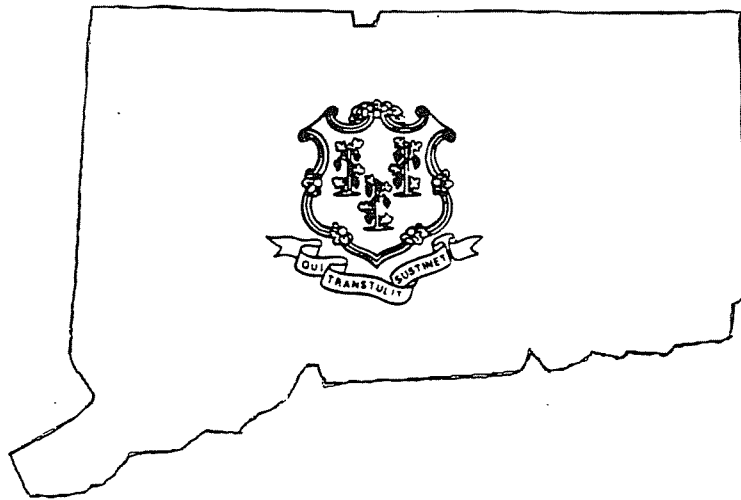

1993 Connecticut Package X

Connecticut Tax Forms and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
HARTFORD, CT 06105

1993 Connecticut Package X TABLE OF CONTENTS

FORM	TITLE DESCRIPTION	PAGE NO.
GENERAL INFORMATION		
	<i>Guidelines for Reproduction of Forms</i>	5
	<i>What's New</i>	6
	<i>Tax Filing Due Dates</i>	7
INDIVIDUAL INCOME TAX		
CT-1040	<i>Resident Income Tax Return</i>	9
CT-1040EZ	<i>EZ Resident Income Tax Return</i>	11
CT-6251	<i>Alternative Minimum Tax Return - Individuals</i>	13
CT-1040, CT-1040EZ	<i>Instructions for Forms CT-1040 and CT-1040EZ</i>	15
Instructions		
CT-6251 Instructions	<i>Instructions for Form CT-6251</i>	35
CT-1040NR/PY	<i>Nonresident or Part-Year Resident Income Tax Return</i>	37
Schedule CT-SI	<i>Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources</i>	39
Worksheet CT-1040AW	<i>Part-Year Resident Income Allocation Worksheet and Employee Apportionment Worksheet</i>	41
Schedule CT-1040BA	<i>Nonresident Business Apportionment Schedule</i>	43
CT-1040NR/PY Instructions	<i>Instructions for Form CT-1040NR/PY</i>	45
CT-1040EXT	<i>Application for Extension of Time to File Individual Income Tax Return (with instructions)</i>	77
CT-1040X	<i>Amended Individual Income Tax Return (with instructions)</i>	79
CT-1040ES	<i>Individual Estimated Payment (with instructions)</i>	81
CT-2210	<i>Underpayment of Estimated Income Tax by Individuals and Fiduciaries (Schedules A & B) (with instructions)</i>	85
CT-1127	<i>Application for Extension of Time for Payment of Income Tax (with instructions)</i>	91
CT-8379	<i>Nonobligated Spouse Claim (with instructions)</i>	93
CT-1040TCS	<i>Tax Calculation Schedule</i>	96
1993 Tax Tables	<i>Tax Tables for CT-1040, CT-1040EZ & CT-1040NR/PY</i>	97
FIDUCIARY INCOME TAX		
CT-1041	<i>Fiduciary Income Tax Return</i>	111
Schedule B	<i>Calculation of Connecticut Fiduciary Adjustment and Resident Noncontingent Beneficiary Percentage</i>	113
Schedule C	<i>Calculation of Connecticut Taxable Income for Full Year Resident Estates and Trusts</i>	114
Schedule CT-1041FA	<i>Fiduciary Allocation</i>	115
Schedule H	<i>Alternative Minimum Tax Computation of Fiduciary</i>	117
CT-1041 Instructions	<i>Instructions for Form CT-1041</i>	119
CT-1041EXT	<i>Application for Extension of Time to File Connecticut Fiduciary Income Tax Return (with instructions)</i>	141
CT-1041ES	<i>Fiduciary Estimated Payment (with instructions)</i>	143

1993 Connecticut Package X TABLE OF CONTENTS

FORM	TITLE DESCRIPTION	PAGE NO.
PARTNERSHIP INCOME TAX		
CT-1065	Partnership Income Tax Return	147
CT-1065 Instructions	Instructions for Form CT-1065	149
CT-1065EXT	Application for Extension of Time to File Partnership Income Tax Return (with instructions)	161
S CORPORATION INFORMATION AND COMPOSITE INCOME TAX		
CT-1120SI	S Corporation Information and Composite Income Tax Return	163
CT-1120SI Instructions	Instructions for Form CT-1120SI	165
CT-1120SI-ES & Instructions	Estimated Composite Income Tax Payment	177
CT-1120SI-EXT	Application for Extension of Time to File S Corporation Information and Composite Income Tax Return	181
CT-1NA	Nonresident Income Tax Agreement (with instructions)	183
CONNECTICUT GROUP INCOME TAX RETURN		
CT-G	Group Income Tax Return	185
Schedule G	Group Income Tax Schedule	186
CT-G Instructions	Instructions for Form CT-G	187
CT-G EXT	Application for Extension of Time to File Group Income Tax Return (with instructions)	191
CT-G-ES	Estimated Group Income Tax Payment	193
CT-2NA	Nonresident Income Tax Agreement/Election to be included in a Group Return (with instructions)	197
WITHHOLDING TAX		
CT-WH (DRS)	Withholding Tax Payment (with instructions)	199
CT-941 (DRS)	Quarterly Reconciliation of Withholding (with instructions)	201
CT-941X	Amended Quarterly Reconciliation of Withholding (with instructions)	203
CT-W3 (DRS)	Annual Reconciliation of Withholding for 1993 and 1994 (with instructions)	205
CT-W4	Employee's Withholding or Exemption Certificate (with instructions)	209
CT-W4P	Withholding Certificate for Pension or Annuity Payments (with instructions)	213
CT-W4CS	Request to Withhold State Income Tax From Civil Service Annuity	215
CT-W4CS Worksheet	Estimated Income Tax Withholding Worksheet for Civil Service Annuitants	217
CT-W4NA	Employee's Withholding or Exemption Certificate - Nonresident Apportionment	219
CT-1096 (DRS)	Annual Summary and Transmittal of Information Returns for 1993 and 1994	221

1993 Connecticut Package X TABLE OF CONTENTS

FORM	TITLE DESCRIPTION	PAGE NO.
GIFT TAX		
CT-709	Gift Tax Return	225
CT-709 Instructions	Instructions for Form CT-709	227
CT-709EXT & Instructions	Application for Extension of Time to File Connecticut Gift Tax Return (with instructions)	239
CORPORATION TAX		
CT-1120	Corporation Tax Return	241
CT-1120 Instructions	Instructions for Form CT-1120	243
CT-1120A	Corporation Tax Return Apportionment Computation (with instructions)	247
CT-1120I	Computation of Interest Due on Estimated Tax (with instructions)	249
CT-1120S	Corporation Tax Return	251
CT-1120S Instructions	Instructions for Form CT-1120S	253
CT-1120 & CT-1120S ATT	Corporation Tax Return Attachment Schedules H, I, J & K	257
CT-1120 & CT-1120S ATT Instructions	Instructions for Form CT-1120/CT-1120S ATT	258
CT-1120 & CT-1120S EXT	Application for Extension of Time to File Corporation Tax Return (with instructions)	259
CT-1120/CT-1120S X	Amended Corporation Tax Return	261
CT-1120/CT-1120S X Instructions	Instructions for Form CT-1120/CT-1120S X	263
CT-1120CR	Combined Corporation Tax Return	265
CT-1120CR Instructions	Instructions for Form CT-1120CR	269
CT-1120CC	Authorization and Consent of Corporation to be included in a Combined Return	271
CT-1120 MC	Facility Credit	273
CT-1120 MCEZ	Facility Credit (Enterprise Zone)	275
CT-1120 RC	Research Credit	277
UNRELATED BUSINESS INCOME TAX		
CT-990T	Unrelated Business Income Tax Return	279
CT-990T Instructions	Instructions for Form CT-990T	281
CT-990T EXT	Application for Extension of Time To File Unrelated Business Income Tax Return (with instructions)	285

1993 Connecticut Package X TABLE OF CONTENTS

FORM	TITLE DESCRIPTION	PAGE NO.
SALES AND USE TAX		
OS-114	<i>Sales and Use Tax Return*</i>	287
0-88	<i>Instructions for Form OS-114*</i>	289
OP-186	<i>Individual Use Tax Return (with instructions)</i>	291
MISCELLANEOUS		
REG-1	<i>Application for Tax Registration Number (with instructions)*</i>	293
LGL-001	<i>Power of Attorney</i>	295
LGL-002	<i>Request for Disclosure of Confidential Information Reported on a Tax Return</i>	297
OP-253I	<i>Request for Ordering Connecticut Income Tax Forms</i>	299
OP-253B	<i>Request for Ordering Connecticut Corporation Tax Forms</i>	301
OP-253X	<i>Request for Ordering 1993 Connecticut Package X.</i>	303
CT-8822	<i>Change of Address</i>	305

* Forms may be revised following the 1994 legislative session. Please contact the department in mid-1994 to determine if changes have been made.

Form CT-1040

CONNECTICUT RESIDENT INCOME TAX RETURN

**1993
CT-1040**

For the year January 1 - December 31, 1993, or other taxable year beginning _____, 1993, ending _____, 19____.

Name and Address PLEASE LABEL HERE	Your First Name and Middle Initial	Last Name	Your Social Security Number
	If a JOINT Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number
	Home Address	Number and Street	(FOR 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 if you completed Part I of Form CT-2210. (See instructions for Form CT-2210).....

Filing Status

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

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 STAPLE W-2's HERE	1. Federal Adjusted Gross Income (from federal Form 1040, line 31 or Form 1040A, line 16, or Form 1040EZ, line 4)	1		
	2. Additions, if any (from Schedule 1, line 31 on the reverse)	2		
	3. Add lines 1 and 2	3		
	4. Subtractions, if any (from Schedule 1, line 41 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) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE	6		
	7. Net Credit for Income Tax paid to other jurisdictions (from Schedule 2, line 52 on the reverse)	7		
	8. Connecticut Income Tax (subtract line 7 from line 6. If line 7 is greater than line 6, enter 0)	8		
	9. Connecticut Alternative Minimum Tax (from Form CT-6251)	9		
	10. Total Income Tax (add lines 8 and 9)	10		

Payments	11. Connecticut tax withheld (Attach all W-2's and certain 1099's; See instructions)	11		
	12. All 1993 estimated payments	12		
	13. Payments made with extension request	13		
	14. Total payments (add lines 11 through 13)	14		

Refund or Amount You Owe CHECK OR MONEY ORDER HERE (DO NOT STAPLE)	15. If line 14 is greater than line 10, enter amount overpaid. (subtract line 10 from line 14)	15		
	16. Amount of line 15 you want to be applied to your 1994 estimated tax	16		
	17. Amount of line 15 you want to contribute to: (see instructions)			
	AIDS Research <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other ____ .00			
	Organ Transplant <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other ____ .00			
	Wildlife Fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other ____ .00			
	TOTAL CONTRIBUTIONS	17		00
	18. Amount of line 15 you want to be refunded to you (subtract lines 16 and 17 from line 15) (See mailing instructions below)	18		
	19. If line 10 is greater than line 14, enter the amount of tax you owe. (subtract line 14 from line 10)	19		
	20. If late: Enter Penalty (10% x amount on line 19 OR if line 19 is zero, enter \$50)	20		
21. If late: Enter Interest (1 1/4% x number of months late, or fraction thereof x amount on line 19)	21			
22. Interest for Underpayment of Estimated Tax (from Form CT-2210)	22			
23. Balance due with this return (add lines 19 through 22)	23			

DUE DATE: April 15, 1994

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

"1993 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
P.O. Box 2976
Hartford, CT 06104-2976

FOR PAYMENTS AND NO TAX DUE, MAIL TO:
Department of Revenue Services
P.O. 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

24. Interest on state and local obligations other than Connecticut	▶	24		
25. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	25		
26. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	26		
27. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	27		
28. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	28		
29. Loss on sale of Connecticut state and local government bonds	▶	29		
30. Other - specify: _____	▶	30		
31. Total Additions (add lines 24 through 30) Enter here and on line 2 on the front of this form	▶	31		

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

32. Interest on U.S. government obligations	▶	32		
33. Exempt dividends from qualifying mutual funds derived from U.S. government obligations	▶	33		
34. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	34		
35. Refunds of state and local income taxes	▶	35		
36. Tier 1 Railroad Retirement benefits	▶	36		
37. Shareholder's pro rata share of S corporation nonseparately computed income	▶	37		
38. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	38		
39. Gain on sale of Connecticut state and local government bonds	▶	39		
40. Other - specify: _____	▶	40		
41. Total Subtractions (add lines 32 through 40) Enter here and on line 4 on the front of this form	▶	41		

SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

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

42. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (see instructions) ▶ 42

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 43. Enter other jurisdiction's name and two-letter code (see instructions) ▶ 43
- 44. Non-Connecticut income included on line 42 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet) ▶ 44
- 45. Divide line 44 by line 42 (may not exceed 1.0000) ▶ 45
- 46. Income Tax liability (from line 6) ▶ 46
- 47. Multiply line 45 x line 46 ▶ 47
- 48. Income tax paid to another jurisdiction ▶ 48
- 49. Enter the smaller of line 47 or line 48 ▶ 49
- 50. TOTAL CREDIT (add line 49, all columns) ▶ 50
- 51. Foreign tax credit previously allowed ▶ 51
- 52. **NET CREDIT** for income taxes paid to other jurisdictions (subtract line 51 from line 50)
Enter this amount here and on line 7 on the front of this form ▶ 52

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
43	▶		▶	
44	▶		▶	
45	▶		▶	
46	▶		▶	
47	▶		▶	
48	▶		▶	
49	▶		▶	
50	▶		▶	
51	▶		▶	
52	▶		▶	

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
	Firm Name and Address			Federal Employer I.D. Number
				CT 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

Form CT-6251

1993

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. Alternative Minimum Taxable Income (see instructions) ▶	1		
2. Additions to Alternative Minimum Taxable Income (see instructions) ▶	2		
3. Add lines 1 and 2	3		
4. Subtractions from Alternative Minimum Taxable Income (see instructions) ▶	4		
5. Adjusted Alternative Minimum Taxable Income. Subtract line 4 from line 3 (If married filing separately 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 separately)	6		
7. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)	7		
8. Subtract line 7 from line 5. If zero or less, enter -0- here and on line 9 and go to line 10	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		
12. If line 11 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 11 by 26% (.26). If line 11 is more than \$175,000 (more than \$87,500 if married filing separately), enter \$45,500 (\$22,750 if married filing separately)	12		
13. If line 11 is more than \$175,000 (more than \$87,500 if married filing separately), multiply the portion over that amount by 28% (.28)	13		
14. Add lines 12 and 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. Connecticut Minimum Tax (multiply line 16 by 23% (.23))	17		
18. Connecticut Income Tax (from CT-1040, line 6 or, CT-1040NR/PY, line 8)	18		
19. Net Connecticut Minimum Tax (subtract line 18 from line 17, if zero or less, enter -0-)	19		
20. Nonresident/Part-Year Resident Apportionment Factor (Connecticut residents enter 1.0000)	20	■	
21. Allocated Net Connecticut Minimum Tax (multiply line 19 by line 20)	21		
22. Credit for Minimum Tax paid to other jurisdictions - Residents and Part-Year Residents Only (from Schedule A, Line 32) ▶	22		
23. Connecticut Alternative Minimum Tax (subtract line 22 from line 21). Enter the amount here and on Form CT-1040, line 9 or Form CT-1040NR/PY, line 13 ▶	23		

Schedule A — CREDIT FOR MINIMUM TAX PAID TO OTHER JURISDICTIONS

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

24. Modified Adjusted Alternative Minimum Taxable Income (see instructions)	24.				
		COLUMN A		COLUMN B	
		Name	Code	Name	Code
25. Enter other jurisdiction's name and two-letter code (see chart below)	25.				
26. Non-Connecticut Adjusted Minimum Taxable Income included on line 24 which is subject to another jurisdiction's Alternative Minimum Tax (attach copy)	26.				
27. Divide line 26 by line 24 (round to four decimal places)	27.	▪		▪	
28. Enter Net Connecticut Minimum Tax (from Form CT-6251, line 19) Part-Year Residents see instructions	28.				
29. Multiply line 27 by line 28	29.				
30. Alternative Minimum Tax paid to another jurisdiction	30.				
31. Enter the smaller of line 29 or line 30	31.				
32. Total Credit (add line 31, all columns). Enter this amount here and on Form CT-6251, line 22	32.				

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	IO	West Virginia	WV
Maine	ME	Wisconsin	WI
Minnesota	MN	Other	OO

CT-1040/CT-1040EZ

THIS BOOKLET ALSO CONTAINS: FORMS
CT-1040ES, CT-6251, CT-2210, CT-1040EXT
AND THE INDIVIDUAL USE TAX RETURN

1 9 9 3

Connecticut Resident Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

Thank you for all the comments and suggestions that you have provided to us during the past year. We have incorporated many of your constructive suggestions into this booklet, as well as other improvements in our operations.

Our efforts this year have been to make each form as easy as possible to complete. We have changed the "EZ" form so that more of you can use it. Please review the filing requirements carefully before you complete your return. If you can, use the "EZ" form. The use of Form CT-1040EZ will help us to get your refund to you as quickly as possible.

There have been some legislative changes this year that have affected many forms. For example, you can now contribute all or a portion of your refund to three charitable organizations. Any contributions that you designate are deducted from your refund amount.

There is also a new Connecticut Alternative Minimum Tax that will affect some of you.

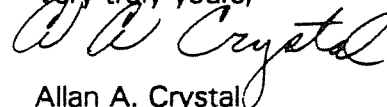
Taxpayers required to file a use tax return will find Form OP-186 enclosed in this book. We advise you to review all of the forms and instructions carefully before you complete your return.

Our Taxpayer Services Division is ready and willing to answer your questions. You can call CONN-TAX, our automated voice response system, to listen to pre-recorded answers to the most frequently asked questions about income tax. A list of CONN-TAX topics is included for your convenience.

Computer users can get answers from the Department by calling our DRS Computer Bulletin Board at 203-297-5907. Our other telephone numbers can be found on page 3 of this book.

And as always, the earlier you file your return, the earlier you'll receive your refund.

Very truly yours,



Allan A. Crystal
Commissioner

SOME IMPORTANT CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1993

Estimated Income Tax:

The required annual payment is the lesser of 90% of your current year's total income tax or 100% of your total income tax for the preceding taxable year, if you filed a return that covered a 12-month period. The amount of each of the four required installments is 25% of the required annual payment.

If your income fluctuates throughout the year, you may use the **annualized income installment method** to reduce or eliminate the amount of your estimated tax payment for one or more periods.

Taxpayers should use Form CT-2210 to calculate the interest for underpayment of estimated income taxes. The penalty for underpayment of estimated income taxes has been repealed.

Form CT-1040EZ:

If your only modification to federal adjusted gross income is a federally taxable refund of state and local income tax, you may now use Form CT-1040EZ.

Alternative Minimum Tax:

Taxpayers who have a **federal alternative minimum tax liability** are subject to the Connecticut Alternative Minimum Tax. (See Form CT-6251 included in this booklet.)

Charitable Contributions:

Taxpayers may contribute all or a portion of their refund to the following funds: AIDS Research Education, Organ Transplant or Endangered Species, Natural Area Preserves and Watchable Wildlife.

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

- Important income tax changes for 1993
- How to choose the correct form
- Where to get forms and assistance
- Requesting a filing extension
- Filing a decedent's return
- Filing an error-free return
- Amending a Connecticut return
- Getting a copy of a previously filed return
- Offsets of state income tax refunds
- Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

- Who must file a Connecticut income tax return?
- What is gross income?
- Who is a resident, nonresident or part-year resident?
- What is Connecticut-source income of a nonresident?
- Members of the armed forces
- Student's filing requirements
- Dependent children's filing requirements
- What is your filing status?
- Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

- Individual use tax
- Gift tax
- Fiduciary income tax
- S Corporation information and composite tax return
- Partnership income tax return
- Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

- Tax status of United States government obligations
- Tax status of state or local obligations
- Residents who paid income tax to another jurisdiction
- Deferred compensation
- Pension income and individual retirement accounts
- Modifications to federal adjusted gross income
- Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

- Who must estimate?
- Withholding instead of making estimates
- Estimated income tax form
- When to file and how much to pay
- Annualization of income
- Interest on underpayments

TABLE OF CONTENTS

HOW TO USE YOUR TAX BOOKLET	
What the Booklet Contains	2
Using the Instructions	2
Other Taxes That You Should Know About	2
Where to Get Help and Additional Forms	3
GENERAL INFORMATION	
Filing Tips to Speed Your Refund	3
Who Must File a Connecticut Return?	3
Gross Income Test	4
Title XIX Recipients	4
What Is Connecticut Adjusted Gross Income?	4
How Do I File a Decedent's Return?	4
Which Form Should I Use?	5
Can I File Form CT-1040EZ?	5
Am I a Resident, Part-Year Resident or Nonresident?	5
Are Military Personnel Required To File?	5
When Should I File?	6
How Do I Request An Extension to File My Return?	6
U.S. Citizens Living Abroad	6
What if I Can't Pay All The Tax I Owe?	6
Extension of Time to Pay The Tax	6
Taxable Year and Method of Accounting	6
What Should I Do If I Make a Mistake or Leave Something Off My Return?	6
Should I make Estimated Tax Payments in 1994?	7
Annualized Income Installment Method	7
1994 Estimated Tax Due Dates	7
Filing Form CT-1040ES	7
Interest for Underpayment of Estimated Tax	7
Filing Form CT-2210	7
Penalty and Interest: Form CT-1040EZ & CT-1040	8
Failure to Report Federal Changes	8
Failure to Report State Changes	8
Waiver of Penalty	8
How Do I Start?	8
Steps 1 Through 5	8
What Happens After I File?	9
Copies of Returns	9
Information About Refunds	9
Offset Against Debts	9
Nonobligated Spouse	9
INSTRUCTIONS FOR FORM CT-1040EZ AND FORM CT-1040	9
FORM CT-1040EZ - LINE INSTRUCTIONS	10
FORM CT-1040 - LINE INSTRUCTIONS	12
FORM CT-6251 - INSTRUCTIONS	19
FORM CT-2210 - INSTRUCTIONS	22

How To Use Your Tax Booklet

What the Booklet Contains

Read the instructions contained in this booklet carefully before preparing your Connecticut Individual Income Tax Return. This booklet contains forms, information and instructions as follows:

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

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, which form to use, and when to file.

LINE BY LINE INSTRUCTIONS provide specific directions for each line on the 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 certain 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".) 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, 1994 for all purchases subject to Connecticut use tax made during 1993. 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 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. In general, 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, 1994 for all gifts made during 1993.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of
Revenue Services'
Taxpayer Services

Division can help 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). TDD/TT users can 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 prerecorded income tax information if you have a touch-tone telephone.

Assistance is also available between 8:30 a.m. - 4:30 p.m. by calling or visiting any of the Department's offices listed below:

Hartford - 92 Farmington Ave., 566-7033
Bridgeport - 1470 Barnum Ave., 579-6251
Hamden - 2105 State St., 789-7516
Norwich - 2 Cliff St., 889-2669
Waterbury - 24 Wooster Ave., 596-4310

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 the following locations in addition to those listed above: most banks, public libraries, and town halls.

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 writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, Connecticut 06105, or by calling 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 (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 A CONNECTICUT RETURN?

You are required to file a Connecticut income tax return if any of the following is true for the 1993 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;
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 1993 exceeds:

- \$12,000 for a Single or Married person filing separately
- \$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, 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. 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 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 payments were made.

Example 3:

A resident 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 XIX Recipients

If you are a Title XIX recipient, you are required to file a return if you meet the conditions for filing a Connecticut return listed on page 3 of this booklet. Attach to your return a cover letter explaining your status as a Title XIX recipient and a signed statement authorizing the Department of Revenue Services to verify your Title XIX status for 1993 with the Department of Social Services.

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 4 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 14 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 4 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. It must be signed and filed by his/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 in the area designated as "other taxable year ending 19 ." 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 representatives. The Connecticut filing status must be consistent with the federal filing status.

If you are a surviving spouse filing a joint return with a deceased, file only the tax return to claim a 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 a 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
- The only modification to federal adjusted gross income for Connecticut income tax purposes you claim is a taxable refund of state and local income taxes reported on line 10 of your federal Form 1040.
- and
- You do not have a federal alternative minimum tax liability.

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 1993 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. If you file Form CT-1040EZ, the Department will bill you for outstanding penalty and interest. However, 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.

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

To determine your residency status and the return you must file for 1993, read the following:

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

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1993.
- 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 moved into or out of Connecticut during the taxable year.

(See detailed explanations for 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 1993.
- and
2. I had income from Connecticut sources in 1993.

NOTE: You may be treated as a nonresident for 1993 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 1993.
- and
2. You maintained a permanent place of abode outside of Connecticut for the entire taxable year of 1993.
- and
3. You spent not more than thirty days in the aggregate in Connecticut during the 1993 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 instructions 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 with 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 Informational Publication: 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, 1994. 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. 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 1 ¼ % 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, 1994 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 1 ¼ % 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 due date of the original return.

You must attach Form CT-1127 to the front of your timely-filed Connecticut income tax return or your timely-filed Application for Extension of Time to File (Form CT-1040EXT). 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 3 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 1 ¼ % 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 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.

If your income is changed or corrected by the Internal Revenue Service, you must file an amended state return, 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 tax return, you must also file an amended state return 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 an amended Connecticut income tax return, Form CT-1040X, within 30 days of the final determination of that amount.

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 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 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.

NOTE: You do not have to make estimated income tax payments 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 a part-year resident with Connecticut-source income.

Annualized Income Installment Method

If your income varies throughout the year because, for example, you operate a seasonal business, 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 CT-1040AES, Connecticut Annualized Estimated Tax Worksheet. (See Where to Get Help and Additional Forms on page 3.)

1994 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1994 are as follows:

April 15, 1994 - should equal 25% of your required annual payment.

June 15, 1994 - 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, 1994 - 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, 1995 - should equal 25% of your required annual payment. (A total of 100% of your required annual payment should be paid in by this date.)

To avoid the filing of estimated tax, 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.

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

Filing Form CT-1040ES

Use Form CT-1040ES to make estimated Connecticut income tax payments for 1994. If you made estimated payments in 1993, you will receive a 1994 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 payments in 1993, 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 for 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. You may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1 1/4 % per month or fraction thereof shall be added to the tax due.

Filing Form CT-2210

If your 1993 Connecticut income tax, after subtracting 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. Interest continues to accrue until full payment is made.

PENALTY AND INTEREST FOR FORM CT-1040EZ AND 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 1 1/4 % per month or fraction thereof.

Failure to File: If you fail to file your return and the Commissioner of Revenue Services creates one 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 return, Form CT-1040X. The penalty for failure to report any such change within the 90-day period will be \$50.

Failure to Report State Changes: 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 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 will be \$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 the 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
92 Farmington Avenue
Hartford, CT 06105

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 estimates, 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 4852 (substitute W-2) to the front of the income tax form in the appropriate area marked "staple W-2 forms 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 here."

In addition, the following forms should be attached to the front of the income tax return in the following order:

CT-1127 (Extension of time to pay)
CT-8379 (Nonobligated spouse)
CT-12-717A (Surety bond)
CT-12-717B (Surety bond)

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
P.O. Box 2976
Hartford, CT 06104-2976

**For PAYMENTS or NO
TAX DUE, mail to:**
Department of Revenue
Services
P.O. 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 Confidential Information Reported on Tax Return. (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 about what 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, 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 1993 and who made tax payments (estimates or withholding) in 1993 may be eligible to claim his/her share of any refund if:

1. A joint Connecticut tax return was filed for 1993
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, 1993, or for your fiscal year. If filing for a fiscal year, enter the month and day the tax 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 Forms CT-1040EZ and 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 1993.

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, the federal rules for allocating income apply.

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, you received two state W-2 forms, one showing \$800.49 withheld and one showing \$50.22 withheld. On Form CT-1040, line 11, you would enter \$851.00 (\$800.49 + \$50.22 = \$850.71).

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. The only modification to federal adjusted gross income for Connecticut income tax purposes you claim is a taxable refund of state and local income taxes reported on line 10 of your federal Form 1040. (See instructions for Schedule 1, Form CT-1040 on page 14.)
and
4. You did not have a federal alternative minimum tax liability.

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 1993 estimated taxes and you want to pay the amount with your return, you must file Form CT-1040. If you file Form CT-1040EZ, the Department will bill you for outstanding penalty and interest. However, 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.

LINE 1 - INCOME

Report on line 1 your adjusted gross income from your 1993 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 4 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.

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 1993 Tax Tables or as calculated using the Tax Calculation Schedule.

COMPLETING THE RETURN

If filing Form CT-1040EZ, go to line item instructions below.

If filing Form CT-1040, go to line item instructions on page 12.

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 withholding 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 1993 ESTIMATED PAYMENTS

Enter on line 6 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayment of Connecticut income tax. Be sure to include any 1993 estimated payments made in 1994.

LINE 7 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, on or before April 15, 1994, 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 1994 ESTIMATED TAX

Enter the amount of your 1993 overpayment that you wish to apply to your 1994 Connecticut estimated income tax. It will be treated as an estimate filed on April 15, 1994 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.

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 contribute if you are entitled to a refund. Your contribution is limited to your refund amount.

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

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

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 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 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 transferred to your 1994 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 13 - BALANCE DUE WITH THIS RETURN

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 "1993 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 I.D. 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.

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 1993 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 4 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from Form CT-1040, line 31. (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-1040, line 41. (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 - 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 - 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. (See instructions for Schedule 2, page 16.)

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 8 - CONNECTICUT INCOME TAX

Subtract line 7 from line 6 and enter the result on line 8.

LINE 9 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount shown on line 23 of Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals, on line 9 (See Instructions for Form CT-6251, page 19 of this booklet).

LINE 10 - TOTAL INCOME TAX

Add lines 8 and 9. Enter the total on line 10.

LINE 11 - 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 withholding 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 11 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 12 - ALL 1993 ESTIMATED PAYMENTS

Enter on line 12 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayment of Connecticut income tax. Be sure to include any 1993 estimated payments made in 1994.

LINE 13 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, for 1993 on or before April 15, 1994, enter on line 13 the amount you paid with that form.

LINE 14 - TOTAL PAYMENTS

Add lines 11, 12 and 13. Enter the total on 14. This represents the total of all Connecticut tax payments made.

LINE 15 - OVERPAYMENT

If line 14 is more than line 10, subtract line 10 from line 14 and enter the result on line 15. This is the amount of your overpayment. To properly allocate your overpayment, go on to lines 16, 17 and 18.

LINE 16 - AMOUNT OF LINE 15 TO BE APPLIED TO YOUR 1994 ESTIMATED TAX

Enter the amount of your 1993 overpayment that you wish to apply to your 1994 Connecticut estimated tax. It will be treated as an estimate filed on April 15, 1994 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.

LINE 17 - AMOUNT OF LINE 15 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 17. (Your contribution is irrevocable.)

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

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.

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

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 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 the total of lines 16 and 17 from line 15. Enter the result on line 18. 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 transferred to your 1994 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 19 - IF LINE 10 IS MORE THAN LINE 14, ENTER AMOUNT OF TAX YOU OWE

If line 10 is more than line 14, subtract line 14 from line 10 and enter the result on line 19. This is the amount of tax you owe.

LINE 20 - 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 21 - INTEREST FOR LATE PAYMENT OR LATE FILING

If you fail to pay the tax when due, interest will be charged at the rate of 1 ¼ % per month or fraction thereof from the due date until payment is made.

LINE 22 - INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If line 10 minus line 11 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 find out if you did underestimate and will help you calculate interest. (See instructions for Form CT-2210, page 23 of this booklet.)

LINE 23 - BALANCE DUE WITH THIS RETURN

Add lines 19, 20, 21 and 22. Enter the total on line 23. 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 "1993 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 I.D. 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.

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 24 - 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 25 - 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 26 - 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 the Schedule K-1 to your federal Form 1120S 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, the Corporation 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 27 - 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 27. Do not enter any part of the distribution reported on line 11 of federal Form 1040A or line 17 of federal Form 1040 or on Schedule D of federal Form 1040.

LINE 28 - 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 the 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 28. If the amount is less than zero, enter the amount on line 38.

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 28.

LINE 29 - 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 30 - OTHER

Use line 30 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 30 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on lines 24 through 29.

LINE 31 - TOTAL ADDITIONS

Add lines 24 through 30. Enter the total on line 31 and on line 2 of Form CT-1040.

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

LINE 32 - INTEREST ON U.S. OBLIGATIONS

Enter the total amount of interest 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.

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 33 - 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. 55% of the distribution is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on line 33 is \$55.

LINE 34 - REIMBURSED MOVING EXPENSES AS DEDUCTED ON FEDERAL SCHEDULE A

This is the amount included in your federal adjusted gross income and properly deducted on Schedule A (federal Form 1040).

LINE 35 - 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 36 - TIER 1 RAILROAD RETIREMENT BENEFITS

If you received Tier 1 Railroad Retirement Benefits during 1993, you may deduct the amount included in your federal adjusted gross income. Enter the total amount of Tier 1 Railroad Retirement Benefits reported on federal Form 1040, line 21b or federal Form 1040A, line 13b.

LINE 37 - 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 the Schedule K-1 to your federal Form 1120S 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, the Corporation 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 38 - 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 the 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 38. If the amount is greater than zero, enter the amount on line 28.

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 38.

LINE 39 - 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 40 - OTHER

Use line 40 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. Also use line 40 to report any subtractions from federal adjusted gross income allowed for Connecticut income tax purposes which are not listed on lines 32 through 39. For instance, use line 40 to 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 40 to subtract income subject to tax in another jurisdiction (see Schedule 2 on page 16) or income of a nonresident spouse. (see "Filing Status" on page 9.)

LINE 41 - TOTAL SUBTRACTIONS

Add lines 32 through 40. Enter the total on line 41 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 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. 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:

- o Income tax paid to a foreign country;
- o 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;
- o 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 51 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:

- 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 48 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-1040, 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 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	\$ 4,500

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

LINE 42	\$100,000	
	(N.Y. State and N.Y. City) (N.Y. State Excess)	
	<u>COLUMN A</u>	<u>COLUMN B</u>
LINE 43	NY	NY
LINE 44	40,000	10,000
LINE 45	.40	.10
LINE 46	4,500	4,500
LINE 47	1,800	450
LINE 48	2,145	480
LINE 49	1,800	450

Total Credit: \$2,250

Taxpayer B's New York State tax is prorated on line 48 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 ($4/5 \times \$2400 = \1920) is included on line 48 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ($\$1920 + \$225 = \2145). The remaining New York State tax ($1/5 \times \$2400 = \480) is reported on line 48, Column B.

LINE 42 - 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 42.

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 42.

LINE 43 - TAXING JURISDICTION(S)

Enter on line 43 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 44 - NON-CONNECTICUT INCOME

Complete the Schedule 2 Worksheet on page 18 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 44 the amount from Column II, line 21 of the Worksheet.

LINE 45

Divide the amount on line 44 by the amount on line 42. The result cannot exceed 1.0000. (Round to four decimal places.)

LINE 46 - INCOME TAX LIABILITY

Enter on line 46 your income tax liability as shown on line 6 of Form CT-1040.

LINE 47

Multiply the percentage arrived at on line 45 by the amount reported on line 46.

LINE 48 - INCOME TAX PAID TO OTHER JURISDICTIONS

Enter on line 48 the total amount of income tax paid to another jurisdiction.

NOTE: Income tax paid means the lesser of your tax liability to that jurisdiction and the tax you paid to that jurisdiction exclusive of any penalties or interest.

LINE 49

Enter on line 49 the smaller of the amounts reported on line 47 or 48.

LINE 50 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from line 49A and line 49B and line 49 of any additional worksheets. Enter the total on line 50.

NOTE: The amount on line 50 cannot exceed line 46.

LINE 51 - 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 52 - NET CREDIT

Subtract line 51 from line 50 and enter the result on line 52 and on line 7 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 - INCOME AND ADJUSTMENTS

Complete this worksheet and enter the amount from line 21, Column II, on line 44 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.

	Column I	Column II 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 Capital gain distributions not reported on line 7	8	
9 Other gains or (losses)	9	
10 Taxable amount of IRA distributions	10	
11 Taxable amount of pensions and annuities	11	
12 Rents, royalties, partnerships, estates, trusts, etc.	12	
13 Farm income or (loss)	13	
14 Unemployment compensation (insurance)	14	
15 Taxable amount of social security benefits	15	
16 Other income	16	
17 Add lines 1 through 16	17	
18 Total federal adjustments to income	18	
19 Federal adjusted gross income (subtract line 18 from line 17)	19	
20 Connecticut modifications (see instructions)	20	
21 Connecticut adjusted gross income (line 19 and add or subtract line 20)	21	

This worksheet should be completed 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 1993 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 Form 1040EZ, use the appropriate lines from those forms.

COLUMN I - LINES 1 THROUGH 21

Enter in Column I, lines 1 through 16 of the worksheet, the amounts entered on lines 7 through 23, respectively, of your federal income tax return.

Enter on line 18 of the worksheet the amount entered on line 30 of your federal income tax return.

Enter on line 20 of the worksheet the net amount of your Connecticut modifications to federal adjusted gross income. (Subtract the figure on line 41 from the figure on line 31, Schedule 1 of your Connecticut income tax return, to arrive at this figure.)

COLUMN II - LINES 1 THROUGH 21

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 20 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 a federal Form 1040 and Schedule C thereto and a 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 21

Enter the amount from Column II, line 21 of the worksheet on line 44, Schedule 2 of your Connecticut income tax return.

CT-6251 INSTRUCTIONS

PURPOSE OF FORM: Taxpayers who have a federal alternative minimum tax liability 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 1993 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 at a rate of 23% of the adjusted federal tentative minimum tax.

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 net Connecticut minimum tax as if they were Connecticut residents. Then they are allowed to apportion their net 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.

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.

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 - ALTERNATIVE MINIMUM TAXABLE INCOME

Residents, part-year residents and nonresidents enter the amount from federal Form 6251, line 21. Part-year residents must also include any tax preference items and adjustments attributable to a future year which accrued up to the time you changed your residence, that were derived from or connected with Connecticut sources for the resident period.

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

LINE 2 - ADDITIONS TO ALTERNATIVE MINIMUM TAXABLE INCOME

To compute the additions to alternative minimum taxable income use the total amount from the addition section of Schedule 1 (Form CT-1040, line 31 or Form CT-1040NR/PY, line 35) 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 (Form CT-1040, line 27 or Form CT-1040NR/PY, line 31)

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 (Form CT-1040, line 30 or Form CT-1040NR/PY, line 34).

Enter the net amount on line 2.

