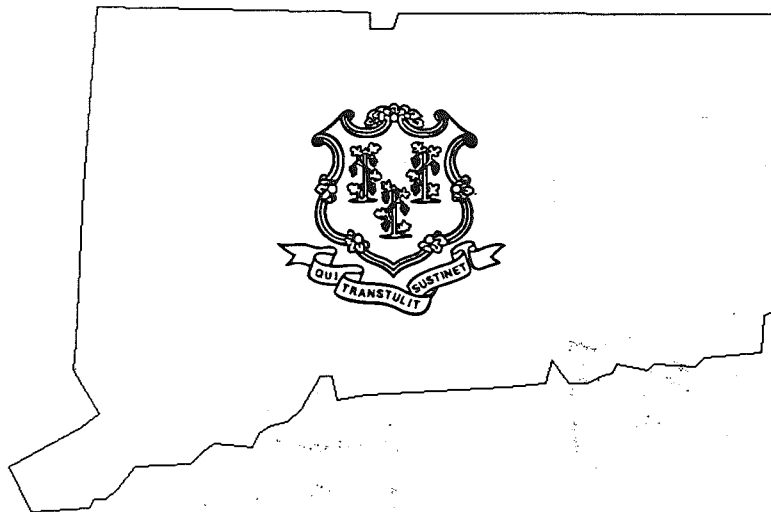


Connecticut Package X

1992 Connecticut Tax Forms



State of Connecticut

Department of Revenue Services

Hartford, CT 06105



STATE OF CONNECTICUT

DEPARTMENT OF REVENUE SERVICES

NINETY-TWO FARMINGTON AVENUE

HARTFORD, CONNECTICUT 06105

January 1993

Dear Tax Practitioner:

The Connecticut Department of Revenue Services has prepared this publication to provide in one place the most frequently requested forms and instructions.

We encourage you to photocopy the forms in this package instead of ordering them from our Forms Unit.

For state tax information, please:

1. WRITE to the Connecticut Department of Revenue Services, Taxpayer Services Division, 92 Farmington Avenue, Hartford, Connecticut; or
2. CALL (203) 566-7033 (local Hartford calling area or out-of-state) or 1-800-382-9463 (in state but outside the Hartford calling area).

The Taxpayer Services Division may also be reached via TDD/TT (Telecommunication Devices for the Deaf) at (203) 297-4911.

We welcome any comments or suggestions you have on the Connecticut Package X or on any of the forms included in it. Please complete and mail the reply card included in this publication.

Sincerely,

A handwritten signature in cursive script that reads "Allan A. Crystal".

Allan A. Crystal
Commissioner

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Connecticut Package X

This package contains the most frequently used forms and instructions that the Connecticut Department of Revenue Services distributes to the public. Connecticut Package X is similar to the Federal Package X.

To save time, please photocopy the forms in this package instead of ordering them from the Department's Forms Unit.

FORMS NOT INCLUDED IN THE CONNECTICUT PACKAGE X:

- CT-1120CC - Authorization and Consent of Corporation To Be Included In A Combined Return
- CT-1120CR - Combined Return Tax Computations
- CT-1120ESA, ESB, ESC, and ESD - Estimated Corporation Tax Returns
- CT-990T ESA, ESB, ESC, and ESD - Estimated Unrelated Business Tax Returns

These forms are not included in Connecticut Package X to discourage use of photocopies of these forms. Whenever possible, use your client's customized pre-printed forms. If this is not possible, call the DRS Forms Unit at (203) 297-4753 to order copies of these forms. Use of pre-printed forms enables the Department to process returns as quickly as possible.

PHOTOCOPY GUIDELINES

- Photocopies must be facsimiles of the official form.
- Photocopies must be on paper of substantially the same weight and texture, and of quality at least as good as that used for the official form.
- Photocopies must be of the same size as the official form, both as to the overall dimensions of the paper and the image reproduced thereon.
- Photocopies must have a high standard of legibility both as to the original form and as to the filled-in matter.
- For approval of forms other than photocopies, send request to:

State of Connecticut
Department of Revenue Services
Attn: Henry M. Kerr, Assistant Director
Operations Division
92 Farmington Ave.
Hartford, CT 06105

TAX FILING DUE DATES

Jan 1	Corporation Tax Annual Return
Jan 15	Connecticut Estimated Income Tax Return 4th Installment (CT-1040ES) Fiduciary Estimated Payment (CT-1041ES)
Jan 31	Sales and Use Tax Monthly and Quarterly
Feb 1	Corporation Tax Annual Return
Feb 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return
Feb 28	Annual Reconciliation of Withholding (CT-W3) Sales and Use Tax Return (OS-114) Monthly
Mar 1	Corporation Tax Annual Return
Mar 15	Connecticut Partnership Income Tax Connecticut S Corporation Information and Composite Income Tax Return
Mar 30	Sales and Use Tax Return (OS-114) Monthly
Apr 1	Corporation Tax Annual Return Connecticut Unrelated Business Income Tax Return
Apr 15	Connecticut Income Tax (CT-1040) Connecticut Income Tax EZ (CT-1040EZ) Connecticut Income Tax Nonresident/Part-Year Return (CT-1040NR/PY) Connecticut Estimated Income Tax 1st Installment (CT-1040ES) Application for Extension of Time to File Individual Income Tax Return Fiduciary Income Tax Return (CT-1041) Fiduciary Estimated Payment (CT-1041ES) Application for Extension of Time to File Fiduciary Income Tax Return (CT-1041EXT) Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return Connecticut Group Income Tax Return (Form CT-G)
Apr 30	Connecticut Quarterly Reconciliation of Withholding (CT-941(DRS)) Sales and Use Tax Monthly and Quarterly
May 1	Corporation Tax Annual Return
May 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return
May 30	Sales and Use Tax Return (OS-1140) Monthly
Jun 1	Corporation Tax Annual Return
Jun 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return Connecticut Estimated Income Tax 2nd Installment (CT-1040ES)

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Jul 31	Sales and Use Tax Monthly and Quarterly
Aug 1	Corporation Tax Annual Return
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Aug 30	Sales and Use Tax Return (OS-114) Monthly
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Oct 1	Corporation Tax Annual Return
Oct 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return
Oct 31	Sales and Use Tax Return (OS-114) Monthly and Quarterly
Nov 1	Corporation Tax Annual Return
Nov 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return
Nov 30	Sales and Use Tax Return (OS-114) Monthly
Dec 1	Corporation Tax Annual Return
Dec 15	Connecticut Partnership Income Tax Return Connecticut S Corporation Information and Composite Income Tax Return
Dec 31	Sales and Use Tax Return (OS-114)

**Form CT-1040
CONNECTICUT RESIDENT INCOME TAX RETURN**

For the year January 1 - December 31, 1992, or other taxable year beginning _____, 1992, ending _____, 19__.

PLACE LABEL HERE	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	Spouse's Social Security Number
		Home Address	Number and Street	Your Telephone Number ()
		City, Town or Post Office	State	Zip Code

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)

▶ C. Married filing *SEPARATE* returns _____ ▶ _____

▶ D. Head of Household _____ *Spouse's full name* _____ *Spouse's Social Security Number* _____

Income and Tax

1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16, or Form 1040EZ, Line 3)	▶	1	
2. Additions, if any (From Schedule 1, Line 29)	▶	2	
3. Add Lines 1 and 2	▶	3	
4. Subtractions, if any (From Schedule 1, Line 39)	▶	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. Credit for Income Tax paid to other jurisdictions (From Schedule 2, Line 48)	▶	7	
8. Total Income Tax (Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter 0)	▶	8	
9. Connecticut Tax withheld (Attach all W-2's and certain 1099's ; See Instructions)	▶	9	
10. All 1992 estimated payments	▶	10	
11. Payments made with extension request	▶	11	
12. Total payments (Add Lines 9 through 11)	▶	12	

Refund or Amount Owed

13. If Line 12 is greater than Line 8, enter amount overpaid. (Subtract Line 8 from Line 12)	▶	13	
14. Amount of Line 13 you want to be applied to your 1993 estimated tax	▶	14	
15. Amount of Line 13 you want to be refunded to you (Subtract Line 14 from Line 13) (See mailing instructions below) REFUND	▶	15	
16. If Line 8 is greater than Line 12, enter the amount of tax you owe. (Subtract Line 12 from Line 8)	▶	16	
17. If late: Enter Penalty (10% × amount on Line 16 OR if Line 16 is zero, enter \$50)	▶	17	
18. If late: Enter Interest (1¼% × number of months late, or fraction thereof × amount on Line 16)	▶	18	
19. Penalty for Underpayment of Estimated Tax (From Form CT-2210)	▶	19	
20. Interest for Underpayment of Estimated Tax (From Form CT-2210)	▶	20	
21. Balance due with this return (Add Lines 16 through 20) BALANCE DUE	▶	21	

DUE DATE: April 15, 1993.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "1992 Form CT-1040" on your check.
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 REFUNDS, 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

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.

CLIP CHECK HERE (DO NOT STAPLE)	Sign Your Return	Your Signature	Date	Spouse's Signature (if joint return)	Date
		Paid Preparer's Signature	Date		Federal Employer I.D. Number
		Firm Name and Address			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 1 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE INSTRUCTIONS)

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

22. Interest on state and local obligations other than Connecticut	▶	22		
23. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	23		
24. Shareholder's pro rata share of S corporation nonseparately computed loss	▶	24		
25. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	25		
26. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	26		
27. Loss on sale of Connecticut state and local government bonds	▶	27		
28. Other - specify: _____	▶	28		
29. Total Additions (Add Lines 22 through 28) Enter here and on Line 2 on the front of this form	▶	29		

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

30. Interest on U.S. government obligations	▶	30		
31. Exempt dividends from certain mutual funds derived from U.S. government obligations	▶	31		
32. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	32		
33. Refunds of state and local income taxes	▶	33		
34. Tier 1 Railroad Retirement benefits	▶	34		
35. Shareholder's pro rata share of S corporation nonseparately computed income	▶	35		
36. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	36		
37. Gain on sale of Connecticut state and local government bonds	▶	37		
38. Other — specify: _____	▶	38		
39. Total Subtractions (Add Lines 30 through 38) Enter here and on Line 4 on the front of this form	▶	39		

SCHEDULE 2 — CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

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

40. MODIFIED CONNECTICUT ADJUSTED GROSS INCOME (See Instructions)

40		
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FOR EACH COLUMN, ENTER THE FOLLOWING:

- 41. Enter other jurisdiction's name and two-letter code. (See chart below)
- 42. Non-Connecticut income included on Line 40 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet)
- 43. Divide Line 42 by Line 40 (May not exceed 1.00)
- 44. Connecticut Income Tax liability (From Line 6)
- 45. Multiply Line 43 × Line 44
- 46. Income tax paid to another jurisdiction
- 47. Enter the smaller of Line 45 or Line 46
- 48. **TOTAL CREDIT** (Add Line 47, all columns) Enter this amount here and on Line 7

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
41	▶		▶	
42				
43				
44				
45				
46	▶		▶	
47				
48				

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 CODES

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		

(Rev. 10/92)

Form CT-1040EZ

CONNECTICUT EZ RESIDENT INCOME TAX RETURN

EZ

1992

For the year January 1 - December 31, 1992, or other taxable year beginning _____, 1992, 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	Spouse's Social Security Number
	▶	Home Address	Number and Street	Your Telephone Number ()
	▶	City, Town or Post Office	State	Zip Code

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

- A. You have no modifications to Federal Adjusted Gross Income for Connecticut income tax purposes, and
- B. You were a resident of Connecticut for the entire taxable year, and
- C. You are not claiming credit for income taxes paid to another jurisdiction.

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

Income and Tax	1. Federal Adjusted Gross Income (From Federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3) This is your Connecticut Adjusted Gross Income.	▶	1		
	2. Income Tax: From Tax Table or Tax Calculation Schedule (See instructions) ALL EXEMPTIONS AND CREDITS ARE INCLUDED IN THE TAX TABLE.	▶	2		
	3. Connecticut Tax withheld (Attach all W-2's and certain 1099's; See Instructions)	▶	3		
	4. All 1992 estimated payments	▶	4		
	5. Payments made with extension request	▶	5		
	6. Total payments (Add Lines 3 through 5)	▶	6		
Refund or Amount Owed	7. If Line 6 is greater than Line 2, enter amount overpaid. (Subtract Line 2 from Line 6)	▶	7		
	8. Amount of Line 7 you want to be applied to your 1993 estimated tax	▶	8		
	9. Amount of Line 7 you want to be refunded to you (Subtract Line 8 from Line 7) (See mailing instructions below)	▶	9		
	10. If Line 2 is greater than Line 6, enter amount of tax you owe. (Subtract Line 6 from Line 2)	▶	10		

REFUND
BALANCE DUE

NOTE: IF YOU OWE PENALTY AND INTEREST FOR A LATE FILED RETURN OR FOR UNDERPAYMENT OF 1992 ESTIMATES 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 CALCULATE ANY APPLICABLE PENALTY AND INTEREST. YOU WILL EITHER BE BILLED SEPARATELY FOR THIS AMOUNT, OR, IF YOU ARE DUE A REFUND, IT WILL BE SUBTRACTED FROM YOUR REFUND.

DUE DATE: April 15, 1993

Make your check payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "1992 Form CT-1040EZ" on your check.
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 REFUNDS, MAIL TO:	FOR PAYMENTS AND NO TAX DUE, MAIL TO:
Department of Revenue Services P.O. Box 2976 Hartford, CT 06104-2976	Department of Revenue Services P.O. Box 2977 Hartford, CT 06104-2977

DECLARATION: I declare under the penalties of false statement that this return (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, it is a true, correct and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

1992

Connecticut Resident Income Tax Forms & Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayers:

Our thanks to you for your patience and cooperation last year. The first year of administering the personal income tax was difficult for both of us.

This year, you will find that we incorporated many of your constructive suggestions into this booklet, as well as other improvements in our own operations.

Our Taxpayer Services Division has more telephone lines, and more people to answer your questions. An automated voice response system on our Taxpayer Services line has pre-recorded answers to the most frequently asked questions about your taxes.

Computer users can get answers from the Department by calling our Computer Bulletin Board at (203) 297-5907. Our other telephone numbers can be found elsewhere in this book on page three.

We have made each form as easy as possible for you to complete. You will find that the "EZ" form this year lives up to its name. It is the form to use if you are able to do so. Its use will speed your refund.

There are several new forms in this package, each with its own set of clear, concise instructions.

Please take a few moments to read through this booklet carefully before beginning your return preparation.

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

Very truly yours,


Allan A. Crystal
Commissioner

**IMPORTANT CHANGES
FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1992**

- The income tax rate is 4.5% of Connecticut taxable income.
- The separate tax on capital gains, dividends and interest income was repealed. (The Schedule 394 has, therefore, been eliminated.)
- Estimated income tax payments for 1992 and thereafter are required if the Connecticut income tax liability for the year, after subtracting any Connecticut income tax withheld during the year, is more than \$200.
- The minimum required annual payment of estimated tax is now the lesser of 100% of assumed tax or 90% of the current year's tax.
- The due date for filing individual use tax returns is now April 15 instead of January 31. Form OP-186, the Individual Use Tax Return, is included in this booklet.

THE FOLLOWING NEW FORMS ARE AVAILABLE UPON REQUEST FROM THE DRS

- Form CT-1127 may be used by those who meet specific criteria to apply for an extension of time to pay Connecticut income tax.
- Form CT-8379 enables nonobligated spouses to claim their portion of an income tax refund, which would, otherwise, have been applied by the state to satisfy a debt of the obligated spouse for past-due child support payments.

SOME CHANGES YOU WILL NOTICE IN THIS BOOKLET

- Form CT-1040EZ is shorter and easier. Use this form if possible to speed your refund.
- Form CT-1040ES allows taxpayers who are making estimated payments for the first time for taxable year 1993 to make the first payment of 1993 estimated tax. If you use the coupon contained in the income tax booklet, you will be sent a personalized estimated income tax coupon booklet for the remaining installments. **Do not use this coupon if you were sent a preprinted estimated income tax coupon booklet.**
- Form CT-2210 can be used to calculate penalty and interest for underpayment of 1992 estimated income taxes. This form can be used by filers of Forms CT-1040 and CT-1040NR/PY. (If you file Form CT-1040EZ and you owe penalty and interest, the Department will calculate the penalty and interest for you.)
- Taxpayers required to file a use tax return will now find Form OP-186 enclosed in this booklet. This return should be filed on or before April 15 for purchases made in 1992 and should be mailed separately from the income tax return. You may wish to keep track of your 1993 purchases on the second copy furnished to you in this booklet.

TABLE OF CONTENTS

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-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, 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, 1993 for all purchases subject to Connecticut use tax made during 1992. **Mail Form OP-186 separately from your income tax return.**

Connecticut Gift Tax (Form CT-709)

In general, gifts made between January 1 and December 31, 1992 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

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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, 1993 for all gifts made between January 1 and December 31, 1992.

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
East Hartford - 775 Silver La., 569-3742
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, CT 06105, or by calling 203-297-4753.

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 4 in this booklet.) Using this form decreases processing time.
2. Be sure to check the correct filing status.
3. Make sure the State copy of all federal Forms W-2 (Wages), W-2G (Winnings), 1099-R (Pensions) and any other form 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.

7. Be sure to use the correct mailing envelope when filing your return. One envelope is for refunds. 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 1992 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.

The Gross Income Test

You are required to file a Connecticut income tax return if your **gross income for 1992** 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-1040 NR/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 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 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 1992 with the Department of Income Maintenance.

What Is Connecticut Adjusted Gross Income?

For the purpose of completing **Form CT-1040EZ**, Connecticut adjusted gross income is the same as your federal adjusted gross income as taken from Line 31 of your federal Form 1040, Line 16 of your federal Form 1040A or Line 3 of your federal Form 1040EZ. You may not use Form CT-1040EZ if you have any Connecticut modifications. See instructions for Schedule 1 of Form CT-1040 on Page 12 of this booklet for a detailed listing of modifications.

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

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 tax 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.

A copy of a completed federal Form 1310, "Statement of Person Claiming Refund Due A Deceased Taxpayer," must be attached to your Connecticut return, if a refund is requested by other than a surviving spouse. The federal Form 1310 would not be required for a surviving spouse who files a federal Form 1040 to obtain the refund.

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?

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 claim no modifications to federal adjusted gross income for Connecticut income tax purposes. (See instructions for Schedule 1, Form CT-1040 on Page 12 of this booklet).
- and
- 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.

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 for underpayment of 1992 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 1992, read the following and check the proper status.

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

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1992:
- 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 1992.
- and
2. I had income from Connecticut sources in 1992.

NOTE: You may be treated as a nonresident for 1992 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 of Connecticut.
- and
3. You spent not more than thirty days in the aggregate in Connecticut in the 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 on page 5.

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-1040 NR/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, 1993. 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.

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 1-1/4% 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 1-1/4% 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 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 you file an amended federal tax return, you must also file an amended state return within 90 days.

If you claimed credit on your Connecticut income tax return 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 the smaller of:

- 90% of the tax shown on your 1993 Connecticut income tax return
- or
- 100% of the tax shown on your 1992 Connecticut income tax return. (This is known as your assumed tax.)*

* Assumed tax is due in cumulative installments of 30%, 55%, 80% and 100%. Because income tax withholding payments are credited as if paid in 4 equal installments (25% each), you may have to adjust your withholding and/or make estimated payments to meet this requirement.

To avoid the filing of an 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.

1993 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1993 are as follows:

April 15, 1993 - should equal the lesser of 30% of your 1992 tax or 22.5% of your 1993 tax.

June 15, 1993 - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 55% of your 1992 tax or 45% of your 1993 tax should be paid in by this date.)

