gross income on Line 32 of your **2002, 2003, or 2004 Form**

CT-1040, you may subtract 25% of that bonus depreciation amount. See **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*.

Line 46 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

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

Line 47 - Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes.

Line 49 - Other

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

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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

Social Security Benefit Adjustment Worksheet - Line 42

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

If your filing status is **Single** or **Married Filing Separately**, is the amount on Line 1 \$50,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Line 42.

If your filing status is **Married Filing Jointly** or **Head of Household**, is the amount on Line 1 \$60,000 or more?

- Yes: **Complete** this worksheet.
- No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Line 42.

A. Enter the amount reported on your 2005 federal Social Security Benefits Worksheet, Line 1. If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.	A.	
B. Enter the amount reported on your 2005 federal Social Security Benefits Worksheet, Line 9. However, if married filing separately and you lived apart from your spouse at any time during 2005, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. If Line B is zero or less, stop here. Otherwise, go to Line C.	B.	
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits reported on your 2005 federal Social Security Benefits Worksheet, Line 18.	E.	
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040X , <i>Schedule 1</i> , Line 42. (If Line D is greater than or equal to Line E, enter "0.")	F.	

Table A - Exemptions for 2005 Taxable Year

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

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$25,250	\$12,625	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,250	\$26,250	\$11,625	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,250	\$27,250	\$10,625	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,250	\$28,250	\$ 9,625	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,250	\$29,250	\$ 8,625	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,250	\$30,250	\$ 7,625	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,250	\$31,250	\$ 6,625	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,250	\$32,250	\$ 5,625	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,250	\$33,250	\$ 4,625	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,250	\$34,250	\$ 3,625	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,250	\$35,250	\$ 2,625	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,250	\$36,250	\$ 1,625	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,250	\$37,250	\$ 625	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,250	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2005 Taxable Year

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

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.
Example: If the amount on Line 3 is \$13,000, enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450	Example: If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725	Example: If the amount on Line 3 is \$20,000, enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680

Table C - Personal Tax Credits for 2005 Taxable Year

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

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$12,625	\$15,750	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,750	\$16,250	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,250	\$16,750	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,750	\$17,250	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,250	\$17,750	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,750	\$18,250	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,250	\$18,750	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,750	\$19,250	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,250	\$21,050	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,050	\$21,550	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,550	\$22,050	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,050	\$22,550	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,550	\$26,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,300	\$26,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,800	\$27,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,300	\$27,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,800	\$28,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,300	\$50,500	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,500	\$51,000	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,000	\$51,500	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,500	\$52,000	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,000	\$52,500	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,500	\$53,000	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,000	\$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,500	\$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,000	\$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,500	\$55,000	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Amended Connecticut Income Tax Return For Individuals

(Rev. 12/05)

For the year January 1 - December 31, 2005, or other taxable year beginning _____, 2005, ending _____.

Please Print or Type in Blue or Black Ink.	Your First Name and Middle Initial _____ Last Name _____	<input type="checkbox"/> Check if deceased
	If a Joint Return, Spouse's First Name and Middle Initial _____ Last Name _____	<input type="checkbox"/> Check if deceased
	Mailing Address (number and street), Apartment Number, PO Box _____	
	City, Town, or Post Office _____ State _____ ZIP Code _____	

Social Security Number _____-_____-_____ : : : _____-_____-_____ : : : _____-_____-_____
Spouse's Social Security Number _____-_____-_____ : : : _____-_____-_____ : : : _____-_____-_____
Your Telephone Number () _____ _____
DRS Use Only - - 20

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

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

If Yes, enter the date of federal change / / or enter the date of other state's change / /