LINE 4 - SUBTRACTIONS FROM ALTERNATIVE MINIMUM TAXABLE INCOME

To compute the subtractions from alternative minimum taxable income use the total amount from the subtraction section of Schedule 1 (Form CT-1040, line 41 or Form CT-1040NR/PY, line 45) minus:

1. Any amount entered as a modification for reimbursed moving expenses as deducted on federal Schedule A and entered on Schedule 1 (Form CT-1040, line 34 or Form CT-1040NR/PY, line 38)

and

2. Any amount entered as a modification for refunds of state and local income taxes and entered on Schedule 1 (Form CT-1040, line 35 or Form CT-1040NR/PY, line 39)

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 8/7/86 and included on federal Form 6251 line 13.

Enter the net amount on line 4.

LINE 5 - ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME

If your filing status is married filing separately 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 - NONRESIDENT/PART-YEAR RESIDENT 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 alternative minimum taxable income by your total adjusted 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 this form directly following Form CT-1040 or Form CT-1040NR/PY.

FORM CT-6251 - SCHEDULE A

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. 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 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:

- o alternative minimum taxes paid to a foreign country;
- o 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;
- o 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 30 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 24 - MODIFIED ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME

Generally, Connecticut residents may enter the amount of adjusted alternative minimum taxable income from line 5 of Form CT-6251. However, if a taxpayer's adjusted 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 alternative minimum taxable income for line 5 and enter the result.

In general, part-year residents should enter the portion of adjusted 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 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 alternative minimum taxable income from line 5 that is attributable to the residency portion of the taxable year.

LINE 25 - TAXING JURISDICTION(S)

Enter on line 25 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 26 - NON-CONNECTICUT ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME

Enter the amount of the adjusted alternative minimum taxable income included on line 24 which is subject to another jurisdiction's alternative minimum tax.

LINE 27

Divide the amount on line 26 by the amount on line 24. Round to four decimal places and enter on line 27. The result may not exceed 1.0000.

LINE 28 - NET CONNECTICUT MINIMUM TAX

Residents enter the amount from Form CT-6251, line 19. Part-year residents, enter the portion of your 1993 Net Connecticut Minimum Tax liability attributable to the residency portion of the taxable year.

LINE 30 - ALTERNATIVE MINIMUM TAX PAID TO ANOTHER JURISDICTION

Residents report on line 30 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 31

Enter the smaller of line 29 or line 30.

LINE 32 - TOTAL CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from line 31A and line 31B and line 31 of any additional worksheets. Enter the total on line 32 and on line 22 of Form CT-6251.

NOTE: The total amount of the credit may not exceed the allocated net Connecticut minimum tax as reported on line 19 of Form CT-6251.

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

CT-1040NR/PY

1993 NR/PY

CONNECTICUT NONRESIDENT OR PART-YEAR RESIDENT INCOME TAX RETURN

Check here for 1993 resident status: Nonresident Part-Year Resident

For the year January 1 — December 31, 1993, or other taxable year beginning _____, 1993, ending _____, 19__

Name and Address	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 _____ Your 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 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 if you completed Part I of Form CT-2210. (See instructions for Form CT-2210)

Filing Status	<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 _____ Spouse's Social Security Number _____
	<input type="checkbox"/> 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 4)	1		
	2. Additions, if any (from Schedule 1, line 35 on the reverse)	2		
	3. Add lines 1 and 2	3		
	4. Subtractions, if any (from Schedule 1, line 45 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	7		
	8. Income Tax: From Tax Table or 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. Net Credit for Income Tax paid to other jurisdictions by Part-Year residents only (from Schedule 2)	11		
	12. Connecticut Income Tax (subtract line 11 from line 10)	12		
	13. Connecticut Alternative Minimum Tax (from Form CT-6251)	13		
	14. Total Income Tax (add lines 12 and 13)	14		

Payments	15. Connecticut tax withheld (Attach State copies of all W-2's and certain 1099's; See instructions)	15		
	16. All 1993 estimated payments	16		
	17. Payments made with extension request	17		
	18. Total payments (add lines 15 through 17)	18		

Refund or Amount You Owe	19. If line 18 is greater than line 14, enter amount overpaid. (subtract line 14 from line 18)	19		
	20. Amount of line 19 you want to be applied to your 1994 estimated tax	20		
	21. Amount of line 19 you want to contribute to: (see instructions)			
	AIDS Research <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other _____ .00			
	Organ Transplant <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other _____ .00			
	Wildlife Fund <input type="checkbox"/> \$2 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> other _____ .00			
	TOTAL CONTRIBUTIONS	21		00
	22. Amount of line 19 you want to be refunded to you (subtract lines 20 and 21 from line 19)			
	REFUND	22		
	23. If line 14 is greater than line 18, enter the amount of tax you owe. (subtract line 18 from line 14)	23		
24. If late: Enter Penalty (10% x amount on line 23 OR if line 23 is zero, enter \$50)	24			
25. If late: Enter Interest (1 1/4% x number of months late, or fraction thereof x amount on line 23)	25			
26. Interest for Underpayment of Estimated Tax (from Form CT-2210)	26			
27. Balance due with this return (add lines 23 through 26)	27			

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

28. Interest on state and local obligations other than Connecticut	▶	28		
29. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	29		
30. Shareholder's pro rata share of certain S corporation nonseparately computed loss	▶	30		
31. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	31		
32. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	32		
33. Loss on sale of Connecticut state and local government bonds	▶	33		
34. Other - specify: _____	▶	34		
35. Total Additions (add lines 28 through 34) Enter here and on line 2 on the front of this form	▶	35		

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

36. Interest on U.S. government obligations	▶	36		
37. Exempt dividends from certain mutual funds derived from U.S. government obligations	▶	37		
38. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	38		
39. Refunds of state and local income taxes	▶	39		
40. Tier 1 Railroad Retirement benefits	▶	40		
41. Shareholder's pro rata share of certain S corporation nonseparately computed income	▶	41		
42. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	42		
43. Gain on sale of Connecticut state and local government bonds	▶	43		
44. Other - specify: _____	▶	44		
45. Total Subtractions (add lines 36 through 44) Enter here and on line 4 on the front of this form	▶	45		

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).

46. Connecticut AGI during the residency portion of the taxable year only (see instructions) ▶ 46

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 47. Enter other jurisdiction's name and two-letter code (see instructions)
- 48. Non-Connecticut income included on line 46 and reported on another jurisdiction's income tax return (attach copy)
- 49. Divide line 48 by line 46 (may not exceed 1.0000)
- 50. Apportioned Income Tax (see instructions)
- 51. Multiply line 50 × line 49
- 52. Income tax paid to another jurisdiction
- 53. Enter the smaller of line 51 or line 52
- 54. Total Credit (add line 53, all columns)
- 55. Add back of foreign tax credit previously allowed
- 56. NET CREDIT for income taxes paid to other jurisdictions (subtract line 55 from line 54)
Enter this amount here and on line 11

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
47	▶		▶	
48	▶		▶	
49	▶		▶	
50	▶		▶	
51	▶		▶	
52	▶		▶	
53	▶		▶	
54	▶		▶	
55	▶		▶	
56	▶		▶	

DUE DATE: April 15, 1994

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and
"1993 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
P.O. Box 2968
Hartford, CT 06104-2968

For PAYMENTS and NO TAX DUE, Mail to:
Department of Revenue Services
P.O. 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		Federal Employer I.D. Number
Keep a copy of this return for your records	Firm Name and Address			CT 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

1993

**USE THIS SCHEDULE IF YOU WERE A NONRESIDENT OR PART-YEAR RESIDENT OF CONNECTICUT IN 1993.
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 *Part-Year Resident Income Allocation Worksheet - CT-1040AW*).
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. Capital gain distributions not reported on Line 6	7	_____
8. Other gains or (losses) (from federal Form 4797).....	8	_____
9. Taxable amount of IRA distributions	9	_____
10. Taxable amount of pensions and annuities	10	_____
11. Rents, royalties, partnerships, estates, trusts, etc. (from federal Schedule E).....	11	_____
12. Farm income or (loss) (from federal Schedule F).....	12	_____
13. Unemployment compensation (insurance)	13	_____
14. Taxable amount of social security benefits	14	_____
15. Other income (including Lump-Sum Distributions)	15	_____
16. Gross Income from Connecticut sources. (Add Lines 1 through 15)	16	_____

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

17. IRA deduction: You \$ _____ Spouse \$ _____	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 17 through 22.....	23	_____
24. Income from Connecticut sources. Subtract Line 23 from Line 16. Enter the amount here and on Form CT-1040NR/PY, Page 1, Line 6	24	_____

PART 3 — Check the appropriate boxes below and enter the appropriate information that applies to you and your spouse.

Part-year residents: If you were a Connecticut resident for only part of the year, check the box which describes your situation on the last day of the taxable year:

- (1) moved into Connecticut: date / /
- (2) moved out of Connecticut and received income from Connecticut sources during your nonresident period
- (3) moved out of Connecticut and received no income from Connecticut sources during your nonresident period

For (2) or (3), enter date of move: / /

ATTACH THIS SCHEDULE TO FORM CT-1040NR/PY

PART 1 — Part-Year Resident Income Allocation Worksheet

(See Instructions)

Adjusted Gross Income Married persons filing separate Connecticut State 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 Capital gain distributions not reported on Line 6..... 7				
8 Other gains or (losses) (from federal Form 4797)..... 8				
9 Taxable amount of IRA distributions 9				
10 Taxable amount of pensions and annuities 10				
11 Rents royalties, partnerships, estates, trusts, etc (from federal Schedule E)..... 11				
12 Farm income or (loss) (from federal Schedule F)..... 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				

ADJUSTMENTS TO INCOME

17 IRA deduction 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 17 through 22 23				
24 Subtract Line 23 from Line 16 24				

Add Columns B and D for each line and enter 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.

Working days (or other basis) outside Connecticut.....	a	
Working days (or other basis) inside Connecticut.....	b	
Total working days. (Add items a and b).....	c	
Nonworking days (holidays, weekends, etc.).....	d	
Connecticut ratio (Divide item b by Item c)(Carry to four places only)	e	
Total income being apportioned	f	
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

1993

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, 1993, or other taxable year beginning _____, 1993, 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		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	Column B	Column C
	Totals — Everywhere	Connecticut Only	
1. Real property owned	1		Percent Column B is of Column A
2. Real property rented from others	2		
3. Tangible personal property owned.....	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

CT-1040NR/PY

THIS BOOKLET ALSO CONTAINS: FORMS
CT-1040ES, CT-6251, CT-2210, CT-1040EXT
AND THE INDIVIDUAL USE TAX RETURN

1993

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

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

Thank you for all the comments and suggestions that you have provided to us during the past year. We have incorporated many of your constructive suggestions into this booklet, as well as other improvements in our operations.

There have been some legislative changes this year that have affected many forms. For example, you can now contribute all or a portion of your refund to three charitable organizations. Any contributions that you designate are deducted from your refund amount.

There is also a new Connecticut Alternative Minimum Tax that will affect some of you. Taxpayers required to file a use tax return will find Form OP-186 enclosed in this book. We advise you to review all of the forms and instructions carefully before you complete your return.

Our Taxpayer Services Division is ready and willing to answer your questions. You can call CONN-TAX, our automated voice response system, to listen to pre-recorded answers to the most frequently asked questions about income tax. A list of CONN-TAX topics is included for your convenience.

Computer users can get answers from the Department by calling our DRS Computer Bulletin Board at 203-297-5907. Our other telephone numbers can be found on page 3 of this book.

And as always, the earlier you file your return, the earlier you'll receive your refund.

Very truly yours,


Allan A. Crystal
Commissioner

SOME IMPORTANT CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1993

Estimated Income Tax:

The required annual payment is the lesser of 90% of your current year's total income tax or 100% of your total income tax for the preceding taxable year, if you filed a return that covered a 12-month period. The amount of each of the four required installments is 25% of the required annual payment.

If your income fluctuates throughout the year, you may use the annualized income installment method to reduce or eliminate the amount of your estimated tax payment for one or more periods.

Taxpayers should use Form CT-2210 to calculate the interest for underpayment of estimated income taxes. The penalty for underpayment of estimated income taxes has been repealed.

Alternative Minimum Tax:

Taxpayers who have a federal alternative minimum tax liability are subject to the Connecticut Alternative Minimum Tax. (See Form CT-6251 included in this booklet.)

Charitable Contributions:

Taxpayers may contribute all or a portion of their refund to the following funds: AIDS Research Education, Organ Transplant or Endangered Species, Natural Area Preserves and Watchable Wildlife.

C O N N - T A X

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

- Important income tax changes for 1993
- How to choose the correct form
- Where to get forms and assistance
- Requesting a filing extension
- Filing a decedent's return
- Filing an error-free return
- Amending a Connecticut return
- Getting a copy of a previously filed return
- Offsets of state income tax refunds
- Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

- Who must file a Connecticut income tax return?
- What is gross income?
- Who is a resident, nonresident or part-year resident?
- What is Connecticut-source income of a nonresident?
- Members of the armed forces
- Student's filing requirements
- Dependent children's filing requirements
- What is your filing status?
- Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

- Individual use tax
- Gift tax
- Fiduciary income tax
- S Corporation information and composite tax return
- Partnership income tax return
- Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

- Tax status of United States government obligations
- Tax status of state or local obligations
- Residents who paid income tax to another jurisdiction
- Deferred compensation
- Pension income and individual retirement accounts
- Modifications to federal adjusted gross income
- Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

- Who must estimate?
- Withholding instead of making estimates
- Estimated income tax form
- When to file and how much to pay
- Annualization of income
- Interest on underpayments

TABLE OF CONTENTS

HOW TO USE YOUR TAX BOOKLET	2
What the Booklet Contains	2
Using the Instructions	2
Other Taxes That You Should Know About	2
Where to Get Help and Additional Forms	3
GENERAL INFORMATION	3
Filing Tips to Speed Your Refund	3
Who Must File Form CT-1040NR/PY?	3
Gross Income Test	4
Title XIX Recipients	4
What Is Connecticut Adjusted Gross Income?	4
How Do I File a Decedent's Return?	4
Am I a Resident, Part-Year Resident or a Nonresident?	4
Are Military Personnel Required To File?	5
How Nonresidents & Part-Year Residents Are Taxed	5
Connecticut-Source Income of a Nonresident	5
Activities Considered to be Casual, Isolated or Inconsequential	6
Connecticut-Source Income of a Part-Year Resident	6
What Items Are Subject to Special Accruals	6
Change from Resident to Nonresident	6
Payment of Tax	7
Surety Bond	7
Change from Nonresident to Resident	7
When Should I File?	7
How Do I Request An Extension to File My Return?	7
U.S. Citizens Living Abroad	7
What if I Can't Pay All The Tax I Owe?	8
Extension of Time to Pay the Tax	8
Taxable Year and Method of Accounting	8
What Should I Do If I Make a Mistake or Leave Something Off My Return?	8
Should I make Estimated Tax Payments in 1994?	8
Annualized Income Installment Method	8
1994 Estimated Tax Due Dates	9
Filing Form CT-1040ES	9
Interest for Underpayment of Estimated Tax	9
Filing Form CT-2210	9
Penalty and Interest: Form CT-1040NR/PY	9
Failure to Report Federal Changes	9
Failure to Report State Changes	9
Waiver of Penalty	9
How Do I Start?	9
Steps 1 Through 5	10
What Happens After I File?	10
Copies of Returns	10
Information About Refunds	10
Offset Against Debts	10
Nonobligated Spouse	10
INSTRUCTIONS - FORM CT-1040NR/PY	11
- SCHEDULE CT-SI	21
- WORKSHEET CT-1040AW	26
- SCHEDULE CT-1040BA	28
- FORM CT-6251	31
- FORM CT-2210	34

How To Use Your Tax Booklet

What the Booklet Contains

Read the instructions contained in this booklet carefully before preparing your Connecticut Individual Income Tax Return. This booklet contains forms, information and instructions as follows:

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

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, which form to use, and when to file.

LINE BY LINE INSTRUCTIONS

provide specific directions for each line on Form CT-1040NR/PY, Schedules CT-SI and CT-1040AW, Worksheet 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 certain 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.) 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 for use in Connecticut 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, 1994 for all purchases subject to Connecticut use tax made during 1993. 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 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. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all 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, 1994 for all gifts made during 1993.

WHERE TO GET HELP AND ADDITIONAL FORMS

The Department of Revenue Services Taxpayer Services Division can help 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). TDD/TT users can 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 prerecorded income tax information if you have a touch-tone telephone.

Assistance is available between 8:30 a.m. - 4:30 p.m. by calling or visiting any of the Department's offices listed below:

Hartford - 92 Farmington Ave., 566-7033
Bridgeport - 1470 Barnum Ave., 579-6251
Hamden - 2105 State St., 789-7516
Norwich - 2 Cliff St., 889-2669
Waterbury - 24 Wooster Ave., 596-4310

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 the following locations in addition to those listed above: most banks, public libraries, and town halls.

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 writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, Connecticut 06105, or by calling 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 1993 or if you moved into or out of Connecticut in 1993. (See "Am I A Resident, Part-Year Resident or Nonresident?" on page 4 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 1993 and any of the following is true for the 1993 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 or who had a Federal Alternative Minimum Tax liability;
or
4. You were a nonresident with Connecticut-source income who meets the Gross Income Test or who had a Federal Alternative Minimum Tax Liability. (See "Connecticut-Source Income of a Nonresident" on page 5 of this booklet.)

The Gross Income Test

You meet the gross income test if your gross income for 1993 exceeds:

- \$12,000 for a Single or Married person filing separately
- \$19,000 for Head of Household
- \$24,000 for Married persons filing jointly

Gross income means all income you received from sources in and outside of Connecticut in the form of money, goods, property and services that is not exempt from federal tax and any additions to income from Schedule 1, 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. Taxable social security.

The following examples explain the gross income test:

Example 1:

A nonresident's only income is from a sole proprietorship located in Connecticut with the following:

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

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:

A Connecticut part-year resident receives \$8,000 in 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 payments were made.

Example 3:

A nonresident 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 From State or Local Government Obligations Other Than Connecticut) is \$12,500. Therefore, a Connecticut return must be filed.

Title XIX Recipients

If you are a Title XIX recipient, you are required to file a return if you meet the conditions for filing a Connecticut return listed on page 3 of this booklet. Attach to the front of your return a letter explaining your status as a Title XIX recipient and a signed statement authorizing the Department of Revenue Services to verify your Title XIX status for 1993 with the Department of Social Services.

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 4 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 nonresident or part-year resident who died during the taxable year. It must be signed and filed by his/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 in the area designated as "other taxable year ending ____ 19__." 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 representatives. The Connecticut filing status must be consistent with the federal filing status.

If you are a surviving spouse filing a joint return with a deceased, file only the tax return to claim a 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 a deceased taxpayer's refund must file the return and attach federal Form 1310.

Any Connecticut-source 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 1993, read the following:

- () Resident: (Complete Form CT-1040EZ or CT-1040)
1. Connecticut was my domicile (permanent legal residence) for the entire year of 1993.
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 moved 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 1993.

and

2. I had income from Connecticut sources in 1993.

NOTE: You may be treated as a nonresident for 1993 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 1993.

and

2. You maintained a permanent place of abode outside of Connecticut for the entire taxable year of 1993.

and

3. You spent not more than thirty days in the aggregate in Connecticut during the 1993 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. (See 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 page 4.

For further information, contact the Department and request a copy of Informational Publication: 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 the surviving spouse.

DEFINITION: Combat zone is an area designated by the President of the United States by executive order 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) The nonresident individual is a partner in a partnership doing business in Connecticut;
- (d) The nonresident individual is a shareholder of an S corporation doing business in Connecticut;

- (e) The nonresident individual is a beneficiary of a trust or estate with income derived from or connected with sources within Connecticut; or
- (f) 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.

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 federally qualified pension plans;
- (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 (other than an S 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;
or
2. Ten day test - The nonresident's presence in Connecticut does not exceed ten days during the taxable year. However, if the nonresident earns more than \$6,000 from employment or business activities in Connecticut, regardless of the number of days in Connecticut, the activities are not casual, isolated or inconsequential;
or
3. 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/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 or 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 26 of this booklet.)

Example 1:

Mary, a part-year resident who moved out of Connecticut in June 1993, sold property on the installment basis in April 1993. 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 1993 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, 1993 and moved to Florida. His employer notified him on August 15 that he would receive a \$1,000 bonus on September 15, 1993. On December 1, 1993 he also received a \$10,000 lump-sum distribution from a non-qualified plan maintained by his employer. He must accrue the \$1,000 bonus and \$10,000 lump-sum distribution to the portion of 1993 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 collateral 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 Rule 68(c)(4)-1, Temporary Rules Under the Income Tax Act and Form 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 1992 and will continue to receive his winnings on the installment basis for twenty years. He moved out of the state in 1993. 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 accruable and must be included in calculating your Connecticut-source income for that year.

Example 4:

Lisa was a California resident from January 1, 1993 until July 31, 1993. 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, 1993.

For all of 1993 Lisa owned a condominium in Connecticut, which she rented to a third party from January 1 to December 31, 1993. The rent was paid for the first four months of 1993, but no rent was paid from May 1, 1993 to December 31, 1993. On December 31, Lisa received payment for all 1993 back rent from her tenant.

Lisa will file a Connecticut part-year resident return for 1993. 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, 1994. 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. 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 1-1/4% 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-1040 EXT, 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, 1994 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 may 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 1 ¼ % 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 due date of the original return.

You must attach Form CT-1127 to the front of your timely-filed Connecticut income tax return or your timely-filed Application for Extension of Time to File (Form CT-1040EXT). 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 3 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 1 ¼ % 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 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, you must file a Form CT-1040X, Connecticut Amended Income Tax Return, and a corrected Form CT-1040NR/PY.

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

If you file an amended federal tax return, you must file a Form CT-1040X and a corrected Form CT-1040NR/PY within 90 days if the federal change affects the total Connecticut 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 a Form CT-1040X and a corrected Form CT-1040NR/PY within 30 days of the final determination of that amount.

Form CT-1040X and copies of Form CT-1040NR/PY are 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 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 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.

NOTE: You do not have to make estimated income tax payments 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 a part-year resident with Connecticut-source income.

Annualized Income Installment Method

If your income varies throughout the year because, for example, you operate a seasonal business, 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 CT-1040AES, Connecticut Annualized Estimated Tax Worksheet. (See where to Get Help and Additional Forms on page 3.)

1994 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1994 are as follows:

April 15, 1994 - should equal 25% of your required annual payment.

June 15, 1994 - 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, 1994 - 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, 1995 - should equal 25% of your required annual payment. (A total of 100% of your required annual payment should be paid in by this date.)

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

To avoid the filing of estimated tax, 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.

Filing Form CT-1040ES

Use Form CT-1040ES to make estimated Connecticut income tax payments for 1994. If you made estimated payments in 1993, you will receive a 1994 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 payments in 1993, 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 for 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. You may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1 ¼ % per month or fraction thereof shall be added to the tax due.

Filing Form CT-2210

If your 1993 Connecticut income tax, after subtracting 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 1 ¼ % per month or fraction thereof.

Failure to File: If you fail to file your return and the Commissioner of Revenue Services creates one 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 your Connecticut total income tax liability (including alternative minimum tax). The change should be reported on Form CT-1040X and a corrected Form CT-1040NR/PY. The penalty for failure to report any such change within the 90-day period will be \$50.

Failure to Report State Changes: 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 a Form CT-1040X and a corrected Form CT-1040NR/PY within 30 days of the final determination of that amount. The penalty for failure to report any such change within the 30-day period will be \$50.

WAIVER OF PENALTY

You 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 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
92 Farmington Avenue
Hartford, CT 06105

NOTE: Interest on underpayments 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 estimates, 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 resident employee (for his/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/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.

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 4852 (substitute W-2) to the front of the income tax form in the appropriate area marked "staple W-2 forms here."

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

In addition, the following forms should be attached to the front of the income tax return in the following order:

- CT-1127 (Extension of time to pay)
- CT-8379 (Nonobligated spouse)
- CT-12-717A(Surety bond) • CT-12-717B(Surety bond)

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:

For PAYMENTS or NO
TAX DUE, mail to:

Department of Revenue
Services
P.O. Box 2968
Hartford, CT 06104-2968

Department of Revenue
Services
P.O. Box 2969
Hartford, CT 06104-2969

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 Confidential Information Reported on Tax Return. (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 that 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 about what 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, 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 1993 and who

made tax payments (estimates or withholding) in 1993 maybe eligible to claim his/her share of any refund if:

1. A joint Connecticut tax return was filed for 1993 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. 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.)

GENERAL INSTRUCTIONS FOR 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, 1993, or for your fiscal year. If filing for a fiscal year, enter the month and day the tax 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 the 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 1993.

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 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, the federal rules for allocating income apply.

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, you received two state W-2 forms, one showing \$800.49 withheld and one showing \$50.22 withheld. On Form CT-1040NR/PY, line 13, you would enter \$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 1993 Tax Tables or as calculated using the Tax Calculation Schedule.

COMPLETING THE RETURN

Go to the line item instructions for Form CT-1040NR/PY on page 12 of this booklet.

FORM CT-1040NR/PY - LINE INSTRUCTIONS

LINE 1 - INCOME

Report on line 1 your adjusted gross income from your 1993 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 4 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from Form CT-1040NR/PY, line 35. (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 45. (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 20 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.

LINE 8 - 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 8.

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 9

Divide line 6 by line 5 and enter the result on line 9. (If line 6 is equal to or greater than line 5, enter 1.0000. 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 - 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 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. (See instructions for Schedule 2, page 16.)

NOTE: You must attach a copy of the tax return filed with each state or other 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 their period of Connecticut residency).

LINE 12 - CONNECTICUT INCOME TAX

Subtract line 11 from line 10 and enter the result on line 12.

LINE 13 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount shown on line 23 of Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals on line 13. (See instructions for Form CT-6251, page 31 in this booklet).

LINE 14 - TOTAL INCOME TAX

Add lines 12 and 13. Enter the total on line 14.

LINE 15 - 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 withholding 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 15 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 16 - ALL 1993 ESTIMATED PAYMENTS

Enter on line 16 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayment of Connecticut income tax. Be sure to include any 1993 estimated payments made in 1994.

LINE 17 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, for 1993 on or before April 15, 1994, enter on line 17 the amount you paid with that form.

LINE 18 - TOTAL PAYMENTS Add lines 15, 16 and 17. Enter the total on line 18. This represents the total of all Connecticut tax payments made.

LINE 19 - OVERPAYMENT

If line 18 is more than line 14, subtract line 14 from line 18 and enter the result on line 19. This is the amount of your overpayment. To properly allocate your overpayment go on to lines 20, 21 and 22.

LINE 20 - AMOUNT OF LINE 19 TO BE APPLIED TO YOUR 1994 ESTIMATED TAX

Enter the amount of your 1993 overpayment that you wish to apply to your 1994 Connecticut estimated tax. It will be treated as an estimate filed on April 15, 1994 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.

LINE 21 - AMOUNT OF LINE 19 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 21. (Your contribution is irrevocable.)

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

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

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

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 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 22 - AMOUNT OF YOUR REFUND

Subtract the total of lines 20 and 21 from line 19. Enter the result on line 22. 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 transferred to your 1994 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 23 - IF LINE 14 IS MORE THAN LINE 18, ENTER AMOUNT OF TAX YOU OWE

If line 14 is more than line 18, subtract line 18 from line 14 and enter the result on line 23. This is the amount of tax you owe.

LINE 24 - 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 25 - INTEREST FOR LATE PAYMENT OR LATE FILING

If you fail to pay the tax when due, interest will be charged at the rate of 1 1/4 % per month or fraction thereof from the due date until payment is made.

LINE 26 - INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If line 14 minus line 15 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 find out if you did underestimate and will help you calculate interest. (See instructions for Form CT-2210, page 34 of this booklet.)

LINE 27 - BALANCE DUE WITH THIS RETURN

Add lines 23, 24, 25 and 26. Enter the total on line 27. 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 "1993 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 I.D. 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.

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

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

LINE 28 - 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 29 - 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 30 - 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 the Schedule K-1 to your federal Form 1120S 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, the Corporation 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 31 - 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 31. Do not enter any part of the distribution reported on line 11 (federal Form 1040A) or line 17 (federal Form 1040) or on Schedule D (federal Form 1040). NOTE: Part-year residents only, also enter this amount on the Part-Year Resident Income Allocation Worksheet (CT-1040AW) on line 15, Column A.

LINE 32 - 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 the 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 32. If the amount is less than zero, enter the amount on line 42.

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 32.

LINE 33 - 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 34 - OTHER

Use line 34 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 tax.

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 34 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on lines 28 through 33.

LINE 35 - TOTAL ADDITIONS

Add lines 28 through 34. Enter the total on line 35 and on line 2 of Form CT-1040NR/PY.

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

LINE 36 - INTEREST ON U.S. OBLIGATIONS

Enter the total amount of interest 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.

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 37 - 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. 55% of the distribution is attributable to U.S. Treasury bills and 45% to other investments. The amount that should be reported on line 37 is \$55.

LINE 38 - REIMBURSED MOVING EXPENSES AS DEDUCTED ON FEDERAL SCHEDULE A

This is the amount included in your federal adjusted gross income and properly deducted on Schedule A (federal Form 1040).

LINE 39 - 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 40 - TIER 1 RAILROAD RETIREMENT BENEFITS

If you received Tier 1 Railroad Retirement Benefits during 1993, you may deduct the amount included in your federal adjusted gross income. Enter the total amount of Tier 1 Railroad Retirement Benefits reported on federal Form 1040, line 21b or federal Form 1040A, line 13b.

LINE 41 - 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 the Schedule K-1 to your federal Form 1120S 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, the Corporation 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 42 - 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 the Form CT-1041, Connecticut Fiduciary Income Tax Return. Your share of these modifications should be reported to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on line 42. If the amount is greater than zero, enter the amount on line 32.

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 42.

LINE 43 - 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 44 - OTHER

Use line 44 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 includible in federal gross income for the taxable year. (See Special Accruals on page 6 of this booklet.)
5. Also use line 44 to report any subtractions from federal adjusted gross income allowed for Connecticut income tax purposes which are not listed on lines 36 through 43. For instance, use line 44 to 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 44 to subtract income subject to tax in another jurisdiction, (see Schedule 2 on page 16), or income of a nonresident spouse (see "Filing Status" on page 11).

LINE 45 - TOTAL SUBTRACTIONS

Add lines 36 through 44. Enter the total on line 45 and on line 4 of Form CT-1040NR/PY.

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Schedule 2 is used by part-year residents to claim a credit against 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, only for the portion of the taxable year that a taxpayer is a Connecticut resident.

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:

1. Income tax paid to a foreign country;
2. Income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid on the same income to Connecticut;
3. 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 55 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.

NOTE: Nonresidents are not allowed credit for income taxes paid to other jurisdictions.

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 52 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 for B:

Taxpayer B is a part-year resident of Connecticut. She earned all of the following income while she was a Connecticut resident and earned nothing after she moved out of Connecticut.

(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	\$ 4,500

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

LINE 46	\$100,000	
	(N.Y. State and N.Y. City)	(N.Y. State Excess)
	<u>COLUMN A</u>	<u>COLUMN B</u>
LINE 47	NY	NY
LINE 48	40,000	10,000
LINE 49	.40	.10
LINE 50	4,500	4,500
LINE 51	1,800	450
LINE 52	2,145	480
LINE 53	1,800	450
Total Credit:		\$2,250

Taxpayer B's New York State tax is prorated on line 52 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 ($4/5 \times \$2400 = \1920) is included on line 52 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ($\$1920 + \$225 = \2145). The remaining New York State tax ($1/5 \times \$2400 = \480) is reported on line 52, Column B.

LINE 46 - CONNECTICUT AGI DURING THE RESIDENCY PORTION OF THE TAX YEAR ONLY

The amount from line 24, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW) will be entered on line 46 with the following exceptions:

- For the period of Connecticut residency, add to the amount on line 24, Column B 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)).
- 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 46.

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 46.

LINE 47 - TAXING JURISDICTION(S)

Enter on line 47 the name and the two-letter code of each taxing jurisdiction for which you are claiming credit. These codes are listed below.

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 48 - NON-CONNECTICUT INCOME

Complete Schedule 2 Part-Year Resident Worksheet on page 19 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 line 24, Column II, 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 48.

LINE 49

Divide the amount on line 48 by the amount on line 46. (Round to four decimal places. The result may not exceed 1.0000.)

LINE 50 - APPORTIONED CONNECTICUT INCOME TAX LIABILITY

To determine the portion of your 1993 Connecticut income tax attributable to income earned during your Connecticut residency:

- 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.);
- Multiply the result by the amount on line 10, Form CT-1040NR/PY, and enter on line 50.

LINE 51

Multiply the percentage arrived at on line 49 by the amount reported on line 50.

LINE 52 - INCOME TAX PAID TO OTHER JURISDICTIONS WHILE A RESIDENT

Enter on line 52 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 1993. His total Rhode Island wages for 1993 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 52.

NOTE: Income tax 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 53

Enter on line 53 the lesser of the amounts reported on line 51 or 52.

LINE 54 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from line 53A and line 53B and line 53 of any additional worksheets. Enter the total on line 54.

LINE 55 - FOREIGN TAX CREDIT PREVIOUSLY ALLOWED

Enter the amount, to the extent you claim the foreign tax credit for a Canadian provincial income tax (including a political subdivision of a Canadian province) for a succeeding taxable year, the credit against the Connecticut income tax previously allowed.

LINE 56 - NET CREDIT

Subtract line 55 from line 54 and enter the result on line 56 and on line 11 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.

INSTRUCTIONS FOR SCHEDULE 2 PART-YEAR RESIDENT WORKSHEET

The Schedule 2 Part-Year Resident Worksheet on page 19 of this booklet should be completed to determine that portion of your Connecticut adjusted gross income from your period of Connecticut residency which 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 1993 tax records. Do not attach to your tax return.

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 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 a federal Form 1040 and Schedule C thereto and a 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 48, Schedule 2 of your Connecticut income 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, onto line 48 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 18.)

	Column I (from Column B CT-1040AW Worksheet)	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) (from federal Schedule C)	5	
6 Capital gain or (loss) (from federal Schedule D)	6	
7 Capital gain distributions not reported on line 6	7	
8 Other gains or (losses) (from federal Form 4797)	8	
9 Taxable amount of IRA distributions	9	
10 Taxable amount of pensions and annuities	10	
11 Rents, royalties, partnerships, estates, trusts, etc. (from federal Schedule E)	11	
12 Farm income or (loss) (from federal Schedule F)	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 IRA deduction	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 17 through 22	23	
24 Subtract line 23 from line 16	24	

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 the amounts you received from sources in Connecticut while you were 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 26 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 1 should include any modifications to federal adjusted gross income as provided in Schedule 1 of 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 26 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 of a nonresident to the extent that they are properly computed for federal income tax purposes and are offset against income derived from 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 business or employment 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.)

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 Form CT-1040NR/PY, Schedule 1) that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession or occupation carried on in Connecticut or from the ownership of 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 Form CT-1040NR/PY, Schedule 1) that represents dividend income earned as a nonresident that is part of the receipts of a business, trade, profession or occupation carried on in Connecticut or from the ownership of 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 Form CT-1040NR/PY, Schedule 1) that represents business income or (loss) you received from a business, trade, profession or occupation carried on in Connecticut.

NOTE: Income from business or employment 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 Form CT-1040NR/PY, Schedule 1) that represents capital gains or (losses) from Connecticut sources in accordance with federal provisions for determining capital gains or (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 or (loss). Include in your computations only transactions that were from Connecticut sources in 1993. (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 1993 net capital loss (in excess of the amount claimed on the 1993 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 or (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains or (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 or (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 or (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 or (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 or (losses).

LINE 7 - CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON LINE 6

(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 Form CT-1040NR/PY, Schedule 1) that represents amounts of capital gain distributions derived from or connected with Connecticut sources and subject to Connecticut tax as a nonresident.

LINE 8 - OTHER GAINS OR (LOSSES)

(Federal Form 1040, line 15)

Part-Year Resident

Enter the total of line 8, 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 Form CT-1040NR/PY, Schedule 1) that represents the gain or (loss) from the sale or exchange of noncapital assets from Connecticut sources. Apply the federal provisions for determining gains or (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

Noncapital Transactions From Connecticut Sources: Include noncapital transactions pertaining to property used in connection with a business, trade, profession or occupation carried on in Connecticut. Also include your share of any noncapital gain or (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 or (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 or (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 or (losses).

LINE 9 - TAXABLE AMOUNT OF IRA DISTRIBUTIONS

(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.

LINE 10 - TAXABLE AMOUNT OF PENSIONS AND ANNUITIES

(Federal Form 1040, line 17b)

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 that represents income from pension or other retirement benefit that is not derived from a federally qualified plan and that is attributable to services performed wholly or partly within Connecticut. (Pension or retirement benefits that are attributable to services performed wholly outside Connecticut are not taxable to a nonresident.)

Exempt qualified pension plan: Pension plans which are considered qualified are those which meet any of the following criteria in the year the distribution is made:

1. A pension, profit-sharing or stock bonus plan meeting the requirements of Internal Revenue Code, Section 401(a);
2. An annuity plan or contract, meeting the requirements of Internal Revenue Code, Section 403(a) or 403(b); or
3. An individual retirement account meeting the requirements of Internal Revenue Code, Section 408(a) or 408(b).

Services Performed Partly Within and Partly Outside of Connecticut: Where the former employee's services were performed partly within and partly outside of this state, the income from the nonqualified plan must be allocated. Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the total benefit received in the taxable year by a fraction whose numerator is the compensation the taxpayer received from his employer for services performed in Connecticut for the taxable year and for each of the three taxable years preceding retirement and whose denominator is the total compensation received by the taxpayer from his employer during this same period. The income from the nonqualified plan is multiplied by this fraction to determine the portion taxable to Connecticut.

Example:

John, a nonresident individual, performs services both within and outside of Connecticut under an employment contract for which he is to receive \$40,000 a year during his employment and an additional \$100,000 payable in 10 equal annual installments from a nonqualified plan after he terminates his employment. John terminates his employment in July, 1993 and determines his total compensation and his compensation apportioned to Connecticut each year as follows:

	<u>Total Wages</u>	<u>CT%</u>	<u>CT Wages</u>
1990	\$40,000	(50%)	\$20,000
1991	40,000	(60%)	24,000
1992	40,000	(75%)	30,000
1993 (6 months)	20,000	(40%)	8,000
Totals	\$140,000		\$82,000
	$\frac{\$82,000}{\$140,000} \times \$10,000 = \$5,857.14$		

John should include \$5,857 annually in his Connecticut adjusted gross income derived from or connected with sources within this state.

LINE 11 - RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.
(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 Form CT-1040NR/PY, Schedule 1) that represents income or losses from rents, royalties, partnerships, S corporations, estates and trusts that were derived from or connected with Connecticut sources as a nonresident. See the instructions below relating to each type of income received from these sources.

Rent and royalty income:

As a nonresident report 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. (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. (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 from Connecticut sources. This information should be obtained from information 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 11, 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 12 - FARM INCOME OR (LOSS)
(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 your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, Schedule 1) that represents income (loss) from farming carried on in Connecticut as a nonresident.

See the instructions for reporting business income (Line 5), including the instructions for reporting income from a business carried on both in and outside of Connecticut.

LINE 13 - UNEMPLOYMENT COMPENSATION (INSURANCE)

(Federal Form 1040, line 20)

Part-Year Resident

Enter the total of line 13, 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 14 - TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS

(Federal Form 1040, line 21b)

Part-Year Resident

Enter the amount from line 14, Column B of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

This line does not apply to a nonresident.