September 15, 1993 - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 80% of your 1992 tax or 67.5% of your 1993 tax should be paid in by this date.)

January 18, 1994 - should equal the lesser of 20% of your 1992 tax or 22.5% of your 1993 tax. (A total of 100% of your 1992 tax or 90% of your 1993 tax should be paid in by this date.)

NOTE: For those taxpayers that 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 1993. If you made estimated payments in 1992, you will receive a preprinted coupon book, 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 1992, 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.

Penalty and 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 penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and 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 and a penalty of 10% shall be applied.

Filing Form CT-2210

If your 1992 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 penalty and 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 penalty and interest. 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: 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. The change should be reported on an amended return, Form CT-1040X. The penalty for failure to report any such change will be 10% of the additional tax due or \$50, whichever is greater.

Failure to Report State Changes: If you claimed credit on your Connecticut income tax return 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 is 10% of the additional tax due or \$50, whichever is greater.

HOW DO I START?

If you follow this easy four-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 - 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 necessary schedules, statements or forms.

Step Four - Mailing Your Return

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

For REFUNDS mail to:	For PAYMENTS or NO TAX DUE, mail to:
Department of Revenue Services P.O. Box 2976 Hartford, CT 06104-2976	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. If you claim a refund of overpaid income tax when you file your 1992 Connecticut income tax return, you may be entitled to interest on your overpayment.

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 1992 and who made tax payments (estimates or withholding) in 1992 may be eligible to claim his/her share of any refund if:

1. a joint Connecticut tax return was filed for 1992 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

After you have completed your return and checked it for accuracy, attach the preprinted label from the back of this booklet. 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. 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.

FILING STATUS

Forms CT-1040EZ and CT-1040

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 (I.R.S.) at 1-800-829-1040 if you are not certain of your filing status for 1992.

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

Where one spouse is a Connecticut resident and the other is a nonresident or a part-year resident, 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.

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 \$800.69 withheld and one showing \$50.22 withheld. On Form CT-1040, Line 9, you would enter \$851.00 (\$800.69 + \$50.22 = \$850.91).

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

NOTE: You may not round off the amount of tax due as stated in the 1992 Tax Tables or as calculated using the Tax Calculation Schedule.

For example, a single taxpayer's Connecticut adjusted gross income (rounded to the nearest whole dollar) is \$15,801. Using the Tax Tables, she determines her tax is \$111.88. She cannot round off this amount and must pay \$111.88.

COMPLETING THE RETURN

If filing Form CT-1040EZ, go to line item instructions on Page 9.

If filing Form CT-1040, go to line item instructions on Page 11.

FORM CT - 1040EZ - LINE INSTRUCTIONS

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

- You claim no modifications to federal adjusted gross income for Connecticut income tax purposes. (See instructions for Schedule 1, Form CT-1040 on Page 12.) and
- 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.

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

NOTE: If you owe penalty and interest for a late-filed return or for underpayment of 1992 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 1992 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - TAX COMPUTATION

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

Tax Table - If your Connecticut adjusted gross income is less than \$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 2.

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

NOTE: Do not round the amount of tax due as stated in the Tax Tables or as calculated using the Tax Calculation Schedule.

LINE 3 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's, if applicable. Generally, state withholding amounts are located in Box 18 of your Form W-2. Only enter withholding amounts for the State of Connecticut. Enter the total of all Connecticut tax withheld on Line 3. 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 lost any State copy, ask the payer for a duplicate. Copies of 1099's and W-2G's need only be attached if they show an amount of Connecticut tax withheld.

LINE 4 - ALL 1992 ESTIMATED PAYMENTS

Enter on Line 4 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 1992 estimated payments made in 1993.

LINE 5 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, on or before April 15, 1993, enter on Line 5 the amount you paid with that form.

LINE 6 - TOTAL PAYMENTS

Add Lines 3, 4 and 5. Enter the total on Line 6. This represents the total of all Connecticut tax payments made.

LINE 7 - OVERPAYMENT

If Line 6 is more than Line 2, subtract Line 2 from Line 6 and enter the result on Line 7. This is the amount of your overpayment. To properly allocate your overpayment, go

on to Line 8 and Line 9.

LINE 8 - AMOUNT OF LINE 7 TO BE APPLIED TO YOUR 1993 ESTIMATED TAX

Enter the amount of your 1992 overpayment that you wish to apply to your 1993 Connecticut estimated income tax. It will be treated as an estimate filed on April 15, 1993 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 9 - AMOUNT OF YOUR REFUND

Subtract Line 8 from Line 7. Enter the result on Line 9. 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: The Department may reduce the amount of your refund if you owe penalty and interest.

LINE 10 - BALANCE DUE WITH THIS RETURN

If Line 2 is more than Line 6, subtract Line 6 from Line 2, and enter the result on Line 10. Pay the amount in full with your return. Make your check payable to the Commissioner of Revenue Services. Write your social security number(s) and "1992 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 sales tax registration number, F.E.I. 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 applicable schedules and forms. (Do not attach copies of your federal income tax return or federal schedules.) Use the correct mailing envelope.

FORM CT-1040 - LINE INSTRUCTIONS

LINE 1 - INCOME

Report on Line 1 your adjusted gross income from your 1992 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from Form CT-1040, Line 29. (See instructions for Schedule 1, Page 12.)

LINE 3

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

LINE 4 - SUBTRACTIONS

Enter the amount from Form CT-1040, Line 39. (See instructions for Schedule 1, Page 12.)

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 figure your tax, use one of the following methods:

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

NOTE: Do not round the amount of tax due as stated in the Tax Tables or as calculated using the Tax Calculation Schedule.

LINE 7 - 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.

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 - TOTAL INCOME TAX

Subtract Line 7 from Line 6 and enter the result on Line 8. If Line 7 is greater than Line 6, enter zero.

LINE 9 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's, if applicable. Generally, state withholding amounts are located in Box 18 of your Form W-2. Only enter amounts withheld for the State of Connecticut. Enter the total of all Connecticut tax withheld on Line 9. Be sure you attach the **State** copies of federal Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's and W-2G's need only be attached if they show an amount of Connecticut tax withheld.

LINE 10 - ALL 1992 ESTIMATED PAYMENTS

Enter on Line 10 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayments of Connecticut income tax. Be sure to include any 1992 estimated payments made in 1993.

LINE 11 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, for 1992 on or before April 15, 1993, enter on Line 11 the amount you paid with that form.

LINE 12 - TOTAL PAYMENTS

Add Lines 9, 10 and 11. Enter the total on Line 12. This represents the total of all Connecticut tax payments made.

LINE 13 - OVERPAYMENT

If Line 12 is more than Line 8, subtract Line 8 from Line 12 and enter the result on Line 13. This is the amount of your overpayment. To properly allocate your overpayment go on to Line 14 and Line 15.

LINE 14 - AMOUNT OF LINE 13 TO BE APPLIED TO YOUR 1993 ESTIMATED TAX

Enter the amount of your 1992 overpayment that you wish to apply to your 1993 Connecticut estimated tax. It will be treated as an estimate filed on April 15, 1993 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 15 - AMOUNT OF YOUR REFUND

Subtract Line 14 from Line 13. Enter the result on Line 15. 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: The Department may reduce the amount of your refund if you owe penalty and interest.

LINE 16 - IF LINE 8 IS MORE THAN LINE 12, ENTER AMOUNT OF TAX YOU OWE

If Line 8 is more than Line 12, subtract Line 12 from Line 8

and enter the result on line 16. This is the amount of tax you owe.

LINE 17 - 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 18 - 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 19 & LINE 20 - PENALTY AND INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If Line 8 minus Line 9 is more than \$200, you may owe penalty and interest. Form CT-2210, included in this booklet, can help you find out if you did underestimate and will help you calculate penalty and interest. (See instructions for Form CT-2210, Page 17 in this booklet.)

LINE 21 - BALANCE DUE WITH THIS RETURN

Add Lines 16, 17, 18, 19 and 20. Enter the total on Line 21. Pay the amount in full with your return. Make your check payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1992 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 sales tax registration number, F.E.I. 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 applicable schedules and forms. (Do not attach copies of your federal income tax return or federal schedules.) Use the correct mailing envelope.

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

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

LINE 22 - 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 23 - 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 24 - 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 25 - 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 25. 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).

LINE 26 - 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 26. If the amount is less than zero, enter the amount on Line 36.

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 26.

LINE 27 - 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 28 - OTHER

Use Line 28 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) Also use Line 28 to report any additions to federal adjusted gross income which are not listed on Lines 22 through 27.

LINE 29 - TOTAL ADDITIONS

Add Lines 22 through 28. Enter the total on Line 29 and on Line 2 of Form CT-1040.

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

LINE 30 - INTEREST ON U.S. OBLIGATIONS

Enter the total amount of interest income derived from U.S. government obligations, which interest income 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 31 - 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 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 32 - REIMBURSED MOVING EXPENSE AS DEDUCTED ON FEDERAL SCHEDULE A

This is the amount included in your federal adjusted gross income and deducted on Line 18 of Schedule A (federal Form 1040).

LINE 33 - 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 34 - TIER 1 RAILROAD RETIREMENT BENEFITS

If you received Tier 1 Railroad Retirement Benefits during

1992, 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 35 - 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 36 - 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 36. If the amount is greater than zero, enter the amount on Line 26.

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 36.

LINE 37 - 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 38 - OTHER

Use Line 38 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.

(4) Also use Line 38 to report any subtractions from federal adjusted gross income which are not listed on Lines 30 through 37. For instance, use Line 38 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.

LINE 39 - TOTAL SUBTRACTIONS

Add Lines 30 through 38. Enter the total on Line 39 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.

No credit shall be allowed for any of the following:

- Income tax paid to a foreign country;
- Income tax paid to another jurisdiction, if the taxpayer claimed on that other jurisdiction's income tax return, credit for income taxes paid to Connecticut;
- Income tax paid to a Canadian province (including a political subdivision of a Canadian province) by a

taxpayer electing to claim the foreign tax credit for federal income tax purposes in the current taxable year or a preceding taxable year. To the extent the taxpayer claims the foreign tax credit for such Canadian provincial income tax for a succeeding taxable year, the credit against Connecticut income tax previously allowed shall be added back to Connecticut adjusted gross income 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 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 46 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 CT. 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 40	\$100,000	
	(N.Y. State and N.Y. City)	(N.Y. State Excess)
	<u>COLUMN A</u>	<u>COLUMN B</u>
LINE 41	NY	NY
LINE 42	40,000	10,000
LINE 43	.40	.10
LINE 44	4,500	4,500
LINE 45	1,800	450
LINE 46	2,145*	480
LINE 47	1,800	450
Total Credit:	2250	

Taxpayer B's New York State tax is prorated on Line 46 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 ($4/5 \times \$2400 = \1920) is included on Line 46 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ($\$1920 + \$225 = \2145). The remaining New York State tax ($1/5 \times \$2400 = \480) is reported on Line 46, Column B.

LINE 40 - 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 40.

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 40.

LINE 41 - TAXING JURISDICTION(S)

Enter on Line 41 name and the two letter code of each taxing jurisdiction for which you are claiming credit. These codes are found on the back of Form CT-1040.

LINE 42 - NON-CONNECTICUT INCOME

Complete the Schedule 2 Worksheet on Page 16 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 42 the amount from Column II, Line 21 of the Worksheet.

LINE 43

Divide the amount on Line 42 by the amount on Line 40. The result cannot exceed 100%. (Round to two decimal places.)

LINE 44 - CONNECTICUT INCOME TAX LIABILITY

Report on Line 44 your Connecticut income tax liability as shown on Line 6 of Form CT-1040.

LINE 45

Multiply the percentage arrived at on Line 43 by the amount reported on Line 44.

LINE 46 - INCOME TAX PAID TO OTHER JURISDICTIONS

Enter on Line 46 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 47

Enter on Line 47 the smaller of the amounts reported on Line 45 or 46.

LINE 48 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 47A and Line 47B and Line 47 of any additional worksheets. Enter the total on Line 48 and on Line 7 of Form CT-1040. **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 42 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, 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 1992 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 39 from the figure on Line 29, 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 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. 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 Line 6, Column I 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 42, Schedule 2 of your Connecticut income tax return.

CT-1040 NR/PY

CONNECTICUT NONRESIDENT OR PART-YEAR RESIDENT INCOME TAX RETURN

Check here for 1992 resident status: Nonresident Part-Year Resident

For the year January 1 — December 31, 1992, or other taxable year beginning _____, 1992, ending _____, 19__.

Name and Address	PLACE 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	Your Spouse's Social Security Number
		Home Address	Number and Street	Your Telephone Number ()
		City, Town or Post Office	State	Zip Code

Check if you used a paid preparer and do not want forms sent to you next year. Checking this box does not relieve you of your responsibility to file.
Check here 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)		
	<input type="checkbox"/> C. Married filing SEPARATE returns		
	<input type="checkbox"/> D. Head of household	Spouse's full name	Spouse's Social Security Number

Income	1. Federal Adjusted Gross Income (From federal Form 1040, Line 31 or Form 1040A, Line 16 or Form 1040EZ, Line 3)	1		
	2. Additions, if any (From Schedule 1, Line 33)	2		
	3. Add Lines 1 and 2	3		
	4. Subtractions, if any (From Schedule 1, Line 43)	4		
	5. Connecticut Adjusted Gross Income (Subtract Line 4 from Line 3)	5		
Tax Computation and Credits	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. Credit for Income Tax paid to other jurisdictions by Part-Year residents only (From Schedule 2, Line 52)	11		
	12. Total Income Tax (Subtract Line 11 from Line 10)	12		
	13. Connecticut Tax withheld (Attach State copies of all W-2's and certain 1099's; See Instructions)	13		
	14. All 1992 estimated payments	14		
	15. Payments made with extension request	15		
	16. Total payments (Add Lines 13 through 15)	16		
Refund or Amount You Owe	17. If Line 16 is greater than Line 12, enter amount overpaid. (Subtract Line 12 from Line 16)	17		
	18. Amount of Line 17 you want to be applied to your 1993 estimated tax	18		
	19. Amount of Line 17 you want to be refunded to you (Subtract Line 18 from Line 17) (See mailing instructions below)	19		
	20. If Line 12 is greater than Line 16, enter the amount of tax you owe. (Subtract Line 16 from Line 12)	20		
	21. If late: Enter Penalty (10% × amount on line 20 OR if Line 20 is zero, enter \$50)	21		
	22. If late: Enter Interest (1¼% × number of months late, or fraction thereof × amount on Line 20)	22		
	23. Penalty for Underpayment of Estimated Tax (From Form CT-2210)	23		
	24. Interest for Underpayment of Estimated Tax (From Form CT-2210)	24		
	25. Balance due with this return (Add Lines 20 through 24)	25		

DUE DATE: April 15, 1992

Make check payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "1992 Form CT-1040 NR/PY" on your check.

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 **PAYMENTS** and **NO TAX DUE**, Mail to:
Department of Revenue Services
P.O. Box 2969
Hartford, CT 06104-2969

For **REFUNDS**, Mail to:
Department of Revenue Services
P.O. Box 2968
Hartford, CT 06104-2968

TAXPAYERS MUST SIGN DECLARATION ON PAGE 2

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

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

26. Interest on state and local obligations other than Connecticut	▶	26		
27. Exempt-interest dividends from a mutual fund derived from state and local obligations other than Connecticut	▶	27		
28. Shareholder's pro rata share of certain S corporation nonseparately computed loss	▶	28		
29. Total taxable amount of lump sum distributions from qualified plans not included in Federal Adjusted Gross Income	▶	29		
30. Beneficiary's share of Connecticut fiduciary adjustment (enter only if greater than 0)	▶	30		
31. Loss on sale of Connecticut state and local government bonds	▶	31		
32. Other - specify: _____	▶	32		
33. Total Additions (Add Lines 26 through 32) Enter here and on Line 2 on the front of this form	▶	33		

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

34. Interest on U.S. government obligations	▶	34		
35. Exempt dividends from certain mutual funds derived from U.S. government obligations	▶	35		
36. Reimbursed moving expenses deducted on federal Form 1040, Schedule A	▶	36		
37. Refunds of state and local income taxes	▶	37		
38. Tier 1 Railroad Retirement benefits	▶	38		
39. Shareholder's pro rata share of certain S corporation nonseparately computed income	▶	39		
40. Beneficiary's share of Connecticut fiduciary adjustment (enter only if less than 0)	▶	40		
41. Gain on sale of Connecticut state and local government bonds	▶	41		
42. Other — specify: _____	▶	42		
43. Total Subtractions (Add Lines 34 through 42) Enter here and on Line 4 on the front of this form	▶	43		

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

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

44. Connecticut AGI during the residency portion of the taxable year only (See Instructions) 44

FOR EACH COLUMN, ENTER THE FOLLOWING:

- 45. Enter other jurisdiction's name and two-letter code. (See chart below)
- 46. Non-Connecticut income included on Line 44 and reported on another jurisdiction's income tax return (Attach copy)
- 47. Divide Line 46 by Line 44 (May not exceed 1.00)
- 48. Apportioned Income Tax (See Instructions)
- 49. Multiply Line 48 × Line 47
- 50. Income tax paid to another jurisdiction
- 51. Enter the lesser of Line 49 or Line 50
- 52. **TOTAL CREDIT** (Add Line 51, all columns) Enter this amount here and on Line 11

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

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 CODES

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		

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

1992

**USE THIS SCHEDULE IF YOU WERE A NONRESIDENT OR PART-YEAR RESIDENT OF CONNECTICUT IN 1992.
ATTACH TO FORM CT-1040 NR/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 1 — 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-1040 NR/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-1040 NR/PY

Schedule CT-1040 BA

1992

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, 1992, or other taxable year beginning _____, 1992, ending _____, 19 _____.

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

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

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

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

Items Used as Factors	Column A Totals — Everywhere	Column B Connecticut Only	Column C
			Percent Column B is of Column A
1. Real property owned	1		
2. Real property rented from others	2		
3. Tangible personal property owned.....	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

WORKSHEET CT-1040 AW

1992

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: _____

ATTACH THIS WORKSHEET TO SCHEDULE CT-SI

1992

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

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayer:

The first year of administering the personal income tax has been difficult for both of us. Thank you for the patience many of you showed last year.

This year, you will find that we incorporated many of your constructive suggestions into this booklet, as well as other improvements in our own operations. First time filers of this form will benefit as well.

Our Taxpayer Services Division has more telephone lines, and more people to answer your questions. An automated voice response system on our Taxpayer Services line has pre-recorded answers to the most frequently asked questions about your taxes.

Computer users can get answers from the Department by calling our Computer Bulletin Board at (203) 297-5907. Our other telephone numbers can be found elsewhere in this book.

This package contains all the forms and schedules which you will need to complete as either a part-year resident or a nonresident of Connecticut.

There are several new forms in this package, each with its own set of clear, concise instructions.

Please take a few moments to read through this booklet carefully before beginning your return preparation.

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

Very truly yours,

A handwritten signature in cursive script that reads "Allan A. Crystal".

Allan A. Crystal
Commissioner

**IMPORTANT CHANGES
FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1992**

- The income tax rate is 4.5% of Connecticut taxable income.
- The separate tax on capital gains, dividends and interest income was repealed. (The Schedule 394NR/PY has, therefore, been eliminated.)
- Estimated income tax payments for 1992 and thereafter are required if the Connecticut income tax liability for the year, after subtracting any Connecticut income tax withheld during the year, is more than \$200.
- The minimum required annual payment of estimated tax is now the lesser of 100% of assumed tax or 90% of the current year's tax.
- The due date for filing individual use tax returns is now April 15 instead of January 31. Form OP-186, the Individual Use Tax Return, is included in this booklet.