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

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

		A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
<input type="checkbox"/> Check if filing Form CT-1040CRC, Claim of Right Credit				
<input type="checkbox"/> Check if filing Form CT-8379, Nonobligated Spouse Claim				
Income	1. Federal Adjusted Gross Income (From federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4.) 1			00
	2. Additions, if any (See instructions.) 2			00
	3. Add Line 1 and Line 2. 3			00
	4. Subtractions, if any (See instructions.) 4			00
	5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3.) 5			00
Residents go to Line 10; Nonresidents and Part-Year Residents go to Line 6.				
Nonresidents and Part-Year Residents Only	6. Enter your income from Connecticut sources from Schedule CT-SI; (If less than or equal to zero, enter "0.") 6			00
	7. Enter the greater of Line 5 or Line 6. (If zero, go to Line 10 and enter "0.") 7			00
	8. Income Tax (From Tax Calculation Schedule, see instructions) 8			00
	9. Divide Line 6 by Line 5. (If Line 6 is equal to or greater than Line 5, enter 1.0000.) 9	.		.
Tax	10. Income Tax (See instructions.) 10			00
	11. Credit for income taxes paid to qualifying jurisdictions (See instructions.) Residents and Part-Year Residents only 11			00
	12. Subtract Line 11 from Line 10. 12			00
	13. Connecticut Alternative Minimum Tax (From Form CT-6251) 13			00
	14. Add Line 12 and Line 13. 14			00
	15. Credit for property tax paid on your primary residence or motor vehicle, or both. Residents only (See instructions.) 15			00
	16. Subtract Line 15 from Line 14. (If less than or equal to zero, enter "0.") .. 16			00
	17. Adjusted Net Connecticut Minimum Tax Credit (From Form CT-8801) ... 17			00
	18. Connecticut Income Tax (Subtract Line 17 from Line 16.) 18			00
	19. Individual Use Tax (See instructions.) 19			00
	20. Total Tax (Add Line 18 and Line 19.) 20			00
Payments	21. Connecticut tax withheld (Enter amount from line 60.) 21			00
	22. All 2005 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments 22			00
	23. Amounts paid with original return, plus additional tax paid after it was filed (Do not include penalty and interest.) 23			00
	24. Total Payments (Add Lines 21, 22, and 23.) 24			00
	25. Overpayment, if any, as shown on original return (or as previously adjusted) 25			00
	26. Subtract Line 25 from Line 24. 26			00
Refund	27. If Line 26, Column C, is greater than Line 20, Column C, enter the amount overpaid . Refund 27			00
Amount You Owe	28. If Line 20, Column C, is greater than Line 26, Column C, enter the amount you owe 28			00
	29. Interest (Multiply Line 28 by number of months or fraction of a month, then by 1% (.01)) 29			00
	30. Amount you owe with this return (Add Line 28, Column C, and Line 29, Column C.) Amount you owe 30			00

Attach a copy of all applicable schedules and forms to this return.
See mailing instructions on reverse. Taxpayers must sign declaration on reverse.

Schedule 1 Modifications to Federal Adjusted Gross Income (Enter all amounts as positive numbers.)

Additions to Federal Adjusted Gross Income (See instructions, Page 3.)	31. Interest on state and local government obligations other than Connecticut	31		00
	32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations other than Connecticut	32		00
	33. Allocated for future use	33		
	34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34		00
	35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero.)	35		00
	36. Loss on sale of Connecticut state and local government bonds	36		00
	37. Allocated for future use	37		
	38. Other - specify	38		00
	39. Total Additions (Add Lines 31 through 38.) Enter here and on Line 2, Column C, on the front of this form.	39		00
Subtractions From Federal Adjusted Gross Income (See instructions, Page 3.)	40. Interest on U.S. government obligations	40		00
	41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	41		00
	42. Social Security benefit adjustment (See <i>Social Security Benefit Adjustment Worksheet</i> , Page 4.)	42		00
	43. Refunds of state and local income taxes	43		00
	44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	44		00
	45. Special depreciation allowance for qualified property placed in service during the preceding year(s)	45		00
	46. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero.)	46		00
	47. Gain on sale of Connecticut state and local government bonds	47		00
	48. Allocated for future use	48		
	49. Other - specify (Do not include out-of-state income.)	49		00
	50. Total Subtractions (Add Lines 40 through 49.) Enter here and on Line 4, Column C, on the front of this form.	50		00

Schedule 2 Credit for Income Taxes Paid To Qualifying Jurisdictions (See instructions for Form CT-1040 or Form CT-1040NR/PY.)

You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.	51. Modified Connecticut Adjusted Gross Income For each column, enter the following:	51		00																																												
	52. Enter qualifying jurisdiction's name and two-letter code	52	<table border="1"> <thead> <tr> <th colspan="2">Column A</th> <th colspan="2">Column B</th> </tr> <tr> <th>Name</th> <th>Code</th> <th>Name</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>.</td> <td></td> <td>.</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>00</td> <td></td> <td>00</td> </tr> <tr> <td></td> <td>59</td> <td></td> <td>00</td> </tr> </tbody> </table>		Column A		Column B		Name	Code	Name	Code						00		00		.		.		00		00		00		00		00		00		00		00		00		00		59		00
	Column A		Column B																																													
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	00		00																																													
	59		00																																													
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (From <i>Schedule 2 Worksheet</i>)	53		00																																													
54. Divide Line 53 by Line 51. (May not exceed 1.0000)	54		.																																													
55. Income tax liability (Subtract Line 15, Column C, from Line 10, Column C.)	55		00																																													
56. Multiply Line 54 by Line 55.	56		00																																													
57. Income tax paid to a qualifying jurisdiction	57		00																																													
58. Enter the lesser of Line 56 or Line 57.	58		00																																													
59. Total Credit (Add Line 58, all columns.) Enter here and on Line 11, Column C, on the front of this form.	59		00																																													

Withholding Schedule: Only enter information from your Schedule CT K-1, W-2, W-2G, and 1099 forms if Connecticut income tax was withheld.