LINE 15 - OTHER INCOME

(Federal Form 1040, line 22)

Part-Year Resident

Enter the total of line 15, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

In Column A include 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 29, 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 15 to report any modifications to federal adjusted gross income not included on lines 1 - 14 (e.g. moving expenses, beneficiary's share of Connecticut fiduciary adjustment etc.).

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 16

Add lines 1 through 15 and enter the total on line 16.

**PART 2 - FEDERAL ADJUSTMENTS TO INCOME
(FEDERAL FORM 1040, LINES 24A - 29)**

LINES 17 - 20

Part-Year Resident

Enter the totals from lines 17, 18, 19 and 20, Column B and Column D of the Part-Year Resident Income Allocation Worksheet (CT-1040AW).

Nonresident

The amount of the Connecticut deduction for IRA (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 1-16. Any adjustment that relates to wage or salary income or business income must be apportioned to Connecticut on the same basis as the 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 17 through 22. Enter the total on line 23.

LINE 24 - INCOME FROM CONNECTICUT SOURCES

Subtract line 23 from line 16. 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 1993, 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 6 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, 1993. 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/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 1993, 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.

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 28, 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 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 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.

SPECIFIC INSTRUCTIONS

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 fair market 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 rented property that is located 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 by the business. Enter in Column B the average value of tangible personal property located in Connecticut. If tangible personal property is rented, multiply the gross rents for the year by 8.

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 services performed, by or through an agency 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 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 or (loss) reported on federal Form 1040, which is required to be apportioned, is multiplied by the percentage on line 8. The result is transferred to the proper line on Schedule CT-SI.

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-1040 EXT
Application For Extension of Time to File
Connecticut Individual Income Tax Return

EXT
1993

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please type or Print)	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

THIS IS NOT AN EXTENSION OF TIME TO PAY YOUR 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, 1994 to file my Connecticut Individual Income Tax Return for calendar year 1993 or until _____ for fiscal year ending ▶ _____.

I have requested a federal extension on federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return for Calendar Year 1993*. YES NO

If **NO**, the reason for the Connecticut extension is

.....

.....

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

1. Total Income Tax liability for 1993. (You may estimate this amount)..... 1			
NOTE: You must enter an amount on line 1. If you do not expect to owe tax, enter zero (0).			
2. Connecticut Income Tax withheld 2			
3. 1993 Connecticut estimated tax payments including prior year overpayments.....3			
4. Add line 2 and line 3.....4			
5. Connecticut 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 your check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write your Social Security Number(s) and "1993 Form CT-1040 EXT" on your check or money order.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 2977
Hartford, CT 06104-2977

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	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	
	Firm Name and Address		Federal Employer I.D. Number	
				CT Sales Tax Registration Number

Form CT-1040 EXT Instructions

Purpose:

Use Form CT-1040 EXT 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-1040 EXT 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-1040 EXT **only** extends the **time to file** your Connecticut individual income tax return. Form CT-1040 EXT **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.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File Form CT-1040 EXT

File Form CT-1040 EXT by April 15, 1994. If you are filing a fiscal year Connecticut individual income tax return, file Form CT-1040 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 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		
▶	▶		
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 jurisdictions amended return or other supporting documentation.

Filing Status:

Filing Status Claimed: *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

		A	B	C
		Amount on Original Return or as Previously Adjusted	Net Change Increase or (Decrease)	Corrected Amount
Income	1. Federal Adjusted Gross Income (from federal Form 1040, line 31 or Form 1040A, line 16, or Form 1040EZ, line 4).....1		▶	
	2. Additions, if any2		▶	
	3. Add lines 1 and 2.....3		▶	
	4. Subtractions, if any4		▶	
	5. Connecticut Adjusted Gross Income (subtract line 4 from line 3).....5		▶	
Tax Computation and Credits	6. Income Tax: From Tax Table or Tax Calculation Schedule (see instructions).....6		▶	
	7. Adjustment for Income Tax paid to other jurisdictions.....7		▶	
	8. Connecticut Income Tax (subtract line 7 from line 6).....8		▶	
CGDI Tax	9. Connecticut Alternative Minimum Tax from Form CT-6251 (ATTACH FORM CT-6251, IF AMENDED).....9		▶	
	10. Capital Gains, Dividends and Interest Income Tax (1991) (ATTACH SCHEDULE 394, IF AMENDED).....10		▶	
TOTAL TAX	11. Total Tax (add lines 8, 9 and 10)11		▶	
Payments	12. Connecticut Income Tax withheld.....12		▶	
	13. All Estimated payments (include overpayment applied) and extension payments..13			
	14. Amounts paid with original return, plus additional tax paid after it was filed.....14			
	15. Total payments (add lines 12 through 14).....15			
	16. Overpayment, if any, as shown on original return (or as previously adjusted).....16			
	17. Subtract line 16 from line 15.....17			
Refund	18. If line 17, Column C is greater than line 11, Column C, enter amount overpaid.▶ 18			
Amount You Owe	19. If line 11, Column C, is greater than line 17, Column C, enter the amount you owe19			
	20. Interest (1¼% × number of months late, or fraction thereof × amount on line 19).....20			
	21. Balance Due with this Return (add lines 19 and 20, Column C)▶ 21			

Make 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
P.O. Box 2978
Hartford, CT 06104-2978

DECLARATION: I declare under the penalties of false statement that I have examined this return and to 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 joint return)	Date
	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 No.		
		▶		

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

PART 1 - Explanation of Changes to Income, Additions and Subtractions

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 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.

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

Part-year residents and nonresidents must complete a corrected Form CT-1040NRPY, and attach it to Form CT-1040X. Write the word "AMENDED" across the top of Form CT-1040NR/PY. Skip lines 1 through 10 and start with line 11 in completing Form CT-1040X.

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 Page 2. 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.

Be sure to use the tax table or tax rate schedule for the taxable year that your Form CT-1040X pertains to. These forms are available from the Department of Revenue Services.

If changes are being made to your 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 Tax, you must complete a corrected Schedule 394 and attach it to Form CT-1040X. You must write the word "AMENDED" across the top of Schedule 394.

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 the penalty amount with your remittance. If a penalty is due, the department will bill you.

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

IMPORTANT NOTICE

Taxpayers are expected to prepay state income tax through withholding and/or estimated tax payments. If your total 1993 Connecticut tax minus Connecticut tax withheld is more than \$200, use this form to determine if you paid enough estimated income tax during the year. This form will also help you calculate interest if you underpaid your estimated tax.

In general, you may owe interest if you did not pay at least the lesser of 90% of your 1993 total income tax liability or 100% of your 1992 total income tax liability (if you filed a 1992 income tax return that covered a full 12-month period.)

DRS CAN CALCULATE INTEREST: If you prefer to have the Department of Revenue Services calculate interest, do not file Form CT-2210 and the Department will bill you. However, you may wish to file Form CT-2210 with your tax return to reduce late payment interest charges that will otherwise continue to accrue until your bill is paid in full.

PART I Complete Part I **only if** any of the following applies to you. You may be able to lower or eliminate interest that would otherwise apply. But you **must** check the boxes that apply to you and file Form CT-2210 with your tax return. **If the following does NOT apply to you, go directly to Part II.** (see instructions)

Check the boxes that apply:

- A. Unexpected changes in income, deductions or exemptions during the year required you to **begin** making payments after April 15, 1993.
- B. Your required annual payment is based on your 1992 tax and you filed or are filing a joint return for either 1992 or 1993 but not both years.
- C. You had Connecticut income tax withheld and you report it on Form CT-2210 when it was **actually withheld**.
- D. You are using the annualized income installment method. (attach Form CT-2210, Schedule A)
- E. You cannot use the prior year's tax as a basis for your required annual payment. (see instructions)

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.

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. 1993 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 1992 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 and 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 and 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 and enter the total in the Total column, and on the appropriate line of your income tax return.					

FORM CT-2210 SCHEDULE A
Annualized Income Installment Schedule

		(a)	(b)	(c)	(d)
		1-1-93 to 3-31-93	1-1-93 to 5-31-93	1-1-93 to 8-31-93	1-1-93 to 12-31-93
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. Credit for tax paid to another jurisdiction — Residents and Part-Year Residents only (see instructions).	5				
6. Connecticut Income Tax. (subtract line 5 from line 4)	6				
7. Connecticut Alternative Minimum Tax (see instructions).	7				
8. Total annualized tax. (Add lines 6 and 7)	8				
9. Applicable percentages.	9	0.225	0.45	0.675	0.90
10. Multiply line 8 by line 9.	10				
11. Add the amounts in all preceding columns of line 10.	11				
12. Annualized Income Installment. Subtract line 11 from line 10. If -0- or less enter -0-.	12				
13. Enter 25% of your Required Annual Payment, Part II line 6, Form CT-2210, in each column.	13				
14. Enter amount from line 16 of the preceding column of this Schedule.	14				
15. Add lines 13 and 14 and enter the total.	15				
16. If line 15 is more than line 12, subtract line 12 from line 15, otherwise enter -0-.	16				
17. Enter the smaller of line 12 or line 15 here.	17				
18. Enter the amount from line 17, Column (a) here and on Part III, line 10, Column A, Form CT-2210.	18				
19. Add line 17, Column (b) and line 18. Enter here and on Part III, line 10, Column B, Form CT-2210.	19				
20. Add line 17 Column (c) and line 19. Enter here and on Part III, line 10, Column C, Form CT-2210.	20				
21. Add line 17, Column (d) and line 20. Enter here and on Part III, line 10, Column D, Form CT-2210.	21				

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, 1993 and ending on or before June 15, 1993.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	4-16-93 to 5-15-93			
Line c - Revised underpayment			.0125	
Line d - Late payment	5-16-93 to 6-15-93			
Line e - Total interest				

WORKSHEET B — For period beginning after June 15, 1993 and ending on or before September 15, 1993.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	6-16-93 to 7-15-93			
Line c - Revised underpayment			.0125	
Line d - Late payment	7-16-93 to 8-15-93			
Line e - Revised underpayment			.0125	
Line f - Late payment	8-16-93 to 9-15-93			
Line g - Total interest				

WORKSHEET C — For period beginning after September 15, 1993 and ending on or before January 15, 1994.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	9-16-93 to 10-15-93			
Line c - Revised underpayment			.0125	
Line d - Late payment	10-16-93 to 11-15-93			
Line e - Revised underpayment			.0125	
Line f - Late payment	11-16-93 to 12-15-93			
Line g - Revised underpayment			.0125	
Line h - Late payment	12-16-93 to 1-15-94			
Line i - Total interest				

WORKSHEET D — For period beginning after January 15, 1994 and ending on or before April 15, 1994.

	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	1-16-94 to 2-15-94			
Line c - Revised underpayment			.0125	
Line d - Late payment	2-16-94 to 3-15-94			
Line e - Revised underpayment			.0125	
Line f - Late payment	3-16-94 to 4-15-94			
Line g - Total interest				

FORM CT-2210 - GENERAL INSTRUCTIONS

PURPOSE OF FORM: Taxpayers are expected to prepay Connecticut income tax through withholding and/or estimated tax payments. If your 1993 Connecticut tax minus Connecticut tax withheld is more than \$200, use this form 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.

WHO MAY USE THIS FORM: Filers of Forms CT-1040, CT-1040NR/PY, CT-1041, CT-G and CT-1120SI Composite Return who underpaid their estimated Connecticut income tax may use this form.

AM I UNDERPAID? You may be underpaid if you did not make timely payments of your required annual payment.

Your required annual payment is the lesser of:

1. 90% of your 1993 total income tax or
2. 100% of your 1992 total income tax, if you filed a 1992 income tax return that covered a 12-month period.

However, 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 1992 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1992 or a nonresident or a part-year resident with Connecticut-source income or
2. The total income tax shown on your 1993 return minus Connecticut tax withheld is \$200 or less.

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.

INSTALLMENT: SHOULD EQUAL THE LESSER OF:

- 1 25% of the required annual payment
- 2 25% of the required annual payment (A total of 50% of the required annual payment should be paid in by the due date of this installment.)
- 3 25% of the required annual payment (A total of 75% of the required annual payment should be paid in by the due date of this installment.)
- 4 25% of the required annual payment (A total of 100% of the required annual payment should be paid in by the due date of this installment.)

CHANGES IN FILING STATUS: If you are filing a joint return in 1993 but filed separate returns in 1992, you must combine 1992 separate tax liabilities to determine your combined 1992 income tax.

If you are filing separate returns in 1993 but filed a joint return in 1992, you must determine your share of the 1992 tax. To compute your share, first calculate the tax both you and your spouse would have paid had you filed separate returns for 1992 using the same filing status as for 1993. Then multiply your joint tax liability by the following fraction:

$$\frac{\text{Your separate tax liability}}{\text{Both spouses' separate tax liabilities}}$$

INTEREST: If you did not pay enough tax through withholding and/or estimates 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 1 1/4% per month or fraction thereof shall be added to the tax due and will continue to accrue until the underpayment is paid in full.

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: Complete Part I only if you are claiming one of the following exceptions to the normal requirements for making estimated income tax payments and then go on to complete Part II. If the following do not apply to you, go directly to Part II.

BOX A - Check this box if your income changed unexpectedly during 1993 requiring you to begin making estimates. In general, your 1993 tax should have been paid in 4 equal installments. However, if the requirement to make

estimated payments occurred after April 1, 1993, check this box and attach a statement explaining your claim.

If The Requirement Is Met:	First Payment Due Date Is:
After April 1 and before June 2	June 15, 1993
After June 1 and before Sept 2	Sept 15, 1993
After Sept 1	January 15, 1994

BOX B - Check this box if your estimated tax payments were based on your 1992 tax, and your filing status changed from last year. See the section entitled "Changes in Filing Status," for further information.

BOX C - Check this box if you want income tax withheld in 1993 to apply when it was actually withheld rather than in 4 equal installments. See instructions for lines 11 and 13, Part III, 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 annual 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 1992 Connecticut income tax return covered a 12-month period or
2. You did not file a 1992 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1992 or a nonresident or a 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 1993 total income tax liability.

PART II: Line 1: Enter your 1993 total income tax. This is your income tax minus credit for income tax paid to other jurisdictions plus any Connecticut alternative minimum tax liability as reported on your 1993 Connecticut income tax return (CT-1040EZ line 4, CT-1040 line 10, CT-1040NR/PY line 14). Do not subtract estimated payments or Connecticut tax withheld in 1993.

Line 3: Enter Connecticut income tax withheld in 1993. (Do not enter taxes withheld by the IRS or other jurisdictions.)

Line 5: If your 1992 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 1992 income tax return because you did not have any Connecticut income tax liability and you were a resident in 1992 or a nonresident or a part-year resident with Connecticut-source income. **All other taxpayers must leave line 5 blank and enter 90% of the 1993 total income tax as the required annual payment on line 6.**

PART III: 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, 1993, adjust the percentages displayed on line 9 as follows:

If first payment is due:	Estimated Percentages in each column:																
↓																	
6/15/93	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <th style="width: 25%;">A</th> <th style="width: 25%;">B</th> <th style="width: 25%;">C</th> <th style="width: 25%;">D</th> </tr> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">33 1/3</td> <td style="text-align: center;">66 2/3</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="vertical-align: top;">9/15/93</td> <td style="text-align: center;">0</td> <td style="text-align: center;">50</td> <td style="text-align: center;">100</td> </tr> <tr> <td style="vertical-align: top;">1/15/94</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">100</td> </tr> </table>	A	B	C	D	0	33 1/3	66 2/3	100	9/15/93	0	50	100	1/15/94	0	0	100
A	B	C	D														
0	33 1/3	66 2/3	100														
9/15/93	0	50	100														
1/15/94	0	0	100														

Line 10: If you checked Box D in Part I because you are using the annualized income installment method, enter the amounts from lines 18 through 21, Form CT-2210, Schedule A 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 1993 in Columns A, B, C, and D. Do not enter any tax withheld for the IRS or other jurisdictions.

For example: If total 1993 Connecticut income tax withheld was \$1300, enter \$1300 in Columns A, B, C, and D.

NOTE: If you want to apply Connecticut income tax as paid for estimated tax purposes 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.

For 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.

For example: If estimated Connecticut income tax payments of \$100 each were made on April 15, 1993, June 15, 1993, September 15, 1993 and January 15, 1994, 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 INSTRUCTIONS
FOR CALCULATION OF THE ANNUALIZED INCOME INSTALLMENT METHOD**

GENERAL INSTRUCTIONS: If your income varies throughout the year because of, for example, the operation of a seasonal business, using the annualized income installment method may enable you to reduce or eliminate the amount of one or more required installments. Use Schedule A of Form CT-2210 to calculate the amounts to enter on line 10 of Form CT-2210.

Taxpayers using the annualized income installment method for any installment due date must determine the annualized income installment for all installment due dates. To calculate the amount of each required installment, Schedule A of Form CT-2210 automatically selects the smaller of the annualized income installment (increased by the amount saved by using the annualized income installment method in computing earlier installments) or the required annual payment.

In order to 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, the Annualized Income Installment Schedule, lines 18 through 21 in the appropriate columns on Part III Form CT-2210, line 10; and
3. Attach Form CT-2210 and the Annualized Income Installment Schedule to your return; and
4. Attach your calculations of your Connecticut Adjusted Gross Income for each period.

LINE BY LINE INSTRUCTIONS:

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 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%.

Nonresidents and part-year residents use the schedules and worksheets for Form CT-1040NR/PY to determine Connecticut-source income. Nonresident and part-year resident estates and trusts 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% | _____ |
| e. Allocated Connecticut Income Tax Percentage | _____ |
| Connecticut-source income for the period | _____ |
| Connecticut adjusted gross income for the period | _____ |
| f. Multiply line d by line e. Enter here and on line 4, Schedule A. | _____ |

Line 5: The credit for tax paid to another jurisdiction is based wholly or partly on the annualized income for each period.

Line 7: You must annualize the Alternative Minimum Tax. Use Form CT-6251 as a guide in calculating this tax.

**FORM CT-2210 - SCHEDULE B INSTRUCTIONS FOR
CALCULATION OF INTEREST ON UNDERPAYMENTS OF ESTIMATE TAX**

GENERAL INSTRUCTIONS:

o 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.

o Interest is charged at the rate of 1 1/4% (0.0125) per month or fraction thereof from the due date until payment is made. 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 BY LINE INSTRUCTIONS:

Before calculating your interest, it would be helpful to list the payments you made for 1993 on a separate sheet of paper. List all estimated payments and Connecticut withholding. You are considered to have paid 25% (0.25) of your 1993 tax withheld on each installment due date (4/15/93, 6/15/93, 9/15/93 and 1/15/94) unless you can prove 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 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 total on 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, of 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 total on line 17, Column C of Form CT-2210 in the appropriate column.

**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		Phone number (optional)	
City, Town or Post office	State	Zip Code	()	

IMPORTANT! PLEASE READ 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.

I request a six month extension of time from _____, 19 ____, to
 _____, 19 ____, in which to pay tax of \$_____ for the
 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 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
	Firm Name and Address	Federal Employer I.D. Number
		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 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 fixed for payment.

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 Collection and Enforcement Division of the Department of Revenue Services 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 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 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 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.

Form CT-8379
Nonobligated Spouse Claim

Place this form on top of the completed Return

Taxpayer Information As Shown on Joint 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 return, and you do not want your part of the joint refund to be applied to past-due child support owed solely by your spouse. 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. Questions: 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? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is the Nonobligated Spouse liable for any past-due support? | <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 <i>(See Instructions)</i>	Joint	Nonobligated Spouse	Other Spouse
a. Connecticut Adjusted Gross Income			
b. Total Connecticut 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 Your Return	Your Signature	Date
	Paid Preparer's Signature	Federal Employer I.D. Number
	Firm Name and Address	CT 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 (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 tax payments (such as withholding, estimated tax payments) that are reported on the joint return.
4. The taxpayers' account includes an overpayment, all or part of which was, or is expected to be, applied against past-due child support 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).

SPECIFIC INSTRUCTIONS

1. **Taxpayer Information:** Enter the taxpayer information exactly as it appears on your original tax return. The spouse's name and social security number shown first on the original 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, answer "Yes".
 - b. Answer "Yes" if the Nonobligated Spouse is liable for any part of this past-due child support.
 - c. A "No" indicates 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 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 income tax liability as reported on your joint income tax return (Line 10, Form CT-1040, Line 4, Form CT-1040EZ, or Line 14, Form CT-1040NR/PY).
 - c. Connecticut Income Tax Withheld - The joint amount must be as reported on your joint income tax return (Line 11, Form CT-1040, Line 5, Form CT-1040EZ or Line 15, 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 income tax payments. If individual estimated 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 income tax return (Line 13, Form CT-1040, Line 7, Form CT-1040EZ or Line 17, Form CT-1040NR/PY).
 - f. Amount Overpaid - The joint amount must be as reported on your joint income tax return (Line 15, Form CT-1040, Line 9, Form CT-1040EZ or Line 19, Form CT-1040NR/PY). The Department will compute nonobligated spouse's and 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 (From CT-1040, Line 5; CT-1040EZ, Line 3 or CT-1040NR/PY, Line 7)	1	
2. 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 % from Table B - Personal Tax Credits (0.75, 0.35, 0.15, 0.10)	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	
<i>Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 4 or CT-1040NR/PY, Line 8</i>		

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 %. 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

KEEP THIS WORKSHEET FOR YOUR RECORDS

DO NOT ATTACH TO YOUR TAX RETURN

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
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

1993 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

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
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

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -			If CT AGI is - ☆		And you are -		
more than	less than	Single or	Head of	Married	more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing		or	Married Filing	Household	Filing
	equal to	Separately		Jointly *		equal to	Separately		Jointly *
30,000					33,000				
30,000	30,050	1,013.51	322.48	176.23	33,000	33,050	1,256.51	410.23	263.98
30,050	30,100	1,015.54	323.94	177.69	33,050	33,100	1,258.54	411.69	265.44
30,100	30,150	1,017.56	325.41	179.16	33,100	33,150	1,260.56	413.16	266.91
30,150	30,200	1,019.59	326.87	180.62	33,150	33,200	1,262.59	414.62	268.37
30,200	30,250	1,021.61	328.33	182.08	33,200	33,250	1,264.61	416.08	269.83
30,250	30,300	1,023.64	329.79	183.54	33,250	33,300	1,266.64	417.54	271.29
30,300	30,350	1,025.66	331.26	185.01	33,300	33,350	1,268.66	419.01	272.76
30,350	30,400	1,027.69	332.72	186.47	33,350	33,400	1,270.69	420.47	274.22
30,400	30,450	1,029.71	334.18	187.93	33,400	33,450	1,272.71	421.93	275.68
30,450	30,500	1,031.74	335.64	189.39	33,450	33,500	1,274.74	423.39	277.14
30,500	30,550	1,033.76	337.11	190.86	33,500	33,550	1,276.76	424.86	278.61
30,550	30,600	1,035.79	338.57	192.32	33,550	33,600	1,278.79	426.32	280.07
30,600	30,650	1,037.81	340.03	193.78	33,600	33,650	1,280.81	427.78	281.53
30,650	30,700	1,039.84	341.49	195.24	33,650	33,700	1,282.84	429.24	282.99
30,700	30,750	1,041.86	342.96	196.71	33,700	33,750	1,284.86	430.71	284.46
30,750	30,800	1,043.89	344.42	198.17	33,750	33,800	1,286.89	432.17	285.92
30,800	30,850	1,045.91	345.88	199.63	33,800	33,850	1,288.91	433.63	287.38
30,850	30,900	1,047.94	347.34	201.09	33,850	33,900	1,290.94	435.09	288.84
30,900	30,950	1,049.96	348.81	202.56	33,900	33,950	1,292.96	436.56	290.31
30,950	31,000	1,051.99	350.27	204.02	33,950	34,000	1,294.99	438.02	291.77
31,000					34,000				
31,000	31,050	1,094.51	351.73	205.48	34,000	34,050	1,337.51	574.71	293.23
31,050	31,100	1,096.54	353.19	206.94	34,050	34,100	1,339.54	576.22	294.69
31,100	31,150	1,098.56	354.66	208.41	34,100	34,150	1,341.56	578.53	296.16
31,150	31,200	1,100.59	356.12	209.87	34,150	34,200	1,343.59	580.44	297.62
31,200	31,250	1,102.61	357.58	211.33	34,200	34,250	1,345.61	582.36	299.08
31,250	31,300	1,104.64	359.04	212.79	34,250	34,300	1,347.64	584.27	300.54
31,300	31,350	1,106.66	360.51	214.26	34,300	34,350	1,349.66	586.18	302.01
31,350	31,400	1,108.69	361.97	215.72	34,350	34,400	1,351.69	588.09	303.47
31,400	31,450	1,110.71	363.43	217.18	34,400	34,450	1,353.71	590.01	304.93
31,450	31,500	1,112.74	364.89	218.64	34,450	34,500	1,355.74	591.92	306.39
31,500	31,550	1,114.76	366.36	220.11	34,500	34,550	1,357.76	593.83	307.86
31,550	31,600	1,116.79	367.82	221.57	34,550	34,600	1,359.79	595.74	309.32
31,600	31,650	1,118.81	369.28	223.03	34,600	34,650	1,361.81	597.66	310.78
31,650	31,700	1,120.84	370.74	224.49	34,650	34,700	1,363.84	599.57	312.24
31,700	31,750	1,122.86	372.21	225.96	34,700	34,750	1,365.86	601.48	313.71
31,750	31,800	1,124.89	373.67	227.42	34,750	34,800	1,367.89	603.39	315.17
31,800	31,850	1,126.91	375.13	228.88	34,800	34,850	1,369.91	605.31	316.63
31,850	31,900	1,128.94	376.59	230.34	34,850	34,900	1,371.94	607.22	318.09
31,900	31,950	1,130.96	378.06	231.81	34,900	34,950	1,373.96	609.13	319.56
31,950	32,000	1,132.99	379.52	233.27	34,950	35,000	1,375.99	611.04	321.02
32,000					35,000				
32,000	32,050	1,175.51	380.98	234.73	35,000	35,050	1,418.51	612.96	322.48
32,050	32,100	1,177.54	382.44	236.19	35,050	35,100	1,420.54	614.87	323.94
32,100	32,150	1,179.56	383.91	237.66	35,100	35,150	1,422.56	616.78	325.41
32,150	32,200	1,181.59	385.37	239.12	35,150	35,200	1,424.59	618.69	326.87
32,200	32,250	1,183.61	386.83	240.58	35,200	35,250	1,426.61	620.61	328.33
32,250	32,300	1,185.64	388.29	242.04	35,250	35,300	1,428.64	622.52	329.79
32,300	32,350	1,187.66	389.76	243.51	35,300	35,350	1,430.66	624.43	331.26
32,350	32,400	1,189.69	391.22	244.97	35,350	35,400	1,432.69	626.34	332.72
32,400	32,450	1,191.71	392.68	246.43	35,400	35,450	1,434.71	628.26	334.18
32,450	32,500	1,193.74	394.14	247.89	35,450	35,500	1,436.74	630.17	335.64
32,500	32,550	1,195.76	395.61	249.36	35,500	35,550	1,438.76	632.08	337.11
32,550	32,600	1,197.79	397.07	250.82	35,550	35,600	1,440.79	633.99	338.57
32,600	32,650	1,199.81	398.53	252.28	35,600	35,650	1,442.81	635.91	340.03
32,650	32,700	1,201.84	399.99	253.74	35,650	35,700	1,444.84	637.82	341.49
32,700	32,750	1,203.86	401.46	255.21	35,700	35,750	1,446.86	639.73	342.96
32,750	32,800	1,205.89	402.92	256.67	35,750	35,800	1,448.89	641.64	344.42
32,800	32,850	1,207.91	404.38	258.13	35,800	35,850	1,450.91	643.56	345.88
32,850	32,900	1,209.94	405.84	259.59	35,850	35,900	1,452.94	645.47	347.34
32,900	32,950	1,211.96	407.31	261.06	35,900	35,950	1,454.96	647.38	348.81
32,950	33,000	1,213.99	408.77	262.52	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

☆ Form CF-1040EZ - Line 3, Form CF-1040 - Line 5, Form CF-1040NR/PY - Line 7.

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 *
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	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		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

☆ Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY - Line 7.

1993 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 *
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	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		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

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	2,242.13	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

1993 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 *
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	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		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

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	60,060	2,701.13	2,431.01	1,985.51
60,060	60,100	2,703.38	2,433.04	1,987.54
60,100	60,160	2,705.63	2,435.06	1,989.56
60,160	60,200	2,707.88	2,437.09	1,991.59
60,200	60,260	2,710.13	2,439.11	1,993.61
60,260	60,300	2,712.38	2,441.14	1,995.64
60,300	60,360	2,714.63	2,443.16	1,997.66
60,360	60,400	2,716.88	2,445.19	1,999.69
60,400	60,460	2,719.13	2,447.21	2,001.71
60,460	60,500	2,721.38	2,449.24	2,003.74
60,500	60,560	2,723.63	2,451.26	2,005.76
60,560	60,600	2,725.88	2,453.29	2,007.79
60,600	60,660	2,728.13	2,455.31	2,009.81
60,660	60,700	2,730.38	2,457.34	2,011.84
60,700	60,760	2,732.63	2,459.36	2,013.86
60,760	60,800	2,734.88	2,461.39	2,015.89
60,800	60,860	2,737.13	2,463.41	2,017.91
60,860	60,900	2,739.38	2,465.44	2,019.94
60,900	60,960	2,741.63	2,467.46	2,021.96
60,960	61,000	2,743.88	2,469.49	2,023.99
61,000				
61,000	61,060	2,746.13	2,471.51	2,066.51
61,060	61,100	2,748.38	2,473.54	2,068.54
61,100	61,160	2,750.63	2,475.56	2,070.56
61,160	61,200	2,752.88	2,477.59	2,072.59
61,200	61,260	2,755.13	2,479.61	2,074.61
61,260	61,300	2,757.38	2,481.64	2,076.64
61,300	61,360	2,759.63	2,483.66	2,078.66
61,360	61,400	2,761.88	2,485.69	2,080.69
61,400	61,460	2,764.13	2,487.71	2,082.71
61,460	61,500	2,766.38	2,489.74	2,084.74
61,500	61,560	2,768.63	2,491.76	2,086.76
61,560	61,600	2,770.88	2,493.79	2,088.79
61,600	61,660	2,773.13	2,495.81	2,090.81
61,660	61,700	2,775.38	2,497.84	2,092.84
61,700	61,760	2,777.63	2,499.86	2,094.86
61,760	61,800	2,779.88	2,501.89	2,096.89
61,800	61,860	2,782.13	2,503.91	2,098.91
61,860	61,900	2,784.38	2,505.94	2,100.94
61,900	61,960	2,786.63	2,507.96	2,102.96
61,960	62,000	2,788.88	2,509.99	2,104.99
62,000				
62,000	62,060	2,791.13	2,512.01	2,147.51
62,060	62,100	2,793.38	2,514.04	2,149.54
62,100	62,160	2,795.63	2,516.06	2,151.56
62,160	62,200	2,797.88	2,518.09	2,153.59
62,200	62,260	2,800.13	2,520.11	2,155.61
62,260	62,300	2,802.38	2,522.14	2,157.64
62,300	62,360	2,804.63	2,524.16	2,159.66
62,360	62,400	2,806.88	2,526.19	2,161.69
62,400	62,460	2,809.13	2,528.21	2,163.71
62,460	62,500	2,811.38	2,530.24	2,165.74
62,500	62,560	2,813.63	2,532.26	2,167.76
62,560	62,600	2,815.88	2,534.29	2,169.79
62,600	62,660	2,818.13	2,536.31	2,171.81
62,660	62,700	2,820.38	2,538.34	2,173.84
62,700	62,760	2,822.63	2,540.36	2,175.86
62,760	62,800	2,824.88	2,542.39	2,177.89
62,800	62,860	2,827.13	2,544.41	2,179.91
62,860	62,900	2,829.38	2,546.44	2,181.94
62,900	62,960	2,831.63	2,548.46	2,183.96
62,960	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	63,060	2,836.13	2,552.51	2,228.51
63,060	63,100	2,838.38	2,554.54	2,230.54
63,100	63,160	2,840.63	2,556.56	2,232.56
63,160	63,200	2,842.88	2,558.59	2,234.59
63,200	63,260	2,845.13	2,560.61	2,236.61
63,260	63,300	2,847.38	2,562.64	2,238.64
63,300	63,360	2,849.63	2,564.66	2,240.66
63,360	63,400	2,851.88	2,566.69	2,242.69
63,400	63,460	2,854.13	2,568.71	2,244.71
63,460	63,500	2,856.38	2,570.74	2,246.74
63,500	63,560	2,858.63	2,572.76	2,248.76
63,560	63,600	2,860.88	2,574.79	2,250.79
63,600	63,660	2,863.13	2,576.81	2,252.81
63,660	63,700	2,865.38	2,578.84	2,254.84
63,700	63,760	2,867.63	2,580.86	2,256.86
63,760	63,800	2,869.88	2,582.89	2,258.89
63,800	63,860	2,872.13	2,584.91	2,260.91
63,860	63,900	2,874.38	2,586.94	2,262.94
63,900	63,960	2,876.63	2,588.96	2,264.96
63,960	64,000	2,878.88	2,590.99	2,266.99
64,000				
64,000	64,060	2,881.13	2,593.01	2,309.51
64,060	64,100	2,883.38	2,595.04	2,311.54
64,100	64,160	2,885.63	2,597.06	2,313.56
64,160	64,200	2,887.88	2,599.09	2,315.59
64,200	64,260	2,890.13	2,601.11	2,317.61
64,260	64,300	2,892.38	2,603.14	2,319.64
64,300	64,360	2,894.63	2,605.16	2,321.66
64,360	64,400	2,896.88	2,607.19	2,323.69
64,400	64,460	2,899.13	2,609.21	2,325.71
64,460	64,500	2,901.38	2,611.24	2,327.74
64,500	64,560	2,903.63	2,613.26	2,329.76
64,560	64,600	2,905.88	2,615.29	2,331.79
64,600	64,660	2,908.13	2,617.31	2,333.81
64,660	64,700	2,910.38	2,619.34	2,335.84
64,700	64,760	2,912.63	2,621.36	2,337.86
64,760	64,800	2,914.88	2,623.39	2,339.89
64,800	64,860	2,917.13	2,625.41	2,341.91
64,860	64,900	2,919.38	2,627.44	2,343.94
64,900	64,960	2,921.63	2,629.46	2,345.96
64,960	65,000	2,923.88	2,631.49	2,347.99
65,000				
65,000	65,060	2,926.13	2,633.51	2,390.51
65,060	65,100	2,928.38	2,635.54	2,392.54
65,100	65,160	2,930.63	2,637.56	2,394.56
65,160	65,200	2,932.88	2,639.59	2,396.59
65,200	65,260	2,935.13	2,641.61	2,398.61
65,260	65,300	2,937.38	2,643.64	2,400.64
65,300	65,360	2,939.63	2,645.66	2,402.66
65,360	65,400	2,941.88	2,647.69	2,404.69
65,400	65,460	2,944.13	2,649.71	2,406.71
65,460	65,500	2,946.38	2,651.74	2,408.74
65,500	65,560	2,948.63	2,653.76	2,410.76
65,560	65,600	2,950.88	2,655.79	2,412.79
65,600	65,660	2,953.13	2,657.81	2,414.81
65,660	65,700	2,955.38	2,659.84	2,416.84
65,700	65,760	2,957.63	2,661.86	2,418.86
65,760	65,800	2,959.88	2,663.89	2,420.89
65,800	65,860	2,962.13	2,665.91	2,422.91
65,860	65,900	2,964.38	2,667.94	2,424.94
65,900	65,960	2,966.63	2,669.96	2,426.96
65,960	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

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

☆ Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY - Line 7.