THE FOLLOWING NEW FORMS ARE AVAILABLE UPON REQUEST FROM THE DRS

- Form CT-1127 may be used by those who meet specific criteria to apply for an extension of time to pay Connecticut income tax.
- Form CT-8379 enables a nonobligated spouse to claim his/her portion of an income tax refund, which would, otherwise, have been applied by the state to satisfy a debt of the obligated spouse for past-due child support payments.

SOME CHANGES YOU WILL NOTICE IN THIS BOOKLET

- The instructions to Form CT-1040NR/PY and the accompanying schedules include expanded information and examples.
- Form CT-1040ES allows taxpayers who are making estimated payments for the first time for taxable year 1993 to make the first payment of 1993 estimated tax. If you use the coupon contained in the income tax booklet, you will be sent a personalized estimated income tax coupon booklet for the remaining installments. **Do not use this coupon if you were sent a preprinted estimated income tax coupon booklet.**
- Form CT-2210 can be used to calculate penalty and interest for underpayment of 1992 estimated income taxes.
- Taxpayers required to file a use tax return will now find Form OP-186 enclosed in this booklet. Individual use tax may apply to part-year residents and nonresidents if they purchase taxable goods and services for use in Connecticut and they do not pay Connecticut sales tax to the retailer. This return should be filed on or before April 15, 1993, for purchases made in 1992 and should be mailed separately from the income tax return. You may wish to keep track of your 1993 purchases on the second copy furnished to you in this booklet.

The Gross Income Test

You meet the Gross Income Test if your **gross income** for 1992 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 out 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	<u>(92,000)</u>
	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 1992 with the Department of Income Maintenance.

What Is Connecticut Adjusted Gross Income?

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

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 tax 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.

A copy of a completed federal Form 1310, "Statement of Person Claiming Refund Due A Deceased Taxpayer," must be attached to your Connecticut return, if a refund is requested by other than a surviving spouse. The federal Form 1310 would not be required for a surviving spouse who files a federal Form 1040 to obtain the refund.

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 1992, read the following and check the proper status.

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

1. Connecticut was my domicile (permanent legal residence) for the entire year of 1992.

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 1992.
- and
2. I had income from Connecticut sources in 1992.

NOTE: You may be treated as a nonresident for 1992 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 of Connecticut.
- and
3. You spent not more than thirty days in the aggregate in Connecticut in the 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-1040 NR/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.

not casual, isolated or inconsequential;

- o 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 25 of this booklet.)

Example 1:

Mary, a part-year resident who moved out of Connecticut in June 1992, sold property on the installment basis in April 1992. 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 1992 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.

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:

- o \$6,000 test - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year;
- o or
- o 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

Example 2:

John, a resident of Connecticut retired from his Connecticut employment on September 1, 1992 and moved to Florida. His employer notified him on August 15 that he would receive a \$1,000 bonus on September 15, 1992. On December 1, 1992 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 1992 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:

- o include the items of accrual in the calculation of tax in the year you changed your residence
- or
- o 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. (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 1991 and will continue to receive his winnings on the installment basis for twenty years. He moved out of the state in 1992. 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, 1992 until July 31, 1992. 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, 1992.

For all of 1992 Lisa owned a condominium in Connecticut, which she rented to a third party from January 1 to December 31, 1992. The rent was paid for the first four months of 1992, but no rent was paid from May 1, 1992 to December 31, 1992. On December 31, Lisa received payment for all 1992 back rent from her tenant.

Lisa will file a Connecticut part-year resident return for 1992. 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, 1993. 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.

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 1-1/4% 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 1-1/4% 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 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 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 you are a part-year resident who claimed credit on your Connecticut income tax return 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 the smaller of:

- 90% of the tax shown on your 1993 Connecticut income tax return
- or
- 100% of the tax shown on your 1992 Connecticut income tax return. (This is known as your assumed tax.)*

* Assumed tax is due in cumulative installments of 30%, 55%, 80% and 100%. Because income tax withholding payments are credited as if paid in 4 equal installments (25% each), you may have to adjust your withholding and/or make estimated payments to meet this requirement.

To avoid the filing of an 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.

1993 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for calendar year taxpayers in 1993 are as follows:

April 15, 1993 - should equal the lesser of 30% of your 1992 tax or 22.5% of your 1993 tax.

June 15, 1993 - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 55% of your 1992 tax or 45% of your 1993 tax should be paid in by this date.)

September 15, 1993 - should equal the lesser of 25% of your 1992 tax or 22.5% of your 1993 tax. (A total of 80% of your 1992 tax or 67.5% of your 1993 tax should be paid in by this date.)

January 18, 1994 - should equal the lesser of 20% of your 1992 tax or 22.5% of your 1993 tax. (A total of 100% of your 1992 tax or 90% of your 1993 tax should be paid in by this date.)

NOTE: For those taxpayers that 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 1993. If you made estimated payments in 1992, you will receive a preprinted coupon book, 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 1992, 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.

Penalty and 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 penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and 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 and a penalty of 10% shall be applied.

Filing Form CT-2210

If your 1992 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 penalty and 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 1-1/4% per month or fraction thereof.

Failure to File: 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. 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 will be 10% of the additional tax due or \$50, whichever is greater.

Failure to Report State Changes: If you are a part-year resident who claimed credit on your Connecticut income tax return 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 is 10% of the additional tax due or \$50, whichever is greater.

HOW DO I START?

If you follow this easy four-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 out of Connecticut and 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 out of Connecticut.

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

Step Three - 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 necessary schedules, statements or forms.

Step Four - Mailing Your Return

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

For REFUNDS 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. If you claim a refund of overpaid income tax when you file your 1992 Connecticut income tax return, you may be entitled to interest on your overpayment.

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 1992 and who made tax payments (estimates or withholding) in 1992 may be eligible to claim his/her share of any refund if:

1. a joint Connecticut tax return was filed for 1992 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

After you have completed your return and checked it for accuracy, attach the preprinted label from the back of this booklet. 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. 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.

FILING STATUS

Form CT-1040NR/PY

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 (I.R.S.) at 1-800-829-1040 if you are not certain of your filing status for 1992.

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

Where one spouse is a Connecticut resident and the other is a nonresident or a part-year resident, 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.

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 \$800.69 withheld and one showing \$50.22 withheld. On Form CT-1040NR/PY, Line 13, you would enter \$851.00 ($\$800.69 + \$50.22 = \850.91).

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

NOTE: You may not round off the amount of tax due as stated in the 1992 Tax Tables or as calculated using the Tax Calculation Schedule.

For example, a single taxpayer's Connecticut adjusted gross income (rounded to the nearest whole dollar) is \$15,801. Using the Tax Tables, she determines her tax is \$111.88. She cannot round off this amount and must pay \$111.88.

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 1992 federal income tax return. This will be the amount reported on Line 31 of federal Form 1040, Line 16 of federal Form 1040A or Line 3 of federal Form 1040EZ.

LINE 2 - ADDITIONS

Enter the amount from Form CT-1040NR/PY, Line 33. (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 43. (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 figure your tax, use one of the following methods:

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

NOTE: Do not round the amount of tax due as stated in the Tax Tables or as calculated using the Tax Calculation Schedule.

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 1.00. Round to four decimal places.)

LINE 10 - ALLOCATED CONNECTICUT INCOME TAX

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

NOTE: For nonresident filers, this is your total Connecticut income tax due. This amount should also be entered on Line 12.

LINE 11 - 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.

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 - TOTAL INCOME TAX

Subtract Line 11 from Line 10 and enter the result on Line 12. If Line 11 is greater than Line 10, enter zero.

LINE 13 - CONNECTICUT INCOME TAX WITHHELD

This represents all income taxes withheld for the State of Connecticut as indicated on your copies of Forms W-2, W-2G and certain 1099's, if applicable. Generally, state withholding amounts are located in Box 18 of your Form W-2. Only enter amounts withheld for the State of Connecticut. Enter the total of all Connecticut tax withheld on Line 13. Be sure you attach the State copies of federal Forms W-2 to the front of your return; otherwise, your claim of amounts withheld will not be allowed. If you have lost any State copy, ask the payer for a duplicate. Copies of 1099's and W-2G's need only be attached if they show an amount of Connecticut tax withheld.

LINE 14 - ALL 1992 ESTIMATED PAYMENTS

Enter on Line 14 the total of all Connecticut estimated tax payments, advance tax payments, and any prior year overpayments of Connecticut income tax. Be sure to include any 1992 estimated payments made in 1993.

LINE 15 - PAYMENTS MADE WITH EXTENSION REQUESTS

If you filed Form CT-1040EXT, Application for Extension of Time to File, for 1992 on or before April 15, 1993, enter on Line 15 the amount you paid with that form.

LINE 16 - TOTAL PAYMENTS

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

LINE 17 - OVERPAYMENT

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

LINE 18 - AMOUNT OF LINE 17 TO BE APPLIED TO YOUR 1993 ESTIMATED TAX

Enter the amount of your 1992 overpayment that you wish to apply to your 1993 Connecticut estimated tax. It will be treated as an estimate filed on April 15, 1993 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 19 - AMOUNT OF YOUR REFUND

Subtract Line 18 from Line 17. Enter the result on Line 19. 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: The Department may reduce the amount of your refund if you owe penalty and interest.

LINE 20 - IF LINE 12 IS MORE THAN LINE 16, ENTER AMOUNT OF TAX YOU OWE

If Line 12 is more than Line 16, subtract Line 16 from Line 12 and enter the result on Line 20. This is the amount of tax you owe.

LINE 21 - 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 22 - 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 23 & LINE 24 - PENALTY AND INTEREST FOR LATE OR UNDERPAID ESTIMATED TAX PAYMENT

If Line 12 minus Line 13 is more than \$200, you may owe penalty and interest. Form CT-2210, included in this booklet, can help you find out if you did underestimate and will help you calculate penalty and interest. (See instructions for Form CT-2210, Page 30 in this booklet.)

LINE 25 - BALANCE DUE WITH THIS RETURN

Add Lines 20, 21, 22, 23 and 24. Enter the total on Line 25. Pay the amount in full with your return. Make your check payable to the Commissioner of Revenue Services. Write your Social Security Number(s) and "1992 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 sales tax registration number, F.E.I. 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 applicable schedules and forms. (Do not attach copies of your federal income tax return or federal schedules.) Use the correct mailing envelope.

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

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

LINE 26 - INTEREST ON STATE AND LOCAL GOVERNMENT OBLIGATIONS OTHER THAN CONNECTICUT

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

LINE 27 - EXEMPT-INTEREST DIVIDENDS RECEIVED FROM A MUTUAL FUND DERIVED FROM STATE OR MUNICIPAL GOVERNMENT OBLIGATIONS OTHER THAN CONNECTICUT

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

Example:

A fund invests in obligations of many states, including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

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

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed loss, if any. Your pro rata share of the S corporation's nonseparately computed loss will be reported on 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 29 - TAXABLE AMOUNT OF LUMP SUM DISTRIBUTIONS FROM QUALIFIED PLANS NOT INCLUDED IN FEDERAL AGI

If you filed federal Form 4972 "Tax On Lump-Sum Distributions" with your federal Form 1040, to compute the tax on any part of a distribution from a qualified plan, enter that part of the distribution on Line 29. Do not enter any part of the distribution reported on Line 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 30 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of 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 30. If the amount is less than zero, enter the amount on Line 40. **NOTE:** If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 30.

LINE 31 - LOSS ON SALE OF CONNECTICUT STATE AND LOCAL GOVERNMENT BONDS

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

LINE 32 - OTHER

Use Line 32 to report any of the following modifications:

(1) Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.

(2) Add back any expenses paid or incurred for the production (including management, conservation and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.

(3) Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.

(4) Also use Line 32 to report any additions to federal adjusted gross income which are not listed on Lines 26 through 31.

LINE 33 - TOTAL ADDITIONS

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

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

LINE 34 - INTEREST ON U.S. OBLIGATIONS

Enter the total amount of interest income derived from U.S. government obligations, which interest income 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 35 - 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 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 36 - REIMBURSED MOVING EXPENSE AS DEDUCTED ON FEDERAL SCHEDULE A

This is the amount included in your federal adjusted gross income and deducted on Line 18 of Schedule A (federal Form 1040).

LINE 37 - REFUNDS OF STATE AND LOCAL INCOME TAXES

Enter the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040.

LINE 38 - TIER 1 RAILROAD RETIREMENT BENEFITS

If you received Tier 1 Railroad Retirement Benefits during 1992, 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 39 - SHAREHOLDER'S PRO RATA SHARE OF S CORPORATION NONSEPARATELY COMPUTED INCOME

If you are the shareholder of an S corporation that is subject to the Connecticut corporation business tax, enter the Connecticut portion of your pro rata share of the S corporation's nonseparately computed income, if any. Your pro rata share of the S corporation's nonseparately computed income will be reported on 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 40 - BENEFICIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on Schedule B, Column 5 of 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 40. If the amount is greater than zero, enter the amount on Line 30. **NOTE:** If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if less than zero, on Line 40.

LINE 41 - GAIN ON SALE OF CONNECTICUT STATE AND LOCAL GOVERNMENT BONDS

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

LINE 42 - OTHER

Use Line 42 to report any of the following modifications:

(1) Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but not taxable for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.

(2) Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, which were not deductible in determining federal adjusted gross income.

(3) Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income.

(4) Also use Line 42 to report any subtractions from federal adjusted gross income which are not listed on Lines 34 through 41. For instance, use Line 42 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.

LINE 43 - TOTAL SUBTRACTIONS

Add Lines 34 through 42. Enter the total on Line 43 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.**

No credit shall be allowed for any of the following:

- Income tax paid to a foreign country;
- 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;
- 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 adjusted gross income for such succeeding taxable year.

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

The allowed credit must be separately computed for each jurisdiction. Use separate columns for each jurisdiction for which you are claiming a credit. You must attach a copy of all income tax returns filed with other jurisdictions to the back of your Connecticut income tax return. Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you require more than two columns, you should create a worksheet identical to Schedule 2 and attach it to the back of your Form CT-1040NR/PY.

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

A. If the same amount of income is taxed by both the city and state use only one column of Schedule 2 to calculate your credit:

1. Enter that amount of income in only one column on Schedule 2;
2. Combine the amounts of tax paid to the city and the state and enter on Line 50 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 CT. 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 44	\$100,000	
	(N.Y. State and N.Y. City)	(N.Y. State Excess)
	<u>COLUMN A</u>	<u>COLUMN B</u>
LINE 45	NY	NY
LINE 46	40,000	10,000
LINE 47	.40	.10
LINE 48	4,500	4,500
LINE 49	1,800	450
LINE 50	2,145	480
LINE 51	1,800	450
Total Credit:	2250	

Taxpayer B's New York State tax is prorated on Line 50 in Column A and Column B based upon the fraction of New York State income reported in each column. Because 4/5 of her New York State income is reported in Column A,

4/5 of her New York tax ($4/5 \times \$2400 = \1920) is included on Line 50 of Column A. Added to that figure in Column A is her New York City tax on the \$40,000 income ($\$1920 + \$225 = \2145). The remaining New York State tax ($1/5 \times \$2400 = \480) is reported on Line 50, Column B.

LINE 44 - 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 44 with the following exceptions:

1. 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)).
2. For the period of Connecticut residency, add back any item of loss or deduction and subtract any item of income or gain which was included in Column B (CT-1040AW) as an item of special accrual.

Enter the modified amount on Line 44.

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 44.

LINE 45 - TAXING JURISDICTION(S)

Enter on Line 45 the name and the two letter code of each taxing jurisdiction for which you are claiming credit. These codes are found on the back of Form CT-1040NR/PY.

LINE 46 - NON-CONNECTICUT INCOME

Complete the **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 46.

LINE 47

Divide the amount on Line 46 by the amount on Line 44. (Round to two decimal places. The result may not exceed 1.00.)

LINE 48 - APPORTIONED CONNECTICUT INCOME TAX LIABILITY

To determine the portion of your 1992 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 two decimal places. The result may not exceed 1.00.);
- multiply the result by the amount on Line 10, Form CT-1040NR/PY, and enter on Line 48.

LINE 49

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

LINE 50 - INCOME TAX PAID TO OTHER JURISDICTIONS WHILE A RESIDENT

Enter on Line 50 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 1992. His total Rhode Island wages for 1992 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 50.

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 51

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

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

Add the amounts from Line 51A and Line 51B and Line 51 of any additional worksheets. Enter the total on Line 52 and on Line 11 of Form CT-1040NR/PY.

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 1992 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 46, 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 46 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 25 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 25 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 without 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 out 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 out 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 out 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:

- o 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
- o 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 Out of Connecticut: If your business, trade, profession or occupation is carried on both in and out 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 out 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 1992. (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 1992 net capital loss (in excess of the amount claimed on the 1992 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 out 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 out 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 the 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 Without Connecticut:

Where the former employee's services were performed partly within and partly without 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 without 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, 1992 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>
1989	\$40,000	(50%)	\$20,000
1990	40,000	(60%)	24,000
1991	40,000	(75%)	30,000
1992 (6 months)	<u>20,000</u>	(40%)	<u>8,000</u>
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 out 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.

SCorporation 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 out 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 out 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 1992, 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 a Connecticut source including, but not limited to:

- o services you performed in Connecticut; and
- o real or tangible personal property located in Connecticut; and
- o businesses, trades, professions or occupations conducted in Connecticut. (See Connecticut Source Income on Page 5 of this booklet.)

Refer to each specific line instruction for Schedule CT-SI to determine the income from Connecticut sources earned during your nonresident period.

Example:

You moved from California to Connecticut on September 15, 1992. 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.

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:

- o an employee whose actual Connecticut income is shown on federal Form W-2; and
- o 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.

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:

- o an employee who is compensated on an hourly, daily, weekly or monthly basis; or
- o an employee whose compensation depends upon sales, at least some of which take place outside of Connecticut; or
- o 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 1992, 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 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.)

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 out 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:

- o 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
- o where your business is transacted with a fair measure of permanency and continuity.

Business is carried on out 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 out of the state will not permit an apportionment of income. In addition, if you have no regular place of business out of Connecticut, you may not apportion any income for business carried on out 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 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 which 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 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.)

Who Must Complete Schedule A?

All nonresidents required to apportion income because they carry on business both in and out of Connecticut must complete Schedule A.

If Apportionment Is Determined From Books of the Business: If you carry on business both in and out 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 this page, 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 out 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 out 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 out 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 out 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:

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

EXT
1992

IMPORTANT! PLEASE READ INSTRUCTIONS ON THE BACK OF THIS FORM 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			
	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, 1993 to file my Connecticut Individual Income Tax Return for calendar year 1992 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 1992*. 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 Income Tax liability for 1992. (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. 1992 Connecticut estimated tax payments including prior year overpayments.....3			
4. Add Lines 2 and 34			
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 payable to: COMMISSIONER OF REVENUE SERVICES. Write your Social Security Number(s) and "1992 Form CT-1040EXT" on your check.

Return this form 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 this return has been examined by me and to the best of my knowledge and belief, it is a true, correct and complete return. 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	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm Name and Address			CT Sales Tax Registration Number

Keep a copy of this return for your records

Form CT-1040EXT Instructions

Purpose:

Use Form CT-1040EXT to ask for 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.

Only one six-month extension of time to file is permitted for income tax purposes.

To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-1040EXT in its entirety, and
2. File it by the due date of your return, and
3. Pay the amount shown on Line 5.

NOTE: Form CT-1040EXT **only** extends the **time to file** your Connecticut individual income tax return. Form CT-1040EXT **does not extend** the **time to pay** your income tax.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file *Form CT-1127* with your timely filed Connecticut income tax return or extension.

Any underpayment of tax will bear interest at the rate of 1¼% per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due.

We will notify you only if your request is denied.