	Column A: Employer ID Number	Column B: CT Wages, Tips, etc.	Check if from Schedule CT K-1	Column C: CT Income Tax Withheld
60a.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60b.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60c.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60d.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60e.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60f.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60g.	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
60h.	Enter additional CT withholding from Supplemental Schedule CT-1040WH, Line 3.			<input type="text"/>
60.	Total Connecticut income tax withheld			<input type="text"/>

Make your check or money order payable to: **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your Social Security Number(s) (optional) and **"2005 Form CT-1040X"** on your check or money order. DRS may submit your check to your bank electronically.

**Mail to: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978**

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

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

Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both
(Connecticut residents only)

Qualifying Property	Primary Residence	Auto 1	Auto 2 (married filing jointly only)
Name of Connecticut Tax Town or District			
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.			
Date(s) Paid (See instructions, below.)	___ / ___ / 2005 ___ / ___ / 2005	___ / ___ / 2005 ___ / ___ / 2005	___ / ___ / 2005 ___ / ___ / 2005
Amount Paid	61. 00	62. 00	63. 00
64. Total Property Tax Paid (Add Lines 61, 62, and 63.)			64. 00
65. Maximum property tax credit allowed			65. 350 00
66. Enter the lesser of Line 64 or Line 65.			66. 00
67. Enter the decimal amount for your filing status and Connecticut AGI from the Property Tax Credit Table exactly as it appears below. (If zero, your credit is not limited.) Enter amount from Line 66 on Line 69.			67. .
68. Multiply Line 66 by Line 67.			68. 00
69. Subtract Line 68 from Line 66. Enter here and on Line 15, Column C, on the front of this form.			69. 00

Line Instructions

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Instructions for *Schedule 3 - Property Tax Credit Worksheet* are included in the instructions for Form CT-1040, Form CT-1040EZ, or Connecticut Telefile Tax Return.

Line 61 - Primary Residence

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

Line 62 - Auto 1

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

Line 63 - Married Filing Jointly Only - Auto 2

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

Line 67 - Decimal Amount

Enter "0" on Line 67 and enter the amount from Line 66 on Line 69 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 55,000 or less
Married Filing Jointly	\$100,500 or less
Married Filing Separately	\$ 50,250 or less
Head of Household	\$ 78,500 or less

Otherwise, enter the decimal amount from the *Property Tax Credit Table* (below) on Form CT-1040X, *Schedule 3*, Line 67.

Property Tax Credit Table

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

	Connecticut AGI is:				Connecticut AGI is:		
	More Than	Less Than or Equal To	Decimal Amount		More Than	Less Than or Equal To	Decimal Amount
Single	\$0	\$55,000	0	Married Filing Jointly	\$0	\$100,500	0
	\$55,000	\$65,000	.10		\$100,500	\$110,500	.10
	\$65,000	\$75,000	.20		\$110,500	\$120,500	.20
	\$75,000	\$85,000	.30		\$120,500	\$130,500	.30
	\$85,000	\$95,000	.40		\$130,500	\$140,500	.40
	\$95,000	\$105,000	.50		\$140,500	\$150,500	.50
	\$105,000	\$115,000	.60		\$150,500	\$160,500	.60
	\$115,000	\$125,000	.70		\$160,500	\$170,500	.70
	\$125,000	\$135,000	.80		\$170,500	\$180,500	.80
	\$135,000	\$145,000	.90		\$180,500	\$190,500	.90
\$145,000	and up	1.00	\$190,500	and up	1.00		
Married Filing Separately	\$0	\$50,250	0	Head of Household	\$0	\$78,500	0
	\$50,250	\$55,250	.10		\$78,500	\$88,500	.10
	\$55,250	\$60,250	.20		\$88,500	\$98,500	.20
	\$60,250	\$65,250	.30		\$98,500	\$108,500	.30
	\$65,250	\$70,250	.40		\$108,500	\$118,500	.40
	\$70,250	\$75,250	.50		\$118,500	\$128,500	.50
	\$75,250	\$80,250	.60		\$128,500	\$138,500	.60
	\$80,250	\$85,250	.70		\$138,500	\$148,500	.70
	\$85,250	\$90,250	.80		\$148,500	\$158,500	.80
	\$90,250	\$95,250	.90		\$158,500	\$168,500	.90
\$95,250	and up	1.00	\$168,500	and up	1.00		