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

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -			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 *	more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
78,000					81,000				
78,000	78,050	3,511.13	3,511.13	3,160.01	81,000	81,050	3,646.13	3,646.13	3,281.51
78,050	78,100	3,513.38	3,513.38	3,162.04	81,050	81,100	3,648.38	3,648.38	3,283.54
78,100	78,150	3,515.63	3,515.63	3,164.06	81,100	81,150	3,650.63	3,650.63	3,285.56
78,150	78,200	3,517.88	3,517.88	3,166.09	81,150	81,200	3,652.88	3,652.88	3,287.59
78,200	78,250	3,520.13	3,520.13	3,168.11	81,200	81,250	3,655.13	3,655.13	3,289.61
78,250	78,300	3,522.38	3,522.38	3,170.14	81,250	81,300	3,657.38	3,657.38	3,291.64
78,300	78,350	3,524.63	3,524.63	3,172.16	81,300	81,350	3,659.63	3,659.63	3,293.66
78,350	78,400	3,526.88	3,526.88	3,174.19	81,350	81,400	3,661.88	3,661.88	3,295.69
78,400	78,450	3,529.13	3,529.13	3,176.21	81,400	81,450	3,664.13	3,664.13	3,297.71
78,450	78,500	3,531.38	3,531.38	3,178.24	81,450	81,500	3,666.38	3,666.38	3,299.74
78,500	78,550	3,533.63	3,533.63	3,180.26	81,500	81,550	3,668.63	3,668.63	3,301.76
78,550	78,600	3,535.88	3,535.88	3,182.29	81,550	81,600	3,670.88	3,670.88	3,303.79
78,600	78,650	3,538.13	3,538.13	3,184.31	81,600	81,650	3,673.13	3,673.13	3,305.81
78,650	78,700	3,540.38	3,540.38	3,186.34	81,650	81,700	3,675.38	3,675.38	3,307.84
78,700	78,750	3,542.63	3,542.63	3,188.36	81,700	81,750	3,677.63	3,677.63	3,309.86
78,750	78,800	3,544.88	3,544.88	3,190.39	81,750	81,800	3,679.88	3,679.88	3,311.89
78,800	78,850	3,547.13	3,547.13	3,192.41	81,800	81,850	3,682.13	3,682.13	3,313.91
78,850	78,900	3,549.38	3,549.38	3,194.44	81,850	81,900	3,684.38	3,684.38	3,315.94
78,900	78,950	3,551.63	3,551.63	3,196.46	81,900	81,950	3,686.63	3,686.63	3,317.96
78,950	79,000	3,553.88	3,553.88	3,198.49	81,950	82,000	3,688.88	3,688.88	3,319.99
79,000					82,000				
79,000	79,050	3,556.13	3,556.13	3,200.51	82,000	82,050	3,691.13	3,691.13	3,322.01
79,050	79,100	3,558.38	3,558.38	3,202.54	82,050	82,100	3,693.38	3,693.38	3,324.04
79,100	79,150	3,560.63	3,560.63	3,204.56	82,100	82,150	3,695.63	3,695.63	3,326.06
79,150	79,200	3,562.88	3,562.88	3,206.59	82,150	82,200	3,697.88	3,697.88	3,328.09
79,200	79,250	3,565.13	3,565.13	3,208.61	82,200	82,250	3,700.13	3,700.13	3,330.11
79,250	79,300	3,567.38	3,567.38	3,210.64	82,250	82,300	3,702.38	3,702.38	3,332.14
79,300	79,350	3,569.63	3,569.63	3,212.66	82,300	82,350	3,704.63	3,704.63	3,334.16
79,350	79,400	3,571.88	3,571.88	3,214.69	82,350	82,400	3,706.88	3,706.88	3,336.19
79,400	79,450	3,574.13	3,574.13	3,216.71	82,400	82,450	3,709.13	3,709.13	3,338.21
79,450	79,500	3,576.38	3,576.38	3,218.74	82,450	82,500	3,711.38	3,711.38	3,340.24
79,500	79,550	3,578.63	3,578.63	3,220.76	82,500	82,550	3,713.63	3,713.63	3,342.26
79,550	79,600	3,580.88	3,580.88	3,222.79	82,550	82,600	3,715.88	3,715.88	3,344.29
79,600	79,650	3,583.13	3,583.13	3,224.81	82,600	82,650	3,718.13	3,718.13	3,346.31
79,650	79,700	3,585.38	3,585.38	3,226.84	82,650	82,700	3,720.38	3,720.38	3,348.34
79,700	79,750	3,587.63	3,587.63	3,228.86	82,700	82,750	3,722.63	3,722.63	3,350.36
79,750	79,800	3,589.88	3,589.88	3,230.89	82,750	82,800	3,724.88	3,724.88	3,352.39
79,800	79,850	3,592.13	3,592.13	3,232.91	82,800	82,850	3,727.13	3,727.13	3,354.41
79,850	79,900	3,594.38	3,594.38	3,234.94	82,850	82,900	3,729.38	3,729.38	3,356.44
79,900	79,950	3,596.63	3,596.63	3,236.96	82,900	82,950	3,731.63	3,731.63	3,358.46
79,950	80,000	3,598.88	3,598.88	3,238.99	82,950	83,000	3,733.88	3,733.88	3,360.49
80,000					83,000				
80,000	80,050	3,601.13	3,601.13	3,241.01	83,000	83,050	3,736.13	3,736.13	3,362.51
80,050	80,100	3,603.38	3,603.38	3,243.04	83,050	83,100	3,738.38	3,738.38	3,364.54
80,100	80,150	3,605.63	3,605.63	3,245.06	83,100	83,150	3,740.63	3,740.63	3,366.56
80,150	80,200	3,607.88	3,607.88	3,247.09	83,150	83,200	3,742.88	3,742.88	3,368.59
80,200	80,250	3,610.13	3,610.13	3,249.11	83,200	83,250	3,745.13	3,745.13	3,370.61
80,250	80,300	3,612.38	3,612.38	3,251.14	83,250	83,300	3,747.38	3,747.38	3,372.64
80,300	80,350	3,614.63	3,614.63	3,253.16	83,300	83,350	3,749.63	3,749.63	3,374.66
80,350	80,400	3,616.88	3,616.88	3,255.19	83,350	83,400	3,751.88	3,751.88	3,376.69
80,400	80,450	3,619.13	3,619.13	3,257.21	83,400	83,450	3,754.13	3,754.13	3,378.71
80,450	80,500	3,621.38	3,621.38	3,259.24	83,450	83,500	3,756.38	3,756.38	3,380.74
80,500	80,550	3,623.63	3,623.63	3,261.26	83,500	83,550	3,758.63	3,758.63	3,382.76
80,550	80,600	3,625.88	3,625.88	3,263.29	83,550	83,600	3,760.88	3,760.88	3,384.79
80,600	80,650	3,628.13	3,628.13	3,265.31	83,600	83,650	3,763.13	3,763.13	3,386.81
80,650	80,700	3,630.38	3,630.38	3,267.34	83,650	83,700	3,765.38	3,765.38	3,388.84
80,700	80,750	3,632.63	3,632.63	3,269.36	83,700	83,750	3,767.63	3,767.63	3,390.86
80,750	80,800	3,634.88	3,634.88	3,271.39	83,750	83,800	3,769.88	3,769.88	3,392.89
80,800	80,850	3,637.13	3,637.13	3,273.41	83,800	83,850	3,772.13	3,772.13	3,394.91
80,850	80,900	3,639.38	3,639.38	3,275.44	83,850	83,900	3,774.38	3,774.38	3,396.94
80,900	80,950	3,641.63	3,641.63	3,277.46	83,900	83,950	3,776.63	3,776.63	3,398.96
80,950	81,000	3,643.88	3,643.88	3,279.49	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

☆ Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY - Line 7.

ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -		
more than	less than	Single or	Head of	Married
or	or	Married Filing	Household	Filing
equal to	equal to	Separately		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	Single or	Head of	Married
or	or	Married Filing	Household	Filing
equal to	equal to	Separately		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

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
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)

☆ Form CT-1040EZ - Line 3, Form CT-1040 - Line 5, Form CT-1040NR/PY - Line 7.

FORM CT-1041
Connecticut Fiduciary Income Tax Return
For residents, nonresidents and part-year residents

CT-1041
1993

For calendar year 1993, or fiscal year beginning _____, 1993, and ending _____, 19__

Name and Address	PLACE LABEL HERE	Name of Estate or Trust	Federal Employer I.D. Number
		Name and Title of Fiduciary	Date Received (DEPT. USE ONLY)
		Address of Fiduciary <i>Number and Street</i>	<i>P.O. Box</i>
		<i>City, Town or Post Office</i>	<i>State</i> <i>Zip Code</i>
		(For Estates Only) Decedent's Social Security Number	
		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:

Full-year resident estate Full-year resident trust Part-year resident trust (attach Schedule CT-1041FA)

Nonresident estate (attach Schedule CT-1041FA) Nonresident trust (attach Schedule CT-1041FA)

NOTE: Full-year resident estates or trusts must attach Form CT-1041, Schedule C and if applicable, Schedule CT-1041FA

Type of Entity

Check applicable box:

Decedent's estate Simple trust Complex trust Bankruptcy estate

Pooled income fund Grantor type trust filing federal Form 1041 (see instructions)

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 × (.045) 4.5%)	▼	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	
Credit	4. Credit for income tax paid to other jurisdictions (by residents and part-year residents only) (see inst.)	▼	4	
TOTAL TAX	5. Total Connecticut income tax (subtract line 4 from line 2 or line 3 per instructions)	▼	5	
	6. Connecticut alternative minimum tax (from Form CT-1041, Schedule H, Part 1, line 23)	▼	6	
	7. Total Connecticut tax (add lines 5 and 6)	▼	7	
Payments	8. Connecticut income tax withheld (see instructions)	▼	8	
	9. Estimated tax paid including any 1992 overpayment credited to 1993	▼	9	
	10. Payments made with extension request	▼	10	
	11. Total payments (add lines 8, 9 and 10)	▼	11	
Contribution, Refund or Amount Due	12. If line 11 is greater than line 7, enter amount overpaid (subtract line 7 from line 11)	▼	12	
	13. Amount of line 12 you want to be applied to your 1994 estimated tax	▼	13	
	14. Balance of overpayment (subtract line 13 from line 12)	▼	14	
	15. Contribution of refund: (see instructions for details of funds)			
	AIDS Research ▼ \$2 ▼ \$25 ▼ \$50 ▼ other .00			
	Organ Transplant ▼ \$2 ▼ \$25 ▼ \$50 ▼ other .00			
	Wildlife Fund ▼ \$2 ▼ \$25 ▼ \$50 ▼ other .00			
	TOTAL CONTRIBUTIONS	▼	15	
	16. Amount to be refunded to you (subtract line 15 from line 14)	▼	16	
	REFUND	▼	16	
	17. If line 7 is greater than line 11, enter the amount of tax you owe (subtract line 11 from line 7)	▼	17	
18. If late: enter penalty (10% × amount on line 17 or if line 17 is zero, enter \$50)	▼	18		
19. If late: enter interest (1¼% × number of months late or fraction thereof × amount on line 17)	▼	19		
20. Interest on underpayments of estimated tax (attach Form CT-2210)	▼	20		
21. Balance due with this return (add lines 17 through 20)	▼	21		
	BALANCE DUE	▼		

DUE DATE (FOR CALENDAR YEAR FILERS): April 15, 1994

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write trust's or estate's Federal Employer ID Number and "1993 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

CLIP CHECK OR MONEY ORDER HERE (DO NOT STAPLE)

SCHEDULE A - CONNECTICUT FIDUCIARY ADJUSTMENTS - (see instructions)

Additions				
1. Interest on state and local obligations other than Connecticut	▼	1		
2. Exempt-interest dividends on state and local obligations other than Connecticut	▼	2		
3. Pro-rata share of certain S corporation shareholder's loss (enter as a positive figure)	▼	3		
4. Loss on sale of Connecticut bonds (enter as a positive figure)	▼	4		
5. Other (specify) _____	▼	5		
6. Total additions (add lines 1 through 5)	▼	6		
Subtractions				
7. Interest on U.S. obligations	▼	7		
8. Dividends from certain mutual funds consisting of U.S. obligations	▼	8		
9. Pro-rata share of certain S corporation shareholder's income	▼	9		
10. Gain on sale of Connecticut bonds	▼	10		
11. Other (specify) _____	▼	11		
12. Total subtractions (add lines 7 through 11)	▼	12		
13. Connecticut fiduciary adjustment - difference between lines 6 and 12 to be entered as total 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

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. 10/93)

**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 shares of the Connecticut fiduciary adjustment. Schedule B, Part 2 should only be completed by full-year or part-year resident nontestamentary trusts with 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 <i>(see instructions)</i>		(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				*
The total of Schedule B, Part 1, column 5 should be the same as the amount from Form CT-1041, Schedule A, line 13 (see instructions).		f) Total		100%

* **NOTE:** Enter the fiduciary adjustment from column 5, line e above, on Form CT-1041, Schedule C, line 7 (if a full-year resident estate or 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. Indicate the number, if any, of resident noncontingent beneficiaries	1	
2. Indicate the number of nonresident noncontingent beneficiaries	2	
3. Add lines 1 and 2	3	
4. Divide line 1 by line 3 and enter the percentage 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**

1993

NAME OF ESTATE OR TRUST

FEDERAL EMPLOYER I.D. NUMBER

All full-year resident estates or trusts must complete this schedule to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income

Check applicable box:

- 1) Full-year resident estate or trust without any nonresident beneficiaries (proceed to line 4 below - skip lines 9 through 16)
- 2) Full-year resident estate or testamentary trust with any nonresident beneficiaries or a nontestamentary trust containing nonresident contingent beneficiaries but which does not contain any nonresident noncontingent beneficiaries (complete and attach Schedule CT-1041FA, Parts 3 and 2 before proceeding to line 4 below — skip lines 9 through 16)
- 3) Full-year resident nontestamentary trust with nonresident noncontingent beneficiaries (complete and attach Schedule CT-1041FA, Parts 3 and 2 before proceeding to line 4 below — you must complete lines 9 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 nonresident noncontingent beneficiaries only—
complete lines 9 through 16; others skip to line 17**

9. Enter the fiduciary's share of income from Connecticut sources (from Schedule CT-1041FA, Part 2, column 3, line e)	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(b)	11a		
11b. Enter the amount from Schedule CT-1041FA, Part 3, line 18(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 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 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

1993

(Rev. 12/93)

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER I.D. NUMBER
-------------------------	------------------------------

Complete this form as follows:

- Resident estate or trust with any nonresident beneficiaries**
If any of the income distributable to the nonresident beneficiaries is derived from Connecticut sources, complete Parts 3 and 2 in that order. However, do not complete Schedule CT-1041FA if none of the income distributable to the nonresident beneficiaries is derived from Connecticut sources, even if other income is distributable to those beneficiaries. In this case, include a statement with Form CT-1041 to the effect that the distributable income of the nonresident beneficiaries consists only of income that is not taxable to nonresident individuals.
- 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 nonresident noncontingent beneficiaries				
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 period of Connecticut residency as modified (see instructions) ▶	8			
9. Connecticut taxable portion of non-Connecticut source income of fiduciary (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 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 (.045) 4.5%) (if line 11 is less than 0, enter "0.00")	12			
13. Part-year resident nontestamentary trusts with nonresident noncontingent beneficiaries: If line 11 is greater than 0, enter "1.00". If line 11 is less than or equal to 0, enter "0.00". <i>All others:</i> If line 6 is greater than 0 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 0, enter "0.00".	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 - same as in 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						
Total					100%	

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.

Enter the amount from Form CT-1041, Schedule B, Part 1, column 3, line f on the total line of column 1. Enter the amount from Part 3, column b, line 24, on the total line of Part 2, column 3.

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): _____ (see instructions for modifications)	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 the amount from federal Form 1041, Schedule A, line 3 (long term and short term capital gain portion only)	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**

1993

CONNECTICUT ALTERNATIVE MINIMUM TAX COMPUTATION OF FIDUCIARY

NAME OF ESTATE OR TRUST	FEDERAL EMPLOYER I.D. NUMBER
-------------------------	------------------------------

Any estate or trust subject to 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 (from Form CT-1041, Schedule B, Part 1, column 5, line e).	2		
3. Add line 1 and line 2	3		
4. Enter the amount of federally tax-exempt interest or exempt-interest dividend, pursuant to 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 6a.	4		
5. Connecticut adjusted alternative minimum taxable income of fiduciary (subtract line 4 from line 3)	5		
6. Exemption amount	6	\$22,500 00	
7. Phase-out of exemption amount	7	\$75,000 00	
8. Subtract line 7 from line 5 (if zero or less, enter "0.00")	8		
9. Multiply line 8 by .25 (25%)	9		
10. Subtract line 9 from line 6 (if zero or less, enter "0.00")	10		
11. Subtract line 10 from line 5	11		
12. Multiply line 11 (up to \$175,000) by .26 (26%)	12		
13. If line 11 is in excess of \$175,000, subtract \$175,000 from line 11 and multiply by .28 (28%)	13		
14. Add line 12 and 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. Connecticut minimum tax (multiply line 16 by .23 (23%))	17		
18. Nonresident/part-year resident apportionment factor (Connecticut residents enter "1.00") (see instructions)	18	■	
19. Apportioned Connecticut minimum tax (multiply line 17 by line 18)	19		
20. Connecticut income tax (from Form CT-1041, line 2 or 3)	20		
21. Net Connecticut minimum tax (subtract line 20 from line 19) (if zero or less, enter "0.00")	21		
22. Credit for minimum tax paid to other jurisdictions for full-year and part-year Connecticut residents only (from Form CT-1041, Schedule H, Part 2, line 9)	22		
23. Connecticut alternative minimum tax (subtract line 22 from line 21; if zero or less, enter "0.00"). Enter the amount here and on Form CT-1041, line 6.	23		

PART 2 — COMPUTATION OF CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Note: attach copy of return filed with other jurisdictions

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 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 Form CT-1041, Schedule H, Part 1, line 21) (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 smaller of line 6 or line 7	8				
9. TOTAL CREDIT (Add all columns of line 8. Enter this amount here and on Form CT-1041, Schedule H, Part 1, line 22.)			9		

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	IO	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, CT-1041EXT AND CT-1041ES

1 9 9 3 Connecticut Fiduciary Income Tax Return For Residents, Nonresidents and Part-Year Residents

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

This is your 1993 fiduciary income tax booklet. There are a number of changes from last year's booklet.

We have revised the return and schedules and added two new schedules (Schedule C and Schedule H) to accommodate legislative changes. These changes are highlighted on the first page of this booklet.

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 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 forms easier to complete and our instructions easier to understand.

Very truly yours,



Allan A. Crystal
Commissioner

SUMMARY OF RECENT TAX CHANGES APPLICABLE TO TRUSTS AND ESTATES FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 1993

- Connecticut estimated income tax filing requirements have been changed to conform to federal requirements.
- Form CT-1041, Schedule H (Alternative Minimum Tax Computation of Fiduciary) must be completed if you have a federal alternative minimum tax liability.
- You may elect to contribute any portion of your refund to the following funds:
 - Aids Research/Education Fund;
 - Organ Transplant Fund; or
 - Endangered Species, Natural Area Preserves and Watchable Wildlife Fund
- The calculation of Connecticut taxable income for a nontestamentary trust with one or more nonresident noncontingent beneficiaries is now:
$$\text{Connecticut taxable income} = \text{Connecticut source income} + \left[\frac{\text{resident noncontingent beneficiaries}}{\text{total noncontingent beneficiaries}} \times \text{non-Connecticut source income during total period of Connecticut residency} \right]$$

OTHER CHANGES YOU WILL NOTICE IN THIS BOOKLET

- Form CT-1041 Schedule B and Schedule CT-1041FA have been revised.
- Form CT-1041 contains two new schedules, Schedule C and Schedule H.
- The booklet now contains a section describing the order in which to complete Form CT-1041.

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

Important income tax changes for 1993
How to choose the correct form
Where to get forms and assistance
Requesting a filing extension
Filing a decedent's return
Filing an error-free return
Amending a Connecticut return
Getting a copy of a previously filed return
Offsets of state income tax refunds
Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

Who must file a Connecticut return?
What is gross income?
Who is a resident, nonresident or part-year resident?
What is Connecticut-source income of a nonresident?
Members of the armed forces
Student's filing requirements
Dependent children's filing requirements
What is your filing status
Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

Individual use tax
Gift tax
Fiduciary income tax
S Corporation information and composite tax return
Partnership income tax return
Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

Tax status of United States government obligations
Tax status of state or local obligations
Residents who paid income tax to another jurisdiction
Deferred compensation
Pension income and individual retirement accounts
Modifications to federal adjusted gross income
Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

Who must estimate?
Withholding instead of making estimates
Estimated income tax form
When to file and how much to pay
Annualization of income
Interest on underpayments

TABLE OF CONTENTS

HOW TO USE THE TAX BOOKLET	2
What the Booklet Contains	2
Using the Instructions	2
Connecticut Gift Tax	2
Where To Get Help and Additional Forms	2
DEFINITIONS	3
GENERAL INFORMATION	3
Who Must File a Connecticut Fiduciary Income Tax Return?	3
Group Returns	4
Change of Residence of the Grantor of a Revocable Trust	4
Special Accruals-Part Year Trusts Only	4
Bond or other Acceptable Security in Lieu of Including Special Accruals	5
Payments For Charitable Purposes Effect On Fiduciary Adjustment	5
FILING FORM CT-1041	5
Order In Which To Complete Form CT-1041 and Schedules	5
When is Form CT-1041 Due?	5
How Do I File for an Extension?	6
Extension of Time to File	6
Extension of Time to Pay the Tax	6
How To File an Amended Return	6
Should I File Estimated Fiduciary Income Tax Payments for 1994?	6
Required Annual Payment	6
1994 Estimated Tax Due Dates	7
Filing Form CT-1041ES	7
Interest For 1994 Estimates	7
Taxable Year and Method of Accounting	7
Penalties and Interest	7
Late Payment and Failure to File	7
Interest for Underpayment of Estimated Tax	7
Filing Form CT-2210	7
Penalty for Failure To Report Federal Changes	7
Penalty for Failure To Report State Changes	7
Waiver of Penalty	8
Where To File Form CT-1041	8
INSTRUCTIONS FOR CONNECTICUT FIDUCIARY INCOME TAX RETURN - FORM CT-1041	8
Filing Year	8
Name and Address	8
Resident Status	8
Type of Entity	8
Rounding Off to Whole Dollars	8
FORM CT-1041 - LINE INSTRUCTIONS	9
SCHEDULE A - LINE INSTRUCTIONS	12
SCHEDULE B - LINE INSTRUCTIONS	13
SCHEDULE C - LINE INSTRUCTIONS	15
SCHEDULE CT-1041FA - LINE INSTRUCTIONS	16
SCHEDULE H - LINE INSTRUCTIONS	19

HOW TO USE THE TAX BOOKLET

What The Booklet Contains

Read the instructions contained in this booklet carefully before preparing your Connecticut Fiduciary Income Tax Return. This booklet contains information and instructions for:

- FORM CT-1041
- SCHEDULE CT-1041FA
- FORM CT-1041EXT
- SCHEDULE B
- SCHEDULE C
- SCHEDULE H
- FORM CT-1041ES

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-1041.

SCHEDULE INSTRUCTIONS - contains specific instructions for Schedules A, B, C, CT-1041FA and H.

Connecticut Gift Tax

In general, gifts made on or after September 1, 1991 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, the Connecticut Gift Tax Return (Form CT-709). The return must be filed by April 15, 1994. Failure to pay this tax, if you are liable, may subject you to civil and criminal penalties.

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 92 Farmington Avenue in Hartford, Connecticut or one of the Department's regional offices (see back 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 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.

DEFINITIONS

For purposes of the Connecticut income tax, an estate is either (a) a resident estate or (b) 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" and any trust created by his or her will is a "resident trust." If an irrevocable trust consists of property of a person domiciled in Connecticut when such property was transferred to the trust, it is a "resident trust."

NOTE: The criteria used to determine "domicile" are the same criteria used to determine domicile for Connecticut individual 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 revest title in the person 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 for any part of the year.

"Part-year resident trust" is a trust that meets the definition of resident or nonresident for only part of the year.

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 or part-year resident trust or portion of a resident or part-year 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. (See formula on inside front cover.)

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 for all taxable years beginning on or after January 1, 1993. The tax is computed at a rate of 23% of the adjusted federal tentative minimum tax.

A "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."

A "noncontingent beneficiary" is a beneficiary who is entitled to distributions from the trust or estate without any stipulation in the trust agreement or will needing to be met in advance.

A "contingent beneficiary" is one whose distribution from the trust or estate depends on a condition being met, as stipulated in the trust agreement or will.

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:

- o is required to file a federal income tax return for the taxable year; or
- o 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:

- o had income derived from or connected with sources within Connecticut.

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.

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.

An estate or trust has income from sources in Connecticut if it is a beneficiary in an estate or trust which itself has income derived from Connecticut sources. This flow through or attribution theory extends through all layers of estate or trusts.

NOTE: If a grantor trust is required to file federal Form 1041, it must file Form CT-1041 in the same manner.

NOTE: If the fiduciary is required to file federal Form 1041-A and/or Form 5227 and has a nonresident beneficiary with income derived from or connected with sources within Connecticut, there is no requirement to file Form CT-1041. However, the fiduciary must disclose to the nonresident beneficiary the amount of income derived from or connected with sources within Connecticut.

GROUP RETURNS

A group return may be filed on Form CT-G 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/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 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.

The Connecticut Group Income Tax Return, Form CT-G, may be obtained by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state).

CHANGE OF RESIDENCE OF THE GRANTOR OF A REVOCABLE TRUST

If the person whose property constitutes 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.

The income derived from or connected with sources within Connecticut of a part-year resident trust is the sum of the following with adjustments for special accruals:

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 from 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.

SPECIAL ACCRUALS - PART-YEAR TRUSTS ONLY

DEFINITION: "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. For example: a part-year trust which sold property on an installment basis prior to changing resident status would accrue the entire gain, on the sale of that property to the residency portion of the year.

Connecticut requires part-year trusts to recognize and report income on the accrual basis, regardless of their regular accounting method.

If the trust became a Connecticut resident trust during the tax year, it must accrue 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

If a special accrual is required, the trust must either pay all tax on the income earned (if the amount is fixed or determinable) in the year of the change of residence (no matter when actually received), or must file a surety bond or collateral security on Form CT-12-717A or Form CT-12-717B and pay the tax (filing nonresident returns) as if the change of residence had not occurred. If you elect to file a bond or other acceptable security instead of accruing income, contact the

Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state) to obtain Form CT-12-717A or Form CT-12-717B.

PAYMENTS FOR CHARITABLE PURPOSES - EFFECT ON FIDUCIARY ADJUSTMENT

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.

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 full-year resident and nonresident estates and trusts and part-year resident trusts is listed below.

- a. Full-year resident estate with resident beneficiaries only:
 - o 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. Full-year resident estate or testamentary trust with any nonresident beneficiaries or a nontestamentary trust containing nonresident contingent beneficiaries but which does not contain any nonresident noncontingent beneficiaries:
 - o 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:
 - o complete Schedule A, Part 1 and Part 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. Full-year nonresident estate or trust or part-year resident testamentary trust or part-year nontestamentary trust without any nonresident noncontingent beneficiaries:
 - o 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:
 - o complete Schedule A, Part 1 and Part 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: After completing form CT-1041 and the applicable schedules, all taxpayers 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 on the decedent's resident status.

Exempt trusts - A trust that is taxable as a corporation for federal income tax purposes is exempt from Connecticut personal 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 tax. These include all charitable trusts.

WHEN IS FORM CT-1041 DUE?

The Connecticut fiduciary income tax return for the 1993 calendar year is due on or before April 15, 1994. 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 1993 Form CT-1041 may also be used for a tax year beginning in 1994 if:

1. the estate or trust has a tax year of less than 12 months that begins and ends in 1994; and
2. the 1994 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 show its 1994 tax year on the 1993 Form CT-1041 and incorporate any tax law changes that are effective for tax years beginning after December 31, 1993.

An explanatory note must be attached to the face of the return if the return is for a short year beginning and ending in 1994.

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. This form 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 your Form CT-1041, it does not extend the time to pay your fiduciary income tax. Interest at the rate of 1 1/4 % 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 Connecticut Fiduciary Income Tax Return or the timely filed Application for Extension of Time to File (Form CT-1041EXT).

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 1 1/4 % 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 at 203-566-7033 or 1-800-382-9463 (in-state).

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 state return and to report changes made by the Internal Revenue Service within 90 days after the final determination of such changes. Attach a signed statement indicating you concede the federal audit changes. If you do not concede the federal audit changes, attach a signed statement explaining why. 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 applies to the federal changes must be reported on Form CT-1040X.

NOTE: All contributions made to designated funds on the original return are irrevocable and cannot be amended.

SHOULD I FILE ESTIMATED FIDUCIARY INCOME TAX PAYMENTS FOR 1994?

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

For taxable years beginning on or after January 1, 1993, the "required annual payment" is the lesser of:

1. 90% of your 1994 total income tax;
2. 100% of your 1993 total income tax, if you filed a 1993 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 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 a part-year resident with Connecticut source income.

Annualized Income Installment Method: If an estate or trust does not receive income evenly throughout the year, the estate or trust 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 estate or trust establishes that the annualized income installment is less than the equal installment method, the estate or trust may use the annualized income method to determine the amount of the estimated tax payments.

1994 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1994 are as follows:

APRIL 15, 1994 - should equal 25% of your required annual payment

JUNE 15, 1994 - 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, 1994 - 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, 1995 - should equal 25% of your required annual payment. (a total of 100% of your required annual payment should be paid in by this date)

NOTE: For those taxpayers who report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year as if the trust or estate were an individual.

Filing Form CT-1041ES

Use Form CT-1041ES, contained in this booklet, if you are required to make estimated payments.

An estate is required to make estimated income tax payments for any tax 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 Announcement AN 93 (10) by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state).

Interest for 1994 Estimates

If 90% of the current tax due or 100% of the 1993 tax liability is not paid throughout the year through withholding and/or estimated payments, interest of 1 ¼ % per month or fraction thereof shall be added to the tax due.

NOTE: The interest due on underpayments can be calculated on Form CT-2210, Underpayment of Estimated Tax by Individuals and Fiduciaries. This form may be obtained by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state).

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.

PENALTIES AND INTEREST

Late Payment and Failure To File Form CT-1041

Interest: If you fail to pay the tax when due, interest will be charged on the underpayment of tax at the rate of 1 ¼ % 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: The penalty for failure to file is 10% of the balance due. If no tax is due but you are required to file a return, the penalty is \$50.

Interest for Underpayment of Estimated Tax

If the fiduciary did not pay enough tax through 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 figured 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 1 ¼ % per month or fraction thereof shall be added to the tax due.

Filing Form CT-2210

If your 1993 Connecticut fiduciary income tax after subtracting 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.

Penalty for 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 fiduciary income tax return. 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 on your Connecticut fiduciary income tax return or on Schedule H, Alternative Minimum Tax Computation of Fiduciary, 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 an amended Connecticut fiduciary income tax return, 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

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.

Mail separately to:

**TAX REVIEW COMMITTEE
DEPARTMENT OF REVENUE SERVICES
92 FARMINGTON AVENUE
HARTFORD, CT 06105**

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**

INSTRUCTIONS FOR CONNECTICUT FIDUCIARY INCOME TAX RETURN - FORM CT-1041

FILING YEAR

All information on Form CT-1041 should be for the calendar year January 1 through December 31, 1993, or for the fiscal year of the estate. If filing for a fiscal year or short tax year, enter the month and day the tax 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.

Final return

Check this box if this is a final return because the estate or trust has been terminated.

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.

RESIDENT 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, \$1.49 becomes \$1.00 and \$3.50 becomes \$4.00.

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.

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY (Full-Year Resident Estate or 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 (Full-Year Resident Estate or 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 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS (Full-year Resident Estate or Trust and Part-year Resident Trust only)

Enter the amount from line 8 of worksheet on page 11.

LINE 5 - TOTAL CONNECTICUT INCOME TAX Full-Year Resident Estates and Trusts

Subtract line 4 from line 2 and enter the result on line 5.

Nonresident Estates and Trusts

Enter the amount from line 3 on line 5.

Part-Year Resident Trust

Subtract line 4 from line 3 and enter the result on line 5.

LINE 6 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Enter the amount from Form CT-1041, Schedule H, Part 1, line 23.

LINE 7 - TOTAL CONNECTICUT TAX

Add line 5 and line 6. Enter the total on line 7.

LINE 8 - CONNECTICUT INCOME 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; otherwise your Form CT-1041 will be returned to you. Only enter withholding amounts for the State of Connecticut. Enter the total of all Connecticut tax withheld on line 8. 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 9 - ESTIMATED TAX PAID

Enter on line 9 the total of all 1993 fiduciary income estimated tax payments and any 1992 fiduciary income tax overpayment credited to 1993. Be sure to include any 1993 estimated fiduciary income tax payments made in 1994.

LINE 10 - PAYMENTS MADE WITH EXTENSION REQUEST

If you filed an Application for Extension of Time to File, Form CT-1041EXT, for 1993, enter on line 10 the amount you paid with Form CT-1041EXT.

LINE 11 - TOTAL PAYMENTS

Add lines 8, 9 and 10. Enter the total on line 11.

LINE 12 - OVERPAYMENT

If line 11 is greater than line 7, subtract line 7 from line 11 and enter the result on line 12. 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 1994 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 13 - AMOUNT OF LINE 12 TO BE APPLIED TO YOUR 1994 ESTIMATED TAX

Enter the amount of your 1993 overpayment that you wish to apply to your 1994 Connecticut estimated fiduciary income tax. It will be treated as an estimate filed on April 15, 1994 for calendar year filers. For fiscal year filers it will be treated as an estimate filed on the fifteenth day of the fourth month of the 1994 tax year. For the estimate to be considered on time your return must be timely filed or a timely filed request for extension must be made.

LINE 14 - BALANCE OF OVERPAYMENT

Subtract line 13 from line 12 and enter the result on line 14.

LINE 15 - AMOUNT OF LINE 14 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.

Total your contributions and enter the amount on line 15.

NOTE: You may only contribute if you are due a refund. The contribution is limited to the refund amount, and all contributions made to designated funds are irrevocable.

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 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 Public Health and Addiction 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 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 16 - AMOUNT OF YOUR REFUND

Subtract line 15 from line 14. Enter the result on line 16. This is the amount of your refund.

LINE 17 - AMOUNT OF TAX OWED

If line 7 is greater than line 11, subtract line 11 from line 7 and enter the result on line 17.

LINE 18 - 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 no tax is due is \$50.

LINE 19 - LATE PAYMENT OR FILING: INTEREST

If you fail to pay the tax when due, interest will be charged at the rate of 1 1/4 % per month or fraction thereof from the due date until payment is made.

LINE 20 - INTEREST ON UNDERPAYMENTS OF ESTIMATED TAX

Enter the interest amounts calculated on Form CT-2210 for underpayment of estimated tax. Attach Form CT-2210 to the return.

If you prefer to have the Department of Revenue Services calculate the interest, do not file Form CT-2210 and the Department will bill you. However, you may wish to file Form CT-2210 with your tax return to reduce late payment interest charges that will otherwise continue to accrue until your bill is paid in full.

LINE 21 - BALANCE DUE

Add lines 17 through 20 and enter the result on line 21. 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 "1993 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 and complete the paid preparer's area of the return. The preparer required to sign the return must sign it by hand; signature stamps are not acceptable. If someone prepares your return and does not charge you, that person should not sign it.

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 at 203-566-7033 or 1-800-382-9463 (in-state).

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 INSTRUCTIONS
FOR FORM CT-1041, LINE 4**

This worksheet is used by full-year resident estates and trusts and part-year resident trusts to claim a credit against 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. No credit is allowed for income tax paid to a foreign country. For part-year residents, the credit is allowed only for that portion of the tax year in which a taxpayer was a Connecticut resident.

NOTE: Nonresident estates and trusts are not allowed a credit for income taxes paid to other jurisdictions. A part-year resident trust is allowed to claim a credit for income tax paid to another state or a political subdivision thereof, or the District of Columbia or any province of Canada but only for the residency portion of the year, and not the nonresidency portion of the year. (See Form CT-1040NR/PY for a comparable limitation on part-year resident individuals.)

The credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. Any credit claimed for income taxes paid to another state's political subdivision (city, town, etc.) should also be treated as a separate jurisdiction.

The worksheet 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 8 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.

NOTE: You must attach a copy of all other jurisdictions' fiduciary income tax returns to the back of your Form CT-1041.

LINE 4 - CREDIT FOR FIDUCIARY INCOME TAXES PAID TO OTHER JURISDICTIONS

WORKSHEET - FULL-YEAR RESIDENT ESTATE OR TRUST AND PART-YEAR RESIDENT TRUST

1. Connecticut taxable income of fiduciary 1.

COLUMN A

COLUMN B

ENTER NAMES OF JURISDICTIONS

FOR EACH COLUMN ENTER THE FOLLOWING:

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). Enter this amount here and on line 4 of Form CT-1041. 8.

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Resident

Add to 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.

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.

Part-year Resident

Add to Schedule CT-1041 FA, Part 1, line 11 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) for the period of Connecticut residency.

Multiply this amount 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.

LINE 2 - NON-CONNECTICUT INCOME

Resident and Part-year Resident

Enter on line 2 the total of non-Connecticut income which is included on line 1 and is reported (i.e., to be paid) 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 1.1 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 should be multiplied by 4.5% 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 and Part-year Resident

Enter on line 6 the total amount of income tax paid to another jurisdiction during the period of residency.

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 of this worksheet and line 4 of Form CT-1041.

THIS CONCLUDES WORKSHEET INSTRUCTIONS

SCHEDULE A CONNECTICUT FIDUCIARY ADJUSTMENT

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.

Member of partnership - If the estate or trust has income as a member 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 Connecticut partnership return, Form CT-1065.

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 the taxable year of the S corporation, partnership or estate or trust that ends within the estate's or trust's taxable year.

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 OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total amount of interest income from bonds issued by a state other than Connecticut and municipal bonds issued by a county, city, town or other local government unit in a state other than Connecticut, which interest income is not taxed for federal purposes.

LINE 2 - EXEMPT-INTEREST DIVIDENDS ON STATE AND LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the total of exempt-interest dividends from state or local obligations, other than those derived from obligations of the State of Connecticut or its municipalities. Enter only the percentage of income on non-Connecticut obligations where a fund invests in various states.

EXAMPLE:

A fund invests in obligations of many states, including Connecticut. Assuming that 20% of the distribution is from Connecticut-source 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, the Corporation 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 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 additions to income which are not listed on lines 1 through 4. For example, interest and dividend income from obligations which the federal government does not prohibit states from taxing, and, to the extent deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries, any income taxes imposed by this state or any interest on indebtedness incurred to purchase or carry obligations or securities the interest from which is exempt from Connecticut income tax and additional expenses as described in Conn. Gen. Stat. Section 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 U.S. OBLIGATIONS**

Enter the total of any interest income (to the extent included in federal taxable 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 you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgages Corporation (FHLMC) securities. This interest is taxed by Connecticut. A complete list is available from Taxpayer Services.

LINE 8- DIVIDENDS FROM CERTAIN MUTUAL FUNDS CONSISTING OF U.S. 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.

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, the Corporation 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 BONDS

Enter the total amount of all gains from the sale or exchange of notes, bonds or other obligations of the State of Connecticut or its municipalities.

LINE 11- OTHER

Use line 11 to report any subtractions from income which are not listed on lines 7 through 10. For example, subtract any interest income from any obligations of the State of Connecticut to the extent such interest was included in gross income for federal income tax purposes, and subtract any interest from indebtedness incurred to acquire investments that produce income taxable in Connecticut but not taxable for federal purposes, to the extent that such interest is not deductible in determining federal taxable income prior to deductions relating to distributions to beneficiaries and additional expenses as described in Conn. Gen. Stat. Section 12-701(a)(10)(g).

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 their 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 resident noncontingent beneficiary percentage. 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.

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 a space is needed to list additional beneficiaries, attach a separate sheet of paper to the return.

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.

NOTE: The fiduciary must provide each beneficiary with a schedule of amounts 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**

The purpose of Part 2 is to calculate the resident noncontingent beneficiary percentage of a full-year resident or part-year resident nontestamentary trust with nonresident noncontingent beneficiaries. Commencing in 1993, these trusts will only be taxed on "income derived from or connected with sources within Connecticut" and all other income earned during the period of residency multiplied by this 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. (See definition section of booklet for clarification of "nontestamentary trust", "noncontingent beneficiary")

See example following line instructions.

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 percentage as a decimal (round to four decimal places) on line 4.

If a full-year resident nontestamentary trust, enter this percentage on Form CT-1041, Schedule C, line 14.

If a part-year resident nontestamentary trust, enter this percentage on Schedule CT-1041 FA, 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." There are no conditions stipulated in the trust agreement affecting any distributions to the beneficiaries. 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 percentage on line 4 (entered as a decimal) will be carried forward and entered on Form CT-1041, Schedule C, line 14. (Note that if the trust in the example above was a part-year resident trust, the amount on line 4 would instead be entered on Schedule CT-1041FA, Part 1, line 7.)

CT-1041, SCHEDULE C - LINE INSTRUCTIONS

This schedule must be completed by all full-year resident estates or trusts to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income.

LINES 1, 2 AND 3

Each full-year resident estate or trust must select one of the applicable boxes listed in items 1, 2 and 3 pertaining to the status of its beneficiaries. Effective for income years commencing on or after January 1, 1993, nontestamentary trusts with nonresident noncontingent beneficiaries calculate Connecticut taxable income differently than other estates and trusts. (See "DEFINITIONS" section of booklet for clarification.)

Check Box 1 if 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 a resident estate or a testamentary trust with any nonresident beneficiaries or a nontestamentary trust containing nonresident contingent beneficiaries but which does not contain 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 a nontestamentary trust with 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 the amount of federal taxable income of the fiduciary as reported on federal Form 1041, line 22.

LINE 5 - INCLUDIBLE GAIN PURSUANT TO INTERNAL REVENUE CODE SECTION 644 (Trusts Only)

For federal 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 Form CT-1041 purposes, the gain from this type of transaction is included 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

Add line 6 and line 7 and enter the result on line 8.

FULL-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITH NONRESIDENT NONCONTINGENT BENEFICIARIES ONLY - COMPLETE LINES 9 THROUGH 16; OTHERS SKIP TO LINE 17 OF 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 the amount from line 5 above derived from Connecticut sources (trusts only).

LINE 11

Enter on line 11a the amount from Schedule CT-1041FA, Part 3, line 4(b). Enter on line 11b the amount from Schedule CT-1041FA, Part 3, line 18(b). 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 amount (round 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 or (3) a resident estate or trust with a nonresident beneficiary.