When To File Form CT-1040EXT

File Form CT-1040EXT by April 15, 1993. If you are filing a fiscal year Connecticut individual income tax return, file Form CT-1040EXT by the due date of your return.

Where To File

Mail the form 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 each spouse's name and social security number if filing a joint return.

Signature - This form must be signed. If you plan to file a joint return, both must sign.

Others Who Can Sign For You - Anyone with a 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.

NOTE: If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time to file a tax return, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set 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 a federal audit change? ▶ YES ▶ NO
(If YES, attach copy of IRS audit results) (If NO, attach copy of federal Form 1040X 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 3).....	1	▶	
	2. Additions, if any	2	▶	
	3. Add Lines 1 and 2.....	3	▶	
	4. Subtractions, if any	4	▶	
	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. Credit for Income Tax paid to other jurisdictions.....	7	▶	
	8. Total Income Tax (Subtract Line 7 from Line 6)	8	▶	
CGDI Tax	9. Capital Gains, Dividends and Interest Tax (1991) (ATTACH SCHEDULE 394, IF AMENDED)	9	▶	
TOTAL TAX	10. Add Lines 8 and 9. This is your total Connecticut Tax	10	▶	
Payments	11. Connecticut Income Tax withheld.....	11	▶	
	12. All Estimated payments (Include overpayment applied) and extension payments..	12		
	13. Amounts paid with original return, plus additional tax paid after it was filed.....	13		
	14. Total payments (Add Lines 11 through 13).....	14		
	15. Overpayment, if any, as shown on original return (or as previously adjusted).....	15		
	16. Subtract Line 15 from Line 14.....	16		
Refund	17. If Line 16, Column C is greater than Line 10, Column C, enter amount overpaid.	▶ 17		
Amount You Owe	18. If Line 10, Column C, is greater than Line 16, Column C, enter the amount you owe	18		
	19. PENALTY \$ _____ plus INTEREST _____ =	19		
	20. Balance Due with this Return (Add Lines 18 and 19, Column C)	▶ 20		

Make check payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "Form CT-1040X" on your 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 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
	▶	▶	▶	▶
Keep a copy of this return for your records	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	▶		▶	▶
	Firm Name and Address		Connecticut Sales Tax Registration 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-1120SI.

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.

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 7 and start with Line 8 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.

NOTE: If you are only changing payments, skip Lines 1 through 9 and start with Line 10.

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 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, for married couples an exception applies if either you or your spouse was a nonresident for the entire year and had no income from Connecticut sources. In that case, you may either file a joint return or separate returns.

PENALTY AND 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. Also, a penalty of 10% will be assessed on any underpayment of total tax due.

**STATE OF CONNECTICUT
FORM CT- 1040ES - 1993 INDIVIDUAL ESTIMATED INCOME TAX COUPON
GENERAL INFORMATION**

WHO SHOULD FILE? Use this coupon if you are required to make estimated income tax payments in 1993 and you do not receive a preprinted coupon from the Department of Revenue Services. Coupon books will be mailed in mid-January to those who made estimated income tax payments in the prior year.

WHO IS REQUIRED TO MAKE ESTIMATED PAYMENTS? In most cases, you must make estimated payments of Connecticut income tax if you expect to owe, after subtracting your Connecticut income tax withholding, more than \$200 for 1993 and you expect your withholding to be less than the smaller of:

- 90% of the tax shown on your 1993 Connecticut income tax return, OR
 - 100% of the tax shown on your 1992 Connecticut income tax return. (This is known as your assumed tax.)*
- *Assumed tax is due in cumulative installments of 30%, 55%, 80% and 100%. Because income tax withholding payments are credited as if paid in 4 equal installments (25% each), you may have to adjust your withholding and/or make estimated payments to meet this requirement.

NOTE: You do not have to make estimated income tax payments if you had no Connecticut tax liability in 1992. (This applies to residents, part-year residents, and nonresidents.)

NONRESIDENTS AND PART-YEAR RESIDENTS: Nonresident individuals are subject to Connecticut income tax on their Connecticut source income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **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.

WHEN TO FILE: Estimated payments for 1993 are due April 15, June 15, and September 15, 1993 and January 18, 1994. (Fiscal year filers, follow federal filing dates.)

GENERAL INSTRUCTIONS

HOW MUCH SHOULD I PAY? Complete the 1993 Estimated Income Tax Worksheet on the reverse side of this form to calculate your required annual payment. To avoid penalty and interest, you must make timely estimates on the following schedule:

<u>INSTALLMENT:</u>	<u>SHOULD EQUAL THE LESSER OF:</u>	<u>TOTAL PAID BY THE DUE DATE:</u>
1	30% of 1992 tax or 22.5% of 1993 tax	30% of 1992 tax or 22.5% of 1993 tax
2	25% of 1992 tax or 22.5% of 1993 tax	55% of 1992 tax or 45% of 1993 tax
3	25% of 1992 tax or 22.5% of 1993 tax	80% of 1992 tax or 67.5% of 1993 tax
4	20% of 1992 tax or 22.5% of 1993 tax	100% of 1992 tax or 90% of 1993 tax

NOTE: If you begin earning Connecticut income after April 1, 1993 or if changes in your income, deductions or exemptions during 1993 require you to file estimated payments, remit equal installments on this schedule:

<u>IF THE REQUIREMENT IS MET:</u>	<u>FIRST PAYMENT DUE DATE IS:</u>
After April 1 and before June 2	June 15, 1993
After June 1 and before September 2	September 15, 1993
After September 1	January 18, 1994

PENALTIES AND INTEREST: If you did not pay enough tax through withholding and/or estimated payments by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and 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 and a penalty of 10% shall be applied.

CT-1040ES		CONNECTICUT INDIVIDUAL ESTIMATED PAYMENT		1993
Your Social Security Number ▶ — —	Spouse's Social Security Number ▶ — —	PAYMENT	DUE DATE	
Your First Name and Middle Initial	Last Name	▶	1. Payment Amount	
Spouse's First Name and Middle Initial		Last Name		
Home Address <i>(Number and Street)</i>				
City, Town or Post Office		State	Zip Code	

- See Instructions for filing requirements.
- Print all information. Include spouse's name and Social Security Number, if filing jointly.
- Make check payable to: Commissioner of Revenue Services.
- Write your Social Security Number and "1993 1040ES" on check.
- Cut along dotted line and mail to the address shown.
- If you file this coupon, additional coupons for the 1993 taxable year will be mailed to you by DRS.

**Department of Revenue Services
P.O. Box 2932
Hartford, CT 06104-2932**

CT-1040ES - 1993 INDIVIDUAL ESTIMATED INCOME TAX WORKSHEET (See Instructions)

1. Federal Adjusted Gross Income you expect in 1993. (May be found on federal Form 1040ES)..... 1. _____

2. Allowable State Adjustments (additions or reductions). (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. Credit for income taxes due to other jurisdictions (See instructions)..... 5. _____

6a. Line 4 minus Line 5.....6a. _____

6b. NONRESIDENTS AND PART-YEAR RESIDENTS ONLY (See instructions).....6b. _____

6c. Estimated Income Tax after tax credit. (See instructions.)..... 6c. _____

7a. Multiply Line 6c by 90% (0.90).....7a. _____

7b. Enter 100% of the tax shown on your 1992 income tax return (**assumed tax**)..7b. _____

7c. Enter the smaller of Line 7a or 7b. **This is your required annual payment.**(See Caution below)..... 7c. _____
CAUTION: Generally, if you do not prepay (in timely estimates and/or withholding) the lesser of 100% of your 1992 Connecticut income tax (assumed tax) or 90% of your 1993 tax, you may owe penalty and interest. To avoid penalty and interest, make sure your estimate is as accurate as possible. You may prefer to pay 100% of your assumed tax.

8. Connecticut Income Tax withheld or expected to be withheld in 1993..... 8. _____
NOTE: If Line 6c minus Line 8 is \$200 or less, no estimate is required.

INSTRUCTIONS FOR COMPLETING WORKSHEET

- Line 2:** Enter the total of your estimated allowable state adjustments. Reductions include any items included in federal adjusted gross income which are not taxable under Connecticut law. Additions include items which are taxable under Connecticut law but are not included in federal adjusted gross income. (A complete list of adjustments is found in Schedule 1, Form CT-1040 or Form CT-1040NR/PY.)
- Line 3:** **NONRESIDENTS AND PART-YEAR RESIDENTS ONLY:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter Connecticut source income on this line.
- Line 4:** To calculate your tax, complete the Tax Calculation Schedule.

TAX CALCULATION SCHEDULE

NOTE: Tables A and B are found on Page 3 of this form.

a. Enter CONNECTICUT AGI (From Line 3 of the Estimated Income Tax Worksheet)	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 - 4.5% of Line c (Line c x 0.045)	d		
e. Enter Credit % from Table B - Personal Tax Credits (0.75, 0.35, 0.15, 0.10)	e		
f. Multiply the amount on Line d by the percentage on Line e	f		
g. INCOME TAX (Subtract Line f from Line d). Enter this amount on Line 4, Individual Estimated Income Tax Worksheet.	g		

- Line 5:** RESIDENTS AND PART-YEAR RESIDENTS ONLY: Enter estimated allowable 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.

Line 6a X $\frac{\text{Income from Connecticut Sources}}{\text{CT Adjusted Gross Income (Line 3)}}$ =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 7c:** This is your required annual payment. To compute the amount of each quarterly installment, complete the appropriate installment Worksheet below. If Line 7c equals 7a (90% of 1993 tax), complete Worksheet A. If Line 7c equals Line 7b (1992 tax), complete Worksheet B.

1993 CT-1040ES

TABLE A - EXEMPTIONS

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

TABLE B - PERSONAL TAX CREDITS

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %	CONNECTICUT AGI		CREDIT %
MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000	\$15,000	75%	\$19,000	\$24,000	75%	\$24,000	\$30,000	75%
\$15,000	\$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

INSTALLMENT WORKSHEETS

(Complete only one of the following worksheets)

WORKSHEET A

If Line 7c equals Line 7a complete this worksheet.

WORKSHEET B

If Line 7c equals Line 7b complete this worksheet

- A. Enter the amount from Line 7c. If you are completing Worksheet B, enter the same amount in each column.....
- B. Installment percentage.....
- C. Multiply Line A by Line B.....
- D. Enter 25% (.25) of Line 8 of the Individual Estimated Income Tax Worksheet in each column.....
- E. Line C minus D.....

.25

.30	.25	.25	.20

Amount of each Installment

Installment 1 Installment 2 Installment 3 Installment 4

COMPLETING THE PAYMENT COUPON: Complete the payment coupon on the front of this form. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment(s) any available overpayment of 1992 income tax.

**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 1992 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 penalty and interest if you underpaid your estimated tax.

In general, you may owe penalty and interest if you did not pay at least the lesser of 90% of your 1992 income tax liability or 100% of your 1991 income tax liability recalculated using the 1992 income tax rate.

DRS CAN CALCULATE THE PENALTY AND INTEREST: If you prefer to have the Department of Revenue Services calculate the penalty and 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 your penalty and 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, 1992 or to modify your installments during 1992.
- B. Your required annual payment is based on your 1991 tax and you filed or are filing a joint return for either 1991 or 1992 but not both years.
- C. You had Connecticut income tax withheld and you report it on Form CT-2210 when it was **actually withheld**.

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. Total 1992 Connecticut 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 assumed tax.....5. _____
6. Enter the smaller of Line 2 or Line 5.....6. _____
7. Subtract Line 3 from Line 6. (See instructions to determine if you should go on to Part III)..7. _____

Attach this form to the back of your Connecticut income tax return.

PART III CALCULATE YOUR UNDERPAYMENT AND PENALTY (See Instructions)

	A	B	C	D	TOTAL
8. 1992 Tax. Enter 1992 tax from Part II, Line 1. Enter the <i>same</i> amount in Columns A, B, C and D.					
9. Installment Percentages. (See instructions.)	.225	.45	.675	.90	
10. Multiply Line 8 by Line 9. Enter each result in the appropriate column.					
11. Enter assumed tax from Part II, Line 5. Enter the <i>same</i> amounts in Columns A, B, C and D.					
12. Installment Percentages.	.30	.55	.80	1.00	
13. Multiply Line 11 by Line 12. Enter each result in the appropriate column.					
14. Enter on Line 14, of each column, the smaller of Line 10 or Line 13 of each column.					
15. Enter the total Connecticut tax withheld, Part II, Line 3. Enter the <i>same</i> amount in Columns A, B, C and D. (If you checked Box C on Part I, skip this line and see instructions for Line 17.)					
16. Withholding Percentages.	.25	.50	.75	1.00	
17. Multiply Line 15 by Line 16. Enter each result in the appropriate column. (If you checked Box C on Part I, see instructions.)					
18. Subtract Line 17 from Line 14 and enter each result in the appropriate column. (If Line 17 is equal to or greater than Line 14 in any column, enter -0- in that column.)					
19. Enter estimated tax payments. (See instructions.)					
20. Underpayment - Subtract Line 19 from Line 18 and enter each result in the appropriate column. (If Line 19 is equal to or greater than Line 18 in any column, enter -0- in that column.)					
21. Penalty - Multiply each underpayment shown on Line 20 by 10% (.10) and enter the 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.					
22. Interest - Use Worksheets A, B, C and D 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

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

1992 UNDERPAYMENT OF ESTIMATED INCOME TAX BY INDIVIDUALS AND FIDUCIARIES

GENERAL INSTRUCTIONS

PURPOSE OF FORM: Taxpayers are expected to prepay Connecticut income tax through withholding and/or estimated tax payments. If your 1992 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 penalty and 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 at least the lesser of 90% of your 1992 Connecticut income tax or 100% of your 1991 Connecticut income tax recalculated using the 1992 income tax rate of 4.5%. (This is known as your **assumed tax**.)

However, if either of the following applies to you, you are not underpaid and you should not file this form:

- o You had no Connecticut income tax liability in 1991. (This applies to residents, nonresidents, and part-year residents.)
- o or
- o The total of tax shown on your 1992 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.) However, if you are basing your payments on the assumed tax, your payments will not be made in equal installments. **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 | 30% of assumed tax or 22.5% of 1992 tax; |
| 2 | 25% of assumed tax or 22.5% of 1992 tax (A total of 55% of the assumed tax or 45% of the current year's tax should be paid in by the due date of this installment.); |
| 3 | 25% of assumed tax or 22.5% of 1992 tax (A total of 80% of the assumed tax or 67.5% of the current year's tax should be paid in by the due date of this installment.); |
| 4 | 20% of assumed tax or 22.5% of 1992 tax (A total of 100% of the assumed tax or 90% of the current year's tax should be paid in by the due date of this installment.) |

WHAT IS MY ASSUMED TAX? **Assumed Tax** means your 1991 income tax liability recalculated using the 1992 income tax rate. (In general, you multiply your 1991 Connecticut income tax liability by 3 to obtain your assumed tax. Do not include any capital gains, dividends and interest tax paid on Schedule 394 in 1991.)

CHANGES IN FILING STATUS: If you are filing a joint return in 1992 but filed a separate return in 1991, you must combine 1991 separate tax liabilities first, then multiply by 3 to arrive at your assumed tax. If you are filing a separate return in 1992 but filed a joint return in 1991, multiply your share of 1991 tax by 3. Your share of 1991 tax is calculated by multiplying 1991 joint income tax by a percentage which equals your share of 1991 Connecticut adjusted gross income.

CREDIT CLAIMED IN 1991: If you claimed a credit for taxes paid to another jurisdiction on your 1991 Connecticut income tax return, you must also recalculate the allowed credit using the 1992 income tax rate when calculating the assumed tax. (See instructions for Schedule 2, Form CT-1040, CT-1040 NR/PY, or CT-1041.)

PENALTIES AND INTEREST: If you did not pay enough tax through withholding and/or estimates by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and 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 a penalty of 10% shall be applied. Interest will continue to accrue until the under- payment is paid in full.

WAIVER OF PENALTY: You may be entitled to a waiver of penalty if your 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 your social security number or F.E.I.N. on all correspondence.) Do not include penalty waiver requests with your tax return. Mail separately to: Department of Revenue Services Tax Review Committee, 92 Farmington Ave., 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.

FORM CT-2210 - LINE INSTRUCTIONS

NAME AND IDENTIFYING NUMBER BOX:

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

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

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 1992 requiring you to begin making estimates or to modify your installments. In general, your 1992 tax should have been paid in 4 equal installments. However, if the requirement to make estimated payments occurred after April 1, 1992, check this box and attach a statement explaining your claim.

If The Requirement Is Met:

After April 1 and before June 2
After June 1 and before Sept 2
After Sept 1

First Payment Due Date Is:

June 15, 1992
Sept 15, 1992
January 15, 1993

BOX B - Check this box if your estimated tax payments were based on your 1991 tax, and your filing status changed from last year. See the section entitled "Changes in Filing Status," Page 17, for further information.

BOX C - Check this box if you want income tax withheld in 1992 to apply when it was **actually withheld** rather than in 4 equal installments. See instructions for Lines 15 and 17, Part III, for further information.

PART II:

Line 1: Enter your total 1992 Connecticut income tax. This is your income tax minus credit for income tax paid to other jurisdictions as reported on your income tax return. Do not subtract estimated payments or Connecticut tax withheld in 1992.

Line 3: Enter Connecticut income tax withheld in 1992. (Do not enter taxes withheld by the IRS or other jurisdictions.)

Line 5: Enter your assumed tax. See the section entitled "What Is My Assumed Tax?", Page 17, for further information.

Line 7: Subtract Line 3 from Line 6. Enter the result. If Line 3 is equal to or greater than 6, enter zero. Complete Part III unless both of the following apply:

1. Line 6 equals Line 2 (90% of 1992 tax)
and
2. The amount on Line 7 is zero.

NOTE: If Line 6 equals Line 5 (assumed tax), you may owe penalty and interest even if Line 7 equals zero. You were required to pay assumed tax in cumulative installments of 30%, 55%, 80% and 100%. Complete Part III to determine if any installment was underpaid.

PART III

Lines 9 & 12: 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, 1992, adjust the percentages displayed on Line 9 as follows:

If first payment
is due:
↓

Estimated Percentages in each
column:

6/15/92

9/15/92

1/15/93

A	B	C	D
0	30	60	90
0	0	45	90
0	0	0	90

You must also adjust the percentages on **Line 12** (installment percentage of assumed tax) as follows:

- o If your first payment is due June 15, 1992, enter 33-1/3% in Columns B, 66-2/3% in C and 100% in D.
- o If your first payment is due September 15, 1992, enter 50% in Columns C and 100% in D.
- o If your first payment is due January 15, 1993, enter 100% in Column D.

If you checked Box A because you modified your installments due to unexpected changes in income, deduction or exemptions, you must use the preprinted percentages on Lines 9 and 12. Be sure to attach an explanation of your changes. You may be entitled to a waiver of penalty for underestimated payments.

Line 15: Enter the total amount of Connecticut income tax withheld in 1992 in Columns A, B, C, and D. Do not enter any tax withheld for the IRS or other jurisdictions. **For example:** If total 1992 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 15 and 16 and **go on to Line 17**. Be sure you also check Box C, Part I.

Line 17: If you want Connecticut income tax withholding to apply when it was actually withheld, enter the actual cumulative withholding amounts on Line 17. **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 19: 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, 1992, June 15, 1992, September 15, 1992 and January 15, 1993, then you would enter \$100 in Column A, \$200 in Column B, \$300 in Column C and \$400 in Column D.