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 taxable income of the fiduciary as reported on federal Form 1041, line 22.

LINE 2 - INCLUDIBLE GAIN PURSUANT TO INTERNAL REVENUE CODE SECTION 644 (Trusts Only)

For federal 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 Schedule CT-1041FA purposes the gain from this type of transaction is included on line 2.

LINE 3

Add line 1 and line 2 and enter the total on line 3.

LINE 4 - FIDUCIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

Enter the amount from Form CT-1041, Schedule B, Part 1, Column 5, line e.

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 (Section 644 gain) from Connecticut sources _____
- c. Subtract the amount on Schedule CT-1041FA, Part 3, line 18(b) from the amount on Part 3, line 4(b) _____
- d. Subtotal (add lines a, b and c) _____

If line e does not apply, enter the subtotal from line d on the Total line. Complete line e only if a part-year resident nontestamentary trust with nonresident noncontingent beneficiaries.

e. The total of line d includes the fiduciary's share of distributable net income derived from or connected with Connecticut sources for the entire tax year plus all other income earned during the period of Connecticut residency. Line d also includes the fiduciary's share of income from Connecticut sources which is not in distributable net income but subject to Connecticut tax (adjustments on lines b and c). The amount reported on line e should only be the fiduciary's portion of non-Connecticut source income earned during the period of Connecticut residency including the appropriate adjustments for lines b and c above. If this amount is known, it should be entered on line e. However, if the actual amount attributable to the fiduciary is not known, use the following calculation to determine this amount. Complete items 1 - 5, and line e below.

- 1. Non-Connecticut source income earned during the period of Connecticut residency (from the subsidiary worksheet to Schedule CT-1041FA, Part 3, line 24, Column b) _____
- 2. Percentage from Form CT-1041, Schedule B, Part 1, Column 4, line e _____
- 3. Multiply line 1 by line 2 _____
- 4. Portion of any Section 644 gain included on line b above earned in period of Connecticut residency but which is not derived from or connected with Connecticut sources _____
- 5. Portion of line c above earned in period of Connecticut residency but which is not derived or connected with Connecticut sources _____

e. Subtotal (add lines 3, 4 and 5) _____

TOTAL (subtract line e from line d)
Enter the total 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 the percentage as a decimal (round to four decimal places) from Form CT-1041, Schedule B, Part 2, line 4 on line 7.

LINE 8 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY FROM NON-CONNECTICUT SOURCES DURING THE PERIOD OF CONNECTICUT RESIDENCY AS MODIFIED.

Enter the amount from line e of the worksheet supporting line 6 of Schedule CT-1041FA, Part 1 above (Connecticut taxable income of fiduciary from Connecticut sources) on line 8.

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 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 7. (If line 11 is less than 0, enter "0.00".)

LINE 13

Part-year resident nontestamentary trust with non-resident noncontingent beneficiaries:

If line 11 is greater than 0, enter "1.00".

If line 11 is less than or equal to 0, enter "0.00".

All others:

If line 6 is greater than 0 and line 6 is greater than or equal to line 5, enter "1.00".

If line 6 is greater than 0 and less than line 5, divide line 6 by line 5, and enter the result as a decimal (round to four decimal places) on line 13.

If line 6 is less than or equal to 0, enter "0.00".

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, line 24, Column b) 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 shares of federal distributable net income of each beneficiary and of the fiduciary and their percentages on the appropriate lines of Columns 1 and 2. Use the same letter (a, b, c, ...) as used on Form CT-1041, Schedule B, Part 1 to identify each beneficiary. Note that solely for purposes of determining the allocation of income from or connected with sources within Connecticut that applies among the nonresident taxpayers, entries must be made for both resident and nonresident beneficiaries. The entries on Schedule B, Part 1, Columns 3 and 4, and Schedule CT-1041FA, Part 2, Columns 1 and 2 will be identical.

COLUMN 3

Enter on the Total line of Column 3 the Total income derived from or connected with sources within Connecticut included in federal distributable net income of the estate or trust from 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 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 period of residency that were not from income derived from or connected with sources within Connecticut. No entry is required in this column with respect to a resident beneficiary or the fiduciary of a resident estate or trust. If resident beneficiaries or fiduciaries of a resident estate or trust are excluded from Column 3, the amounts in Column 3 may not equal the total.

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 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 a part-year resident trust, include in Column b all income during the period of residency and all income derived from

or connected with sources within Connecticut during the period of nonresidency. If the trust was a part-year resident trust, include in Column b all items of special accruals. See page 4.

NOTE: Nontestamentary trusts with nonresident noncontingent beneficiaries should additionally keep a subsidiary worksheet to Schedule CT-1041FA, Part 3, Column b. This worksheet should allocate how much of Column b is attributable to non-Connecticut source income earned during the period of Connecticut residency. The allocation will be necessary in order to subsequently calculate the amount to be reported on line e of the worksheet to Schedule CT-1041FA, Part 1, line 6 on page 16 and on Schedule CT-1041FA, Part 1, line 8.

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 qualifying dividends, from mutual funds that invest in obligations of the United States government and meet the 50% asset requirement.

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 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 books and records of the business do not disclose Connecticut income, refer to Schedule CT-1040BA of Form CT-1040NR/PY.

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 carryover for years prior to 1991.

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 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. The portion derived from or connected with sources within Connecticut of the estate's or trust's share of income, gain, loss or deduction from a partnership is to be entered in Column b. This may ordinarily be obtained from Form CT-1065.

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 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 books and records of the farm do not disclose Connecticut income, refer to Schedule CT-1040BA of Form CT-1040NR/PY.

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. Enter in Column b your pro-rata share of an S corporation's separately stated items of income and loss apportioned to Connecticut from 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 a net operating loss carryover for years prior to 1991.

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).

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 the amount from federal Form 1041, Schedule D, line 17(a).

LINE 19

Enter on line 19 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 the amount from federal Form 1041, Schedule A, line 6.

LINE 21

If amount on line 4 above is a loss, enter that amount on line 21 (as a positive figure). Otherwise, enter "0.00".

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. Otherwise, enter "0.00".

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.

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 MODIFICATION 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.

LINE 3 - CONNECTICUT ADJUSTED MINIMUM TAXABLE INCOME

Add 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, pursuant to 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 6a.

LINE 5 - CONNECTICUT ADJUSTED ALTERNATIVE MINIMUM TAXABLE INCOME OF FIDUCIARY

Subtract line 4 from line 3 and enter the result on line 5.

LINE 6

Exemption Amount = \$22,500

LINE 7

Phase-Out Of Exemption Amount = \$75,000

LINE 8

Subtract line 7 from line 5 and enter the result on line 8. If the result is less than or equal to zero, enter "0.00".

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 "0.00".

LINE 11

Subtract line 10 from line 5 and enter the result on line 11. If the result is less than or equal to zero, enter "0.00".

LINE 12

Multiply line 11 (up to \$175,000) by (.26) 26% and enter the result on line 12.

LINE 13

If the amount on line 11 is in excess of \$175,000, subtract \$175,000 from line 11 and multiply by (.28) 28%. Enter the result on line 13.

LINE 14

Add line 12 and line 13 and enter the total 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 line 14 and enter the result on line 16.

LINE 17 - CONNECTICUT MINIMUM TAX

Multiply line 16 by (.23) 23% and enter the result on line 17.

LINE 18 - NONRESIDENT/PART-YEAR RESIDENT APPORTIONMENT FACTOR

Determine the total items of income gain, loss or deduction derived from or connected with Connecticut sources, included in the Connecticut adjusted alternative minimum taxable income of fiduciary on line 5. Divide this amount of Connecticut-source income by line 5 to arrive at your apportionment factor. Round to four decimal places and enter the result on line 18. Connecticut residents enter "1.00".

LINE 19 - APPORTIONED CONNECTICUT MINIMUM TAX

Multiply line 17 by the percentage on line 18 and enter the result on line 19.

LINE 20 - CONNECTICUT INCOME TAX

Enter on line 20 the Connecticut income tax from Form CT-1041, line 2, or line 3 for part-year trusts.

LINE 21 - NET CONNECTICUT MINIMUM TAX
Subtract line 20 from line 19 and enter the result on line 21. If the result is less than or equal to zero, enter "0.00".

LINE 22 - CREDIT FOR MINIMUM TAX PAID TO OTHER JURISDICTIONS

Enter on line 22 the amount from Form CT-1041, Schedule H, Part 2, line 9 (full-year and part-year Connecticut residents only).

LINE 23 - CONNECTICUT ALTERNATIVE MINIMUM TAX

Subtract line 22 from line 21 and enter the result on line 23. If zero or less, enter "0.00". Also, enter this amount on Form CT-1041, line 6.

PART 2 - CREDIT FOR TAXES PAID TO OTHER JURISDICTIONS

Schedule H, Part 2 may only be used by Connecticut residents and part-year residents. Residents use Schedule H, Part 2 to claim a credit against the net Connecticut minimum tax liability for alternative minimum taxes paid during the taxable year to another jurisdiction. Part-year residents use Schedule H, Part 2 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 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 is allowed for any of the following:

- o alternative minimum taxes paid to a foreign country;
- o 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;
- o 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-1041, Schedule H.

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 2 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 ALTERNATIVE MINIMUM TAXABLE INCOME

Generally, Connecticut residents 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 total on line 1.

In general, part-year residents should enter the amount of Connecticut adjusted alternative minimum taxable income from Form CT-1041, Schedule H, Part 1, line 5 that is attributable to the residency portion of the tax year. However, if the part-year resident's Connecticut adjusted alternative minimum taxable income includes a net loss derived from or connected with sources in other jurisdictions, 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 tax year and enter the total 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 another 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

Residents enter the amount from Form CT-1041, Schedule H, line 21. Part-year residents, enter the portion of your 1993 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

Residents report on line 7 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 8

Enter the smaller of line 6 or line 7.

LINE 9 - TOTAL CREDIT FOR ALTERNATIVE MINIMUM TAXES PAID TO OTHER JURISDICTIONS

Add all columns of line 8. Use additional worksheets as necessary. Enter the total on line 9 and on line 22 of Schedule H, Part 1.

NOTE: The total amount of the credit may not exceed the allocated net Connecticut minimum tax as reported on line 21 of Schedule H, Part 1.

IMPORTANT: You must attach a copy of all alternative minimum tax returns filed with other jurisdictions to the back of your Schedule H.

FORM CT-1041 EXT
Application For Extension of Time to File
Connecticut Fiduciary Income Tax Return

CT-1041 EXT
1993

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, 1994 to file a Connecticut Fiduciary Income Tax Return for calendar year 1993 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 1993 or fiscal year beginning _____, 1993 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 1993. (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. 1993 Connecticut estimated fiduciary income tax payments including any 1992 overpayments credited to 1993.....	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 "1993 Form CT-1041 EXT" 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	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	CT Sales Tax Registration Number	

Keep a copy of this return for your records

Form CT-1041 EXT Instructions

Purpose:

Use Form CT-1041 EXT 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-1041 EXT 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-1041 EXT **only** extends the **time to file** the Connecticut Fiduciary Income Tax Return. Form CT-1041 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 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.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File Form CT-1041 EXT

If you are filing a calendar year Connecticut Fiduciary Income Tax Return, file Form CT-1041 EXT by April 15, 1994. If you are filing a fiscal year Connecticut Fiduciary Income Tax Return, file Form CT-1041 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 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-1041ES 1994 FIDUCIARY ESTIMATED INCOME TAX COUPONS GENERAL INSTRUCTIONS

WHO SHOULD FILE? Use these coupons if you are required to make estimated income tax payments for 1994.

NONRESIDENT ESTATES AND TRUSTS AND PART-YEAR RESIDENT TRUSTS: Nonresident estates and trusts are subject to Connecticut income tax on their Connecticut source income. Part-year resident trusts are taxed on all income received while a resident trust and on income received from Connecticut sources while a nonresident trust. Connecticut source income includes, but is not limited to, income from a business, profession, occupation or trade conducted in this state, as well as income from the rental or sale of real or tangible property located in Connecticut.

WHO IS REQUIRED TO MAKE ESTIMATED PAYMENTS? In most cases, you must make estimated payments of Connecticut fiduciary income tax if you expect to owe, after subtracting your Connecticut income tax withholding, more than \$200 for 1994 and you expect your withholding (if any) to be less than the smaller of:

- 90% of the tax shown on your 1994 Connecticut fiduciary income tax return, OR
- 100% of the tax shown on your 1993 Connecticut fiduciary income tax return.

NOTE: An estate is required to make estimated fiduciary income tax payments for any taxable year ending two or more years after the date of the decedent's death.

NOTE: You do not have to make estimated fiduciary income tax payments if you did not file a 1993 Connecticut fiduciary income tax return because you did not have any Connecticut income tax liability and you were a resident in 1993 or a nonresident or a part-year resident with Connecticut source income.

ANNUALIZED INCOME INSTALLMENT METHOD: If your income varies throughout the year because of, for example, the operation of a seasonal business, 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 CT-1040AES, Connecticut Annualized Estimated Tax Worksheet by writing to: DRS, Forms Unit, 92 Farmington Avenue, Hartford, CT 06105, or by calling the Forms Unit at 203-566-7033 or 1-800-382-9463 (in-state).

WHEN TO FILE: Estimated payments for the 1994 taxable year are due April 15, June 15, and September 15, 1994, and January 15, 1995. (Fiscal year filers should follow federal filing dates.)

HOW MUCH SHOULD I PAY? Complete the 1994 Estimated Tax Worksheet on the page following these instructions to calculate your required annual payment.

NOTE: If your income varies throughout the year, you may wish to use the annualized income installment method.

WHEN SHOULD I PAY? Use one of the following tables to determine your payment due dates. If you receive your income evenly throughout the year, use Table 1. Use Table 2 if you meet the requirement to make estimated payments of Connecticut income tax after April 1, 1994.

Table 1	Table 2																
If you earn income evenly throughout the year, you may pay all of your estimated tax by April 15, 1994 or in four equal amounts by the dates below:*	If you begin earning Connecticut income after April 1, 1994, or have changes in income, deductions or exemptions during 1994 that require you to file estimated tax returns, pay equal installments on the following schedule:*																
<table style="width: 100%; border: none;"> <tr> <td style="padding: 2px 5px;">Installment 1</td> <td style="padding: 2px 5px;">April 15, 1994</td> </tr> <tr> <td style="padding: 2px 5px;">Installment 2</td> <td style="padding: 2px 5px;">June 15, 1994</td> </tr> <tr> <td style="padding: 2px 5px;">Installment 3</td> <td style="padding: 2px 5px;">September 15, 1994</td> </tr> <tr> <td style="padding: 2px 5px;">Installment 4</td> <td style="padding: 2px 5px;">January 15, 1995</td> </tr> </table>	Installment 1	April 15, 1994	Installment 2	June 15, 1994	Installment 3	September 15, 1994	Installment 4	January 15, 1995	<table style="width: 100%; border: none;"> <tr> <td style="padding: 2px 5px;">If The Requirement is met:</td> <td style="padding: 2px 5px;">The First Payment Date is:</td> </tr> <tr> <td style="padding: 2px 5px;">After April 1 and before June 2</td> <td style="padding: 2px 5px;">June 15, 1994</td> </tr> <tr> <td style="padding: 2px 5px;">After June 1 and before September 2</td> <td style="padding: 2px 5px;">September 15, 1994</td> </tr> <tr> <td style="padding: 2px 5px;">After September 1</td> <td style="padding: 2px 5px;">January 15, 1995</td> </tr> </table>	If The Requirement is met:	The First Payment Date is:	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
Installment 1	April 15, 1994																
Installment 2	June 15, 1994																
Installment 3	September 15, 1994																
Installment 4	January 15, 1995																
If The Requirement is met:	The First Payment Date is:																
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																

INTEREST: 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 figured separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up for the underpayment. Interest at 1 1/4 % per month or fraction thereof shall be added to the tax due.

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

COMPLETING THE PAYMENT COUPON: Below you will find one payment coupon for your first estimated income tax payment:

- Print all the required taxpayer identification information.
- Enter the payment amount on line 1 of the coupon.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.

- - - - - Cut Here - - - - -

CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1994
Federal Employer I.D. Number ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING
Name of Estate or Trust	DATE RECEIVED (FOR DEPARTMENT USE ONLY) ▶	
Name and Title of Fiduciary	1. Payment Amount ▶	
Address Number and Street		
City, State and Zip Code		

- See instructions for filing requirements.
- Print all information.
- Make check or money order payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1994 CT-1041ES" on the check.

Cut along dotted line and mail payment to:

**Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934**

1994 ESTIMATED FIDUCIARY INCOME TAX WORKSHEET (See Instructions Below)

1. Federal taxable income of trust or estate expected for 1994	1.	
2. Allowable fiduciary adjustments (addition or reductions, see instructions)	2.	
3. Connecticut taxable income (combine lines 1 and 2, see instructions)	3.	
4. Connecticut income tax (line 3 x 0.045)	4.	
5. Net credit for income taxes due to other jurisdictions (see instructions)	5.	
6a. Line 4 minus line 5	6a.	
6b. NONRESIDENT ESTATES AND TRUSTS, PART-YEAR RESIDENT TESTAMENTARY TRUSTS AND PART-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITHOUT ANY NONRESIDENT NONCONTINGENT BENEFICIARIES ONLY (see instructions)	6b.	
6c. Estimated income tax after tax credit (see instructions)	6c.	
7. Estimated Connecticut alternative minimum tax	7.	
8. Total estimated income tax (add lines 6c and 7)	8.	
9a. Multiply line 8 by 90% (0.90)	9a.	
9b. Enter 100% of your 1993 total income tax	9b.	
9c. Enter the smaller of line 9a or 9b. This is your required annual payment.	9c.	
<p>CAUTION: Generally, if you do not prepay (in <u>timely</u> estimates and/or withholding) the lesser of 100% of your 1993 Connecticut income tax or 90% of your 1994 tax, you may owe interest. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of your 1993 total income tax.</p>		
10. Connecticut income tax withheld or expected to be withheld in 1994	10.	
<p>NOTE: If line 8 minus line 10 is \$200 or less, no estimate is required.</p>		
11. Subtract line 10 from line 9c. If the result is zero or less, no estimate is required	11.	
12. Installment percentage	12.	.25
13. Amount of each installment (multiply line 11 by line 12)	13.	

COMPLETING THE PAYMENT COUPONS: You will find 4 payment coupons required to make your estimated fiduciary income tax payments. Be sure to file the appropriate coupon when due and complete all the required taxpayer identification information. Enter the payment amount on line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 1993 fiduciary income tax.

INSTRUCTIONS FOR COMPLETING WORKSHEET

Line 2: Enter the total of your estimated allowable state adjustments. See instructions for Schedule A, Connecticut Fiduciary Adjustments, Form CT-1041 for information about allowable adjustments. Trusts must add back any includible gain under Internal Revenue Code Section 644.

Line 3: **NONRESIDENTS, PART-YEAR RESIDENT TESTAMENTARY TRUSTS AND PART-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITHOUT ANY NONRESIDENT NONCONTINGENT BENEFICIARIES ONLY:** If your Connecticut source income is greater than your Connecticut taxable income, enter Connecticut source income on this line.

FULL-YEAR OR PART-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITH NONRESIDENT NONCONTINGENT BENEFICIARIES:

$$\text{CT taxable income} = \text{CT source income} + \left[\frac{\text{non-Connecticut source income during total period of Connecticut residency} \times \frac{\text{resident noncontingent beneficiaries}}{\text{total noncontingent beneficiaries}}}{\text{total noncontingent beneficiaries}} \right]$$

Line 5: **RESIDENT ESTATES AND TRUSTS AND PART-YEAR RESIDENT TRUSTS ONLY:** Enter estimated allowable net credit for income taxes paid to other jurisdictions. (See instructions, Form CT-1041.)

Line 6b: **NONRESIDENT ESTATES AND TRUSTS, PART-YEAR RESIDENT TESTAMENTARY TRUSTS AND PART-YEAR RESIDENT NONTESTAMENTARY TRUSTS WITHOUT ANY NONRESIDENT NONCONTINGENT BENEFICIARIES ONLY:** Complete the following calculation if your Connecticut source income is less than your Connecticut taxable income and enter the result on line 6b. Otherwise skip this line and go to line 6c.

$$\text{line 6a} \times \frac{\text{Income from Connecticut Sources}}{\text{CT taxable income (line 3)}} = \text{line 6b}$$

Line 6c: If you completed line 6b, enter that amount on line 6c. Otherwise enter the amount from line 6a on line 6c.

Line 7: Enter your estimated Connecticut fiduciary alternative minimum tax liability. See instructions for Form CT-1041, Schedule H in this booklet.

Line 9b: If your 1993 Connecticut fiduciary 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 a part-year resident with Connecticut source income. All other taxpayers must leave line 9b blank and enter 90% of the 1994 estimated income tax as the required annual payment on line 9c.

1994 ESTIMATED FIDUCIARY INCOME TAX COUPONS (CONTINUED)

CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1994
Federal Employer I.D. Number ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING
Name of Estate or Trust	DATE RECEIVED (FOR DEPARTMENT USE ONLY) ▶	
Name and Title of Fiduciary	1. Payment Amount ▶	
Address Number and Street		
City, State and Zip Code		

- See instructions for filing requirements.
- Print all information.
- Make check or money order payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1994 CT-1041ES" on the check.

Cut along dotted line and mail payment to:

**Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934**

- - - - - Cut Here - - - - -

CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1994
Federal Employer I.D. Number ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING
Name of Estate or Trust	DATE RECEIVED (FOR DEPARTMENT USE ONLY) ▶	
Name and Title of Fiduciary	1. Payment Amount ▶	
Address Number and Street		
City, State and Zip Code		

- See instructions for filing requirements.
- Print all information.
- Make check or money order payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1994 CT-1041ES" on the check.

Cut along dotted line and mail payment to:

**Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934**

- - - - - Cut Here - - - - -

CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1994
Federal Employer I.D. Number ▶	PAYMENT 2	FOR TAXABLE YEAR ENDING
Name of Estate or Trust	DATE RECEIVED (FOR DEPARTMENT USE ONLY) ▶	
Name and Title of Fiduciary	1. Payment Amount ▶	
Address Number and Street		
City, State and Zip Code		

- See instructions for filing requirements.
- Print all information.
- Make check or money order payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1994 CT-1041ES" on the check.

Cut along dotted line and mail payment to:

**Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934**

FORM CT-1065
CONNECTICUT PARTNERSHIP INCOME TAX RETURN

CT-1065
1993

For calendar year 1993, or other taxable year beginning _____, 1993, and ending _____, 19 _____.

Name of Partnership ▶	Federal Employer I.D. Number
Address Number and Street ▶	P.O. Box ▶
City or Town ▶	State Zip Code ▶
Date Received (FOR DEPARTMENT USE ONLY)	
Connecticut Tax Registration Number	

THIS SECTION MUST BE COMPLETED BY ALL FILERS:

- A. Check here if: amended return final return
- B. Total number of partners during the tax 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. | ▶ <input type="checkbox"/> | ▶ <input type="checkbox"/> |
| G. Did this partnership transfer a controlling interest in an entity owning Connecticut real property? (See Instructions) If "YES," enter entity name _____ and Federal Employer I.D. Number _____ | G. ▶ <input type="checkbox"/> | ▶ <input type="checkbox"/> |
| 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 _____ | ▶ <input type="checkbox"/> | ▶ <input type="checkbox"/> |
| 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. | ▶ <input type="checkbox"/> | ▶ <input type="checkbox"/> |

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 Lines 4, 5 and 6, Column C)	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 tax 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 No.	

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

Attach additional sheets in the same format (If necessary)

SCHEDULE C - Partner Information (List nonresidents first, residents next and corporate entities last)				Nonresident partner	
Partner #	Name and Address	Identification Number	Profit %	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 or loss from rental real estate activities				
3. Net income or 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 FROM WITHIN CONNECTICUT FOR INCLUSION ON THE APPROPRIATE FORMS.

CT-1065

THIS BOOKLET ALSO CONTAINS:
CT-1065EXT

1993

Connecticut Partnership Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

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.

Form CT-G, Connecticut Group Income Tax Return, can now be filed by partnerships who have ten or more qualified electing nonresident partners. The definition of qualified electing nonresident partner has changed to exclude those partners who have an alternative minimum tax liability.

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 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 forms easier to complete and our instructions easier to understand.

Very truly yours,



Allan A. Crystal
Commissioner

IMPORTANT CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1993

Although there were many legislative changes, none had a direct effect on Form CT-1065. However, the changes do affect a related form, Form CT-G, Connecticut Group Income Tax Return.

The new legislation enacted a Connecticut Alternative Minimum Tax. With the imposition of this new tax, it required the Department to modify its definition of "qualified electing nonresident partner," to be included on a Form CT-G. The definition now excludes those partners who have a Connecticut Alternative Minimum Tax liability from being part of Form CT-G.

OTHER CHANGES YOU WILL NOTICE IN THIS BOOKLET

Form CT-1065, Schedule B now shows the business apportionment fraction as a decimal instead of a percent.

Form CT-1065, Schedule E must now be completed by partners other than individuals regardless of their residency status, as well as by all nonresident individuals.

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

- Important income tax changes for 1993
- How to choose the correct form
- Where to get forms and assistance
- Requesting a filing extension
- Filing a decedent's return
- Filing an error-free return
- Amending a Connecticut return
- Getting a copy of a previously filed return
- Offsets of state income tax refunds
- Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

- Who must file a Connecticut income tax return?
- What is gross income?
- Who is a resident, nonresident or part-year resident?
- What is Connecticut-source income of a nonresident?
- Members of the armed forces
- Student's filing requirements
- Dependent children's filing requirements
- What is your filing status?
- Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

- Individual use tax
- Gift tax
- Fiduciary income tax
- S Corporation information and composite tax return
- Partnership income tax return
- Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

- Tax status of United States government obligations
- Tax status of state or local obligations
- Residents who paid income tax to another jurisdiction
- Deferred compensation
- Pension income and individual retirement accounts
- Modifications to federal adjusted gross income
- Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

- Who must estimate?
- Withholding instead of making estimates
- Estimated income tax form
- When to file and how much to pay
- Annualization of income
- Interest on underpayments

TABLE OF CONTENTS

HOW TO USE THE TAX BOOKLET

What the Booklet Contains	2
Other Taxes For Which The Partnership May Be Liable	2
Where to Get Help and Additional Forms	2

GENERAL INFORMATION

Who Must File A Connecticut Partnership Income Tax Return?	3
When Is Form CT-1065 Due?	3
How To File For An Extension	4
How To File An Amended Return	4
Accounting Period And Method Of Accounting	4
Penalty For Late Filing	5
Penalty For Failure To Report Federal Changes	5
Waiver of Penalty	5
Rounding Off To Whole Numbers	5
Internal Revenue Service Exchange Program	5
Group Returns For Nonresident Individual Partners	5

SPECIFIC INSTRUCTIONS FOR COMPLETING THE 1993 FORM CT-1065

Attachments to be Filed with the Return	6
Name, Address and Registration Numbers	6
Questions A through I	6
Schedule A - Business Information	6
Schedule B - Income Apportionment	6
Schedule C - Partner Information	8
Schedule D - Partners' Share of Connecticut Modifications	8
Schedule E - Nonresident Income Allocation	9

HOW TO USE THE TAX BOOKLET

WHAT THE BOOKLET CONTAINS

Read the instructions contained in this booklet carefully before preparing the Connecticut Partnership Income Tax Return. This booklet contains information and instructions for Form CT-1065 and Form CT-1065EXT.

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 the Sales and Use Tax Return, Form OS-114.

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 the Controlling Interest Transfer Tax Return, Form AU-330.

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 the Real Estate Conveyance Tax Return, Form OP-236.

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 92 Farmington Avenue in Hartford, Connecticut or 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 (excluding K-1s).

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

WHO MUST FILE A CONNECTICUT PARTNERSHIP INCOME TAX RETURN?

A partnership must file Form CT-1065, regardless of the amount of its income, if it had any income derived from or connected with Connecticut sources during the taxable year.

Nonresident partnerships who have one resident partner do not have to file a Form CT-1065 simply by virtue that a partner is a resident. However, the partnership must file if they have income 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 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 from sources in Connecticut if it is a partner in a partnership which itself has income derived from Connecticut sources. This flow through or attribution theory extends through all layers of partnerships.

Resident individual partners must include their distributive shares of partnership income on Form CT-1040, the 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 shares of partnership items on the Connecticut Nonresident or Part-Year Resident Income Tax Return, Form CT-1040NR/PY.

A partner who is a corporate entity may be required to file Form CT-1120 Corporation 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, page 5.)

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. 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 1993 and tax year beginning in 1993 and ending in 1993 or 1994. 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 their federal K-1 or a supporting statement.

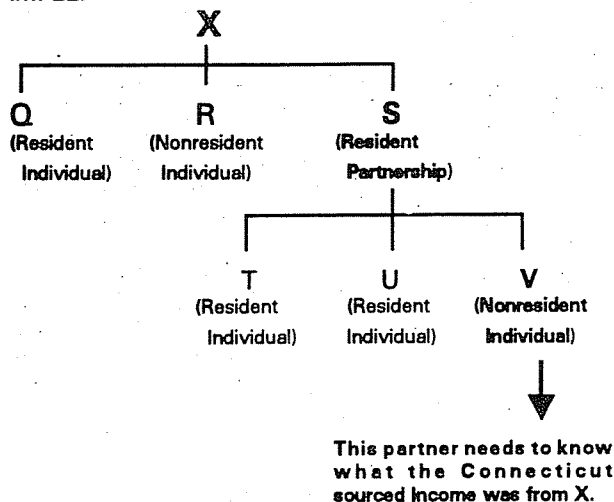
Resident partners other than individuals must be informed of the partnership's income derived from or connected with sources within Connecticut so that they may properly inform their partners who may be nonresidents of Connecticut of any amounts taxable to Connecticut. For example, a resident partner who is a partnership may have one or more nonresident partners who need to know about any income 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 derived from or connected with sources within Connecticut. This information may be given to a partner on their 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 Schedule D.
3. Provide partner R with a Schedule E.
4. Provide partner S, a second tier pass-through entity with nonresident partners, with a 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 schedule of their shares of S's Connecticut modifications from the 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 Schedule E provided to S by Partnership X.

HOW TO FILE FOR AN EXTENSION

If the partnership is unable to file a timely return, an Application for Extension of Time to File Connecticut Partnership Income Tax Return, Form CT-1065EXT, may be filed. This form is contained in this booklet. The filing of this form will automatically extend the due date for 6 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 Connecticut Partnership Income Tax Return 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 are made to income, deductions, etc., 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.

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.

ACCOUNTING PERIOD AND METHOD OF ACCOUNTING

A partnership's accounting period and method of accounting 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
92 FARMINGTON AVENUE
HARTFORD, CT 06105

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 each 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 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.

The Connecticut Group Income Tax Return, Form CT-G, may be obtained by calling 203-566-7033 or 1-800-382-9463 (in-state).

NOTE: Effective for taxable years commencing on or after January 1, 1992, composite income tax returns may no longer be filed by partnerships.

SPECIFIC INSTRUCTIONS FOR COMPLETING THE 1993 FORM CT-1065

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 registered for other taxes with the department.

QUESTIONS A THROUGH I

Question A - Check the appropriate box, if an amended return, final return 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 section 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 the federal partnership return, Form 1065, relating to an Internal Revenue Code section 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:

- There are one or more nonresident partners;
- the partnership carries on business both within and outside of Connecticut; and
- the partnership does not maintain books and records from which the Connecticut business income can be determined.

The apportionment fraction calculated on line 8 will be used to complete Schedule E.

Schedule B must still be completed even though 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 from which the Connecticut business income can be determined, 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 the value of all real property rented everywhere in Column A and the value of real property rented in Connecticut in Column B.

The fair market value of real property rented by the business 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:

- o 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;
- o 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
- o 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

Enter in Column A the average value of all tangible personal property owned 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 property is determined by adding its book value at the beginning and end of the taxable year and dividing by two.

If tangible personal property is rented, multiply the gross rents for the year by eight.

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. Enter wages, salaries and other personal service compensation paid only 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 on 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 on line 7, Column C.

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 on line 8, Column C.

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: If the partnership paid anyone for the preparation of this return or advice in connection therewith, the partnership may incur use tax liability if that preparer did not charge Connecticut sales tax.

SCHEDULE C - PARTNER INFORMATION

Complete this part for all partners who were members 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 COLUMNS NUMBERED ON 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 partners who were members of the partnership during any part of the taxable year if the partnership had 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,
- 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 U.S. 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 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. This interest is taxed by Connecticut.

LINE 6 - EXEMPT DIVIDENDS FROM 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 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.

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:

- o Any gain recognized on the sale or exchange of bonds or other obligations issued by the State of Connecticut or its municipalities,
- o Interest income from federally taxable Connecticut bonds,
- o The partner's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the partnership is a beneficiary,
- o 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,

- o 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),
- o 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 from which the Connecticut income of the business can be determined **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 adequate books and records **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 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 on of Schedule B, line 8 and entering the result on Schedule E.

Along with nonresident partners, resident partners other than individuals, i.e., pass-through entities, must complete this schedule if such pass-through entity itself has nonresident partners (shareholders or beneficiaries) to whom this income may be distributed. (The pass-through entity may be another partnership, an S Corporation or a trust.)

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.

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 adequate books and records, 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.

LINE 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 subject to Connecticut income tax.

LINE 5

Enter the partner's Connecticut share of guaranteed payments made to the partner. Unless the partnership maintained adequate books and records, 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 section 1231 of the Internal Revenue Code, gain (loss).

If the amount relates to rental (real) property located in Connecticut, section 1231 of the Internal Revenue Code, gain (loss) is 100% sourced to Connecticut.

If the amount relates to a trade or business activity, unless the partnership maintains adequate books and records, such gain (loss) is calculated by multiplying the partner's share of such section 1231 of the Internal Revenue Code, gain (loss) 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 section 1231 of the Internal Revenue Code, gain (loss) 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 adequate books and records, 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 pursuant to Internal Revenue Code Section 179.

Unless the partnership maintains adequate books and records, the amount of the section 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 such as:

- Medical insurance paid in arriving at federal adjusted gross income;
- Contributions to pension and retirement plans in arriving at federal adjusted gross income;
- Penalty on early withdrawal of savings in arriving at federal adjusted gross income

Unless the partnership maintains adequate books and records, 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 from 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 section 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

CT-1065EXT

1993

(Rev. 8/93)

Application for Extension of Time to File Connecticut Partnership Income Tax Return

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

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, 1994 to file a Connecticut Partnership Income Tax Return for calendar year 1993, 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 1993, or fiscal year beginning _____, 1993, 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			CT 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, 1994. 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 1993, or other taxable year beginning _____, 1993 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 <i>(Enter amount from Part V)</i>	C TAX <i>(Col. B x 4.5%)</i>	D Estimated Tax Paid, If Any	E Interest <i>(Form CT-2210)</i>
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 1994 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 ()
	Paid Preparer's Signature			Date
Keep a copy of this return for your records	Firm Name and Address			CT 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.
Was a fee charged for the preparation of this return or for advice in the preparation of this return? YES NO

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 lines 4, 5 and 6, Column C)		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 Shareholder #	Federal I.D. Number or S.S. Number	% Stock Ownership	Nonresident	
			Yes	No
▶ #	▶	▶		
▶ #	▶	▶		
▶ #	▶	▶		

PART V Computation of Connecticut Source Income of Nonresident Shareholders

Pro rata share of separately-stated Connecticut source 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

1993

Connecticut S Corporation Information and Composite Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

There were a few legislative changes that affected this form. These are highlighted on the first page of this booklet. In addition, we made changes to incorporate your suggestions to make the form easier to complete.

Form CT-G, Connecticut Group Income Tax Return, can now be filed by S Corporations who have ten or more qualified electing nonresident shareholders. The definition of qualified electing nonresident shareholder has changed to exclude those shareholders who have a Connecticut alternative minimum tax liability.

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 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 forms easier to complete and our instructions easier to understand.

Very truly yours,



Allan A. Crystal
Commissioner

IMPORTANT CHANGES FOR TAXABLE YEAR BEGINNING ON OR AFTER JANUARY 1, 1993

- Because of the elimination of penalty on underpayment of estimated income tax (interest still applies) the composite return no longer has a penalty column.
- The imposition of the Connecticut alternative minimum tax makes some changes necessary. A "qualified electing nonresident shareholder" for the purposes of Form CT-G no longer includes a nonresident shareholder who is liable for the Connecticut alternative minimum tax. Partners or shareholders with a liability for the Connecticut alternative minimum tax cannot be included on Form CT-G.

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

Important income tax changes for 1993
How to choose the correct form
Where to get forms and assistance
Requesting a filing extension
Filing a decedent's return
Filing an error-free return
Amending a Connecticut return
Getting a copy of a previously filed return
Offsets of state income tax refunds
Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

Who must file a Connecticut return?
What is gross income?
Who is a resident, nonresident or part-year resident?
What is Connecticut-source income of a nonresident?
Members of the armed forces
Student's filing requirements
Dependent children's filing requirements
What is your filing status
Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

Individual use tax
Gift tax
Fiduciary income tax
S Corporation information and composite tax return
Partnership income tax return
Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

Tax status of United States government obligations
Tax status of state or local obligations
Residents who paid income tax to another jurisdiction
Deferred compensation
Pension income and individual retirement accounts
Modifications to federal adjusted gross income
Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

Who must estimate?
Withholding instead of making estimates
Estimated income tax form
When to file and how much to pay
Annualization of income
Interest on underpayments

TABLE OF CONTENTS

HOW TO USE THE TAX BOOKLET

- What the Booklet Contains 2
- Other Taxes For Which The S Corporation May Be Liable 2
- Where to Get Help and Additional Forms 2

GENERAL INFORMATION

- Who Must File a Connecticut S Corporation Information and Composite Income Tax Return? 3
- When Is Form CT-1120SI Due? 3
- How To File For an Extension 3
- Extension of Time to Pay the Tax 4
- How To File an Amended Return 4
- Accounting Period and Method Of Accounting 4
- Penalties and Interest For 1993 Form CT-1120SI 4
- Waiver of Penalty 4
- Rounding Off To Whole Numbers 4
- Group Returns for Nonresident Individual Shareholders 5
- Payment of 1994 Composite Estimated Taxes 5

FORM CT-1120SI SPECIFIC INSTRUCTIONS

- General Information 6
 - Part I - Schedule A - S Corporation Shareholder Information 6
 - Schedule B - Computation of Composite Return Tax Liability 6
 - Part II - Income Apportionment 7
 - Part III - Business Information 8
 - Part IV - S Corporation Shareholder Information 8
 - Part V - Computation of Connecticut Source Income of Nonresident Shareholders 8
 - Part VI - Individual Shareholders' Share of Connecticut Modifications Information 9

How To Use The Tax Booklet

WHAT THE BOOKLET CONTAINS

Read the instructions contained in this booklet carefully before preparing the Connecticut S Corporation Information and Composite Income Tax Return. This booklet contains information and instructions for:

- o FORM CT-1120SI
- o FORM CT-1NA
- o FORM CT-1120SI EXT
- o FORM CT-1120SI ES

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 generally from out-of-state retailers. 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.

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 92 Farmington Avenue in Hartford, Connecticut or one of the Department's 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.