**FORM CT-2210 Worksheet
FOR CALCULATING INTEREST**

WORKSHEET A — For period beginning after April 15, 1992 and ending on or before June 15, 1992.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	4-16-92 to 5-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	5-16-92 to 6-15-92			
Line e - Total interest				

WORKSHEET B — For period beginning after June 15, 1992 and ending on or before September 15, 1992.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	6-16-92 to 7-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	7-16-92 to 8-15-92			
Line e - Revised underpayment			.0125	
Line f - Late payment	8-16-92 to 9-15-92			
Line g - Total interest				

WORKSHEET C — For period beginning after September 15, 1992 and ending on or before January 15, 1993.

	DATE	AMOUNT	INT. RATE	INTEREST
	1	2	3	4
Line a - Underpayment			.0125	
Line b - Late payment	9-16-92 to 10-15-92			
Line c - Revised underpayment			.0125	
Line d - Late payment	10-16-92 to 11-15-92			
Line e - Revised underpayment			.0125	
Line f - Late payment	11-16-92 to 12-15-92			
Line g - Revised underpayment			.0125	
Line h - Late payment	12-16-92 to 1-15-93			
Line i - Total interest				

WORKSHEET D — For period beginning after January 15, 1993 and ending on or before April 15, 1993.

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

KEEP THIS WORKSHEET FOR YOUR RECORDS — DO NOT ATTACH TO YOUR TAX RETURN

FORM CT-2210 WORKSHEET INSTRUCTIONS

FOR CALCULATION OF INTEREST ON UNDERPAYMENTS OF ESTIMATED TAX

GENERAL INSTRUCTIONS:

- Complete a separate worksheet for each underpayment shown on Form CT-2210, Part III, Line 20.

Example: If the underpayment is shown in Column A of Line 20, complete Worksheet A. If no underpayment is shown in Column B of Line 20 but an underpayment is shown in Column C of Line 20, skip Worksheet B but complete Worksheet C.

- 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 1992 on a separate sheet of paper. List all estimated payments and Connecticut withholding. You are considered to have paid 25% (0.25) of your 1992 tax withheld on each installment due date (4/15/92, 6/15/92, 9/15/92 and 1/15/93) unless you can prove otherwise.

Worksheet A

Line a Enter in Column 2 the underpayment shown on Form CT-2210, Part III, Line 20.

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 22, 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 22, 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 22, 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

IMPORTANT! PLEASE READ INSTRUCTIONS ON THE BACK OF THIS APPLICATION

I request a six month extension of time from _____, 19 ____, to
 (Enter due date of return)
 _____, 19 ____, in which to pay tax of ►\$_____ for the
 year ended ►_____, 19 ____.

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.

This form must be attached to the **front** of your timely filed return or timely application for extension of time to file.

— 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	Federal Employer I.D. Number
	Firm Name and Address	Connecticut Sales Tax Registration Number	

FORM CT-1127 INSTRUCTIONS

Purpose:

The Commissioner of Revenue Services may grant an extension of time for payment of your 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 timely 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 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.

NOTE: If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time for payment of income tax, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set 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			Taxable Year ▶
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 <i>Number and Street</i>			Phone number <i>(optional)</i>
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 |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1a. 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 _____ (<i>enter taxable year</i>) 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 (<i>such as withholding, estimated tax payments</i>) 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	Date	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. 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 1, 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 8, Form CT-1040, Line 2, Form CT-1040EZ, or Line 12, Form CT-1040NR/PY).
 - c. Connecticut Income Tax Withheld - The joint amount must be as reported on your joint income tax return (Line 9, Form CT-1040, Line 3, Form CT-1040EZ or Line 13, Form CT-1040NR/PY). Each spouse's share will be as shown on their individual withholding forms.
 - d. Connecticut Estimated Income Tax Payments - The joint amount must be 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).
 - e. Payments Made With Extension Request - 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).
 - f. Amount Overpaid - 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). 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 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.

NOTE: If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of time for payment of income tax, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

1992 Personal Income Tax Tables

IMPORTANT

**TABLES INCLUDE ALL PERSONAL
EXEMPTIONS AND CREDITS**

1992 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 *
12,000				
12,000	12,050	0.28	0.00	0.00
12,050	12,100	0.84	0.00	0.00
12,100	12,150	1.41	0.00	0.00
12,150	12,200	1.97	0.00	0.00
12,200	12,250	2.53	0.00	0.00
12,250	12,300	3.09	0.00	0.00
12,300	12,350	3.66	0.00	0.00
12,350	12,400	4.22	0.00	0.00
12,400	12,450	4.78	0.00	0.00
12,450	12,500	5.34	0.00	0.00
12,500	12,550	5.91	0.00	0.00
12,550	12,600	6.47	0.00	0.00
12,600	12,650	7.03	0.00	0.00
12,650	12,700	7.59	0.00	0.00
12,700	12,750	8.16	0.00	0.00
12,750	12,800	8.72	0.00	0.00
12,800	12,850	9.28	0.00	0.00
12,850	12,900	9.84	0.00	0.00
12,900	12,950	10.41	0.00	0.00
12,950	13,000	10.97	0.00	0.00
13,000				
13,000	13,050	11.53	0.00	0.00
13,050	13,100	12.09	0.00	0.00
13,100	13,150	12.66	0.00	0.00
13,150	13,200	13.22	0.00	0.00
13,200	13,250	13.78	0.00	0.00
13,250	13,300	14.34	0.00	0.00
13,300	13,350	14.91	0.00	0.00
13,350	13,400	15.47	0.00	0.00
13,400	13,450	16.03	0.00	0.00
13,450	13,500	16.59	0.00	0.00
13,500	13,550	17.16	0.00	0.00
13,550	13,600	17.72	0.00	0.00
13,600	13,650	18.28	0.00	0.00
13,650	13,700	18.84	0.00	0.00
13,700	13,750	19.41	0.00	0.00
13,750	13,800	19.97	0.00	0.00
13,800	13,850	20.53	0.00	0.00
13,850	13,900	21.09	0.00	0.00
13,900	13,950	21.66	0.00	0.00
13,950	14,000	22.22	0.00	0.00
14,000				
14,000	14,050	22.78	0.00	0.00
14,050	14,100	23.34	0.00	0.00
14,100	14,150	23.91	0.00	0.00
14,150	14,200	24.47	0.00	0.00
14,200	14,250	25.03	0.00	0.00
14,250	14,300	25.59	0.00	0.00
14,300	14,350	26.16	0.00	0.00
14,350	14,400	26.72	0.00	0.00
14,400	14,450	27.28	0.00	0.00
14,450	14,500	27.84	0.00	0.00
14,500	14,550	28.41	0.00	0.00
14,550	14,600	28.97	0.00	0.00
14,600	14,650	29.53	0.00	0.00
14,650	14,700	30.09	0.00	0.00
14,700	14,750	30.66	0.00	0.00
14,750	14,800	31.22	0.00	0.00
14,800	14,850	31.78	0.00	0.00
14,850	14,900	32.34	0.00	0.00
14,900	14,950	32.91	0.00	0.00
14,950	15,000	33.47	0.00	0.00

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
15,000				
15,000	15,050	88.48	0.00	0.00
15,050	15,100	89.94	0.00	0.00
15,100	15,150	91.41	0.00	0.00
15,150	15,200	92.87	0.00	0.00
15,200	15,250	94.33	0.00	0.00
15,250	15,300	95.79	0.00	0.00
15,300	15,350	97.26	0.00	0.00
15,350	15,400	98.72	0.00	0.00
15,400	15,450	100.18	0.00	0.00
15,450	15,500	101.64	0.00	0.00
15,500	15,550	103.11	0.00	0.00
15,550	15,600	104.57	0.00	0.00
15,600	15,650	106.03	0.00	0.00
15,650	15,700	107.49	0.00	0.00
15,700	15,750	108.96	0.00	0.00
15,750	15,800	110.42	0.00	0.00
15,800	15,850	111.88	0.00	0.00
15,850	15,900	113.34	0.00	0.00
15,900	15,950	114.81	0.00	0.00
15,950	16,000	116.27	0.00	0.00
16,000				
16,000	16,050	117.73	0.00	0.00
16,050	16,100	119.19	0.00	0.00
16,100	16,150	120.66	0.00	0.00
16,150	16,200	122.12	0.00	0.00
16,200	16,250	123.58	0.00	0.00
16,250	16,300	125.04	0.00	0.00
16,300	16,350	126.51	0.00	0.00
16,350	16,400	127.97	0.00	0.00
16,400	16,450	129.43	0.00	0.00
16,450	16,500	130.89	0.00	0.00
16,500	16,550	132.36	0.00	0.00
16,550	16,600	133.82	0.00	0.00
16,600	16,650	135.28	0.00	0.00
16,650	16,700	136.74	0.00	0.00
16,700	16,750	138.21	0.00	0.00
16,750	16,800	139.67	0.00	0.00
16,800	16,850	141.13	0.00	0.00
16,850	16,900	142.59	0.00	0.00
16,900	16,950	144.06	0.00	0.00
16,950	17,000	145.52	0.00	0.00
17,000				
17,000	17,050	146.98	0.00	0.00
17,050	17,100	148.44	0.00	0.00
17,100	17,150	149.91	0.00	0.00
17,150	17,200	151.37	0.00	0.00
17,200	17,250	152.83	0.00	0.00
17,250	17,300	154.29	0.00	0.00
17,300	17,350	155.76	0.00	0.00
17,350	17,400	157.22	0.00	0.00
17,400	17,450	158.68	0.00	0.00
17,450	17,500	160.14	0.00	0.00
17,500	17,550	161.61	0.00	0.00
17,550	17,600	163.07	0.00	0.00
17,600	17,650	164.53	0.00	0.00
17,650	17,700	165.99	0.00	0.00
17,700	17,750	167.46	0.00	0.00
17,750	17,800	168.92	0.00	0.00
17,800	17,850	170.38	0.00	0.00
17,850	17,900	171.84	0.00	0.00
17,900	17,950	173.31	0.00	0.00
17,950	18,000	174.77	0.00	0.00

* This column must also be used by a qualifying widow(er)

Continued on next page

☆ Form CT-1040EZ - Line 1; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7.

1992 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 *
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	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		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

☆ Form CT-1040EZ - Line 1; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7.

1992 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 *
24,000				
24,000	24,050	498.21	146.98	0.28
24,050	24,100	500.12	148.44	0.84
24,100	24,150	502.03	149.91	1.41
24,150	24,200	503.94	151.37	1.97
24,200	24,250	505.86	152.83	2.53
24,250	24,300	507.77	154.29	3.09
24,300	24,350	509.68	155.76	3.66
24,350	24,400	511.59	157.22	4.22
24,400	24,450	513.51	158.68	4.78
24,450	24,500	515.42	160.14	5.34
24,500	24,550	517.33	161.61	5.91
24,550	24,600	519.24	163.07	6.47
24,600	24,650	521.16	164.53	7.03
24,650	24,700	523.07	165.99	7.59
24,700	24,750	524.98	167.46	8.16
24,750	24,800	526.89	168.92	8.72
24,800	24,850	528.81	170.38	9.28
24,850	24,900	530.72	171.84	9.84
24,900	24,950	532.63	173.31	10.41
24,950	25,000	534.54	174.77	10.97
25,000				
25,000	25,050	608.51	176.23	11.53
25,050	25,100	610.54	177.69	12.09
25,100	25,150	612.56	179.16	12.66
25,150	25,200	614.59	180.62	13.22
25,200	25,250	616.61	182.08	13.78
25,250	25,300	618.64	183.54	14.34
25,300	25,350	620.66	185.01	14.91
25,350	25,400	622.69	186.47	15.47
25,400	25,450	624.71	187.93	16.03
25,450	25,500	626.74	189.39	16.59
25,500	25,550	628.76	190.86	17.16
25,550	25,600	630.79	192.32	17.72
25,600	25,650	632.81	193.78	18.28
25,650	25,700	634.84	195.24	18.84
25,700	25,750	636.86	196.71	19.41
25,750	25,800	638.89	198.17	19.97
25,800	25,850	640.91	199.63	20.53
25,850	25,900	642.94	201.09	21.09
25,900	25,950	644.96	202.56	21.66
25,950	26,000	646.99	204.02	22.22
26,000				
26,000	26,050	689.51	205.48	22.78
26,050	26,100	691.54	206.94	23.34
26,100	26,150	693.56	208.41	23.91
26,150	26,200	695.59	209.87	24.47
26,200	26,250	697.61	211.33	25.03
26,250	26,300	699.64	212.79	25.59
26,300	26,350	701.66	214.26	26.16
26,350	26,400	703.69	215.72	26.72
26,400	26,450	705.71	217.18	27.28
26,450	26,500	707.74	218.64	27.84
26,500	26,550	709.76	220.11	28.41
26,550	26,600	711.79	221.57	28.97
26,600	26,650	713.81	223.03	29.53
26,650	26,700	715.84	224.49	30.09
26,700	26,750	717.86	225.96	30.66
26,750	26,800	719.89	227.42	31.22
26,800	26,850	721.91	228.88	31.78
26,850	26,900	723.94	230.34	32.34
26,900	26,950	725.96	231.81	32.91
26,950	27,000	727.99	233.27	33.47

If CT AGI is - ☆		And you are -		
more than	less than	Single or	Head of	Married
	or	Married Filing	Household	Filing
	equal to	Separately		Jointly *
27,000				
27,000	27,050	770.51	234.73	34.03
27,050	27,100	772.54	236.19	34.59
27,100	27,150	774.56	237.66	35.16
27,150	27,200	776.59	239.12	35.72
27,200	27,250	778.61	240.58	36.28
27,250	27,300	780.64	242.04	36.84
27,300	27,350	782.66	243.51	37.41
27,350	27,400	784.69	244.97	37.97
27,400	27,450	786.71	246.43	38.53
27,450	27,500	788.74	247.89	39.09
27,500	27,550	790.76	249.36	39.66
27,550	27,600	792.79	250.82	40.22
27,600	27,650	794.81	252.28	40.78
27,650	27,700	796.84	253.74	41.34
27,700	27,750	798.86	255.21	41.91
27,750	27,800	800.89	256.67	42.47
27,800	27,850	802.91	258.13	43.03
27,850	27,900	804.94	259.59	43.59
27,900	27,950	806.96	261.06	44.16
27,950	28,000	808.99	262.52	44.72
28,000				
28,000	28,050	851.51	263.98	45.28
28,050	28,100	853.54	265.44	45.84
28,100	28,150	855.56	266.91	46.41
28,150	28,200	857.59	268.37	46.97
28,200	28,250	859.61	269.83	47.53
28,250	28,300	861.64	271.29	48.09
28,300	28,350	863.66	272.76	48.66
28,350	28,400	865.69	274.22	49.22
28,400	28,450	867.71	275.68	49.78
28,450	28,500	869.74	277.14	50.34
28,500	28,550	871.76	278.61	50.91
28,550	28,600	873.79	280.07	51.47
28,600	28,650	875.81	281.53	52.03
28,650	28,700	877.84	282.99	52.59
28,700	28,750	879.86	284.46	53.16
28,750	28,800	881.89	285.92	53.72
28,800	28,850	883.91	287.38	54.28
28,850	28,900	885.94	288.84	54.84
28,900	28,950	887.96	290.31	55.41
28,950	29,000	889.99	291.77	55.97
29,000				
29,000	29,050	932.51	293.23	56.53
29,050	29,100	934.54	294.69	57.09
29,100	29,150	936.56	296.16	57.66
29,150	29,200	938.59	297.62	58.22
29,200	29,250	940.61	299.08	58.78
29,250	29,300	942.64	300.54	59.34
29,300	29,350	944.66	302.01	59.91
29,350	29,400	946.69	303.47	60.47
29,400	29,450	948.71	304.93	61.03
29,450	29,500	950.74	306.39	61.59
29,500	29,550	952.76	307.86	62.16
29,550	29,600	954.79	309.32	62.72
29,600	29,650	956.81	310.78	63.28
29,650	29,700	958.84	312.24	63.84
29,700	29,750	960.86	313.71	64.41
29,750	29,800	962.89	315.17	64.97
29,800	29,850	964.91	316.63	65.53
29,850	29,900	966.94	318.09	66.09
29,900	29,950	968.96	319.56	66.66
29,950	30,000	970.99	321.02	67.22

* This column must also be used by a qualifying widow(er)

Continued on next page

1992 TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
60,000				
60,000	60,050	2,701.13	2,431.01	1,985.51
60,050	60,100	2,703.38	2,433.04	1,987.54
60,100	60,150	2,705.63	2,435.06	1,989.56
60,150	60,200	2,707.88	2,437.09	1,991.59
60,200	60,250	2,710.13	2,439.11	1,993.61
60,250	60,300	2,712.38	2,441.14	1,995.64
60,300	60,350	2,714.63	2,443.16	1,997.66
60,350	60,400	2,716.88	2,445.19	1,999.69
60,400	60,450	2,719.13	2,447.21	2,001.71
60,450	60,500	2,721.38	2,449.24	2,003.74
60,500	60,550	2,723.63	2,451.26	2,005.76
60,550	60,600	2,725.88	2,453.29	2,007.79
60,600	60,650	2,728.13	2,455.31	2,009.81
60,650	60,700	2,730.38	2,457.34	2,011.84
60,700	60,750	2,732.63	2,459.36	2,013.86
60,750	60,800	2,734.88	2,461.39	2,015.89
60,800	60,850	2,737.13	2,463.41	2,017.91
60,850	60,900	2,739.38	2,465.44	2,019.94
60,900	60,950	2,741.63	2,467.46	2,021.96
60,950	61,000	2,743.88	2,469.49	2,023.99
61,000				
61,000	61,050	2,746.13	2,471.51	2,066.51
61,050	61,100	2,748.38	2,473.54	2,068.54
61,100	61,150	2,750.63	2,475.56	2,070.56
61,150	61,200	2,752.88	2,477.59	2,072.59
61,200	61,250	2,755.13	2,479.61	2,074.61
61,250	61,300	2,757.38	2,481.64	2,076.64
61,300	61,350	2,759.63	2,483.66	2,078.66
61,350	61,400	2,761.88	2,485.69	2,080.69
61,400	61,450	2,764.13	2,487.71	2,082.71
61,450	61,500	2,766.38	2,489.74	2,084.74
61,500	61,550	2,768.63	2,491.76	2,086.76
61,550	61,600	2,770.88	2,493.79	2,088.79
61,600	61,650	2,773.13	2,495.81	2,090.81
61,650	61,700	2,775.38	2,497.84	2,092.84
61,700	61,750	2,777.63	2,499.86	2,094.86
61,750	61,800	2,779.88	2,501.89	2,096.89
61,800	61,850	2,782.13	2,503.91	2,098.91
61,850	61,900	2,784.38	2,505.94	2,100.94
61,900	61,950	2,786.63	2,507.96	2,102.96
61,950	62,000	2,788.88	2,509.99	2,104.99
62,000				
62,000	62,050	2,791.13	2,512.01	2,147.51
62,050	62,100	2,793.38	2,514.04	2,149.54
62,100	62,150	2,795.63	2,516.06	2,151.56
62,150	62,200	2,797.88	2,518.09	2,153.59
62,200	62,250	2,800.13	2,520.11	2,155.61
62,250	62,300	2,802.38	2,522.14	2,157.64
62,300	62,350	2,804.63	2,524.16	2,159.66
62,350	62,400	2,806.88	2,526.19	2,161.69
62,400	62,450	2,809.13	2,528.21	2,163.71
62,450	62,500	2,811.38	2,530.24	2,165.74
62,500	62,550	2,813.63	2,532.26	2,167.76
62,550	62,600	2,815.88	2,534.29	2,169.79
62,600	62,650	2,818.13	2,536.31	2,171.81
62,650	62,700	2,820.38	2,538.34	2,173.84
62,700	62,750	2,822.63	2,540.36	2,175.86
62,750	62,800	2,824.88	2,542.39	2,177.89
62,800	62,850	2,827.13	2,544.41	2,179.91
62,850	62,900	2,829.38	2,546.44	2,181.94
62,900	62,950	2,831.63	2,548.46	2,183.96
62,950	63,000	2,833.88	2,550.49	2,185.99