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 Connecticut General Statute §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, the Corporation Tax Return for an S Corporation.

The S Corporation is taxed on 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 CT 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 which 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 in 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, and 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. The S Corporation must retain the original Form CT-1NA with its records. It does not have to be submitted with Form CT-1120SI when it is filed.

If the Internal Revenue Service changes the S Corporation's return, the S Corporation is required to report such changes within 90 days after the final determination is made. The change should be reported by submitting an amended Form CT-1120SI. The penalty for failure to report any change within the 90-day period will be \$50.

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.

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.

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 be waived. Interest of 1 ¼ % 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 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 1993 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 1 ¼ % 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 that can 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
92 FARMINGTON AVENUE
HARTFORD, CT 06105

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.

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 each 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 1994 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: For taxable years beginning on or after January 1, 1993, the "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.

NOTE: You do not have to make estimated income tax payments 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 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, 1994
- JUNE 15, 1994
- SEPTEMBER 15, 1994
- JANUARY 15, 1995

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

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 INFORMATION

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 tax year.

PART I - 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 I.D. 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 underpayment interest.

If there are more than six shareholders, create a worksheet identical to Schedule A and attach to the back of Form CT-1120SI.

PART I - 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 of 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 1994 ESTIMATED TAX

Enter the amount of the 1993 overpayment to be applied to the corporation's 1994 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 1 1/4 % 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 I.D. Number and "1993 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: If the S Corporation paid anyone for the preparation of this return or advice in connection therewith, the S Corporation may incur a use tax liability if that preparer did not charge sales tax.

PART II - INCOME APPORTIONMENT

Complete Part II only if:

- 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 from which the Connecticut business income can be determined.

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 from which the Connecticut business income can be determined, 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 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 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. If tangible personal property is rented, multiply the gross rents for the year by eight.

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. 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. 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 on 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 on 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 I.D. 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. (Attach additional sheets if necessary.)

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. The amounts of such items must be based on the S Corporation's books and records. In the event that the S Corporation's books and records are inadequate to determine each shareholder's pro rata share of each item, the S Corporation must use the income apportionment formula provided in Part II, line 8, to calculate the pro rata share of separately stated Connecticut source items on Part V. This is accomplished by multiplying the federal Schedule K-1 amounts for each shareholder by the apportionment fraction on line 8 of Part II of this return.

NOTE: The amounts included in Part V should include Connecticut-apportioned modifications.

The character of the income (loss) for Connecticut income tax purposes must mirror the character of such income (loss) for federal income tax purposes.

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 pursuant to Internal Revenue Code section 179.

Unless the S Corporation maintains adequate books and records, the amount of the Internal Revenue Code section 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 such as:

- o medical insurance paid in arriving at federal adjusted gross income;
- o contributions to pension and retirement plans in arriving at federal adjusted gross income;
- o penalty on early withdrawal of savings.

Unless the S Corporation maintains adequate books and records, 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 the Internal Revenue Code section 1231 gain (loss).

If the amount relates to rental property located in Connecticut, the Internal Revenue Code section 1231 gain (loss) is 100% sourced to Connecticut.

If the amount relates to a trade or business activity, unless the S Corporation maintains adequate books and records, such gain (loss) is calculated by multiplying the shareholder's share of such Internal Revenue Code section 1231 gain (loss) 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 the Form CT-1120S, the 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, 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 U.S. 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 (FHLMC) securities. This interest is taxed by Connecticut. A complete list may be obtained by calling the Taxpayer Services Division at 1-800-382-9463 (in-state) or (203) 566-7033. See PS 92(3.1).

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 the Form CT-1120S, the 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 a business expense for the taxable year and was not deductible in determining S Corporation income).

CT-1120SI ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1994			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 2	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-1120SI ES" on check or money order.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

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CT-1120SI ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1994			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-1120SI ES" on check or money order.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

Instructions for CT-1120SI ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Connecticut S Corporation Information and Composite Income Tax Return.

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

Instructions for CT-1120SI ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Connecticut S Corporation Information and Composite Income Tax Return.

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

CT-1120SI ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1994			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-1120SI ES" on check or money order.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

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CT-1120SI ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1994			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-1120SI ES" on check or money order.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

Instructions for CT-1120SI ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Connecticut S Corporation Information and Composite Income Tax Return.

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

Instructions for CT-1120SI ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Connecticut S Corporation Information and Composite Income Tax Return.

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

(Rev. 8/93)

**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

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, 1994 to file a Connecticut S Corporation Information and Composite Income Tax Return for calendar year 1993, 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 1993, or fiscal year beginning _____, 1993, 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 1993. (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 1993 Connecticut estimated composite income tax payments and any 1992 overpayment credited to 1993.....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 Federal Employer I.D. Number and "1993 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			CT 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, 1994. 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-1NA
CONNECTICUT NONRESIDENT INCOME TAX AGREEMENT

IMPORTANT - READ INSTRUCTIONS BELOW

Nonresident's Taxable Year Beginning _____, 1993 and Ending _____, 19__		Taxable Year of S corporation Beginning _____, 1993 and Ending _____, 19__	
NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS		S CORPORATION 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 nonresident S corporation shareholder who has income derived from or connected with sources within Connecticut from an S corporation may complete a Connecticut Nonresident Income Tax Agreement, Form CT-1NA. If no Form CT-1NA is attached to the S corporation's return and the shareholder is not part of a group return, the S corporation is required to include the nonresident's income derived from or connected with sources within Connecticut in the computation of the Composite Return Tax due on Form CT-1120SI, S Corporation Information and Composite Income Tax Return. Nonresidents whose only connection with Connecticut is as shareholders of an S corporation carrying on business in Connecticut do not have to file an individual income tax return (Form CT-1040NR/PY) if their income is included in the Form CT-1120SI.

When and Where to File: Form CT-1NA must be completed and delivered to the S corporation prior to the filing of the Form CT-1120SI by the S corporation for each tax year. The due date for the Form CT-1120SI is the 15th day of the fourth month following the close of the taxable year.

Declaration: I declare that I am or have been a nonresident of Connecticut, and hereby agree that I will timely file a Connecticut Nonresident Income Tax Return, Form CT-1040NR/PY, make timely payment of any income tax due on such return with respect to the income of the S corporation named above, and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of said income tax, together with any additions to tax, interest and penalties.

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

Form CT-G
CONNECTICUT GROUP INCOME TAX RETURN

CT-G
1993

For calendar year 1993, or tax year beginning _____, 1993, 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 1994	▶	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 "1993 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

Was a fee charged for the preparation of this return or for advice in the preparation of this return? Yes No

CT-G

1 9 9 3

Connecticut Group Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

New legislation and your recommendations brought about several important changes in the 1993 Connecticut Group Income Tax Return and Instructions.

The imposition of the Connecticut Alternative Minimum Tax mandates a change in the definition of a "qualified electing nonresident partner, shareholder or beneficiary." Partners, shareholders, and beneficiaries who find they have a Connecticut Alternative Minimum Tax liability can no longer be included on Form CT-G.

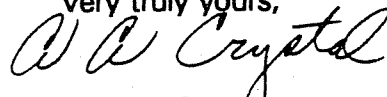
Penalty on underpayment of estimated income tax is eliminated (interest still applies). This makes the group return simpler to use and easier to generate with a computer.

Your suggestions led to a change in the minimum number of individuals to be included on the Connecticut Group Income Tax Return. The 1993 Form CT-G can 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,



Allan A. Crystal
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.

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 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.

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 such partner's 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
- 4) Attach a copy of page 1 and 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.

EXTENSION

A six-month extension of time to file a group return may be requested by filing Form CT-G EXT and paying the group income tax expected to be owed on or before the original due date of the group return.

ESTIMATED TAX PAYMENTS FOR THE 1994 TAX 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 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.

NOTE: You do not have to make estimated income tax payments 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 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, 1994
- JUNE 15, 1994
- SEPTEMBER 15, 1994
- JANUARY 15, 1995

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

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 1994 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 owed.

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 1 1/4 % 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.

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 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
1993

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
	City, Town or Post Office		State
			Date Received (FOR DEPARTMENT USE ONLY)
			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, 1994 to file a Connecticut Group Income Tax Return for calendar year 1993 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 1993. (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. 1993 Connecticut estimated group income tax payments and any 1992 overpayment credited to 1993.....		
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 "1993 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			CT 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.

CT-G ES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT			1994
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 2	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	
CHECK TYPE OF ENTITY: <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> S Corporation <input type="checkbox"/> Trust			

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-G ES" on check or money order.

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CT-G ES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT			1994
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING
Name of Entity		DATE RECEIVED (For Department Use Only) ▶	
Address (Number and Street)		1. Payment Amount ▶	
City or Town	State	Zip Code	
CHECK TYPE OF ENTITY: <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> S Corporation <input type="checkbox"/> Trust			

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-G ES" on check or money order.

Instructions for CT-G ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Group Returns for Nonresident Partners, S Corporation Shareholders, and Trust or Estate Beneficiaries

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

Instructions for CT-G ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Group Returns for Nonresident Partners, S Corporation Shareholders, and Trust or Estate Beneficiaries

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

CT-G ES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT				1994
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING	
Name of Entity		DATE RECEIVED (For Department Use Only) ▶		
Address (Number and Street)		1. Payment Amount ▶		
City or Town State Zip Code				
CHECK TYPE OF ENTITY: <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> S Corporation <input type="checkbox"/> Trust				

Send completed coupon and payment to:

Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-G ES" on check or money order.

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- - - - - Cut Here - - - - -

CT-G ES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT				1994
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING	
Name of Entity		DATE RECEIVED (For Department Use Only) ▶		
Address (Number and Street)		1. Payment Amount ▶		
City or Town State Zip Code				
CHECK TYPE OF ENTITY: <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> S Corporation <input type="checkbox"/> Trust				

Send completed coupon and payment to:

Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

See instructions on reverse for filing requirements.
 Make check or money order payable to: Commissioner of Revenue Services.
 Write the Entity's Federal Employer I.D. Number and
 "1994 CT-G ES" on check or money order.

Instructions for CT-G ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Group Returns for Nonresident Partners, S Corporation Shareholders, and Trust or Estate Beneficiaries

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

Instructions for CT-G ES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1994.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

To determine the amount due and due date of payment, please refer to the instructions for the Group Returns for Nonresident Partners, S Corporation Shareholders, and Trust or Estate Beneficiaries

Note: For those taxpayers that report on other than a calendar year basis, the due dates of the installments must be adjusted to agree with the federal filing installment dates for that fiscal year.

FORM CT-2NA

(Rev. 8/93)

**CONNECTICUT NONRESIDENT INCOME TAX AGREEMENT/
ELECTION TO BE INCLUDED IN A GROUP RETURN**

IMPORTANT - READ INSTRUCTIONS BELOW

Nonresident's Taxable Year		Taxable Year of Partnership	
Beginning _____, 1993 and Ending _____, 19__		Beginning _____, 1993 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 tax 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)**

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) 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.

**INSTRUCTIONS FOR COMPLETING THE CONNECTICUT WITHHOLDING TAX PAYMENT COUPON
FORM CT-WH (DRS)**

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 2930
Hartford, CT 06104-2930

SEPARATE HERE AND MAIL COUPON TO DEPARTMENT OF REVENUE SERVICES. RETAIN TOP PORTION FOR YOUR RECORDS.

CT-WH (DRS)		CONNECTICUT WITHHOLDING TAX PAYMENT		1994
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	YEAR 1994		
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 2930 Hartford, CT 06104-2930		
DO NOT FOLD OR BEND COUPON				



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

1994 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 1994. 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 (i.e. agricultural employers and intermittent filers).

Due dates are: First Quarter, April 30; Second Quarter, July 31; Third Quarter, October 31; Fourth Quarter, January 31.
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. If permission is received, seasonal filers must file Form CT-941 for all quarters for which they received permission from DRS. See 1994 Connecticut Circular CT for detailed information on how to obtain permission to become a seasonal filer.

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 quarter.

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.

NOTE: You must file a Quarterly Reconciliation of Withholding even if no tax is due, or required to be withheld for that quarter.

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 ▶ 1994

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1,2,3 or 4) ▶	DUE DATE																																												
<p>ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE</p>																																															
TAXPAYER'S COPY																																															
<input type="checkbox"/> If you no longer have employees in Connecticut enter date of last payroll _____																																															
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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 ▶ 1994

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1,2,3 or 4) ▶	DUE DATE																																												
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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
**1993 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 1993.

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 on the back of this form.
Line 2: Enter the gross Connecticut wages paid during the 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 the CT-WH and CT-941 forms.

Send with Form CT-W3 copies of all Connecticut wage and tax statements (W-2s) for 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. You can obtain magnetic media reporting specifications (IP92(10)) from the Connecticut Department of Revenue Services by calling the Forms Unit at:

203-297-4753 or
1-800-382-9463 (in-state).
TDD/TT users can 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 ▶ 1993			
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 ▶ 1993			
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 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 copies of all Connecticut employee wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) with this return.

If you are submitting 250 or more W-2's, you **must** file these forms on magnetic media. 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).
TDD/TT Users can call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CT-W3 BACK (Rev. 11/93)

Complete for Each Period

PERIOD		CONNECTICUT 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 copies of all Connecticut employee wage and tax statements (Copy 1 of the optional six-part Federal Form W-2 or equivalent) with this return.

If you are submitting 250 or more W-2's, you **must** file these forms on magnetic media. 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).
TDD/TT Users can call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CT-W3 BACK (Rev. 11/93)

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.

CT-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.

CT-W3 (DRS) BACK (Rev. 11/93)

1994 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.

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.

General Instructions. Complete the certificate below and return it to your employer. Refer to IP 92(9.1), *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.

Head of Household. You may claim head of household status for Connecticut income tax purposes if you file as a head of household on your federal tax return.

To Avoid Underwithholding. 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.

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.

NOTE: Additional information for nonresident employees who work partly within and partly outside of Connecticut is on the reverse side of this form.

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 **\$96,000 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 does not work**.
- D. You are **married filing jointly**, have a working spouse, and your combined income is more than **\$96,000**, 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 -----

1994 FORM CT-W4

EMPLOYEE'S WITHHOLDING OR EXEMPTION CERTIFICATE

State of Connecticut
Department of Revenue Services

FIRST NAME AND MIDDLE INITIAL	LAST NAME	YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS		
CITY OR 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
----------------------	------

If you are a full-time student, check here. (NOTE: Full-time students are not automatically exempt.)

Employers complete Lines 5 and 6 if employee is claiming exempt status.

5. Employer's Name and Address	6. Connecticut Tax Registration Number
--------------------------------	--

CAUTION: Underwithholding could result in interest at the rate of 1¼% per month or fraction thereof.

IP 92(9.1), *Is My Connecticut Withholding Correct?*, can help you determine if enough state tax is being withheld. Ask your employer or call DRS Forms Unit at (203) 297-4753, for a copy of this publication.

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 selected FILING STATUS "A", you may have too much or too little withheld from your pay 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 to adjust your withholding.

You are not required to use this table. However, if you choose to adjust your withholding, look up both incomes in the appropriate chart and follow the instructions.

NOTE: Employees completing the IP 92(9.1) worksheet: Do not use the supplemental tables to adjust your withholding.

For further information or to order forms and publication call 1-800-382-9463 (in-state) or 203-566-7033. Telecommunications Device for the Deaf users only call 203-297-4911.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY

(For married couples who both select status "A" on their CT-W4's)

Weekly

- Spouse With Larger Income -

	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	55,000	60,000	65,000	70,000	75,000	80,000	85,000
5,000	(0.65)	(4.28)	(9.00)	(12.50)	(17.48)	(15.69)	(14.45)	(13.67)	(10.22)	(6.75)	(3.29)	(2.17)	(2.59)	(3.03)	(3.46)
10,000	(0.43)	(3.20)	(4.11)	(9.69)	(11.02)	(10.55)	(5.45)	(5.89)	(2.43)	1.04	2.16	1.73	1.30	0.87	0.43
15,000	0.00	1.04	(1.95)	(3.88)	(6.53)	(2.20)	1.68	1.25	4.71	5.84	5.41	4.97	4.55	4.11	
20,000		0.00	0.66	(2.59)	(1.38)	1.73	5.62	5.19	6.31	5.89	5.45	5.02	4.59		
25,000			0.00	0.61	0.60	3.72	7.61	4.84	4.41	3.98	3.55	3.11			
30,000				0.00	0.00	3.12	4.67	0.35	(0.09)	(0.51)	(0.95)				
35,000					0.00	0.78	0.78	(3.55)	(3.98)	(4.41)					
40,000						0.01	0.00	(4.32)	(4.76)						
45,000							0.00	(4.33)							

- Spouse With Smaller Income -

Bi-Weekly

- Spouse With Larger Income -

	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	55,000	60,000	65,000	70,000	75,000	80,000	85,000
5,000	(1.30)	(8.57)	(18.00)	(25.00)	(34.96)	(31.42)	(28.91)	(27.35)	(20.42)	(13.50)	(6.58)	(4.32)	(5.19)	(6.06)	(6.93)
10,000	(0.87)	(6.40)	(8.22)	(19.38)	(22.07)	(21.12)	(10.91)	(11.77)	(4.84)	2.07	4.33	3.47	2.59	1.73	0.86
15,000	0.00	2.08	(3.90)	(7.79)	(13.07)	(4.42)	3.37	2.51	9.43	11.68	10.82	9.95	9.08	8.22	
20,000		0.00	1.29	(5.19)	(2.77)	3.46	11.25	10.38	12.64	11.77	10.90	10.04	9.17		
25,000			(0.01)	1.21	1.21	7.44	15.22	9.69	8.83	7.95	7.09	6.23			
30,000				0.01	0.01	6.23	9.35	0.70	(0.17)	(1.04)	(1.90)				
35,000					0.00	1.56	1.56	(7.10)	(7.96)	(8.83)					
40,000						0.00	(0.01)	(8.66)	(9.52)						
45,000							(0.01)	(8.66)							

- Spouse With Smaller Income -

Instructions

1. Find your and your spouse's approximate incomes on the matrix using the pay frequency of the spouse with the larger income.
2. At the intersection of the two numbers is an adjustment amount.
3. If the adjustment amount is an addition to withholding, **the spouse with the larger income** should enter this number to increase his or her withholding on line 2 of Form **CT-W4**.
4. If the adjustment amount is a reduction from withholding, **the spouse with the larger income** should enter this number to decrease his or her withholding on line 3 of Form **CT-W4**.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY

(For married couples who both select status "A" on their CT-W4's)

Semi-Monthly

- Spouse With Larger Income -

	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	55,000	60,000	65,000	70,000	75,000	80,000	85,000
5,000	(1.41)	(9.32)	(19.50)	(27.09)	(37.88)	(34.03)	(31.31)	(29.62)	(22.13)	(14.62)	(7.13)	(4.69)	(5.63)	(6.56)	(7.50)
10,000	(0.98)	(6.94)	(8.90)	(21.00)	(23.91)	(22.87)	(11.81)	(12.75)	(5.25)	2.25	4.68	3.75	2.81	1.88	0.93
15,000	(0.01)	2.25	(4.22)	(8.44)	(14.16)	(4.78)	3.65	2.72	10.21	12.65	11.71	10.78	9.84	8.90	
20,000		0.00	1.41	(5.62)	(3.00)	3.75	12.19	11.25	13.68	12.75	11.81	10.88	9.93		
25,000			0.01	1.32	1.31	8.07	16.50	10.50	9.56	8.63	7.69	6.75			
30,000				0.00	0.00	6.75	10.12	0.75	(0.19)	(1.12)	(2.07)				
35,000					(0.01)	1.68	1.68	(7.69)	(8.63)	(9.57)					
40,000						0.00	0.00	(9.37)	(10.32)						
45,000							0.00	(9.38)							

- Spouse With Smaller Income -

Monthly

- Spouse With Larger Income -

	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	55,000	60,000	65,000	70,000	75,000	80,000	85,000
5,000	(2.81)	(18.56)	(39.00)	(54.19)	(75.76)	(68.06)	(62.63)	(59.25)	(44.25)	(29.25)	(14.25)	(9.37)	(11.25)	(13.12)	(15.00)
10,000	(1.87)	(13.87)	(17.82)	(42.00)	(47.82)	(45.75)	(23.63)	(25.50)	(10.50)	4.50	9.38	7.50	5.63	3.75	1.88
15,000	0.01	4.50	(8.44)	(16.87)	(28.32)	(9.56)	7.31	5.44	20.44	25.32	23.44	21.57	19.69	17.82	
20,000		0.00	2.81	(11.25)	(6.01)	7.50	24.37	22.50	27.38	25.50	23.63	21.75	19.88		
25,000			(0.01)	2.62	2.61	16.12	32.99	21.00	19.12	17.25	15.37	13.50			
30,000				0.00	(0.01)	13.50	20.25	1.50	(0.37)	(2.25)	(4.12)				
35,000					(0.02)	3.37	3.36	(15.38)	(17.26)	(19.13)					
40,000						0.00	0.00	(18.75)	(20.62)						
45,000							(0.01)	(18.75)							

- Spouse With Smaller Income -

Instructions

1. Find your and your spouse's approximate incomes on the matrix using the pay frequency of the spouse with the larger income.
2. At the intersection of the two numbers is an adjustment amount.
3. If the adjustment amount is an addition to withholding, **the spouse with the larger Income** should enter this number to increase his or her withholding on line 2 of **Form CT-W4**.
4. If the adjustment amount is a reduction from withholding, **the spouse with the larger Income** should enter this number to decrease his or her withholding on line 3 of **Form CT-W4**.

1994 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 may be required to make estimated income tax payments if after withholding Connecticut income tax, you expect to owe more than \$200 for 1994, and you expect your withholding to be less than the smaller of:

- 90% of your 1994 total income tax, or
- 100% of your 1993 total income tax, if you filed a 1993 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 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 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.

These tables are provided for use with the worksheet on the reverse side of this form.

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 - 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	\$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

--- CUT HERE AND GIVE THE CERTIFICATE TO THE PAYER OF YOUR PENSION OR ANNUITY. KEEP THE TOP PORTION FOR YOUR RECORDS ---

1994 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
------------------	-----------	------

1994 CT-W4P ESTIMATED INCOME TAX WORKSHEET

(Use this worksheet if you wish to include all 1994 estimated income in determining withholding amount.)

1. Federal Adjusted Gross Income you expect in 1994.....	1.	
2. Allowable state adjustments (See Instructions).....	2.	
3. Connecticut Adjusted Gross Income (Combine 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. Net Credit for income taxes due to other jurisdiction (See Instructions).....	5.	
6a. Subtract Line 5 from Line 4.....	6a.	
6b. NONRESIDENTS AND PART-YEAR RESIDENTS ONLY (See Instructions)....	6b.	
6c. Estimated Income Tax after tax credit (See Instructions).....	6c.	
7. Estimated Connecticut Alternative Minimum Tax (See instructions).....	7.	
8. Total Estimated Income Tax (Add Lines 6c and 7).....	8.	
9. Connecticut Income Tax withheld or expected to be withheld in 1994 (on income other than this pension or annuity).....	9.	
10. Subtract Line 9 from Line 8. (NOTE: If this amount is \$200 or less, you are not required to <u>prepay</u> this amount).....	10.	
11. Amount to be withheld from each payment must be a whole dollar amount, but not less than \$10. (See Instructions).....	11.	

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 (in timely estimates and/or withholding) the lesser of 100% of your 1993 total income tax or 90% of your 1994 tax, you may owe interest at the rate of 1¼% per month or fraction thereof. There is no longer a penalty on the underpayment of estimates. To avoid interest, make sure your withholding is as accurate as possible.

Line 2: Enter the total of your 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 Schedule 1, Form CT-1040 or Form CT-1040NR/PY.)

Line 4: Complete the following Schedule to estimate your 1994 Connecticut income tax:

a. Enter CONNECTICUT AGI (from Line 3 above)	a	
b. Personal Exemption (From Table A - Exemptions)	b	
c. Connecticut Taxable Income (Subtract Line b from Line a - if less than 0, enter 0)	c	
d. Connecticut Income Tax - (Line c × 0.045)	d	
e. Enter Credit percentage from Table B - (0.75, 0.35, 0.15, 0.10)	e	
f. Multiply the amount on Line d by Line e	f	
g. INCOME TAX (Subtract Line f from Line d). Enter this amount on Line 4 of the worksheet.	g	

Line 5: **RESIDENTS AND PART-YEAR RESIDENTS ONLY:** Enter estimated allowable net credit for income taxes paid to other jurisdictions. (See Instructions for Schedule 2, Form CT-1040 or Form CT-1040NR/PY.)

Line 6b: **NONRESIDENTS AND PART-YEAR RESIDENTS ONLY:** Complete the following calculation if your Connecticut source income is less than your Connecticut adjusted gross income and enter the result on Line 6b. Otherwise skip this line and go to Line 6c.

$$\text{Line 6a} \times \frac{\text{Income from Connecticut Sources}}{\text{CT Adjusted Gross Income (Line 3)}} = \text{Line 6b}$$

Line 6c: If you completed Line 6b, enter that amount on Line 6c. Otherwise, enter the amount from Line 6a on Line 6c.

Line 7: Enter your estimated Connecticut alternative minimum tax liability. See instructions for Form CT-6251, Connecticut Alternative Minimum Tax Return, contained in the CT-1040/CT-1040EZ or CT-1040NR/PY Income Tax Booklets.

Line 11: Divide the amount on Line 10 by the number of pension or annuity payments you will receive in 1994. Line 11 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.**

1994 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 to withhold 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: If you become a Connecticut resident or you substantially change the percentage of services performed in Connecticut, you must notify your employer within 10 days.

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 usually 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 considered nonresidents.)

Part-Year Resident - You are a part-year resident if you moved 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 tax year **and**
2. You had income from Connecticut sources during the tax year.

----- CUT HERE AND GIVE THE CERTIFICATE TO YOUR EMPLOYER -----

1994 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
1993 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 1993.

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 ▶ 1993		
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 ▶ 1993		
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	DUE DATE
▶		

Enter name and address below. Please print or type.

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2. Total amount of income to be reported with Form CT-1096 ▶ 2.		
3. Number of 1099s and W-2Gs Submitted ▶ 3.		

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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.

CT-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		

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CT-1096 (DRS) BACK (New 10/93)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
1994 CONNECTICUT ANNUAL SUMMARY AND TRANSMITTAL OF INFORMATION RETURNS
CT-1096 (DRS)

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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:

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- 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).
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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		

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- federal Form 1099-MISC, even if no Connecticut income tax was withheld;
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- federal Form 1099-S, reporting real estate transactions in Connecticut.

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◀ This should equal Line 1 on the front of this form.

CT-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;
- 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, call 203-297-4911

◀ This should equal Line 1 on the front of this form.

CT-1096 (DRS) BACK (New 10/93)

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.

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
P.O. 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	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

Check here if you paid anyone for preparation of this return.

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, the fair market value thereof at the date of the gift shall be considered the amount of the gift.	(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 August 1993)

THIS BOOKLET ALSO CONTAINS:
CT-709EXT

Connecticut Gift Tax Return and Instructions

for Gifts Made on or After January 1, 1993

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

January 1994

Dear Taxpayer:

This is your newly revised Connecticut gift tax booklet. We took your comments and suggestions into careful consideration in revising the return and instructions. At your request, the form no longer specifies a filing year. You must file the gift tax return on an annual basis for any gifts made in the preceding calendar year. This revised return must be filed for any gifts made on or after January 1, 1993.

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 are 203-566-7033 and 1-800-382-9463 (in-state). Telecommunications Device for the Deaf (TDD/TT) users only may call 203-297-4911.

As always, we appreciate any constructive comments and suggestions on how to make our forms easier to complete and our instructions easier to understand.

Very truly yours,



Allan A. Crystal
Commissioner

IMPORTANT CHANGES FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1993

- 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 includable in the gross taxable estate of the donor.

OTHER CHANGES YOU WILL NOTICE IN THIS BOOKLET

- Form CT-709 is now similar to federal Form 709. It can now be used for gifts given on or after January 1, 1993 and any subsequent year by entering the appropriate year in the space provided. Please remember, however, that only one return per year should be filed by the donor.

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 and follow the menu to select "Recorded Income Tax Information."

Easy-to-follow instructions will help you choose from among the following topics:

GENERAL INFORMATION

Important income tax changes for 1993
How to choose the correct form
Where to get forms and assistance
Requesting a filing extension
Filing a decedent's return
Filing an error-free return
Amending a Connecticut return
Getting a copy of a previously filed return
Offsets of state income tax refunds
Deducting Connecticut income tax on your federal income tax return

INCOME TAX FILING REQUIREMENTS, FILING STATUS, AND RESIDENCY

Who must file a Connecticut return?
What is gross income?
Who is a resident, nonresident or part-year resident?
What is Connecticut-source income of a nonresident?
Members of the armed forces
Student's filing requirements
Dependent children's filing requirements
What is your filing status
Title XIX recipients

CONNECTICUT USE TAX, GIFT TAX AND OTHER STATE INCOME TAX FORMS

Individual use tax
Gift tax
Fiduciary income tax
S Corporation information and composite tax return
Partnership income tax return
Group return for shareholders, partners and beneficiaries

FORM CT-1040 OR CT-1040NR/PY

Tax status of United States government obligations
Tax status of state or local obligations
Residents who paid income tax to another jurisdiction
Deferred compensation
Pension income and individual retirement accounts
Modifications to federal adjusted gross income
Connecticut alternative minimum tax

ESTIMATED TAX INFORMATION

Who must estimate?
Withholding instead of making estimates
Estimated income tax form
When to file and how much to pay
Annualization of income
Interest on underpayments

TABLE OF CONTENTS

HOW TO USE THE TAX BOOKLET	
What the Booklet Contains	2
Using the Instructions	2
Other Taxes-Succession Tax	2
Where to Get Help and Additional Forms	2
GENERAL INFORMATION	
Who Must File	3
Person on Whom the Gift Tax Is Imposed	3
When Should I File	3
Where to File	3
Extension of Time to File	3
What Should I Do if I Make a Mistake or Leave Something Off My Return	4
Penalties And Interest	4
TRANSFERS SUBJECT TO GIFT TAX	
Taxable Gifts	4
Value of Gift	5
Gift Splitting	5
Gifts to Your Spouse	5
Charitable Remainder Trusts	5
Transfers For a Consideration in Money or Money's Worth	5
Powers of Appointment and Disclaimers	5
Joint Tenancy	6
Nonresident Aliens	6
FORM CT-709 INSTRUCTIONS	6
TAX COMPUTATION	6
FORM CT-709 LINE INSTRUCTIONS	7
COMPUTATION OF TAXABLE GIFTS - SCHEDULE A	7
SCHEDULE A LINE INSTRUCTIONS	8
Terminable Interest Marital Deduction	9
SUPPLEMENTAL DOCUMENTS AND ATTACHMENTS	10

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 by visiting the Department of Revenue Services at 92 Farmington Avenue in Hartford, Connecticut or one of the Department's regional offices (see 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 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 5.
- 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.
- 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

The gift tax return must be filed, and the gift tax paid, on or before April 15th annually for gifts made during the preceding calendar year.

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 written letter to the district director was filed with the Internal Revenue Service. 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 the 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 Form CT-709 (Rev. 8/93) 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 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 1- $\frac{1}{4}$ % per month or fraction thereof.

Failure to file: If you fail to file the return when due, a penalty of \$50 shall be imposed.

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 section 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

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: In determining the value of real property that is being gifted, the fair market value of the property may be reduced by the unpaid principal balance of any mortgages to which the property is subject if the donee assumes the liability.

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.

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 gave a gift of terminable interest to your spouse, (2) you gave 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 4 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 section 2514 and the regulations thereunder.

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 section 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 Schedule A, line 13, on the back of the CT-709. 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 on page 6 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 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 1 1/4 % 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 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 timely:

If you fail to file the return when due, a penalty of \$50 shall be imposed, provided that no taxpayer shall be subject to such penalty in relation to any tax period for which he or she is subject to a penalty for late payment.

LINE 8

Add lines 5,6 and 7 and enter the sum 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 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, 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 10 of this booklet.

COMPUTATION OF TAXABLE GIFTS - SCHEDULE A

General Instructions

Report on Schedule A only those gifts subject to Connecticut gift tax.

You must always enter all gifts of future interests that you made during the calendar year regardless of value.

- **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 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 who 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.

- o 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;
- o 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.

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:

- o The United States, a state or political subdivision of a state or the District of Columbia, for exclusively public purposes;
- o 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;

LINE 12

Add line 10 and line 11. This is the sum 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 section 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-709 EXT
Application For Extension of Time to File
Connecticut Gift Tax Return

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	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

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 of the current year to file a Connecticut Gift Tax Return for the preceding calendar year.

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. 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-709 EXT" on the check or money order.

Mail to: State of Connecticut
 Department of Revenue Services
 P.O. 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		CT Sales Tax Registration Number

Form CT-709 EXT Instructions

Purpose:

Use Form CT-709 EXT 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 written a letter to the district director of the Internal Revenue Service.

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-709 EXT 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-709 EXT **only extends the time to file** your Connecticut Gift Tax Return. Form CT-709 EXT **does not extend the time to pay** your gift tax.

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% or \$50, whichever is greater, 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-709 EXT:

This extension request must be filed on or before April 15 following the close of 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
P.O. Box 2978
Hartford, CT 06104-2978

Specific Instructions

— FORM CT-709 CANNOT BE FILED AS A JOINT RETURN —

Calendar Year - Enter the calendar year in which the gifts were made.

Name, Address and Social Security Number - Enter name of donor, 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 TAX RETURN

1993

FOR CALENDAR YEAR 1993 or FISCAL YEAR BEGINNING _____, 1993 AND ENDING _____, 19__

TOTAL ASSETS	CORPORATION NAME	CT TAX REGISTRATION NUMBER
GROSS RECEIPTS	NUMBER AND STREET	DATE RECEIVED (For Dept. Use Only)
FED. BUSINESS ACTIVITY CODE	CITY OR TOWN STATE ZIP	FEDERAL EMPLOYER I.D. NUMBER
AUDITED BY <input type="checkbox"/> F <input type="checkbox"/> O		

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) _____
 FEDERAL RETURN WAS FILED ON: 1120 1120A 1120H CONSOLIDATED BASIS 1120PC (See Instructions) OTHER
 1. State of incorporation _____ Date of organization _____ Date qualified in Conn. _____ Date business commenced in Conn. _____
 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, Sch. J, Lesser of Col. B or Col. D Line 5) (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) *Banks - 4% of Line 5.....	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 ATT, Schedule K, Line 12).....	2	
3. Balance of tax payable (Line 1 less Line 2, but not less than zero).....	3	
4. TAX PAYMENTS		ENTER TOTAL OF LINES 4a, 4b, 4c
(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 1994 est. return ▶ (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 paid anyone for advice or for preparation of this return.

SCHEDULE D — COMPUTATION OF ADDITIONAL TAX BASE

(See Instructions)

		COLUMN A	COLUMN B	COLUMN C
		BEGINNING OF YEAR	END OF YEAR	(COLUMN A plus COLUMN B) DIVIDED BY 2
1. Capital stock (Federal Schedule L, Line 22a and 22b.)	1			
2. Surplus and undivided profits (Fed'l Sch. L, Lines 23 through 25)	2			
3. Surplus reserves (Attach Schedule)	3			
4. Total (Add Lines 1 through 3) Enter average in Column C	4			
5. Holdings of stock of private corporations (Sch. E) Enter average in Col. C.	5			
6. Balance (Line 4 less Line 5, Column C) Enter also on Sch. B, Line 1	6			

SCHEDULE E — HOLDINGS OF STOCK

NAME OF CORPORATION	BEGINNING OF YEAR AMOUNT	END OF YEAR AMOUNT
TREASURY STOCK		
TOTAL Enter here and on Schedule D, Line 5		

SCHEDULE F — TAXES

	COLUMN A	COLUMN B
1. Payroll		
2. Real Property		
3. Personal Property		
4. Sales and Use Tax		
5. Other		
6. Connecticut Corporation Tax (deducted in the Computation of Federal Taxable Income, Page 1, Line 1)		
7. Tax on or measured by income or profits imposed by other states or subdivisions (deducted in the Computation of Federal Taxable Income, Page 1, Line 1) ATTACH SCHEDULE		
8. Total Unallowable deduction for Corporation Tax (Add Column B, Lines 6 and 7. Enter here and on Page 1, Computation of Net Income, Line 3)		

SCHEDULE G — CORPORATE OFFICERS

NAME	ADDRESS	TITLE

- Is the principal place of business located in Connecticut? YES NO. If "NO," enter State where principal place of business is located _____
- In what Connecticut towns does the corporation own or lease (as lessee) real or tangible personal property, or perform services?

- a. Did this corporation transfer a controlling interest in an entity owning Connecticut real property? YES NO
If "YES," enter: Entity Name _____ Federal Employer I.D. Number _____
b. Was a controlling interest in your company transferred? YES NO
If "YES," enter: Transferor Name _____ Federal Employer I.D. Number _____
- Did any corporation at any time during the year own a majority of the voting stock of this corporation? YES NO
if "YES" enter the name of such corporation: _____
- Last taxable year this corporation was audited by the I.R.S. _____. Were adjustments reported to Connecticut? YES NO
(If "NO," attach explanation)
- Amount of income for which exemption is claimed pursuant to Section 12-214(a)(8) C.G.S. (P.A. 92-152) ▶ \$ _____
- If exemption from corporation tax is being claimed under Section 12-214 (a)(7) C.G.S. (P.A. 93-199 Sec. 4) ATTACH EXPLANATION

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 Corporate Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm's Name and Address			Connecticut Sales Tax Registration Number

STATE OF CONNECTICUT
1993 Form CT-1120 Instructions

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN (AS FILED WITH THE INTERNAL REVENUE SERVICE)

GENERAL INSTRUCTIONS

Who Must File:

Form CT-1120 must be filed by every corporation or association carrying on business or having the right to carry on business in Connecticut including any organization required to file a federal corporation return, and any foreign insurer (incorporated outside Connecticut) electing to be taxed as a domestic Connecticut insurer. Any corporation dissolved or withdrawn from Connecticut during fiscal year 1993 is subject to 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 the Gross Earnings Tax under Chapter 210.
3. Domestic International Sales Corporations which have made a valid election for federal income tax purposes to be treated as a DISC.

The following are exempt from payment of tax but must file a tax return to claim the exemption:

1. Cooperative housing corporations, as defined for federal income tax purposes, where there is no taxable income to the corporation.
2. A Homeowners Association which has elected for federal income tax purposes to be treated as such.
3. Income 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.)
4. Companies not owned or controlled, directly or indirectly, by another company, whose gross annual 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.)
5. Certain political organizations or associations that are exempt from federal income taxes under Section 527 of the Internal Revenue Code. Federal Form 1120POL must be attached.

When To File:

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 1st day of 4th 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.

Request for Extension:

In order to secure an extension of time within which to file your annual return you must file an Application for Extension, Form CT-1120/CT-1120S EXT, not later than the 1st day of the 4th month following the close of the taxable period, together with payment of the total tax due. The filing of Form CT-1120/CT-1120S EXT will automatically extend the due date for six months.

Form CT-1120/CT-1120S EXT only extends the time to file the final return, it does not extend the time to pay the corporation tax. Interest at the rate of 1¼% per month or fraction thereof is charged on any tax not paid by the original due date.

Amended Returns:

Any company that fails to include items of income or deduction or makes any other error on a return must file an amended return on Form CT-1120/CT-1120S X. 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 on 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.