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
63,000				
63,000	63,050	2,836.13	2,552.51	2,228.51
63,050	63,100	2,838.38	2,554.54	2,230.54
63,100	63,150	2,840.63	2,556.56	2,232.56
63,150	63,200	2,842.88	2,558.59	2,234.59
63,200	63,250	2,845.13	2,560.61	2,236.61
63,250	63,300	2,847.38	2,562.64	2,238.64
63,300	63,350	2,849.63	2,564.66	2,240.66
63,350	63,400	2,851.88	2,566.69	2,242.69
63,400	63,450	2,854.13	2,568.71	2,244.71
63,450	63,500	2,856.38	2,570.74	2,246.74
63,500	63,550	2,858.63	2,572.76	2,248.76
63,550	63,600	2,860.88	2,574.79	2,250.79
63,600	63,650	2,863.13	2,576.81	2,252.81
63,650	63,700	2,865.38	2,578.84	2,254.84
63,700	63,750	2,867.63	2,580.86	2,256.86
63,750	63,800	2,869.88	2,582.89	2,258.89
63,800	63,850	2,872.13	2,584.91	2,260.91
63,850	63,900	2,874.38	2,586.94	2,262.94
63,900	63,950	2,876.63	2,588.96	2,264.96
63,950	64,000	2,878.88	2,590.99	2,266.99
64,000				
64,000	64,050	2,881.13	2,593.01	2,309.51
64,050	64,100	2,883.38	2,595.04	2,311.54
64,100	64,150	2,885.63	2,597.06	2,313.56
64,150	64,200	2,887.88	2,599.09	2,315.59
64,200	64,250	2,890.13	2,601.11	2,317.61
64,250	64,300	2,892.38	2,603.14	2,319.64
64,300	64,350	2,894.63	2,605.16	2,321.66
64,350	64,400	2,896.88	2,607.19	2,323.69
64,400	64,450	2,899.13	2,609.21	2,325.71
64,450	64,500	2,901.38	2,611.24	2,327.74
64,500	64,550	2,903.63	2,613.26	2,329.76
64,550	64,600	2,905.88	2,615.29	2,331.79
64,600	64,650	2,908.13	2,617.31	2,333.81
64,650	64,700	2,910.38	2,619.34	2,335.84
64,700	64,750	2,912.63	2,621.36	2,337.86
64,750	64,800	2,914.88	2,623.39	2,339.89
64,800	64,850	2,917.13	2,625.41	2,341.91
64,850	64,900	2,919.38	2,627.44	2,343.94
64,900	64,950	2,921.63	2,629.46	2,345.96
64,950	65,000	2,923.88	2,631.49	2,347.99
65,000				
65,000	65,050	2,926.13	2,633.51	2,390.51
65,050	65,100	2,928.38	2,635.54	2,392.54
65,100	65,150	2,930.63	2,637.56	2,394.56
65,150	65,200	2,932.88	2,639.59	2,396.59
65,200	65,250	2,935.13	2,641.61	2,398.61
65,250	65,300	2,937.38	2,643.64	2,400.64
65,300	65,350	2,939.63	2,645.66	2,402.66
65,350	65,400	2,941.88	2,647.69	2,404.69
65,400	65,450	2,944.13	2,649.71	2,406.71
65,450	65,500	2,946.38	2,651.74	2,408.74
65,500	65,550	2,948.63	2,653.76	2,410.76
65,550	65,600	2,950.88	2,655.79	2,412.79
65,600	65,650	2,953.13	2,657.81	2,414.81
65,650	65,700	2,955.38	2,659.84	2,416.84
65,700	65,750	2,957.63	2,661.86	2,418.86
65,750	65,800	2,959.88	2,663.89	2,420.89
65,800	65,850	2,962.13	2,665.91	2,422.91
65,850	65,900	2,964.38	2,667.94	2,424.94
65,900	65,950	2,966.63	2,669.96	2,426.96
65,950	66,000	2,968.88	2,671.99	2,428.99

* This column must also be used by a qualifying widow(er)

Continued on next page

☆ Form CT-1040EZ - Line 1; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7.

1992 TAX TABLES
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 *
66,000					69,000				
66,000	66,050	2,971.13	2,674.01	2,471.51	69,000	69,050	3,106.13	2,795.51	2,714.51
66,050	66,100	2,973.38	2,676.04	2,473.54	69,050	69,100	3,108.38	2,797.54	2,716.54
66,100	66,150	2,975.63	2,678.06	2,475.56	69,100	69,150	3,110.63	2,799.56	2,718.56
66,150	66,200	2,977.88	2,680.09	2,477.59	69,150	69,200	3,112.88	2,801.59	2,720.59
66,200	66,250	2,980.13	2,682.11	2,479.61	69,200	69,250	3,115.13	2,803.61	2,722.61
66,250	66,300	2,982.38	2,684.14	2,481.64	69,250	69,300	3,117.38	2,805.64	2,724.64
66,300	66,350	2,984.63	2,686.16	2,483.66	69,300	69,350	3,119.63	2,807.66	2,726.66
66,350	66,400	2,986.88	2,688.19	2,485.69	69,350	69,400	3,121.88	2,809.69	2,728.69
66,400	66,450	2,989.13	2,690.21	2,487.71	69,400	69,450	3,124.13	2,811.71	2,730.71
66,450	66,500	2,991.38	2,692.24	2,489.74	69,450	69,500	3,126.38	2,813.74	2,732.74
66,500	66,550	2,993.63	2,694.26	2,491.76	69,500	69,550	3,128.63	2,815.76	2,734.76
66,550	66,600	2,995.88	2,696.29	2,493.79	69,550	69,600	3,130.88	2,817.79	2,736.79
66,600	66,650	2,998.13	2,698.31	2,495.81	69,600	69,650	3,133.13	2,819.81	2,738.81
66,650	66,700	3,000.38	2,700.34	2,497.84	69,650	69,700	3,135.38	2,821.84	2,740.84
66,700	66,750	3,002.63	2,702.36	2,499.86	69,700	69,750	3,137.63	2,823.86	2,742.86
66,750	66,800	3,004.88	2,704.39	2,501.89	69,750	69,800	3,139.88	2,825.89	2,744.89
66,800	66,850	3,007.13	2,706.41	2,503.91	69,800	69,850	3,142.13	2,827.91	2,746.91
66,850	66,900	3,009.38	2,708.44	2,505.94	69,850	69,900	3,144.38	2,829.94	2,748.94
66,900	66,950	3,011.63	2,710.46	2,507.96	69,900	69,950	3,146.63	2,831.96	2,750.96
66,950	67,000	3,013.88	2,712.49	2,509.99	69,950	70,000	3,148.88	2,833.99	2,752.99
67,000					70,000				
67,000	67,050	3,016.13	2,714.51	2,552.51	70,000	70,050	3,151.13	2,836.01	2,795.51
67,050	67,100	3,018.38	2,716.54	2,554.54	70,050	70,100	3,153.38	2,838.04	2,797.54
67,100	67,150	3,020.63	2,718.56	2,556.56	70,100	70,150	3,155.63	2,840.06	2,799.56
67,150	67,200	3,022.88	2,720.59	2,558.59	70,150	70,200	3,157.88	2,842.09	2,801.59
67,200	67,250	3,025.13	2,722.61	2,560.61	70,200	70,250	3,160.13	2,844.11	2,803.61
67,250	67,300	3,027.38	2,724.64	2,562.64	70,250	70,300	3,162.38	2,846.14	2,805.64
67,300	67,350	3,029.63	2,726.66	2,564.66	70,300	70,350	3,164.63	2,848.16	2,807.66
67,350	67,400	3,031.88	2,728.69	2,566.69	70,350	70,400	3,166.88	2,850.19	2,809.69
67,400	67,450	3,034.13	2,730.71	2,568.71	70,400	70,450	3,169.13	2,852.21	2,811.71
67,450	67,500	3,036.38	2,732.74	2,570.74	70,450	70,500	3,171.38	2,854.24	2,813.74
67,500	67,550	3,038.63	2,734.76	2,572.76	70,500	70,550	3,173.63	2,856.26	2,815.76
67,550	67,600	3,040.88	2,736.79	2,574.79	70,550	70,600	3,175.88	2,858.29	2,817.79
67,600	67,650	3,043.13	2,738.81	2,576.81	70,600	70,650	3,178.13	2,860.31	2,819.81
67,650	67,700	3,045.38	2,740.84	2,578.84	70,650	70,700	3,180.38	2,862.34	2,821.84
67,700	67,750	3,047.63	2,742.86	2,580.86	70,700	70,750	3,182.63	2,864.36	2,823.86
67,750	67,800	3,049.88	2,744.89	2,582.89	70,750	70,800	3,184.88	2,866.39	2,825.89
67,800	67,850	3,052.13	2,746.91	2,584.91	70,800	70,850	3,187.13	2,868.41	2,827.91
67,850	67,900	3,054.38	2,748.94	2,586.94	70,850	70,900	3,189.38	2,870.44	2,829.94
67,900	67,950	3,056.63	2,750.96	2,588.96	70,900	70,950	3,191.63	2,872.46	2,831.96
67,950	68,000	3,058.88	2,752.99	2,590.99	70,950	71,000	3,193.88	2,874.49	2,833.99
68,000					71,000				
68,000	68,050	3,061.13	2,755.01	2,633.51	71,000	71,050	3,196.13	2,876.51	2,876.51
68,050	68,100	3,063.38	2,757.04	2,635.54	71,050	71,100	3,198.38	2,878.54	2,878.54
68,100	68,150	3,065.63	2,759.06	2,637.56	71,100	71,150	3,200.63	2,880.56	2,880.56
68,150	68,200	3,067.88	2,761.09	2,639.59	71,150	71,200	3,202.88	2,882.59	2,882.59
68,200	68,250	3,070.13	2,763.11	2,641.61	71,200	71,250	3,205.13	2,884.61	2,884.61
68,250	68,300	3,072.38	2,765.14	2,643.64	71,250	71,300	3,207.38	2,886.64	2,886.64
68,300	68,350	3,074.63	2,767.16	2,645.66	71,300	71,350	3,209.63	2,888.66	2,888.66
68,350	68,400	3,076.88	2,769.19	2,647.69	71,350	71,400	3,211.88	2,890.69	2,890.69
68,400	68,450	3,079.13	2,771.21	2,649.71	71,400	71,450	3,214.13	2,892.71	2,892.71
68,450	68,500	3,081.38	2,773.24	2,651.74	71,450	71,500	3,216.38	2,894.74	2,894.74
68,500	68,550	3,083.63	2,775.26	2,653.76	71,500	71,550	3,218.63	2,896.76	2,896.76
68,550	68,600	3,085.88	2,777.29	2,655.79	71,550	71,600	3,220.88	2,898.79	2,898.79
68,600	68,650	3,088.13	2,779.31	2,657.81	71,600	71,650	3,223.13	2,900.81	2,900.81
68,650	68,700	3,090.38	2,781.34	2,659.84	71,650	71,700	3,225.38	2,902.84	2,902.84
68,700	68,750	3,092.63	2,783.36	2,661.86	71,700	71,750	3,227.63	2,904.86	2,904.86
68,750	68,800	3,094.88	2,785.39	2,663.89	71,750	71,800	3,229.88	2,906.89	2,906.89
68,800	68,850	3,097.13	2,787.41	2,665.91	71,800	71,850	3,232.13	2,908.91	2,908.91
68,850	68,900	3,099.38	2,789.44	2,667.94	71,850	71,900	3,234.38	2,910.94	2,910.94
68,900	68,950	3,101.63	2,791.46	2,669.96	71,900	71,950	3,236.63	2,912.96	2,912.96
68,950	69,000	3,103.88	2,793.49	2,671.99	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

1992 TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

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

1992 TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
78,000				
78,000	78,050	3,511.13	3,511.13	3,160.01
78,050	78,100	3,513.38	3,513.38	3,162.04
78,100	78,150	3,515.63	3,515.63	3,164.06
78,150	78,200	3,517.88	3,517.88	3,166.09
78,200	78,250	3,520.13	3,520.13	3,168.11
78,250	78,300	3,522.38	3,522.38	3,170.14
78,300	78,350	3,524.63	3,524.63	3,172.16
78,350	78,400	3,526.88	3,526.88	3,174.19
78,400	78,450	3,529.13	3,529.13	3,176.21
78,450	78,500	3,531.38	3,531.38	3,178.24
78,500	78,550	3,533.63	3,533.63	3,180.26
78,550	78,600	3,535.88	3,535.88	3,182.29
78,600	78,650	3,538.13	3,538.13	3,184.31
78,650	78,700	3,540.38	3,540.38	3,186.34
78,700	78,750	3,542.63	3,542.63	3,188.36
78,750	78,800	3,544.88	3,544.88	3,190.39
78,800	78,850	3,547.13	3,547.13	3,192.41
78,850	78,900	3,549.38	3,549.38	3,194.44
78,900	78,950	3,551.63	3,551.63	3,196.46
78,950	79,000	3,553.88	3,553.88	3,198.49
79,000				
79,000	79,050	3,556.13	3,556.13	3,200.51
79,050	79,100	3,558.38	3,558.38	3,202.54
79,100	79,150	3,560.63	3,560.63	3,204.56
79,150	79,200	3,562.88	3,562.88	3,206.59
79,200	79,250	3,565.13	3,565.13	3,208.61
79,250	79,300	3,567.38	3,567.38	3,210.64
79,300	79,350	3,569.63	3,569.63	3,212.66
79,350	79,400	3,571.88	3,571.88	3,214.69
79,400	79,450	3,574.13	3,574.13	3,216.71
79,450	79,500	3,576.38	3,576.38	3,218.74
79,500	79,550	3,578.63	3,578.63	3,220.76
79,550	79,600	3,580.88	3,580.88	3,222.79
79,600	79,650	3,583.13	3,583.13	3,224.81
79,650	79,700	3,585.38	3,585.38	3,226.84
79,700	79,750	3,587.63	3,587.63	3,228.86
79,750	79,800	3,589.88	3,589.88	3,230.89
79,800	79,850	3,592.13	3,592.13	3,232.91
79,850	79,900	3,594.38	3,594.38	3,234.94
79,900	79,950	3,596.63	3,596.63	3,236.96
79,950	80,000	3,598.88	3,598.88	3,238.99
80,000				
80,000	80,050	3,601.13	3,601.13	3,241.01
80,050	80,100	3,603.38	3,603.38	3,243.04
80,100	80,150	3,605.63	3,605.63	3,245.06
80,150	80,200	3,607.88	3,607.88	3,247.09
80,200	80,250	3,610.13	3,610.13	3,249.11
80,250	80,300	3,612.38	3,612.38	3,251.14
80,300	80,350	3,614.63	3,614.63	3,253.16
80,350	80,400	3,616.88	3,616.88	3,255.19
80,400	80,450	3,619.13	3,619.13	3,257.21
80,450	80,500	3,621.38	3,621.38	3,259.24
80,500	80,550	3,623.63	3,623.63	3,261.26
80,550	80,600	3,625.88	3,625.88	3,263.29
80,600	80,650	3,628.13	3,628.13	3,265.31
80,650	80,700	3,630.38	3,630.38	3,267.34
80,700	80,750	3,632.63	3,632.63	3,269.36
80,750	80,800	3,634.88	3,634.88	3,271.39
80,800	80,850	3,637.13	3,637.13	3,273.41
80,850	80,900	3,639.38	3,639.38	3,275.44
80,900	80,950	3,641.63	3,641.63	3,277.46
80,950	81,000	3,643.88	3,643.88	3,279.49

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
81,000				
81,000	81,050	3,646.13	3,646.13	3,281.51
81,050	81,100	3,648.38	3,648.38	3,283.54
81,100	81,150	3,650.63	3,650.63	3,285.56
81,150	81,200	3,652.88	3,652.88	3,287.59
81,200	81,250	3,655.13	3,655.13	3,289.61
81,250	81,300	3,657.38	3,657.38	3,291.64
81,300	81,350	3,659.63	3,659.63	3,293.66
81,350	81,400	3,661.88	3,661.88	3,295.69
81,400	81,450	3,664.13	3,664.13	3,297.71
81,450	81,500	3,666.38	3,666.38	3,299.74
81,500	81,550	3,668.63	3,668.63	3,301.76
81,550	81,600	3,670.88	3,670.88	3,303.79
81,600	81,650	3,673.13	3,673.13	3,305.81
81,650	81,700	3,675.38	3,675.38	3,307.84
81,700	81,750	3,677.63	3,677.63	3,309.86
81,750	81,800	3,679.88	3,679.88	3,311.89
81,800	81,850	3,682.13	3,682.13	3,313.91
81,850	81,900	3,684.38	3,684.38	3,315.94
81,900	81,950	3,686.63	3,686.63	3,317.96
81,950	82,000	3,688.88	3,688.88	3,319.99
82,000				
82,000	82,050	3,691.13	3,691.13	3,322.01
82,050	82,100	3,693.38	3,693.38	3,324.04
82,100	82,150	3,695.63	3,695.63	3,326.06
82,150	82,200	3,697.88	3,697.88	3,328.09
82,200	82,250	3,700.13	3,700.13	3,330.11
82,250	82,300	3,702.38	3,702.38	3,332.14
82,300	82,350	3,704.63	3,704.63	3,334.16
82,350	82,400	3,706.88	3,706.88	3,336.19
82,400	82,450	3,709.13	3,709.13	3,338.21
82,450	82,500	3,711.38	3,711.38	3,340.24
82,500	82,550	3,713.63	3,713.63	3,342.26
82,550	82,600	3,715.88	3,715.88	3,344.29
82,600	82,650	3,718.13	3,718.13	3,346.31
82,650	82,700	3,720.38	3,720.38	3,348.34
82,700	82,750	3,722.63	3,722.63	3,350.36
82,750	82,800	3,724.88	3,724.88	3,352.39
82,800	82,850	3,727.13	3,727.13	3,354.41
82,850	82,900	3,729.38	3,729.38	3,356.44
82,900	82,950	3,731.63	3,731.63	3,358.46
82,950	83,000	3,733.88	3,733.88	3,360.49
83,000				
83,000	83,050	3,736.13	3,736.13	3,362.51
83,050	83,100	3,738.38	3,738.38	3,364.54
83,100	83,150	3,740.63	3,740.63	3,366.56
83,150	83,200	3,742.88	3,742.88	3,368.59
83,200	83,250	3,745.13	3,745.13	3,370.61
83,250	83,300	3,747.38	3,747.38	3,372.64
83,300	83,350	3,749.63	3,749.63	3,374.66
83,350	83,400	3,751.88	3,751.88	3,376.69
83,400	83,450	3,754.13	3,754.13	3,378.71
83,450	83,500	3,756.38	3,756.38	3,380.74
83,500	83,550	3,758.63	3,758.63	3,382.76
83,550	83,600	3,760.88	3,760.88	3,384.79
83,600	83,650	3,763.13	3,763.13	3,386.81
83,650	83,700	3,765.38	3,765.38	3,388.84
83,700	83,750	3,767.63	3,767.63	3,390.86
83,750	83,800	3,769.88	3,769.88	3,392.89
83,800	83,850	3,772.13	3,772.13	3,394.91
83,850	83,900	3,774.38	3,774.38	3,396.94
83,900	83,950	3,776.63	3,776.63	3,398.96
83,950	84,000	3,778.88	3,778.88	3,400.99

* This column must also be used by a qualifying widow(er)

Continued on next page

**1992 TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

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

1992 TAX TABLES
ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
90,000				
90,000	90,050	4,051.13	4,051.13	3,646.01
90,050	90,100	4,053.38	4,053.38	3,648.04
90,100	90,150	4,055.63	4,055.63	3,650.06
90,150	90,200	4,057.88	4,057.88	3,652.09
90,200	90,250	4,060.13	4,060.13	3,654.11
90,250	90,300	4,062.38	4,062.38	3,656.14
90,300	90,350	4,064.63	4,064.63	3,658.16
90,350	90,400	4,066.88	4,066.88	3,660.19
90,400	90,450	4,069.13	4,069.13	3,662.21
90,450	90,500	4,071.38	4,071.38	3,664.24
90,500	90,550	4,073.63	4,073.63	3,666.26
90,550	90,600	4,075.88	4,075.88	3,668.29
90,600	90,650	4,078.13	4,078.13	3,670.31
90,650	90,700	4,080.38	4,080.38	3,672.34
90,700	90,750	4,082.63	4,082.63	3,674.36
90,750	90,800	4,084.88	4,084.88	3,676.39
90,800	90,850	4,087.13	4,087.13	3,678.41
90,850	90,900	4,089.38	4,089.38	3,680.44
90,900	90,950	4,091.63	4,091.63	3,682.46
90,950	91,000	4,093.88	4,093.88	3,684.49
91,000				
91,000	91,050	4,096.13	4,096.13	3,686.51
91,050	91,100	4,098.38	4,098.38	3,688.54
91,100	91,150	4,100.63	4,100.63	3,690.56
91,150	91,200	4,102.88	4,102.88	3,692.59
91,200	91,250	4,105.13	4,105.13	3,694.61
91,250	91,300	4,107.38	4,107.38	3,696.64
91,300	91,350	4,109.63	4,109.63	3,698.66
91,350	91,400	4,111.88	4,111.88	3,700.69
91,400	91,450	4,114.13	4,114.13	3,702.71
91,450	91,500	4,116.38	4,116.38	3,704.74
91,500	91,550	4,118.63	4,118.63	3,706.76
91,550	91,600	4,120.88	4,120.88	3,708.79
91,600	91,650	4,123.13	4,123.13	3,710.81
91,650	91,700	4,125.38	4,125.38	3,712.84
91,700	91,750	4,127.63	4,127.63	3,714.86
91,750	91,800	4,129.88	4,129.88	3,716.89
91,800	91,850	4,132.13	4,132.13	3,718.91
91,850	91,900	4,134.38	4,134.38	3,720.94
91,900	91,950	4,136.63	4,136.63	3,722.96
91,950	92,000	4,138.88	4,138.88	3,724.99
92,000				
92,000	92,050	4,141.13	4,141.13	3,727.01
92,050	92,100	4,143.38	4,143.38	3,729.04
92,100	92,150	4,145.63	4,145.63	3,731.06
92,150	92,200	4,147.88	4,147.88	3,733.09
92,200	92,250	4,150.13	4,150.13	3,735.11
92,250	92,300	4,152.38	4,152.38	3,737.14
92,300	92,350	4,154.63	4,154.63	3,739.16
92,350	92,400	4,156.88	4,156.88	3,741.19
92,400	92,450	4,159.13	4,159.13	3,743.21
92,450	92,500	4,161.38	4,161.38	3,745.24
92,500	92,550	4,163.63	4,163.63	3,747.26
92,550	92,600	4,165.88	4,165.88	3,749.29
92,600	92,650	4,168.13	4,168.13	3,751.31
92,650	92,700	4,170.38	4,170.38	3,753.34
92,700	92,750	4,172.63	4,172.63	3,755.36
92,750	92,800	4,174.88	4,174.88	3,757.39
92,800	92,850	4,177.13	4,177.13	3,759.41
92,850	92,900	4,179.38	4,179.38	3,761.44
92,900	92,950	4,181.63	4,181.63	3,763.46
92,950	93,000	4,183.88	4,183.88	3,765.49

If CT AGI is - ☆		And you are -		
more than	less than or equal to	Single or Married Filing Separately	Head of Household	Married Filing Jointly *
93,000				
93,000	93,050	4,186.13	4,186.13	3,767.51
93,050	93,100	4,188.38	4,188.38	3,769.54
93,100	93,150	4,190.63	4,190.63	3,771.56
93,150	93,200	4,192.88	4,192.88	3,773.59
93,200	93,250	4,195.13	4,195.13	3,775.61
93,250	93,300	4,197.38	4,197.38	3,777.64
93,300	93,350	4,199.63	4,199.63	3,779.66
93,350	93,400	4,201.88	4,201.88	3,781.69
93,400	93,450	4,204.13	4,204.13	3,783.71
93,450	93,500	4,206.38	4,206.38	3,785.74
93,500	93,550	4,208.63	4,208.63	3,787.76
93,550	93,600	4,210.88	4,210.88	3,789.79
93,600	93,650	4,213.13	4,213.13	3,791.81
93,650	93,700	4,215.38	4,215.38	3,793.84
93,700	93,750	4,217.63	4,217.63	3,795.86
93,750	93,800	4,219.88	4,219.88	3,797.89
93,800	93,850	4,222.13	4,222.13	3,799.91
93,850	93,900	4,224.38	4,224.38	3,801.94
93,900	93,950	4,226.63	4,226.63	3,803.96
93,950	94,000	4,228.88	4,228.88	3,805.99
94,000				
94,000	94,050	4,231.13	4,231.13	3,808.01
94,050	94,100	4,233.38	4,233.38	3,810.04
94,100	94,150	4,235.63	4,235.63	3,812.06
94,150	94,200	4,237.88	4,237.88	3,814.09
94,200	94,250	4,240.13	4,240.13	3,816.11
94,250	94,300	4,242.38	4,242.38	3,818.14
94,300	94,350	4,244.63	4,244.63	3,820.16
94,350	94,400	4,246.88	4,246.88	3,822.19
94,400	94,450	4,249.13	4,249.13	3,824.21
94,450	94,500	4,251.38	4,251.38	3,826.24
94,500	94,550	4,253.63	4,253.63	3,828.26
94,550	94,600	4,255.88	4,255.88	3,830.29
94,600	94,650	4,258.13	4,258.13	3,832.31
94,650	94,700	4,260.38	4,260.38	3,834.34
94,700	94,750	4,262.63	4,262.63	3,836.36
94,750	94,800	4,264.88	4,264.88	3,838.39
94,800	94,850	4,267.13	4,267.13	3,840.41
94,850	94,900	4,269.38	4,269.38	3,842.44
94,900	94,950	4,271.63	4,271.63	3,844.46
94,950	95,000	4,273.88	4,273.88	3,846.49
95,000				
95,000	95,050	4,276.13	4,276.13	3,848.51
95,050	95,100	4,278.38	4,278.38	3,850.54
95,100	95,150	4,280.63	4,280.63	3,852.56
95,150	95,200	4,282.88	4,282.88	3,854.59
95,200	95,250	4,285.13	4,285.13	3,856.61
95,250	95,300	4,287.38	4,287.38	3,858.64
95,300	95,350	4,289.63	4,289.63	3,860.66
95,350	95,400	4,291.88	4,291.88	3,862.69
95,400	95,450	4,294.13	4,294.13	3,864.71
95,450	95,500	4,296.38	4,296.38	3,866.74
95,500	95,550	4,298.63	4,298.63	3,868.76
95,550	95,600	4,300.88	4,300.88	3,870.79
95,600	95,650	4,303.13	4,303.13	3,872.81
95,650	95,700	4,305.38	4,305.38	3,874.84
95,700	95,750	4,307.63	4,307.63	3,876.86
95,750	95,800	4,309.88	4,309.88	3,878.89
95,800	95,850	4,312.13	4,312.13	3,880.91
95,850	95,900	4,314.38	4,314.38	3,882.94
95,900	95,950	4,316.63	4,316.63	3,884.96
95,950	96,000	4,318.88	4,318.88	3,886.99

* This column must also be used by a qualifying widow(er)

☆ Form CT-1040EZ - Line 1; Form CT-1040 - Line 5; Form CT-1040NR/PY - Line 7.

TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI (From CT-1040, Line 5; CT-1040EZ, Line 1 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		

Enter this amount on CT-1040, Line 6; CT-1040EZ, Line 2 or CT-1040NR/PY, Line 8

TABLE A - EXEMPTIONS

Use your filing status shown on the front of your tax return and your CONNECTICUT AGI (From Line 1 above) to determine your exemption.

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

TABLE B - PERSONAL TAX CREDITS

Use your filing status shown on the front of this return and your CONNECTICUT AGI (From Line 1 above) to determine your credit %. 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

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

CT-1041
1992

For the year January 1 - December 31, 1992, or fiscal year beginning _____, 1992, and ending _____, 19__

PLACE LABEL HERE	Name of Estate or Trust ▶	Federal Employer I.D. Number
	Name and Title of Fiduciary ▶	(For Estates Only) Decedent's social security number
	Address of Fiduciary <i>Number and Street</i> ▶	Check applicable box: ▶ <input type="checkbox"/> Final Return ▶ <input type="checkbox"/> Amended Return
	City, Town or Post Office <i>State Zip Code</i> ▶	

Date trust was created or, for an estate, date of decedent's death: ▶ _____ If estate was closed, or trust terminated, enter date: ▶ _____
Check applicable boxes: ▶ Decedent's estate ▶ Simple trust ▶ Complex trust ▶ Bankruptcy estate
▶ Family estate trust ▶ Pooled income fund ▶ Grantor type trust filing federal Form 1041 (See Instructions)

Income For Resident Estate and Trust only	1. Federal taxable income of fiduciary (Line 22 of federal Form 1041) ▶	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 CT-1041, Schedule B) ▶	4		
	5. Connecticut taxable income of fiduciary (Line 3 and add or subtract Line 4) ▶	5		
Tax Computation and Credits	6. Connecticut tax on Line 5 amount (Full-year resident estate or trust only) (Line 5 × 4.5%) ▶	6		
	7. Allocated Connecticut tax (From Schedule CT-1041FA, Part 1, Line 9) (Nonresident estate and trust and part-year resident trust, see instructions) ▶	7		
	Sch. CT-1041FA filers only complete Line 7a Amount from Schedule CT-1041FA Part 1, Line 5 ▶ 7a			
	8. State credits (For residents and part-year residents only). (See instructions) ▶	8		
TOTAL TAX	9. Total Connecticut tax (Subtract Line 8 from Line 6 or 7). (See instructions) ▶	9		
Payments	10. Estimated tax paid ▶	10		
	11. Payments made with extension request ▶	11		
	12. Total payments (Add Lines 10 and 11) ▶	12		
Refund or Amount Due	13. If Line 12 is more than Line 9, enter amount overpaid (Subtract Line 9 from Line 12) ▶	13		
	14. Amount of Line 13 you want to be applied to your 1993 estimated tax ▶	14		
	15. Amount of Line 13 you want to be refunded to you (Subtract Line 14 from Line 13) ▶	15		
	16. If Line 9 is greater than Line 12, enter the amount of tax you owe. (Subtract Line 12 from Line 9) ▶	16		
	17. For late payment or filing: (See instructions) 17(a) ▶ Penalty \$ _____ + 17(b) ▶ Interest \$ _____ =	17		
	18. Penalty and Interest for Underpayment of Estimated Tax (From Form CT-2210) 18(a) ▶ Penalty \$ _____ + 18(b) ▶ Interest \$ _____ =	18		
	19. Balance due with this return (Add Lines 16, 17 and 18). ▶	19		

DUE DATE (FOR CALENDAR YEAR FILERS): April 15, 1993

Make check payable to: COMMISSIONER OF REVENUE SERVICES.
Write trust's or estate's Federal Employer ID Number and "1992 CT-1041" on your check.

It is not necessary to attach federal Form 1041 or federal Schedule K-1 information.

Mail to:
Department of Revenue Services
P.O. Box 2934
Hartford, CT 06104-2934

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

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. ▶

CLIP CHECK HERE (DO NOT STAPLE)

SCHEDULE A - CONNECTICUT FIDUCIARY ADJUSTMENTS - Enter net of expenses (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 of Column 5, Schedule B below	▶	13		

SCHEDULE B - 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 if beneficiary is a nonresident of Connecticut	(2) Identifying number of each beneficiary	Shares of federal distributable net income (See Instructions)		(5) Shares of Connecticut fiduciary adjustment
		(3) Amount	(4) Percent	
a) <input type="checkbox"/>				
b) <input type="checkbox"/>				
c) <input type="checkbox"/>				
d) <input type="checkbox"/>				
The total of Schedule B, Column 5 should be the same as Line 13 above (See Instructions)	Fiduciary			*
	Total		100%	

* NOTE: Enter the fiduciary adjustment for Column 5 on Line 4 on the front of this return.

- 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. Resident Status — Check all boxes that apply:
- ▶ 1) Connecticut full-year resident estate or trust
 - ▶ 2) Connecticut part-year resident trust (Attach Schedule CT-1041FA)
 - ▶ 3) Connecticut full-year nonresident estate or trust (Attach Schedule CT-1041FA)
 - ▶ 4) Connecticut full-year resident estate or trust with nonresident beneficiaries (Attach Schedule CT-1041FA)
- D. Does the estate or trust have an interest in real property located in Connecticut? YES NO

Please Note: The fiduciary must provide each beneficiary with a schedule of amounts of modifications for inclusion on Schedule 1 of Form CT-1040 or Form CT-1040NR/PY, whichever applies.

**SCHEDULE CT-1041 FA
FIDUCIARY ALLOCATION**

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-1041 FA 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, Column 5)	▶	4	
5. Connecticut taxable income of fiduciary (Line 3 and add or subtract Line 4)	▶	5	
6. Connecticut taxable income of the fiduciary from Connecticut sources (See instructions)	▶	6	
7. Connecticut tax (See instructions)	▶	7	
8. Divide Line 6 by Line 5 (If Line 6 is equal to or greater than Line 5, enter 1.00)	▶	8	.
9. Allocated Connecticut tax (Multiply Line 7 by decimal on Line 8; enter here and on Form CT-1041, Line 7)	▶	9	

PART 2 - Fiduciary's and beneficiary's share of income from Connecticut sources (See Instructions)

Beneficiary - same as in Schedule B, Form CT-1041		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) Percentage	
a)						
b)						
c)						
d)						
Fiduciary						
Totals					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-1040 NR/PY, Schedule CT-SI.

Enter the amount from the total line of Column (3) of Form CT-1041, Schedule B on the total line of Column (1). Enter the amount from Part 3, Line 24, Column (b), at the total line of Column (3) of Part 2.

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 Page 1, federal Form 1041 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 deduction (From federal Form 1041, Schedule A, Line 6)	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 on Schedule B, federal Form 1041			
18. Enter Line 17(a) from Schedule D, federal Form 1041	18		
19. Enter Line 1 from Schedule A, federal Form 1041 (Long term and short term capital gain portion only)	19		
20. Enter Line 4 from Schedule A, federal Form 1041.	20		
21. If amount on Line 4 of this Part 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 of this Part 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		

CT-1041

1992

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

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayer:

For many of you, this will be the second time that you are required to file a Form CT-1041. You'll notice a number of improvements over last year's form.

We are no longer requiring you to attach a copy of the federal Schedules K-1 or any other federal schedules or forms.

For nonresident beneficiaries who will be filing a group return in lieu of filing separate income tax returns, a new form (Form CT-G) is available for use.

While we have worked to make the return and instructions as simple as possible, we know that, inevitably, questions will arise. Our Taxpayer Services Division staff is ready to answer your questions. The pertinent telephone numbers are (203) 566-7033 (Greater Hartford calling area) and 1-800-382-9463 (in-state). TDD/TT users may call (203) 297-4911.

As always, we would appreciate receiving any constructive comments and suggestions on how to make our forms easier to complete and our instructions easier to understand.

Very truly yours,

A handwritten signature in cursive script that reads "Allan A. Crystal".

Allan A. Crystal
Commissioner

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HOW TO USE THE TAX BOOKLET

What The Booklet Contains

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

- o Form CT-1041
- o Schedule CT-1041FA
- o Form CT-1041EXT
- o 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 Schedule CT-1041FA, Parts 1, 2 and 3.

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, 1993. Failure to pay this tax, if you are liable, may subject you to civil and criminal penalties.

Where To Get Help and Additional Information

The Department of Revenue Services Taxpayer Services Division can help answer any question you may have on how to complete your Connecticut tax return. They 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 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 your regional offices (see back of this booklet).

If you visit, be sure to bring along your completed federal fiduciary income tax return and copies of any other state's fiduciary income tax return required to be filed.

DEFINITIONS

Connecticut Resident and Nonresident Trust and Estate and Part-Year Resident Trust Defined

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.

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 revert title in the person whose property constitutes the trust. A trust becomes irrevocable when the possibility that such power may be exercised has ended. No tax shall be imposed on a resident trust if (a) all the trustees are nonresidents of this state, (b) the entire corpus of the trust, including real and tangible property, is located without this state, and (c) all income and gains of the trust are derived from or connected with sources without this state.

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.

GENERAL INFORMATION

SUMMARY OF RECENT TAX CHANGES APPLICABLE TO TRUSTS AND ESTATES

NOTE: The following is a summary of changes for 1992 but is not an all inclusive list.

(1) Connecticut Fiduciary Adjustments

The additions and subtractions regarding the Connecticut fiduciary adjustment (Schedule A) **should be entered net of expenses.**

(2) Estimated Tax Payments

Estimated tax payments must be paid by the fiduciary if the tax for any trust or estate exceeds \$200 for the taxable year beginning on or after January 1, 1993.

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.

(3) Foreign Tax Credit

In the case of a taxpayer who elects to claim a foreign tax credit pursuant to the Internal Revenue Code for federal income tax purposes, the Connecticut income tax credit for income tax imposed by a province of Canada shall be allowed for that portion of the provincial tax not claimed

for federal income tax purposes for the taxable year or a preceding taxable year, provided, to the extent the provincial tax is claimed for federal income tax purposes for a succeeding taxable year, the Connecticut income tax credit shall be added back to Connecticut adjusted gross income for such succeeding taxable year. Credit for the provincial tax shall be deemed to be claimed last for federal income tax purposes and for purposes of this credit.

(4) Effective for Income Tax Years Commencing in 1993

If any trust or portion of a trust, other than a testamentary trust, has both resident and nonresident noncontingent beneficiaries, the Connecticut taxable income of the trust shall be the sum of all such income derived from or connected with sources within this state and that portion of such income derived from or connected with all other sources which is derived by applying to all such income derived from or connected with all other sources 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. Noncontingent beneficiary means a beneficiary whose interest is not subject to a condition precedent.

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 a return on 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 a return on Form CT-1041 if the estate or trust:

- o had income derived from Connecticut sources.

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 Connecticut source income, there is no requirement to file Form CT-1041. However, the fiduciary must disclose to the nonresident beneficiary the amount of Connecticut source income.

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 20 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; and
- (5) The beneficiary elects to be included in a group nonresident return. (An election is made by the beneficiary by merely filing as part of the group return.)

The Connecticut Group Income Tax Return, Form CT-G, may be obtained by calling the Forms Unit at (203) 297-4753.

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 Connecticut source income of a part-year resident trust is the sum of the following with adjustments for special accruals (see Special Accruals on Page 6 of this booklet):

- o the fiduciary's share of Connecticut taxable income for the period of residence, computed as if the taxable year for federal income tax purposes were limited to the period of residence, and
- o the fiduciary's share of Connecticut taxable income from Connecticut sources for the period of nonresidence determined as if the taxable year for federal income tax purposes were limited to the period of nonresidence.