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
P.O. BOX 2974
HARTFORD, CT 06104-2974

Estimated Tax:

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 the corporate estimate Forms CT-1120 ESA, ESB, ESC, ESD.)

Interest

Interest will be computed at the rate of 12⅓% per month or fraction thereof through December 31, 1993, and on or after January 1, 1994 at the rate of 1¼% 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 -** A penalty of \$50 or 10% of the tax due, whichever is greater, applies to the late filing of or failure to file a return or report of federal audit changes. A return must be timely filed even if no additional tax is due.
- Late Payment -** Any corporation failing to pay the tax due by the due date is subject to a penalty of \$50 or 10% of the tax due, whichever amount is greater.
- Criminal -** **Wilful failure to file or pay -** Where any person wilfully fails to pay the tax or to file a return, that person shall, in addition to any other penalty, be fined not more than one thousand dollars or imprisoned not more than one year or both.
- Wilful filing of fraudulent or materially false return -** Where any person wilfully 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.

Signature: The return must be signed by a duly authorized officer.

Anyone paid to prepare the return must sign the return and enter his or her federal employer identification number and Connecticut Sales Tax Registration Number. If you paid anyone for advice or for preparation of this return, you may incur use tax liability if that preparer did not charge sales tax on his or her tax preparation services.

Where to Get Forms, Information, and Assistance:

Telephone: (203) 566-7033
1-800-382-9463 (In-State)

Fax: (203) 297-5698 (24 hour service)

Computer Bulletin Board: (203) 297-5907 (24 hour service)

TDD/TT Users (Hearing Impaired): (203) 297-4911

Written Request: Request for Forms (Form OP-253B)
Department of Revenue Services
Forms Unit
92 Farmington Avenue
Hartford, CT 06105-3787

LINE BY LINE INSTRUCTIONS FOR FORM CT-1120, PAGE 1

General Information - Enter the beginning and ending dates of your income year regardless of whether a calendar year or fiscal year filer. Also enter your Connecticut Tax Registration Number, Federal Employer I.D. Number, Total Assets, Federal Business Activity Code and Gross Receipts (net of returns and allowances) in the spaces provided at the top of Page 1.

Name and Address - If you did not receive the correct pre-printed form, enter correct name and address.

If this is a final return, check the appropriate box.

DISSOLUTION:

A domestic corporation is properly dissolved by the filing of a Certificate of Dissolution with the Secretary of the State. A dissolved corporation must file a return up to the date of legal dissolution or final liquidating distribution, whichever is later.

Any dissolved corporation which continues to conduct business must file a corporation tax return and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must notify the Department of Revenue Services in writing.

WITHDRAWAL FROM STATE:

A foreign corporation that wishes to withdraw from Connecticut must notify the Department of Revenue Services in writing and file a Certificate of Withdrawal with the Secretary of the State.

MERGERS:

A corporation that has merged must file a return covering the period up to the date of merger. A domestic corporation must file a Certificate of Merger with the Secretary of the State. A foreign corporation must file a Certificate of Withdrawal with 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 and disclose the survivor's Connecticut Tax Registration Number.

TAX CLEARANCE:

A request for tax clearance must be submitted in writing to the Department of Revenue Services and must state the reason for the request.

TYPE OF FEDERAL RETURN FILED:

Check the appropriate box for the type of federal return filed. If the 1120PC box is checked, please see instruction for Line 1 under the heading "COMPUTATION OF NET INCOME".

Questions 1 through 3

1. Enter the state in which the corporation has filed its Articles of Incorporation, along with date of organization. If incorporated outside Connecticut enter date qualified to do business in Connecticut. A corporation must enter the date it commenced business operations in Connecticut.

2. If the taxpayer is included in a Connecticut Combined Corporation Tax Return refer to Form CT-1120CR.
3. If the taxpayer is included in a Connecticut Combined Corporation Tax Return for the first year, Form CT-1120CC, Authorization and Consent, must be completed.

COMPUTATION OF NET INCOME

- Line 1 Enter your federal taxable income before net operating loss and special deductions as filed per federal return.
Form 1120PC filers: P.A. 93-435 allows to nonlife insurance companies the full deduction for losses incurred without making the adjustment required by Section 832 (b)(5)(B) of the Internal Revenue Code.
- Line 2 Enter interest income wholly exempt from federal tax, except for the interest specifically exempted from the Connecticut Corporation Tax in accordance with Connecticut General Statutes Sections 13b-74 and 13b-77.
- Line 3 Enter the amount from Schedule F, Line 8 - Total unallowable deduction for Corporation 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 Connecticut General Statutes, Section 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 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 is not entitled to apportion its income must 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 3. The fraction must be expressed as a decimal carried 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 12/31/88 and thereafter. **NOTE:** Losses may be carried forward for 5 income years. The loss entered here is limited to the loss attributed to Connecticut according to the method of apportionment prescribed in Connecticut General Statutes Section 12-218. Refer to Form CT-1120CR Instructions for combined carryforward 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

- Line 1 Enter the amount shown on Schedule D, Column C, Line 6. Banks enter the lesser of the amounts appearing on Form CT-1120/CT-1120S ATT, Schedule J, Line 5, Column B or Column D. Corporations that are not entitled to apportion must enter this amount on Schedule B, Line 3.
- Line 2 Corporations other than air carriers and insurance companies, enter the appropriate apportionment fraction from Form CT-1120A, Schedule S, Line 3, Column 3. The fraction must be expressed as a decimal carried to 6 places. The apportionment fraction for air carriers is computed on Form CT-1120A-A. Insurance companies are not subject to the additional tax on capital.
- 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, showing any fractional part of a month as a full month. Permission to prorate the additional tax base does not extend to the initial return of a foreign corporation which carried on business for the entire income year. The apportionment fraction when correctly computed and applied to the apportionable base reduces the base to an amount reflecting the fractional year during which the foreign corporation carried on business in Connecticut.
- 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.
Banks must multiply the amount on Line 5 by 4% (.04) and enter the result on Line 6.

SCHEDULE C - COMPUTATION OF AMOUNT PAYABLE

- Line 1 Enter the larger of Schedule A, Line 6, Schedule B, Line 6 or \$250.
- Line 2 Enter the total tax credits from Form CT-1120/CT-1120S ATT, Schedule K, Line 12.
- 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 for penalty calculation.)
- Line 6(b) Enter interest due on tax not paid by the original due date. (See general instructions for interest calculation.)
- 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 1994 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 7a and 7b.
- 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 any surplus or undivided profits. 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 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 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 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" is construed to mean all non-governmental corporations, whether closely or publicly held.

SCHEDULE F - TAXES

Connecticut General Statutes, Section 12-217 disallows any deduction for Connecticut taxes imposed under Chapter 208 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 taxable income per federal return.
- Line 2 Enter all real property taxes deducted in arriving at taxable income per federal return.
- Line 3 Enter all personal property taxes deducted in arriving at taxable income per federal return.
- Line 4 Enter all sales and use taxes deducted in arriving at taxable income per federal return.
- Line 5 Enter any other taxes not based on income or profits deducted in arriving at taxable income per federal return.
- Line 6 Enter the amount of Connecticut corporation 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, Page 1, Computation of Net Income, Line 3.

SCHEDULE G - CORPORATE OFFICERS

Enter officers' names, complete home addresses and corporate titles.

QUESTIONS

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 of the entity in which a controlling interest was transferred and its federal employer I.D. number.
NOTE: The transferor is required to file the Controlling Interest Transfer Tax return, Form AU-330.
- 3b. If this corporation was the entity in which a controlling interest was transferred, enter the name and federal employer I.D. 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 the Controlling Interest Transfer Tax Informational Return, Form AU-331.
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 on Form CT-1120/CT-1120S X.
6. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut. (See General Instructions, Who Must File).
7. If exemption from corporation tax is being claimed under Section 12-214(a)(7) C.G.S. (as amended by P.A. 93-199) ATTACH EXPLANATION. (See General Instructions, Who Must File.)

FORM CT-1120A
Corporation Tax Return Apportionment Computation

CONNECTICUT TAX REGISTRATION NO.

CORPORATION NAME

- 000

- 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 1 CONNECTICUT	COLUMN 2 EVERYWHERE	COLUMN 3
TANGIBLE PROPERTY <small>(Average Monthly Net Book Value)</small>	1. (a) Inventories			COLUMN 1 DIVIDED BY COLUMN 2 <small>(Carry to 6 places only)</small>
	(b) Depreciable Assets			
	(c) Land			
	(d) Capitalized Rent			
	(e) Other			
	1. TOTAL			DECIMAL NOTATION
WAGES, SALARIES AND OTHER COMPENSATION	2. TOTAL			DECIMAL NOTATION
GROSS RECEIPTS	3. (a) Sales of Tangibles			
	(b) Services			
	(c) Interest			
	(d) Rents & Royalties			
	(e) <small>Net gains from Sales of Assets</small>			
	(f) Other			
	3. TOTAL			DECIMAL NOTATION
	4. Same as Column 3, Line 3			DECIMAL NOTATION
Apportionment Fraction	5. Total of Lines 1, 2, 3 and 4 in Column 3. 6. <small>Apportionment (Line 5 divided by number of fractions used) Enter here and on Schedule A, Line 2.</small>			DECIMAL NOTATION

SCHEDULE S - ADDITIONAL TAX BASE APPORTIONMENT

		COLUMN 1 CONNECTICUT	COLUMN 2 EVERYWHERE	COLUMN 3
INTANGIBLE ASSETS <small>(Average Monthly Net Book Value)</small>	1. (a) Cash			Column 1, Line 3 divided by Column 2, 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 <small>(Average Monthly Net Book Value)</small>	2. (a) Inventories			<small>(Carry to 6 places only)</small>
	(b) Depreciable Assets			
	(c) Land			
	(d) Other			
	2. TOTAL			DECIMAL NOTATION
Apportionment Fraction	3. Sum of Lines 1 and 2			

INSTRUCTIONS PERTAINING TO SCHEDULES Q, R AND S

Complete this form and file as a part of the 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.

- NOT APPLICABLE TO AIR CARRIERS AND INSURANCE COMPANIES —

Schedule Q - APPORTIONMENT OF NET INCOME

This schedule should be completed only by companies deriving business income from operations which do not involve the manufacture, sale or use of tangible 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 deriving 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 computed by multiplying by 8 the gross rents payable together with any amortization of leasehold improvements allowable for the income year of the return. This fraction should not include the unamortized value of leasehold improvements.

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 1) 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 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. Gross receipts from trucking services are assigned on the basis of point of origin. Losses on sales or disposition of assets should **not** be considered in this calculation. 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.

Schedule S - ADDITIONAL TAX BASE APPORTIONMENT

Item 3. This apportionment factor must include the average monthly net book value of all assets exclusive of the net book value of holdings of stock of private (nongovernmental) corporations. For the purpose of this fraction, intangible assets are deemed to have a situs at the principal place of business of the corporation unless it can be clearly established that such assets were held and used in connection with the business conducted during the income year at a location other than that of the principal place of business.

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 the provisions of Section 12-221a of Chapter 208 of the Connecticut General Statutes which provide 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 Section 12-218, 12-219a and 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 substantially more than a reasonable amount of the net income or capital of the taxpayer.

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 receipt 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, could not be expected to produce a reasonable apportionment because of a variance from normal situations. The variance must be significant enough to invalidate the assumption that the statutory method is reasonable.

1993 Form CT-1120I Instructions

A corporation is required to make estimated tax payments by C.G.S. §12-242c. Form CT-1120I is used by corporations to determine interest due on underpayments of estimated Connecticut Corporation Tax. If the corporation has filed 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 instalments of the tax due on unrelated business income. Refer to Form CT-990T Instructions.

PARTS I & II - COMPUTATION OF INTEREST ON UNDERPAYMENT OF ESTIMATED INSTALMENTS

Interest on underpaid instalments is calculated according to the provisions of C.G.S. §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).

Line 4 - The required instalment payments are due on the 15th day of the 3rd, 6th, 9th and 12th month of your 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% times 30%, or 60% of the prior year tax. 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.

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 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 the 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 December 31, 1993 is .016667 per month or any part of a month. Determine the number of months for each late or unpaid instalment through December 31, 1993 and multiply by .016667.

Line 15b - The interest rate from January 1, 1994 is .0125 per month or any part of a month. Determine the number of months for each late or unpaid instalment on or after January 1, 1994 and multiply by .0125.

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 TAX RETURN

S
1993

FOR CALENDAR YEAR 1993 or FISCAL YEAR BEGINNING _____ 1993 AND ENDING _____ 19 _____

TOTAL ASSETS	CORPORATION NAME	CT TAX REGISTRATION NUMBER	000
GROSS RECEIPTS	NUMBER AND STREET	DATE RECEIVED (For Dept. Use Only)	
FED. BUSINESS ACTIVITY CODE	CITY OR TOWN	STATE	ZIP
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 Conn. _____ Date business commenced in Conn. _____

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 ATT, Schedule K, Line 12).....	▶	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-1120S 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 1994 est. return ▶(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 paid anyone for advice or for preparation of this return.

SCHEDULE D — COMPUTATION OF ADDITIONAL TAX BASE
(See Instructions)

		COLUMN A	COLUMN B	COLUMN C
		BEGINNING OF YEAR	END OF YEAR	(COLUMN A plus COLUMN B) DIVIDED BY 2
1. Capital stock (Federal Schedule L, Line 22).....	1			
2. Surplus and undivided profits (Fed'l Sch. L, Lines 23 plus 24)....	2			
3. Surplus reserves (Attach Schedule).....	3			
4. Total (Add Lines 1 through 3) Enter average in Column C.....	4			
5. Holdings of stock of private corporations (Sch. E) Enter average in Col. C..	5			
6. Balance (Line 4 less Line 5, Column C) Enter also on Sch. B, Line 1.....	6			

SCHEDULE E — HOLDINGS OF STOCK

NAME OF CORPORATION	BEGINNING OF YEAR AMOUNT	END OF YEAR AMOUNT
TREASURY STOCK		
TOTAL Enter here and on Schedule D, Line 5		

SCHEDULE F — TAXES

	COLUMN A	COLUMN B
1. Payroll		
2. Real Property		
3. Personal Property		
4. Sales and Use Tax		
5. Other		
6. Connecticut Corporation Tax (deducted in the Computation of Federal Taxable Income, Page 1, Line 1)		
7. Tax on or measured by income or profits imposed by other states or subdivisions (deducted in the Computation of Federal Taxable Income, Page 1, Line 1) ATTACH SCHEDULE		
8. Total Unallowable deduction for Corporation Tax (Add Column B, Lines 6 and 7. Enter here and on Page 1, Computation of Net Income, Line 3).....		

SCHEDULE G — CORPORATE OFFICERS

NAME	ADDRESS	TITLE

- Is the principal place of business located in Connecticut? YES NO. If "NO," enter State where principal place of business is located _____
- In what Connecticut towns does the corporation own or lease (as lessee) real or tangible personal property, or perform services?

- a. Did this corporation transfer a controlling interest in an entity owning Connecticut real property? YES NO
If "YES," enter: Entity Name _____ Federal Employer I.D. Number _____
b. Was a controlling interest in your company transferred? YES NO
If "YES," enter: Transferor Name _____ Federal Employer I.D. Number _____
- Last taxable year this corporation was audited by the I.R.S. _____. Were adjustments reported to Connecticut? YES NO
(If "NO," attach explanation)
- Amount of income for which exemption is claimed pursuant to Section 12-214(a)(8) C.G.S. (P.A. 92-152) \$ _____ .
- If exemption from corporation tax is being claimed under Section 12-214 (a)(7) C.G.S. (P.A. 93-199 Sec. 4) ATTACH EXPLANATION.

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 Corporate Officer	Title	Date	Telephone Number () _____
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm's Name and Address			Connecticut Sales Tax Registration Number

STATE OF CONNECTICUT
1993 Form CT-1120S Instructions

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN INCLUDING SCHEDULES (AS FILED WITH THE INTERNAL REVENUE SERVICE)

GENERAL INSTRUCTIONS

Who Must File:

A corporation which files with the Internal Revenue Services as an "S" Corporation must file a Connecticut Corporation Tax Return, Form CT-1120S. Every S Corporation carrying on business or having the right to carry on business in Connecticut is subject to the Connecticut Business Tax imposed under Connecticut General Statutes, Chapter 208 or Chapter 209. Any S Corporation dissolved or withdrawn from Connecticut in fiscal year 1993 is subject to 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 tax return to claim the exemption:

1. Income 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, but 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 To File:

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 1st day of 4th 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.

Request for Extension:

In order to secure an extension of time within which to file your annual return you must file an Application for Extension, Form CT-1120/CT-1120S EXT, not later than the 1st day of the 4th month following the close of the taxable period, together with payment of the total tax due. The filing of Form CT-1120/CT-1120S EXT will automatically extend the due date for six months.

Form CT-1120/CT-1120S EXT only extends the time to file the final return. It does not extend the time to pay the corporation tax. Interest at the rate of 1¼% per month or fraction thereof is charged on any tax not paid by the original due date.

Amended Returns:

Any company that fails to include items of income or deductions, or makes any other error on such return must file an amended return on Form CT-1120/CT-1120S X. Corrections to taxable income by the Internal Revenue Service, must be reported on or before the due date or extended due date for filing 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 on 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.

Where to File:

Please use the pre-addressed envelope that came with your return or mail to:

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
PO BOX 2974
HARTFORD CT 06104-2974

Estimated Tax:

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 the corporate estimate Forms CT-1120 ESA, ESB, ESC, ESD.)

Interest

Interest will be computed at the rate of 12½% per month or fraction thereof through December 31, 1993, and on or after January 1, 1994 at the rate of 1¼% 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

- Late Filing/
Failure to File - A penalty of \$50 or 10% of the tax due, whichever is greater, applies to the late filing of or failure to file a return or report of federal audit changes. A return must be timely filed even if no additional tax is due.
- Late Payment - Any S corporation failing to pay the tax due by the due date is subject to a penalty of \$50 or 10% of the tax due, whichever is greater.
- Criminal - **Wilful failure to file or pay** - Where any person wilfully fails to pay any tax or to file a return, that person shall, in addition to any other penalty, be fined not more than one thousand dollars or imprisoned not more than one year or both.
- Wilful filing of fraudulent or materially false return** - Where any person wilfully 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 5 years nor less than one year, or both.

Signature - The return must be signed by a duly authorized officer.

Anyone paid to prepare the return must sign the return and enter his or her federal employer identification number and Connecticut Sales Tax Registration Number. If you paid anyone for advice or for preparation of this return, you may incur use tax liability if that preparer did not charge sales tax on his or her tax preparation services.

Where to Get Forms, Information, and Assistance:

Telephone: (203) 566-7033
1-800-382-9463 (In-State)
Fax: (203) 297-5698 (24 hour service)
Computer Bulletin Board: (203) 297-5907 (24 hour service)
TDD/TT Users (Hearing Impaired): (203) 297-4911
Written Request: Request for Forms (Form OP-253B)
Department of Revenue Services
Forms Unit
92 Farmington Avenue
Hartford, CT 06105-3787

LINE BY LINE INSTRUCTIONS FOR FORM CT-1120S, PAGE 1

General Information - Enter the beginning and ending dates of your income year, regardless of whether a calendar year or fiscal year filer. Also enter your Connecticut Tax Registration Number, Federal Employer I.D. Number, Total Assets, Federal Business Activity Code and Gross Receipts (net of returns and allowances) in the spaces provided at the top of Page 1.

Name and Address - If you did not receive the correct pre-printed form, enter correct name and address.
If this is a final return, check the appropriate box.

DISSOLUTION:

A domestic corporation is properly dissolved by the filing of a Certificate of Dissolution with the Secretary of the State. A dissolved corporation must file a return up to the date of legal dissolution or final liquidating distribution, whichever is later.

Any dissolved corporation which continues to conduct business must file a corporation tax return and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must notify the Department of Revenue Services in writing.

WITHDRAWAL FROM STATE:

A foreign corporation that wishes to withdraw from Connecticut must notify the Department of Revenue Services in writing and file a Certificate of Withdrawal with 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. A domestic corporation must file a Certificate of Merger with the Secretary of the State. A foreign corporation must file a Certificate of Withdrawal with 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 and disclose the survivor's Connecticut Tax Registration number.

TAX CLEARANCE:

A request for tax clearance must be submitted in writing to the Department of Revenue Services and must state the reason for the request.

TYPE OF FEDERAL RETURN FILED:

Check the appropriate box for the type of federal return filed.

Questions 1 and 2

1. Enter the state in which the S corporation has filed its Articles of Incorporation, along with date of organization. If incorporated outside Connecticut enter date qualified to do business in Connecticut. All S corporations must enter the date they commenced business operations in Connecticut.
2. If the S corporation was part of a Connecticut combined tax return in the prior year, refer to Form CT-1120CR for deletion from the combined group.

COMPUTATION OF NET INCOME

- Line 1 Enter your ordinary income or (loss) from federal Form 1120S, line 21.
Line 2 Enter the amount from Schedule F, line 8 - Total unallowable deduction for Corporation tax.
Line 3 Add lines 1 and 2 and enter total on line 3.

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME

S Corporations entitled to apportion their 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 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. S Corporations that are not entitled to apportion their income, must enter this amount on Schedule A, line 3
Line 2 If entitled to apportion, enter the appropriate apportionment fraction from Form CT-1120A, Schedule Q, line 2 or Schedule R, line 6, Column 3. The fraction must be expressed as a decimal carried 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, 1988 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 Connecticut General Statutes Section 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

- Line 1 Enter the amount shown on Schedule D, Column C, line 6. S corporations that are not entitled to apportion their income must enter this amount on Schedule B, line 3.
- Line 2 S corporations entitled to apportion their income must complete the appropriate apportionment schedule on Form CT-1120A and enter the resulting apportionment fraction on line 2. The fraction must be expressed as a decimal carried 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, showing any fractional part of a month as a full month. Permission to prorate the additional tax base does not extend to the initial return of a foreign corporation which carried on business for the entire income year. The apportionment fraction when correctly computed and applied to the apportionable base reduces the base to an amount reflecting the fractional year during which the foreign corporation carried on business in Connecticut.
- 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 Schedule A, line 6, or Schedule B, line 6 or \$250.
- Line 2 Enter the total tax credits from Form CT-1120/CT-1120S ATT Schedule K, line 12.
- Line 3 Subtract line 2 from line 1 and enter the result on line 3. If negative, enter zero.
- Line 4 Enter all prepayments made on lines 4a, 4b and 4c. 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 for penalty calculation.)
- Line 6(b) Enter interest due on tax not paid by the original due date. (See general instructions for interest calculation.)
- 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 1994 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 7a and 7b.
- 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, line 22.
- Line 2 Enter the beginning (Column A) and ending (Column B) values of any paid-in or capital surplus, including retained earnings. Refer to federal Form 1120, 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 Schedule E in Columns A and 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 Schedule B, line 1.

SCHEDULE E - HOLDINGS OF STOCK

List the beginning and ending book value of total holdings of stock of private corporations, including treasury stock. The total book value of shares must equal the amount claimed as a deduction on Schedule 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" is construed to mean all non-governmental corporations, whether closely or publicly held.

SCHEDULE F - TAXES

Connecticut General Statutes, Section 12-217 disallows any deduction for Connecticut taxes imposed under Chapter 208 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 taxable income per federal return.
- Line 2 Enter all real property taxes deducted in arriving at taxable income per federal return.

- Line 3 Enter all personal property taxes deducted in arriving at taxable income per federal return.
- Line 4 Enter all sales and use taxes deducted in arriving at taxable income per federal return.
- Line 5 Enter any other taxes not based on income or profits deducted in arriving at taxable income per federal return.
- Line 6 Enter the amount of Connecticut corporation 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 any 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-1120S, Page 1, Computation of Net Income, line 2.

SCHEDULE G - CORPORATE OFFICERS

Enter officers' names, complete home addresses, and corporate titles.

QUESTIONS

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 of the entity in which a controlling interest was transferred and its federal employer I.D. number.
NOTE: The transferor is required to file the Controlling Interest Transfer Tax return, Form AU-330.
- 3b. If this S corporation was the entity in which a controlling interest was transferred, enter the name and federal employer I.D. 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 the Controlling Interest Transfer Tax Informational Return, Form AU-331.
4. Corrections to taxable income by the Internal Revenue Service must be reported on or before the due date or the extended due date for filing 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 on Form CT-1120/CT-1120S X.
5. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut. (See General Instructions, Who Must File.)
6. If exemption from corporation tax is being claimed under Section 12-214(a)(7) C.G.S. (as amended by P.A. 93-199) ATTACH EXPLANATION. (See General Instructions, Who Must File.)

(Rev. 12/93)

FORM CT-1120/CT-1120S ATT

**CORPORATION TAX RETURN ATTACHMENT
SCHEDULES H, I, J and K**

— REFER TO INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM —

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NUMBER
------------------	-------------------------------------

SCHEDULE H — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

		AMOUNT
1. Income Year Beginning: 1988	▼ 1	
2. Income Year Beginning: 1989	▼ 2	
3. Income Year Beginning: 1990	▼ 3	
4. Income Year Beginning: 1991	▼ 4	
5. Income Year Beginning: 1992	▼ 5	
6. TOTAL (Enter on Form CT-1120 or CT-1120S, Schedule A, Line 4)	▼ 6	

	COLUMN A AMOUNT	COLUMN B DEDUCTION RATE	COLUMN C BALANCE (a) × (b)	COLUMN D Related Expenses (attach schedule)	COLUMN E Dividend Deduction (c) less (d)
1. Dividend Income included in Computation of Federal Taxable Income, (Form CT-1120, page 1, Line 1)	▶				
2. Domestic Dividends from 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, page 1, Line 5.....					

SCHEDULE J — ADDITIONAL TAX BASE FOR BANKS (FORM CT-1120 ONLY)

	DATE PAID OR CREDITED	INTEREST AND DIVIDENDS PAID OR CREDITED	RATE	INTEREST AND DIVIDENDS at 1/8% RATE
	COLUMN A	COLUMN B	COLUMN C	COLUMN D
1.				
2.				
3.				
4.				
TOTAL	▶		▶	

NOTE: Banks Enter on Form CT-1120, Schedule B, Line 1, the lesser of the amounts appearing in Column B, or Column D, Line 5

SCHEDULE K — TAX CREDITS

		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	▼ 6	
7. Low and Moderate Income Housing	▼ 7	
8. New Facilities (Attach Form CT-1120MC)	▼ 8	
9. Enterprise Zone or Entertainment District (Attach Form CT-1120MCEZ)	▼ 9	
10. Purchases for Vehicles using Clean Alternative Fuel and related Filling/Recharging Stations	▼ 10	
11. Research Credit (Attach Form CT-1120RC)	▼ 11	
12. TOTAL (Enter on Form CT-1120 or CT-1120S, Schedule C, Line 2)	▼ 12	

1993 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 Schedules H, I, J or K are used in the calculation of the Connecticut corporation tax liability.

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 1988, 1989, 1990, 1991 and 1992 as reported on Connecticut Corporation 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. The deduction is limited to 70% of gross domestic 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 domestic dividends from less than 20% owned corporations. 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 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 tax due on Form CT-1120, Schedule B by completing Schedule J. The tax is calculated on interest or dividends credited by them on savings accounts of depositors or account holders during the taxable year preceding that in which such tax became due on the lesser of the actual amount paid or credited or the amount paid or credited at 1/8% (.00125).

Lines 1 through 4 - Columns A through D are used to record interest or dividends paid or credited on savings accounts of depositors or account holders during the preceding taxable year.

Line 5 - Add totals of Lines 1 through 4 of Column B and Column D. Enter the lesser of these amounts on Form CT-1120, Schedule B, Line 1.

SCHEDULE K - TAX CREDITS

Line 1 - Enter the Air Pollution Abatement Facilities credit according to the provisions of Connecticut General Statutes, Section 12-217c.

Line 2 - Enter the Industrial Waste Treatment Facilities credit computed according to the provisions of Connecticut General Statutes, Section 12-217d.

Tax credits for air pollution and industrial waste 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 Commissioner 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 wherein expenditures are made for both air pollution abatement facilities and industrial waste treatment facilities within the same taxable year, the amounts listed will be recognized for credit purposes in accordance with the chronological order of payment. Excess credits may be carried forward to succeeding years in accordance with Connecticut statutes.

Line 3 - Enter the Work Education Program credit computed according to the provisions of Connecticut General Statutes, Section 12-217f.

Line 4 - Enter the Apprenticeship Training credit computed according to the provisions of Connecticut General Statutes, Section 12-217g.

The Work Education credit must be certified by the Teacher Coordinator of the Cooperative Work Education Program/Diversified Occupations. The Apprenticeship Training in machine tool and metal trades credit must be supported by a schedule reflecting the computation of the amount of the credit claimed and a copy of the certificate of approval issued by the Labor Department.

Line 5 - Enter the Neighborhood Assistance Program credit computed according to the provisions of Connecticut General Statutes, Chapter 228a. A copy of the Neighborhood Assistance Tax Credit Approval Letter from the Department of Human Resources must be attached.

Line 6 - Enter the Child Day Care Program credit computed according to the provisions of Connecticut General Statutes, Section 17-613. For additional information contact the Department of Human Resources.

Line 7 - Enter the Low and Moderate Income Housing Program credit computed according to provisions of Connecticut General Statutes, Section 8-395. A copy of the Letter of Approval from the Department of Housing must be attached.

Line 8 - Enter the New Facilities Credit as computed on Form CT-1120 MC, 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.

Line 9 - Enter the credit for 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.

Line 10 - Enter the credit for purchases in connection with Clean Alternative Fuel for vehicles and filling/recharging stations computed according to the provisions of Connecticut General Statutes, Section 12-217i, as amended by P.A. 93-199.

Line 11 - Enter the credit for incremental increase in expenditures for Research and Experimentation conducted in Connecticut as computed on Form CT-1120RC.

Line 12 - Add Lines 1 through 11. Enter total on Line 12 and on Form CT-1120 or CT-1120S, Schedule C, Line 2.

FORM CT-1120/CT-1120S EXT
Application For Extension of Time To File
Corporation Tax Return

1993

(Rev. 12/93)

For the Income Year Beginning _____ 1993 and Ending _____ 19 _____

TAXPAYER (Please type or Print)	Corporation Name	Connecticut Tax Registration Number
	Number and Street	Date Received (FOR DEPT. USE ONLY)
	City or Town State Zip Code	Federal Employer I.D. Number

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 ESTIMATED TO BE DUE MUST BE SUBMITTED WHETHER OR NOT APPLICATION FOR FEDERAL EXTENSION HAS BEEN APPROVED.

REQUEST FOR A SIX MONTH EXTENSION FOR FORM CT-1120 OR FORM CT-1120S

I request a six-month extension of time to October 1, 1994 to file my Connecticut Corporation Business Tax Return for calendar year 1993 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 1993, or for fiscal year beginning _____, 1993, 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 "1993 Form CT-1120/CT-1120S 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			Connecticut Sales Tax Registration Number

SEE INSTRUCTIONS ON REVERSE SIDE

Form CT-1120/CT-1120S EXT Instructions

Purpose: Use Form CT-1120/CT-1120S EXT to request a six month extension to file a Connecticut Corporation Tax Return. 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 Tax Return provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension the corporation MUST:

1. Complete Form CT-1120/CT-1120S 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/CT-1120S EXT **only** extends the **time to file** the Connecticut Corporation Tax Return. Form CT-1120/CT-1120S 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 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/CT-1120S EXT: File Form CT-1120/CT-1120S 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 I.D. Number.

Signature - This form must be signed by an officer of the corporation.

Others Who Can Sign - Anyone (including Attorneys, CPAs 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

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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.	AMOUNT OF TAX	PREPAYMENTS CREDITS	TAX PAID WITH THIS RETURN
	COMMON PARENT OR DESIGNATED CONN. PARENT				
1		-000			
2		-000			
3		-000			
4		-000			
5		-000			
6		-000			
7		-000			
8		-000			

Form CT-1120/CT-1120S X
AMENDED CONNECTICUT CORPORATION TAX RETURN

(Rev. 12/93)

For Calendar Year _____ Or Fiscal Year Beginning _____, 19 _____, and Ending _____, 19 _____

Audited by	Corporation Name	CONNECTICUT TAX REGISTRATION NUMBER
<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 Credits CT Apportionment Change Other (specify) _____

	COLUMN A As Originally Reported or Adjusted	COLUMN B Net Change <i>(explain on Pg. 2)</i>	COLUMN C Correct Amount
CORPORATION TAX			
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	_____	_____	_____
12. Tax paid after filing return.....	_____	_____	_____
13. Total payments (Add Lines 8 through Line 12, Column C)	_____	_____	_____
14. Overpayment on original return or as last adjusted	_____	_____	_____
15. Net payments to date (subtract Line 14 from Line 13)	_____	_____	_____
REFUND OR TAX DUE			
16. Refund (If Line 15 is greater than Line 7, Column C, enter the difference)	_____	_____	_____
17. Tax Due (If Line 7, Column C is greater than Line 15, enter the difference).....	_____	_____	_____
18. (a) Interest _____ plus (b) Penalty _____	_____	_____	_____
19. TOTAL BALANCE DUE (Add Lines 17 and 18) PAYABLE TO: Commissioner of Revenue Services	_____	_____	_____

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 ()
Keep a copy of this return for your records!	Paid Preparer's Signature			Federal Employer I. D. Number
	Firm's Name and Address			Connecticut Sales Tax Registration Number

Check if you paid anyone for advice or for preparation of this return.

SCHEDULE A — COMPUTATION OF TAX ON NET INCOME

	COLUMN A As Originally Reported or Adjusted	COLUMN B Net Change (Explain below)	COLUMN C Correct Amount
1. Net Income	_____	_____	_____
2. Apportionment Factor (Carry to six places)	_____	_____	_____
3. Connecticut Net Income	_____	_____	_____
4. Operating Loss Carryover	_____	_____	_____
5. Income Subject to Tax	_____	_____	_____
6. Tax on Net Income	_____	_____	_____

SCHEDULE B — COMPUTATION OF ADDITIONAL TAX ON CAPITAL

1. Additional Tax Base	_____	_____	_____
2. Apportionment Factor (Carry to six places)	_____	_____	_____
3. Line 1 or Line 1 multiplied by Line 2	_____	_____	_____
4. Number of months covered by return	_____	_____	_____
5. Line 3 multiplied by Line 4, divided by 12	_____	_____	_____
6. Additional tax on capital	_____	_____	_____

EXPLAIN ANY CHANGES BELOW. Show any computation in detail. Attach additional schedules if necessary.

Schedule or Line Number	

FORM CT-1120/CT-1120S X INSTRUCTIONS
AMENDED CONNECTICUT CORPORATION TAX RETURN

GENERAL INSTRUCTIONS

Use Form CT-1120/CT-1120S X to correct your Connecticut corporation tax return as you originally filed it or as it was later adjusted by you, by the Department of Revenue Services, or by the Internal Revenue Service.

When To File:

Generally, Form CT-1120/CT-1120S X must be filed within three years of the due date of the original return. See the information below on Revenue Agent's Report (RAR) or federal 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 federal amended return.

If you amend only your Connecticut Corporation 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 tax 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 currently under Connecticut audit and the reason for amending your return.

Refer to the instructions for the Connecticut corporation tax return and related schedules and forms for the year you are amending concerning modifications, allocation and apportionment of income, tax computation, credits, etc. For additional information, you may call Taxpayer Services at 1-800-382-9463 (within Connecticut) or (203) 566-7033. TDD/TT users 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 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 any interest due on Line 18 (a) and the amount of any penalty due on Line 18 (b). Add the two amounts and enter the total on Line 18.
- 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:

Income Year	Income Base	Capital Base	Minimum	Other
1-1-75 through 12-31-80	10% (.10)	.00031	\$ 50.00	
1-1-81 through 12-31-82	10% (.10)	.0031	\$250.00	Add'l Base Net Income & Salaries 5% (.05)
1-1-83 through 12-31-84	11.5% (.1150)	.0031	\$250.00	
1-1-85 through 12-31-88	11.5% (.1150)	.0031	\$100.00	
1-1-89 through 12-31-91	11.5% (.1150)	.0031	\$250.00	Surtax 20% (.20)
1-1-92 through 12-31-92	11.5% (.1150)	.0031	\$250.00	Surtax 10% (.10)
1-1-93 through 12-31-93	11.5% (.1150)	.0031	\$250.00	

Interest:

The interest rates on additional tax due:

7-1-69 through 6-30-76	¾% (.0075) per month or fraction thereof
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	1⅓% (.016667) per month or fraction thereof
1-1-94 to present	1¼% (.0125) per month or fraction thereof

Penalty:

A penalty of \$50 or 10% of tax due, whichever is greater applies to the late filing of or failure to file a report of federal audit changes. 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, Connecticut sales tax registration number, firm's name, and firm's 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. If you have any questions regarding the use tax liability, contact Taxpayer Services at (203) 566-7033.

For the calendar year 1993 or fiscal year Beginning _____, 1993 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

PARENT OR DESIGNATED PARENT									
CT TAX REGISTRATION NUMBER									
								0	00
DATE RECEIVED (For Dept. Use Only)									
FEDERAL EMPLOYER I.D. NUMBER									

NO.	Column A Name of Affiliated Corporations Included in This Combined Return:	Column B CT TAX REGISTRATION NUMBER
1.	COMMON PARENT OR DESIGNATED CONNECTICUT PARENT	- 000
2.		- 000
3.		- 000
4.		- 000
5.		- 000
6.		- 000
7.		- 000

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 file a combined Corporation Business Tax Return pursuant to the provisions of Subsection 1, Sec. 12-223(a) of the Connecticut General Statutes. (Attach Form CT-1120CC's if applicable)

PART V - Complete Parts I, II, III, IV, and Schedule KC on Pages 2, 3 and 4 before completing Part V. It is essential to enter the name and tax registration number of each corporation included in the heading of each column above Part I on Pages 2 & 3.

Computation of Amount Payable

1. Total Combined Separate Tax (Page 4, Part IV, line 8)		1	
2. Total Combined Tax (Page 3, Part III, line 3)		2	
3. Preference Tax (line 1 Less line 2 but not less than zero; maximum of \$25,000)		3	
4. Total Tax: line 2 plus line 3		4	
5. Tax Credits (Page 4, Schedule KC, line 13)		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		Enter Total of Lines 7a, 7b and 7c
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 1994 Estimated Return (10a) _____ Refunded (10b) _____		10	
11. BALANCE DUE WITH THIS RETURN (line 8 plus 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 _____	Connecticut Sales Tax Registration Number _____

1.
PARENT OR
DESIGNATED PARENT CORPORATION

ENTER CORPORATION NAMES
ENTER CONNECTICUT TAX REGISTRATION NUMBERS
ENTER FEDERAL EMPLOYER I.D. NUMBER

- 000

PART I

ADJUSTMENTS FOR CONNECTICUT TAX BASE

A	1. Form CT-1120, Computation of Net Income, line 1, Federal taxable income before net operating loss and special deductions	1	
B	2. Interest income wholly exempt from federal tax	2	
D	3. Unallowable deduction for Corporation Tax (from Form CT-1120, Schedule F, line 8)	3	
D	4. TOTAL (Add lines 1 through 3)	4	
D	5. Dividends (a) Domestic dividends (from companies less than 20% owned) Limited to 70% deduction (b) Other dividends (c) Intercompany dividends (from corporations included in this combined return)	5a	
D	(less related expenses)	5b	
D	(less related expenses)	5c	
C	6. Capital Loss Carryover (if not deducted in computing federal capital gain) (attach schedule)	6	
U	7. TOTAL (Add lines 5a, 5b, 5c and 6)	7	
T	8. NET INCOME (Loss) (line 4 less line 7). If 100% Connecticut, enter also on line 10	8	
	9. Apportionment Fraction (Per Form CT-1120A, Schedule Q or R) (carry to six places only)	9	0.
	10. Connecticut Net Income (line 8 or line 8 multiplied by line 9)	10	
	11. Net Operating Loss Carryover from separate return year (cannot exceed amount on line 10)	11	
	12. Net Income (line 10 less line 11)	12	
	13. Combined Net Income (sum of all amounts on line 12) (enter in Combined Total Column, Page 3)	13	
	14. Net Operating Loss Carryover from combined return year (cannot exceed amount on line 13) (attach schedule)	14	
	15. Income subject to tax (line 13 less line 14)	15	
	16. Tax at 11.5% of line 15	16	

PART II

COMPUTATION OF COMBINED ADDITIONAL TAX BASE

- Form CT-1120 (Sch. D, Column C, line 6) Banks, Form CT-1120/CT-1120S ATI, Sch. J, Lesser of Column B or Column D, line 5) (If 100% CT, enter also on line 3).
- Apportionment fraction (Per Form CT-1120A, Schedule S) (Carry to six places only)
- Line 1 or line 1 multiplied by line 2
- Number of months covered by this return
- Line 3 multiplied by line 4, divided by 12
- * Combined additional tax base (Sum of all amounts on line 5) (Enter in Combined Total Column, Page 3)
- 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, 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 amount on page 3, Combined Total, line 7.

If the combined group includes a banking corporation do not enter any amount on Page 3, Combined Total, line 6. Instead, enter on page 3, Combined Total, 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 taxable at 4% of line 5). (Corporations other than banks taxable at 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							1
2							2
3							3
4							4
5a							5a
5b							5b
5c							5c
6							6
7							7
8							8
9	0.	0.	0.	0.	0.	0.	9
10							10
11							11
12							12
(Hatched area)							13
(Hatched area)							14
(Hatched area)							15
(Hatched area)							16
1							1
2	0.	0.	0.	0.	0.	0.	2
3							3
4							4
5							5
6							6
7							7

PART III — COMPUTATION OF COMBINED TAX

1. Total Tax: Larger of Part 1, line 16 or the combined total of Part II, line 7; OR \$250
2. Number of companies in combined return less one, multiplied by \$250
3. Combined Tax (add line 1 plus line 2) (Enter here and on Page 1, Part V, line 2)

1	
2	
3	

Complete Part IV and attach supporting separate tax returns (Form CT-1120) including appropriate schedules and separate apportionment fractions (Form CT-1120A) for each included corporation.

PART IV - COMBINED SEPARATE TAX SCHEDULE

	CORPORATE NAME	CT TAX REGISTRATION NUMBER	SEPARATE TAX (Form CT-1120, Sch. C, Line 1)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.	Total Combined Separate Tax (Add lines 1 through 7) Enter here and on Page 1, Part V, line 1.		

ENTER the total number of corporations including the parent corporation included in this combined return ▶ _____

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 Section 12-214(a)(8) C.G.S., (P.A. 92-152) ▶ \$

COMBINED TAX CREDITS

Tax credit claimed on Form CT-1120CR, Part V, Line 5 must be shown on Schedule KC, Page 4. Tax credit for air pollution abatement facilities, industrial waste treatment facilities, work education, apprenticeships, purchases for vehicles using clean alternative fuel and related filling/recharging stations, and research credit must be computed according to the provisions of Sections 12-217c, 12-217d, 12-217f, 12-217g, 12-217i (as amended by P.A. 93-199), and 12-217j. Tax credit for neighborhood assistance must be computed according to the provisions of Title 12, Chapter 228a. Child day care credit must be computed according to the provisions of Section 17-613. Low and moderate income housing programs must be computed according to the provisions of Section 8-395. The above credit items qualify on an individual affiliate basis and shall be claimed in total for all affiliates on Schedule KC. The taxpayer must attach the individual affiliate's qualifying documentation, along with that affiliate's expenditure analysis, for each of the above tax credit items claimed on Schedule KC.

Tax credit claimed for occupying new facilities and creating new jobs (Form CT-1120CRMC) or for manufacturing facilities located in an enterprise zone or entertainment district (Form CT-1120CRMCEZ) must be computed according to Section 12-217e (as amended by P.A. 93-311) or 12-217m. Claim for tax credit under Section 12-217e must be accompanied by Form UT-4, Certificate of Eligibility, and Form UT-9, Claim for Corporation Business Tax Credit. Claim for tax credit under Section 12-217m must be accompanied by an Eligibility Certificate designating Class type (#1, #2, #3, or #4).

SCHEDULE KC - COMBINED TAX CREDITS

	TYPE	COMBINED AMOUNT	NAME OF AFFILIATE COMPUTING CREDIT
1.	Air Pollution Abatement ▶		
2.	Industrial Waste ▶		
3.	Work Education ▶		
4.	Apprenticeships ▶		
5.	Neighborhood Assistance ▶		
6.	Child Day Care ▶		
7.	Low and Moderate Income Housing ▶		
8.	Purchases for vehicles using clean Alternative Fuel and related Filling / Recharging Stations ▶		
9.	Research Credit (Attach Form CT-1120RC) ▶		
10.	TOTAL OF LINES 1 THROUGH 9 ▶		
11.	New Facilities (Attach Form CT-1120CRMC) ▶		
12.	Enterprise Zone (Attach Form CT-1120CRMCEZ) ▶		
13.	TOTAL OF LINES 10 THROUGH 12 Enter here and on Form CT-1120CR, Part V, Line 5 ▶		

**STATE OF CONNECTICUT
1993 FORM CT-1120CR Instructions**

General Instructions for the filing of a Combined Corporation 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 Chapter 208 or 209 and are included in the federal consolidated corporation income tax return. Attach a copy of the consolidated income and balance sheet spreadsheets plus federal M-1 adjustments for all companies included in the consolidated federal return to Form CT-1120CR.
- 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, at the discretion of the Commissioner of Revenue Services, be required or permitted 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 taxpayer corporation to be included in a combined Connecticut 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 part of the Connecticut Combined Corporation 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 years or periods.

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 Section 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 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 Connecticut Combined 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 tax. Enter the amount of net income for which an exemption is claimed by members of the combined group on the space provided on page 4 of this return. See Section 12-214(a)(8) C.G.S. (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. Refer to Section 12-214(a)(7) C.G.S. (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 - INCOME BASE

The tax shall be measured by 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 Sections 12-218, 12-218a, or 12-244, whichever is applicable. Intercompany rents shall not be 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, per Section 12-223b.

OPERATING LOSS CARRYOVERS

The provisions of Section 12-217 pertaining to operating loss carryovers apply to companies filing separate returns. In the case of a combined return under Section 12-223a, an operating loss in the amount of the excess of net operating loss over net income of the included companies as apportioned to Connecticut and as combined and reported on Part I, Line 13 of such return will be allowed as a carryover deduction from combined net income in succeeding years, within the limits prescribed in Section 12-217.

PART II - ADDITIONAL TAX BASE

The combined additional tax base shall be the sum of the bases computed under Section 12-219 for each individual Connecticut taxpayer corporation included in the combined return. If any member corporation qualifies to apportion, the additional tax base shall be the sum of the individual bases after apportionment under Section 12-219a or Section 12-244.

When an affiliated group includes a banking corporation, the tax shall be the excess of the sum of the individual company pre-credit taxes computed in accordance with the provisions of Section 12-219 and Section 12-219a or Section 12-244, if applicable. A negative tax for any member or members of such group shall be offset against the taxes due with respect to other members of that group in arriving at the net additional tax due on the combined return.

PART III - COMPUTATION OF COMBINED TAX

Enter on Line 1, the combined total amount from Part 1, Line 16; Part II, 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 IV - COMBINED SEPARATE TAX SCHEDULE

Section 12-223f imposes a Combined Return Preference Tax, which requires each taxpayer filing a Connecticut Combined Corporation Tax Return to calculate a separate tax (Form CT-1120, Schedule C, Line 1) which includes a tax on net income or additional tax base. See specific instructions for Form CT-1120, Form CT-1120A and LSN-102, SPECIAL NOTICE CONCERNING PREFERENCE TAX ON COMPANIES INCLUDED IN COMBINED CORPORATION BUSINESS TAX RETURNS.

PART V - COMPUTATION OF AMOUNT PAYABLE

To compute the total tax payable, the taxpayer must first calculate the combined separate tax (Page 4, Part IV, Line 8) and the Combined Tax (Page 3, Part III, Line 3) in order to arrive at the Preference Tax. The Preference Tax is the difference between the sum of the separate taxes of the companies included in the combined return and the combined tax. The Preference Tax (maximum of \$25,000) is added to the combined tax.

SCHEDULE KC - COMBINED TAX CREDITS

Complete Schedule KC on Page 4 listing all tax credits claimed by the combined group or by individual companies included on the combined return.

Rev. 12/93

**AUTHORIZATION AND CONSENT OF CORPORATION
TO BE INCLUDED IN A COMBINED CORPORATION TAX RETURN**

This form must be completed and attached to Form CT-1120CR 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

Federal Employer I.D. Number

2. State of Incorporation

Date Incorporated

3. Type of Business

Current Status:

Active Inactive

4. Name of Common Parent Corporation
(or Designated Connecticut Parent)

Connecticut Tax Registration Number

Federal Employer I.D. Number

The corporation named above hereby: (a) authorizes the common parent corporation (or designated Connecticut parent) named above to file a combined 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 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 Section 12-223a.

(Taxpayer Name)

(CT 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 OCCUPYING NEW FACILITIES
AND CREATING NEW JOBS

FOR INCOME YEAR	
BEGINNING	ENDING
19	19
ELIGIBILITY CERTIFICATE NUMBER	
ELIGIBILITY CLASS NUMBER	

INSTRUCTIONS

1. This form must be completed in order to obtain a credit under Conn. Gen. Stat. 12-217m allowed 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.

Type of Eligibility Certificate:	Tax Credit Rate
CLASS 1	10%
CLASS 2	15%
CLASS 3	21½%
CLASS 4	25%

A taxpayer eligible under Conn. Gen. Stat. 12-217e for new or renovated manufacturing facilities in an area of high unemployment and certified by the Department of Economic Development is entitled to a credit equal to 25% of that portion of tax allocated to the facility.

ENTER TAX CREDIT RATE IN SPACE PROVIDED ON LINE 8

- Effective January 1, 1994, if 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 an eligibility certificate the taxpayer is required to recapture a percentage of the credit allowed on Line 8. Enter the recapture amount on Line 9.
- 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 (Telephone 203-258-4309).
- 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 tax year for which a credit is claimed.

CORPORATION NAME	TAX REGISTRATION NUMBER

FACTOR	ITEM	COLUMN 1	COLUMN 2	COLUMN 3
		New Mfg. or Development Facility Within Connecticut	Total Facilities Within Connecticut	COLUMN 1 DIVIDED BY COLUMN 2 (Carry to 6 places)
TANGIBLE PROPERTY (Average Monthly Net Book Value)	1.a. Depreciable Assets			
	b. Land			
	c. Capitalized Rent			
	d. Other			
	1. *TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	2. **TOTAL			
FACILITY CREDIT	3. TOTAL of Lines 1 and 2 in Column 3			
	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 1 above)				
9. Tax Credit recapture (See Instruction 2 above)				
10. TOTAL TAX CREDIT (Line 8 less Line 9) Enter here and on Form CT-1120 / CT-1120S ATT, Schedule K, Line 8				

***Item 1:** The numerator of this fraction includes the average monthly net book value of all qualifying facilities, including all machinery and equipment specifically acquired for and installed at those sites. When rented, the value of the qualifying 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 tax year by eight. The denominator 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 tax year by eight. "Gross Rents" means gross rents as defined in Section 12-218 of the General Statutes.

****Item 2:** The numerator of this fraction will include all wages, salaries and other compensation paid during the tax year to new employees of the taxpayer whose positions are directly attributable to the qualifying facility. The denominator will consist of the sum of the wages, salaries and other compensation paid during the tax year to all employees of the taxpayer in Connecticut.

An employee is directly attributable if: (1) the employee's service is performed or his base of operation is at the new facility, (2) the position did not exist prior to the construction, renovation, expansion or acquisition of the facility, and (3) but for the construction, renovation, expansion or acquisition of the facility, the position would not have existed.

FORM CT-1120MCEZ

(Rev. 8/93)

**TAX CREDIT
FOR FACILITIES LOCATED IN AN
ENTERPRISE ZONE OR ENTERTAINMENT DISTRICT**

FOR INCOME YEAR	
BEGINNING	ENDING
19	19
ELIGIBILITY CERTIFICATE NUMBER	

INSTRUCTIONS

- Pursuant to Conn. Gen. Stat. §12-217e, this form must be completed in order to obtain a credit allowed 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 manufacturing facility operating in an enterprise zone or designated entertainment district. The Department of Economic Development must certify the eligibility of the tax credit.
- 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.
- 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 tax year for which a credit is claimed.

CORPORATION NAME				CT TAX REGISTRATION NUMBER
FACTOR	ITEM	COLUMN 1	COLUMN 2	COLUMN 3
		Enterprise Zone or Entertainment District Facilities Within Connecticut	Total Facilities Within Connecticut	
TANGIBLE PROPERTY (Average Monthly Net Book Value)	1.a. Depreciable Assets			COLUMN 1 DIVIDED BY COLUMN 2 (Carry to 6 places)
	b. Land			
	c. Capitalized Rent			
	d. Other			
	1. *TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	2. **TOTAL			
FACILITY CREDIT	3. TOTAL of Lines 1 and 2 in Column 3			
	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 ATT, SCHEDULE K, Line 9				

***Item 1:** The numerator of this fraction includes the average monthly net book value of all qualifying manufacturing facilities operating in an enterprise zone or designated entertainment district, including all machinery and equipment specifically acquired for and installed at those sites. When rented, the value of the qualifying 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 tax year by eight. The denominator 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 tax year by eight. "Gross Rents" means gross rents as defined in Section 12-218 of the General Statutes.

****Item 2:** The numerator of this fraction will include all wages, salaries and other compensation paid during the tax year to employees of the taxpayer whose positions are directly attributable to the qualifying manufacturing facility operating in an enterprise zone or designated entertainment district. The denominator will consist of the sum of the wages, salaries and other compensation paid during the tax year to all employees of the taxpayer in Connecticut.

An employee is directly attributable if: (1) the employee's service is performed or his base of operation is at the manufacturing facility, (2) the position did not exist prior to the construction, renovation, expansion or acquisition of the manufacturing facility, and (3) but for the construction, renovation, expansion or acquisition of the manufacturing facility, the position would not have existed.

(New 12/93)

**Form CT-1120RC
RESEARCH CREDIT**

FOR INCOME YEAR			
BEGINNING	19	AND ENDING	19

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NUMBER
------------------	-------------------------------------

INSTRUCTIONS

PURPOSE OF FORM

FORM CT-1120RC must be completed to claim a credit equal to 10% of the incremental increase in research and experimental expenditures where the research and experimentation is conducted in Connecticut, pursuant to Conn. Gen. Statute Section 12-217j, as amended by P.A. 93-403.

DEFINITION

Research and experimental expenditures are those that may be deducted under IRC Section 174 and the regulations promulgated thereunder, for research and experimentation conducted in Connecticut.

RESEARCH CREDIT COMPUTATION

The credit is equal to 10% of the amount spent by such corporation directly on research and experimental expenditures for research and experimentation conducted in Connecticut which exceeds the amount spent on such expenditures by such corporation for such purpose in Connecticut during the preceeding income year.

RESEARCH CREDIT

1. Research and experimental Expenditures for Research and Experimentation for 1993 income year conducted in Connecticut, (ATTACH DETAIL SCHEDULE).....	1.	
2. Research and experimental Expenditures for Research and Experimentation for 1992 income year conducted in Connecticut (ATTACH DETAIL 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 10%) Enter here and on Form CT-1120/CT-1120S ATT, Schedule K, Line 11.....	4.	

Form CT-990T
CONNECTICUT UNRELATED BUSINESS
INCOME TAX RETURN

CT-990T
1993

(Rev. 12/93)

For Calendar Year 1993 or Fiscal Year Beginning _____, 1993, and Ending _____, 19____.

FOR DRS USE ONLY	ORGANIZATION NAME (Please type or print)	CT TAX REGISTRATION NUMBER
	NUMBER AND STREET	DATE RECEIVED (For Dept. Use Only)
	CITY OR TOWN STATE ZIP CODE	FEDERAL EMPLOYER I.D. NUMBER
Audited By <input type="checkbox"/> F <input type="checkbox"/> O	Init. _____	

CHECK ALL BOXES THAT APPLY:

CHANGE OF: Mailing Address Closing Month (attach explanation) RETURN STATUS: Amended Return Initial Return Final Return

TYPE OF ORGANIZATION: Corporation Domestic Trust Foreign Trust Other

1. Date unrelated trade or business commenced in Connecticut _____

2. Nature of unrelated trade or business income activity: _____

3. CORPORATIONS (Enter): State of Incorporation _____ Date of Organization _____
Date Qualified in Connecticut if not incorporated in Connecticut: _____

IF FINAL RETURN: DISSOLVED WITHDRAWN MERGED/REORGANIZED (Enter survivor's CT Tax Registration No.) _____

— ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 990-T INCLUDING ALL SCHEDULES —

COMPUTATION OF INCOME

1. Federal Unrelated Business Taxable Income (from Federal Form 990-T, Part II, line 34).....	1		
2. Add-back of Federal Net Operating Loss Deduction (from Federal Form 990-T, Part II, line 31).....	2		
3. Add-back of federal deduction for Connecticut tax on Unrelated Business Taxable Income	3		
4. Total (Add lines 1, 2 and 3).....	4		
5. Refund or credit for overpayment of Connecticut Tax included in Unrelated Business Taxable Income.....	5		
6. Unrelated Business Taxable Income (line 4 less line 5).....	6		

COMPUTATION OF TAX

1. Unrelated Business Taxable Income (line 6) (if 100% Connecticut, enter also on line 3).....	1		
2. Apportionment fraction (per Schedule A, line 5) (carry to six places)	2	0.	
3. Connecticut Unrelated Business Taxable Income (line 1 or line 1 multiplied by line 2).....	3		
4. Operating loss carryover (from Schedule B, line 1)	4		
5. Income subject to tax (line 3 less line 4)	5		
6. Tax Due (line 5 multiplied by 11.5%).....	6		

COMPUTATION OF AMOUNT PAYABLE

1. Tax (Computation of Tax, line 6)	1		
Payments:			
2a. Paid with application for extension, Form CT-990T EXT.....	2a.		
2b. Paid with estimates, Forms CT-990T ESA, ESB, ESC, ESD.....	2b.		
2c. Overpayment from prior year.....	2c.		
2. Total Tax Payments (add line 2a, 2b, and 2c).....	2		
3. Balance of tax due (overpaid) (line 1 less line 2)	3		
Tax Overpaid:			
4a. Amount on line 3 to be credited to 1994 Estimated Tax.....	4a.		
4b. Amount to be refunded.....	4b.		
4. Total Tax overpaid (line 4a plus line 4b).....	4		
5a. Penalty for Late Payment or filing (see Instructions)	5a		
5b. Interest for Late Payment or filing (see Instructions).....	5b		
5c. Interest on Underpayment of Estimated Tax (attach Form CT-1120I).....	5c		
6. Balance due with this return (Add lines 3, 5a, 5b, and 5c).....	6		

DUE DATE: The due date for this return is the same as the due date of Federal Form 990-T. Generally, the due date of Federal Form 990-T is the 15th day of the 5th month (May 15th for calendar year filers), except, for certain trusts, the due date is the 15th day of the 4th month (April 15th for calendar year filers) and, for foreign trusts, the due date is the 15th day of the 6th month (June 15th for calendar year filers).

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write the Organization's Connecticut Tax Registration Number and "1993 Form CT-990T" on the check or money order.

Mail to: State of Connecticut
Department of Revenue Services
P.O. Box 5014
Hartford, CT 06102-5014

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.

Signature of Officer or Fiduciary	Title	Date	Telephone Number ()
Paid Preparer's Signature		Date	Federal Employer I.D. Number
Firm's Name and Address			Connecticut Sales Tax Registration No.

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

SCHEDULE A — UNRELATED BUSINESS INCOME APPORTIONMENT (See Instructions)

If you do not maintain a regular place of business outside Connecticut at which the unrelated trade or business is conducted, do not complete this schedule.

Factor	Item	Column 1 Connecticut	Column 2 Everywhere	Column 3 (Col. 1 ÷ Col. 2) (Carry to 6 places only)
PROPERTY (Average Value)	1. (a) Inventories			
	(b) Tangible Property			
	(c) Real Property			
	(d) Capitalized Rent			
	1. TOTAL			
RECEIPTS	2. (a) Sales of Tangibles			
	(b) Services			
	(c) Rentals			
	(d) Other			
	2. TOTAL			
WAGES, SALARIES AND OTHER COMPENSATION	3. TOTAL			
	4. TOTAL of lines 1, 2 and 3 in Column 3			
	5. Apportionment fraction (line 4 divided by number of fractions used)			

SCHEDULE B — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

1. 1992 Connecticut Net Operating Loss (from 1992 Form CT-990T, Schedule B) Enter here and on Computation of Tax, line 4.....	1		
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SCHEDULE C — COMPUTATION OF NET OPERATING LOSS CARRYFORWARD

1. Enter total from Computation of Income, line 6 if less than zero.....	1		
2. Add-back of Specific Deduction (from Federal Form 990T, Part II, line 33).....	2		
3. Subtotal (line 1 plus line 2).....	3		
4. Apportionment Fraction (Schedule A, line 5).....	4		
5. Connecticut Net Operating Loss Available for Carryforward (line 3 × line 4)....	5		

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
1993 Form CT-990T Instructions

GENERAL INSTRUCTIONS

Who Must File:

Form CT-990T must be filed by any organization which has unrelated business taxable income attributable to a trade or business carried on within Connecticut and:

- a. Is exempt from taxation under the provisions of Section 501 of the Internal Revenue Code;
- b. Is described in Section 511(a)(2)(A) of the Internal Revenue Code or a trust described in Section 511(b)(2) of the Internal Revenue Code and
- c. Is subject to taxation on income from an unrelated trade or business under the provisions of the Internal Revenue Code.

When to File:

The due date of this return is the same as the due date of federal Form 990-T. Generally, the due date of federal Form 990-T is the 15th day of the 5th month. (May 15th for calendar year filers); for certain trusts, the 15th day of the 4th month (April 15th for calendar year filers) and for foreign trusts, the 15th day of the 6th month (June 15th for calendar year filers).

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
P.O. BOX 5014
HARTFORD, CT 06102-5014

Request for Extension:

In order to secure an extension of time within which to file your annual return you must file a Form CT-990T EXT, Application for Extension of Time to File Unrelated Business Income Tax Return, not later than the due date of the return, together with payment of the total tax due. The filing of Form CT-990T EXT will automatically extend the due date for six months.

Amended Returns:

If, after the organization files its return, changes or corrections to income, deductions, apportionment computations, etc. are made, the organization must file an amended Form CT-990T. Check the Amended Return block on Page 1 of the return.

If the organization's federal return is changed or corrected by the Internal Revenue Service, an amended Form CT-990T must be filed within 90 days after the final determination is made or on or before the due date or extended due date of the next return, whichever is later. A copy of the report of federal audit changes must be attached to the amended return. Extension requests must be submitted in writing to the Commissioner of Revenue Services and set forth the reason additional time is required to report federal adjustments. Check the Amended Return block on page 1 of the return. If the organization files an amended federal return, the organization must file an amended Form CT-990T within 90 days thereafter, attaching a copy of the amended federal return. Check the Amended Return block on page 1 of the return.

Estimated Tax:

Every taxpayer subject to the tax on unrelated business income whose estimated tax exceeds \$1,000 must file estimated returns. (Refer to general instruction on the quarterly estimate Forms CT-990T ESA, ESB, ESC and ESD.)

Interest:

Interest will be computed at 1 $\frac{3}{4}$ % per month or fraction thereof through December 31, 1993, and on or after January 1, 1994 at the rate of 1 $\frac{1}{4}$ % 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 by using Form CT-11201.

Penalties:

Late Filing/

Failure to File - A penalty of \$50 or 10% of the tax due, whichever is greater, applies to the late filing of or failure to file a return or report of federal audit changes. A return must be filed even if no additional tax is due.

Late Payment - Any organization failing to pay the tax due by the due date is subject to a penalty of \$50 or 10% of the tax due, whichever is greater.

Criminal - Wilful failure to file or pay - Where any person wilfully fails to pay any tax or to file a return, that person shall, in addition to any other penalty, be fined not more than one thousand dollars or imprisoned not more than one year or both.

Wilful filing of fraudulent or materially false return - Where any person wilfully 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 5 years nor less than one year, or both.

Signature:

The Form CT-990T must be signed by a corporate officer or fiduciary.

Anyone whom the organization pays to prepare the return must sign it. A preparer who signs the return must sign it by hand in the space provided. The preparer's sales tax registration number, Federal Employer Identification Number, firm's name, and firm's address must also be entered in the space provided. Retain a copy of this return for the organization's records. Attach to the return a complete copy of your federal Form 990-T including all schedules. Make check payable to the Commissioner of Revenue Services, and be sure to sign the check. Clip the check to the front of the return.

NOTE: The preparation of this return is a tax preparation service on which Connecticut sales and use taxes are imposed. If the organization paid anyone for advice or for preparation of this return, the organization may incur a use tax liability if that preparer did not charge a sales tax. Please contact any Department of Revenue Services location if you have any questions concerning use tax liability.

FOR FURTHER INFORMATION: To order forms or publications call the Forms Unit at 1-800-382-9463 (In-State) or 203-566-7033. TDD/TT users call 203-297-4911.

LINE BY LINE INSTRUCTIONS FOR FORM CT-990T

General Information:

Enter the beginning and ending dates of your income year regardless of whether a calendar year or fiscal year filer, your Connecticut Tax Registration Number, Federal Employer Identification Number in the spaces provided at the top of page 1. Additionally, check any applicable boxes for Amended Return, Final Return, change of mailing address or closing month.

Name and Address:

If you did not receive the correct pre-printed form, enter the correct name and address.

Information:

Check the type of organization filing the CT-990T.

1. All organizations must enter the date on which business commenced in Connecticut.
2. Indicate the nature of the unrelated business activity. If more than one, list in order of percentage of total receipts. State the broad field of unrelated business activity as well as the specific product or services (e.g., retail sales, paper goods).

3. If the organization is a corporation, enter the state of incorporation and date of organization.
4. If not incorporated in Connecticut, enter the date a Certificate of Authority was issued by the Connecticut Secretary of the State.

Final Return:

If this is a final return, check the appropriate box.

Dissolution:

A domestic corporation is properly dissolved by the filing of a Certificate of Dissolution with the Secretary of the State. A dissolved corporation must file a return up to the date of legal dissolution or final liquidating distribution, whichever is later.

Any dissolved corporation which continues to conduct business must file a corporation tax return and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must notify the Department of Revenue Services in writing.

Withdrawal from State:

A foreign corporation that wishes to withdraw from Connecticut must notify the Department of Revenue Services in writing and file a Certificate of Withdrawal with the Secretary of the State.

Mergers:

A corporation that has merged must file a return covering the period up to the date of merger. A domestic corporation must file a Certificate of Merger with the Secretary of the State. A foreign corporation must file a Certificate of Withdrawal with 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 and disclose the survivor's Connecticut Tax Registration number.

Tax Clearance:

A request for tax clearance must be submitted in writing to the Department of Revenue Services and must state the reason for the request.

COMPUTATION OF INCOME:

- Line 1 Enter your federal unrelated business taxable income (from federal Form 990-T, Part II, line 34).
- Line 2 Add-back the amount of the federal net operating loss deduction (from Federal Form 990-T, Part II, line 31).
- Line 3 Add-back the amount of the Connecticut unrelated business income tax, if any, deducted on the federal Form 990-T.
- Line 4 Enter the total of lines 1, 2 and 3.
- Line 5 Enter the refund or credit for overpayment of 1992 Connecticut unrelated business taxable income included in 1993 unrelated business taxable income.
- Line 6 Subtract line 5 from line 4.

COMPUTATION OF TAX:

- Line 1 Enter the amount of unrelated business taxable income from Computation of Income, line 6.
- Line 2 If the corporation is subject to apportionment, enter the apportionment fraction computed on Schedule A. If the organization does not have a regular place of business outside the State of Connecticut at which the unrelated trade or business is conducted, Schedule A need not be completed.
- Line 3 Enter the amount of Connecticut unrelated business taxable income. This amount is either the amount on line 1 or the amount on line 1 multiplied by the apportionment fraction on line 2 if the organization has a regular place of business outside of Connecticut at which its unrelated trade or business is conducted.
- Line 4 Enter the amount of operating loss carryover apportioned to Connecticut from the 1992 Form CT-990T, Schedule B, line 5.
- Line 5 Subtract line 4 from line 3 and enter the result on line 5.
- Line 6 Multiply the amount on line 5 by 11.5% to compute the amount of tax due and enter the product on line 6.

COMPUTATION OF AMOUNT PAYABLE:

- Line 1 Enter the amount from Computation of Tax, line 6.
- Line 2 Enter on lines 2a, 2b and 2c all prepayments you have made. Enter the total on line 2.
- Line 3 Subtract line 2 from line 1 and enter the result on line 3.
- Line 4a Enter the amount of overpayment to be credited to 1994 estimated tax. **NOTE:** Overpayments are credited only as of the date of receipt of the completed Form CT-990T.
- Line 4b Enter the amount of overpayment to be refunded.
- Line 4 Enter the sum of lines 4a and 4b.
- Line 5a Enter penalty if applicable. (See general instructions for penalty calculation).
- Line 5b Enter the interest due on tax not paid by the original due date. (See general instructions for interest calculation).
- Line 5c Enter interest due on underpayment of estimated tax. (Complete and attach Form CT-11201).
- Line 6 Balance Due - Add lines 3, 5a, 5b and 5c and enter the result on line 6.

SCHEDULE A - Unrelated Business Income Apportionment

This schedule should be completed by organizations that have a regular place of business outside Connecticut at which their unrelated trade or business is conducted.

Item 1. Enter in Column 1 the average value of the taxpayer's real and tangible personal property, without any deduction on account of any encumbrance thereon, owned and used in its unrelated trade or business within Connecticut during the period covered by the taxpayer's return and the value of real and tangible personal property rented to the taxpayer and used in its unrelated trade or business within Connecticut during the period covered by the taxpayer's return. Enter in Column 2 the average value of all the taxpayer's real and tangible personal property, without any deduction on account of any encumbrance thereon, owned and used in its unrelated trade or business within and without Connecticut during such period and the value of all real and tangible personal property rented to the taxpayer and used in its unrelated trade or business within and without Connecticut during the period covered by the taxpayer's return. "Tangible personal property" is defined in 1992 Conn. Pub. Acts 124, §2(d) as meaning corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise, but not including money, deposits in banks, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt. The average value of real and tangible personal property owned and used by the taxpayer in its unrelated trade or business shall be its average monthly net book value. The value of real and tangible personal property rented to the taxpayer and used in its unrelated trade or business shall be computed by multiplying the gross rents, as defined in Conn. Gen. Stat. §12-218(b), payable during the taxable year by eight.

Item 2. Enter in Column 1 the receipts of the taxpayer's unrelated trade or business, computed on the cash or accrual basis according to the method of accounting used in the computation of the taxpayer's unrelated business taxable income, arising during such period from (A) sales of tangible personal property by the unrelated trade or business where shipments are made to points within Connecticut, (B) services performed within Connecticut by the unrelated trade or business, (C) rentals from property of the unrelated trade or business situated within Connecticut, and (D) all other receipts earned by the unrelated trade or business within Connecticut. Enter in Column 2 the total receipts of the unrelated trade or business, similarly computed, arising during such period from all sales of tangible personal property, services, rentals and all other transactions, within and without Connecticut.

Item 3. Enter in Column 1 the wages, salaries and other personal service compensation, similarly computed, during such period of employees, except general executive officers, of the taxpayer's unrelated trade or business within Connecticut. Enter in Column 2 the total wages, salaries and other personal service compensation, similarly computed, during such period of employees, except general executive officers, of the taxpayer's unrelated trade or business within and without Connecticut.

NOTE: If it appears to the Commissioner that the apportionment fraction computed does not properly reflect the activity, business or income of the taxpayer's unrelated trade or business within the state, the Commissioner is authorized under P.A. 92-124 to employ an alternative method to allocate a fair and proper amount of the unrelated trade or business taxable income to the state.

SCHEDULE B - Connecticut Apportioned Operating Loss Carryover

Line 1 Enter the amount of the Connecticut apportioned operating loss carryover (from the 1992 Form CT-990T, Schedule B, Line 5) and on page 1, Computation of Tax, line 4.

SCHEDULE C - Computation of Net Operating Loss Carryforward

Complete Schedule C only if the organization has realized a loss on page 1, Computation of Tax, line 3 of this return. This schedule computes the amount of net operating loss which the organization may deduct on returns filed for succeeding taxable years. The amount of the loss realized for the current year must be reduced by the amount of the Special Deduction deducted on federal Form 990-T, Part II, line 33 filed by the organization.

- Line 1 Enter the net operating loss (enter as a negative number) realized for the income year as computed on Computation of Income, line 6 on the front of Form CT-990T.
- Line 2 Add back the amount of the Special Deduction (enter as a positive number) from federal Form 990-T, Part II, line 33.
- Line 3 Enter the total of lines 1 and 2.
- Line 4 Enter the apportionment fraction as determined on line 5 of Schedule A.
- Line 5 Multiply line 3 by line 4 and enter the product here. This is the amount of Connecticut net operating loss from 1993 which is available for carryforward and may be deducted on returns filed for the next five income years.

FORM CT-990T EXT
Application For Extension of Time To File
Unrelated Business Income Tax Return

For Calendar Year 1993, or Fiscal Year Beginning _____, 1993 and ▶ Ending _____, 19 _____.

TAXPAYER (Please type or Print)	Organization Name ▶	Connecticut Tax Registration Number
	Number and Street ▶	Date Received (FOR DEPT. USE ONLY)
	City or Town State Zip Code ▶	Federal Employer I.D. Number

IMPORTANT

ENTER YOUR CONNECTICUT TAX REGISTRATION NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER AND TAXABLE YEAR.

CHECK TYPE OF ORGANIZATION: ▶ CORPORATION ▶ DOMESTIC TRUST ▶ FOREIGN TRUST ▶ OTHER

AN APPLICATION FOR EXTENSION WITH PAYMENT OF TAX ESTIMATED TO BE DUE MUST BE SUBMITTED
WHETHER OR NOT APPLICATION FOR FEDERAL EXTENSION HAS BEEN APPROVED.

REQUEST FOR A SIX MONTH EXTENSION FOR FORM CT-990T

I request a six-month extension of time to file my Connecticut Unrelated Business Income Tax Return for calendar year 1993 or
until _____ for fiscal year ending _____.

A federal extension will be requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*
or on federal Form 2758, *Application for Extension of Time to File Certain Excise, Income, Information, and other Returns* for calendar year
1993, or fiscal year beginning _____, 1993, 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 —

Computation	1. Tentative amount of tax for the taxable year ▶ 1		
	2. Less: Payments of estimated tax ▶ 2		
	3. Balance due with this return (Line 1 minus Line 2) ▶ 3		

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES.
Write the organization's Connecticut Tax Registration Number and "1993 Form CT-990T EXT" on the check or money order.

Return this form to: State of Connecticut
Department of Revenue Services
P.O. Box 5014
Hartford, CT 06102-5014

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer or Fiduciary 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 ▶	Connecticut Sales Tax Registration Number

SEE INSTRUCTIONS ON REVERSE SIDE

Form CT-990T EXT Instructions

Purpose: Use Form CT-990T EXT to request a six month extension to file a Connecticut Unrelated Business Income Tax Return. It will not be necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 or on federal Form 2758 was already filed with the Internal Revenue Service.

If a federal extension request will not be filed, the organization can apply for a six month extension to file the Connecticut Unrelated Business Income Tax Return provided there is reasonable cause for the request.

To Obtain A Connecticut Filing Extension the Organization MUST:

1. Complete Form CT-990T 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-990T EXT **only** extends the **time to file** the Connecticut Unrelated Business Income Tax Return. Form CT-990T 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 or \$50, whichever is greater.

— YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED —

When To File: A corporation or other business entity must file Form CT-990T EXT by the 15th day of the 5th month (May 15th for calendar year filers). A domestic trust must file Form CT-990T EXT by the 15th day of the 4th month (April 15th for calendar year filers). A foreign trust must file Form CT-990T EXT by the 15th day of the 6th month (June 15th for calendar year filers).

Where To File: Mail to:
State of Connecticut
Department of Revenue Services
P.O. Box 5014
Hartford, CT 06102-5014

Specific Instructions

Name, Address and Tax Registration Numbers - Enter the organization name, address, Connecticut Tax Registration Number and Federal Employer Identification Number.

Signature - This form must be signed by an officer or fiduciary of the organization.

Others Who Can Sign - Anyone with Power of Attorney can sign for you. Attorneys, CPAs and Enrolled Agents must maintain a signed Power of Attorney on file in order to sign on your behalf.

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 - 1 1/2% 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 x 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.

X TAXPAYER'S SIGNATURE	TITLE	DATE
X PAID PREPARER'S SIGNATURE	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.
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; and via TDD (Telecommunications Device for the Deaf) 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. (Section 12-424(2), C.G.S.)
- D:** CORPORATE OFFICER LIABILITY. Corporate officers may be held liable for sales and use taxes incurred by their corporations under Section 12-414a, C.G.S.

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) health and athletic club services, (s) tax preparation services, including lawyers and accountants, (t) lobbying or consulting services, (u) sales agent services for selling tangible personal property, (v) locksmith services, (w) 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, (x) landscaping and horticulture services, (y) window cleaning services, (z) maintenance services, (aa) janitorial services, (bb) exterminating services, (cc) swimming pool cleaning and maintenance services, (dd) 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, (ee) miscellaneous personal services, (SIC Industry Group 729 exclusive of services rendered by licensed massage therapists) (ff) repair or maintenance services to tangible personal property including any contract of warranty or service related to any such item, (gg) business analysis, management or managing consulting services rendered by a general partner to a limited partnership, (hh) telecommunications services, (ii) community antenna television services, (jj) transportation services, (kk) 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 and (4) Total credit sales. (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 $\frac{1}{2}$ % 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.
- LINE 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.
- LINE 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.
- LINE 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.
- LINE 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.
- LINE 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. (Effective 7-93).
- 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. (Effective 1-93).
- 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.
- LINE 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.

Form OP-186

FOR CALENDAR YEAR **19**___

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 JOINT Return, Spouse's First Name and Middle Initial ▶	Last Name ▶	Spouse's Social Security Number
Home Address Number and Street ▶		
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 $\frac{1}{2}$ % 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.