CONNECTICUT FORMS TO BE FILED

Form CT-1041 and Schedule CT-1041FA should be completed for Connecticut resident and nonresident estates and trusts and part-year resident trusts, as follows:

- a. Resident estate or trust with resident beneficiaries only:
 - o Complete **all** of Form CT-1041.
- b. Resident estate or trust with any nonresident beneficiaries:
 - o Complete all of Form CT-1041.
 - o Report on Schedule B of Form CT-1041 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.
 - o Complete Parts 2 and 3 of Schedule CT-1041FA if any income distributable to the nonresident beneficiaries is derived from Connecticut sources.
 - o If Schedule CT-1041FA is not required because of the above, 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.

- c. Nonresident estate or trust and part-year resident trust:
 - o Complete Lines 7 through 18 on the front page, and Schedules A and B on the back page of Form CT-1041.
 - o Complete Parts 1, 2, and 3 of Schedule CT-1041FA.

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 1992 calendar year is due on or before April 15, 1993. 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. 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.

HOW DO I FILE FOR AN EXTENSION?

If the estate or trust cannot meet the filing deadline, the fiduciary may be granted an extension by filing Form CT-1041EXT. The time to file will be automatically extended for six months if the estate or trust timely files an extension for federal purposes. (See instructions on the back of Form CT-1041EXT included in this package.)

Form CT-1041EXT only extends the time to **file** your final return, 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 preceeding 3 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) - 297-4753.

SHOULD I FILE ESTIMATED FIDUCIARY INCOME TAX PAYMENTS FOR 1993?

A fiduciary must make estimated payments for 1993 if he or she expects to have a Connecticut tax liability of \$200 or more.

Due dates of installments and the amount of required payments for calendar year taxpayers required to file estimated tax returns in 1993 are as follows:

April 15, 1993 - an amount equaling at least the lesser of 22.5% of the tax due for the taxable year or 30% of your 1992 income tax liability.

June 15, 1993 - an amount equaling at least the lesser of 45% of the tax due for the taxable year or 55% of your 1992 income tax liability.

September 15, 1993 - an amount equaling at least the lesser of 67.5% of the tax due for the taxable year or 80% of your 1992 income tax liability.

January 18, 1994 - an amount equaling at least the lesser of 90% of the tax due for the taxable year or 100% of your 1992 income tax liability.

An estate is not required to make estimated income tax payments with respect to any taxable year ending before two years after the decedent's date of death.

If you pay an installment of estimated tax in excess of the amount determined to be the correct amount due for such installment, the excess shall be credited against any unpaid installment or against the tax due.

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 as if the trust or estate were an individual.

Penalties and Interest for 1993 Estimates

If 90% of the current tax due or 100% of the 1992 tax liability is not paid throughout the year through withholding and/or estimated payments, interest of 1-1/4% per month or fraction thereof shall be added to the tax due and a penalty of 10% shall be applied. **NOTE:** The underpayment penalty and interest 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) 297-4753.

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.

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 tax.

However, if the fiduciary files an amended federal return showing a change in its 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 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.

NOTE: 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.

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 Connecticut sources.

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 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 Department of Revenue Services for the applicable form.

TAXABLE YEAR AND METHOD OF ACCOUNTING

A trust's or estate's taxable year and method of accounting shall be the same as its taxable year and method of accounting for federal income tax purposes.

If a trust's or estate'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. 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

The law imposes penalties for failing to file a return or pay any tax when due, for making a false or fraudulent return or for making a false certification. See Connecticut Rules 86(a)-1.

a. Late Payment and Failure To File

Interest: 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.

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.

b. Penalty and 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 penalty and interest. This is true even if the fiduciary is due a refund on the fiduciary tax return. Penalty and interest are figured separately for each installment. Therefore, the fiduciary may owe the penalty and interest for an earlier installment, even if the fiduciary 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 and a penalty of 10% shall be applied.

The fiduciary should be aware that all estimated payments, as well as any overpayment from the previous year, will be applied to reduce or eliminate any interest and penalty.

The underpayment penalty and interest can be calculated on Form CT-2210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

c. Penalty for Failure to Report Federal Changes

If the Internal Revenue Service changes the federal income tax return for any year, the fiduciary is required to report such changes within 90 days after the final determination of such changes. The penalty for failure to report such changes will be 10% of the additional tax due.

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:

Department of Revenue Services
Tax Review Committee
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.

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

All information on Form CT-1041 should be for the calendar year January 1 through December 31, 1992, or for the fiscal year of the estate. 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.

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.

Final return - Check this box if this is a final return because the estate or trust has 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 terminated (if applicable) in the space provided.

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. **NOTE:** You may not round off the amount of tax due.

COMPLETING THE RETURN

If filing for a resident estate or trust, go to Line 1 instructions on this page.

If filing for a nonresident estate or trust or for a part-year resident trust, go to Schedule CT-1041FA instructions on page 13 of this booklet.

IT IS NOT NECESSARY TO ATTACH FEDERAL FORM 1041 OR ANY FEDERAL SCHEDULES OR ATTACHMENTS TO THE CT-1041.

FORM CT-1041 - LINE INSTRUCTIONS

LINE 1 - FEDERAL TAXABLE INCOME OF FIDUCIARY

Enter the amount of 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 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 2.

LINE 3

Add Lines 1 and 2 and enter the result on Line 3.

LINE 4 - FIDUCIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

Enter on Line 4 the fiduciary's share of the Connecticut fiduciary adjustment from Schedule B, Column 5. This may be a positive or negative number.

LINE 5 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Add or subtract the amount on Line 4 from the amount on Line 3. Enter the result on Line 5.

LINE 6 - STATE TAX ON LINE 5 AMOUNT (FULL-YEAR RESIDENT ESTATE OR TRUST ONLY)

Multiply the amount on Line 5 by 4.5% (0.045) and enter the result on Line 6.

LINE 7 - ALLOCATED CONNECTICUT STATE TAX (NONRESIDENT ESTATE OR TRUST AND PART-YEAR RESIDENT TRUST ONLY)

Enter on Line 7 the amount from Schedule CT-1041FA, Part 1, Line 9. (See instructions for Schedule CT-1041FA on Page 13 of this booklet.)

NOTE: Schedule CT-1041FA filers only, complete Line 7a.

LINE 7a - (NONRESIDENT ESTATE OR TRUST AND PART-YEAR RESIDENT TRUST ONLY)

Enter on Line 7a the amount from Schedule CT-1041FA, Part 1, Line 5.

LINE 8 - STATE CREDITS

WORKSHEET - CREDIT FOR FIDUCIARY INCOME TAXES PAID TO OTHER JURISDICTIONS

1. Connecticut taxable income of fiduciary 1.

COLUMN A

COLUMN B

ENTER NAME OF JURISDICTIONS

FOR EACH COLUMN ENTER THE FOLLOWING:

2. Non-Connecticut income included on Line 1 and reported on another jurisdiction's income tax return (Attach copy) 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 8 of Form CT-1041 8.

	COLUMN A	COLUMN B
ENTER NAME OF JURISDICTIONS	_____	_____
FOR EACH COLUMN ENTER THE FOLLOWING:		
2. Non-Connecticut income included on Line 1 and reported on another jurisdiction's income tax return (Attach copy)	_____	_____
3. Divide Line 2 by Line 1 (May not exceed 1.00)	_____	_____
4. Connecticut Tax Liability	_____	_____
5. Multiply Line 3 x Line 4	_____	_____
6. Income tax paid to another jurisdiction	_____	_____
7. Enter the smaller of Line 5 or Line 6	_____	_____
8. TOTAL CREDIT (Add the amount on Line 7, for each column). Enter this amount here and on Line 8 of Form CT-1041	_____	_____

WORKSHEET INSTRUCTIONS FOR RESIDENT ESTATE OR TRUST

This worksheet 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. No credit is allowed for income tax paid to a foreign country.

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.

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' income tax returns to the back of your Form CT-1041.

IMPORTANT: Be sure to enter the name of the taxing jurisdiction in the space provided in each column.

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Add to Connecticut taxable income of the fiduciary from Line 5 of Form CT-1041 any net amount 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)) that is a loss. 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.

LINE 2 - NON-CONNECTICUT INCOME

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

Divide the amount on Line 2 by the amount on Line 1. The result cannot exceed 1.00. (Round to two decimal places.)

LINE 4 - CONNECTICUT TAX LIABILITY

Report on Line 4 your Connecticut tax liability as shown on Line 6 of Form CT-1041.

LINE 5

Multiply the percentage arrived at on Line 3 by the amount reported on Line 4.

LINE 6 - INCOME TAX PAID TO OTHER JURISDICTIONS

Enter on Line 6 the total amount of income tax paid to another jurisdiction.

LINE 7

Enter on Line 7 the smaller of the amounts reported on Lines 5 or 6.

LINE 8 - TOTAL CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

Add the amounts from Line 7A and Line 7B and Line 7 of any additional worksheets. Enter the total on Line 8 of this worksheet and on Line 8 of Form CT-1041.

WORKSHEET INSTRUCTIONS FOR PART-YEAR RESIDENT TRUSTS ONLY

This worksheet is also used by a part-year resident trust 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 the trust is a Connecticut resident. No credit is allowed for income taxes paid to a foreign country. **NOTE:** Nonresident trusts are not allowed a credit for income taxes paid to other jurisdictions.

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.

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' income tax returns to the back of your Form CT-1041. **IMPORTANT:** Be sure to enter the name of the taxing jurisdiction in the space provided in each column.

LINE 1 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Multiply Line 7a of Form CT-1041 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 entered on Line 1 with the following exception:

For the period of Connecticut residency, add to this amount any net amount 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)) that is a loss.

Enter the modified amount on Line 1.

LINE 2 - NON-CONNECTICUT INCOME

Enter on Line 2 the total of income from sources outside Connecticut which is included in the Connecticut taxable income of the fiduciary during the residency portion of the tax year and is reported on another jurisdiction's income tax return.

LINE 3

Divide the amount on Line 2 by the amount on Line 1. The amount entered on Line 3 cannot exceed 1.00. (Round to two decimal places.)

LINE 4 - ALLOCATED CONNECTICUT INCOME TAX

Multiply Line 7a of Form CT-1041 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

Multiply the percentage arrived at on Line 3 by the amount reported on Line 4.

LINE 6 - INCOME TAX PAID TO ANOTHER JURISDICTION

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

LINE 7

Enter on Line 7 the smaller of the amounts reported on Line 5 or Line 6.

LINE 8

Add the amounts from Line 7A and Line 7B and Line 7 of any additional worksheets. Enter the total on Line 8 of this worksheet and Line 8 of Form CT-1041.

NOTE: 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.)

THIS CONCLUDES WORKSHEET INSTRUCTIONS**LINE 9 - TOTAL CONNECTICUT TAX (CT-1041)****Full-Year Resident Estates and Trusts**

Subtract the amount on Line 8 from the amount on Line 6 and enter the result on Line 9.

Nonresident Estates and Trusts

Enter the amount from Line 7 on Line 9.

Part-Year Resident Trust

Subtract the amount on Line 8 from the amount on Line 7 and enter the result on Line 9.

LINE 10 - ESTIMATED TAX PAID

Enter on Line 10 the total of all 1992 fiduciary income estimated tax payments and any prior year fiduciary income tax overpayment applied. Be sure to include any 1992 estimated fiduciary income tax payments made in 1993.

LINE 11 - PAYMENTS MADE WITH EXTENSION REQUEST

If you file an Application for Extension of Time to File, Form CT-1041EXT, for 1992, enter on Line 11 the amount you paid with Form CT-1041EXT.

LINE 12 - TOTAL PAYMENTS

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

LINE 13 - AMOUNT OVERPAID

If Line 12 is more than Line 9, subtract Line 9 from Line 12 and enter the result on Line 13.

LINE 14 - AMOUNT APPLIED TO 1993 ESTIMATED TAX

Enter on Line 14 the amount of Line 13 to be applied to your 1993 estimated tax.

LINE 15 - AMOUNT OF REFUND

Subtract Line 14 from Line 13 and enter the result on Line 15.

LINE 16 - AMOUNT OF TAX OWED

If Line 9 is greater than Line 12, subtract Line 12 from Line 9 and enter the result on Line 16.

LINE 17 - LATE PAYMENT OR FILING: PENALTY AND INTEREST

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.

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 18 - PENALTY AND INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX

Enter the penalty and interest amounts calculated on Form CT-2210 for underpayment of estimated tax.

LINE 19 - BALANCE DUE

Add Lines 16 and 17 and enter the result on Line 18. 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 "1992 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 of a corporate fiduciary must sign and date Form CT-1041.

Anyone you pay to prepare the return must sign it and fill in the other blanks in 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.

**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. 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 2 and 7 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.

ADDITIONS: Enter amounts net of expenses

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-sourced 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 the Schedule K-1 of the federal Form 1120S 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 the federal Schedule E (Form 1040) 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. See Connecticut Rule 52 (a) (10) - 2 for additional information.

LINE 6 - TOTAL ADDITIONS

Add Lines 1 through 5. Enter the total on Line 6.

SUBTRACTIONS: Enter amounts net of expenses

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

Include dividend income from ownership of qualified federal obligations. Certain mutual funds are qualified to pay "exempt dividends" if 50% or more of their assets consists of tax-exempt government obligations. The portion of the dividends that is tax-exempt will be shown on your annual statement.

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 the Schedule K-1 to the federal Form 1120S 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 Schedule E (Form 1040) 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.

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 on the total line of Schedule B, Column 5.

SCHEDULE B - SHARES OF CONNECTICUT FIDUCIARY ADJUSTMENT

The purpose of this schedule 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 (Line 13 of Schedule A) are in proportion to their respective shares of federal distributable net income of the estate or trust.

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 in Schedule B 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 Line 13 of Schedule A) on the total line of Column 5. 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, do not complete Schedule B. Instead, show the apportionment in a schedule attached to the return.

LINES A THROUGH D

Complete applicable items A through D at the bottom of Schedule B. Be sure to check applicable resident status boxes. **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.

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 Connecticut sources, (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 Schedule CT-1041FA should be completed.

PART 1 - LINE 1 - FEDERAL TAXABLE INCOME OF FIDUCIARY

Enter the amount of 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 the amounts on Lines 1 and 2 and enter the total on Line 3.

LINE 4 - FIDUCIARY'S SHARE OF CONNECTICUT FIDUCIARY ADJUSTMENT

Enter the amount from the fiduciary line of Form CT-1041, Schedule B, Column 5.

LINE 5 - CONNECTICUT TAXABLE INCOME OF FIDUCIARY

Add or subtract the amount on Line 4 from the amount on Line 3. 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 (Part 2, Column 3)
- 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)

TOTAL

Enter the total on Part 1, Line 6.

LINE 7 - CONNECTICUT TAX

Multiply the greater of Line 5 or Line 6 by 4.5% and enter the result on Line 7.

LINE 8

Divide Line 6 by Line 5 and enter the result on Line 8. (If Line 6 is equal to or greater than Line 5, enter 1.00.) Round to two decimal places.

LINE 9 - ALLOCATED CONNECTICUT TAX

Multiply the amount on Line 7 by the amount on Line 8. Enter the result here and on Form CT-1041, Line 7.

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

COLUMN 3

Enter on the total line of Column (3) the total income from Connecticut sources included in federal distributable net income of the estate or trust (from Part 3, Line 24, Column (b)).

The share of each nonresident beneficiary or of the fiduciary of a nonresident estate or trust or part-year resident trust in such total amount is determined by multiplying the total income from Connecticut sources (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 Connecticut sources. 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

PART 2 - FIDUCIARY'S AND BENEFICIARY'S SHARE OF INCOME FROM CONNECTICUT SOURCES

The federal distributable net income from Connecticut sources (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, enter the respective shares of federal distributable net income of each beneficiary and of the fiduciary and their

Column (3) may not equal the total.

NOTE: 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 Form CT-1040NR/PY, Schedule CT-SI.

PART 3 - DETAILS OF FEDERAL DISTRIBUTABLE NET INCOME AND AMOUNTS FROM CONNECTICUT SOURCES

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 derived from Connecticut sources.

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 derived from or connected with Connecticut sources.

Part-Year Resident Trust Only

If a part-year resident trust, include in Column (b) all income during the period of residency and Connecticut source income during the period of nonresidency. If the trust was a part-year resident trust, include in Column (b) all items the trust would be required to include or exclude if the trust were filing a federal return on an accrual basis.

LINES 1 AND 2 - INTEREST INCOME AND DIVIDENDS

Report on Lines 1 and 2, Column (b), 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 Connecticut sources. 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 Columns (a) and (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 without of Connecticut and the Connecticut income can be determined from the books and records of the business, enter in Column (b) of 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 Connecticut sources. 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 Connecticut sources 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 without of Connecticut and the Connecticut income can be determined from the books and records of the farm, enter in Column (b) on 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 from Connecticut sources.

LINE 8 - OTHER INCOME

Enter in Column (b) any Connecticut source income 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 their appropriate lines of Part 3, Column (b).

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 Connecticut sources (as reported in Column (b) on Lines 1 through 8 of Part 3).

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.

LINES 18 THROUGH 21

Amounts to be entered in Column (a), on Lines 18 through 20 are based on entries made on Lines 3 through 6 of Schedule B of federal Form 1041. Enter in Column (b) on Lines 18 through 21 the portion of the Column (a) amounts which relate to items of income, gain, loss or deduction of the estate or trust derived from or connected with Connecticut sources.

LINE 22

Add Lines 17 through 21 and enter the total on Line 22.

LINE 23

If the amount on Line 4 above is a gain, enter that amount on Line 23.

LINE 24 - DISTRIBUTABLE NET INCOME

Subtract Line 23 from Line 22 and enter the result on Line 24.

Enter the amount from Part 3, Line 24, Column (b), on Part 2 at the total line of Column (3).

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

1992

IMPORTANT! PLEASE READ INSTRUCTIONS ON PAGE 2 BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Estate or Trust	Federal employer I.D. number
	Name and Title of Fiduciary	Decedent's social security number (For Estates Only)
	Address of Fiduciary <i>Number and Street</i>	
	<i>City, Town or Post Office</i>	<i>State</i> <i>Zip Code</i>

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, 1993 to file the Connecticut Fiduciary Income Tax Return for calendar year 1992 or until _____ for fiscal year ending ► _____.

I have requested a federal extension 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 Return for a U.S. Partnership, REMIC, or for Certain Trusts* for tax year 1992. YES NO.

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

.....

.....

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

1. Total Connecticut fiduciary income tax liability for 1992. (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. 1992 Connecticut estimated tax payments and any 1991 overpayment credited to 1992 2		
3. Connecticut fiduciary 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 your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your Federal Employer I.D. Number and "1992 Form CT-1041EXT" on your check.

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 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 Fiduciary or Officer Representing Fiduciary	Date
	Paid Preparer's Signature	Date
Keep a copy of this return for your records	Firm Name and Address	CT Sales Tax Registration Number

Form CT-1041EXT Instructions

Purpose:

Use Form CT-1041EXT to ask for a six month extension to file your 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 you did not file a federal Form 2758 or Form 8736 you can apply for a six month extension to file your Connecticut fiduciary income tax return provided you have good cause for your request.

To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-1041EXT,
2. File it by the due date of your return, and
3. Pay the amount shown on Line 3.

NOTE: Form CT-1041EXT *only* extends the *time to file* your Connecticut fiduciary income tax return. Form CT-1041EXT *does not extend* the *time to pay* your income tax.

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.

We will notify you *only* if your request is denied.

When To File Form CT-1041EXT

If you are filing a calendar year Connecticut fiduciary return, file Form CT-1041EXT by April 15, 1993. If you are filing a fiscal year Connecticut fiduciary income tax return, file Form CT-1041EXT by the 15th day of the fourth month after the close of the tax year.

Where To File

Mail to:

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

Specific Instructions

Enter Name of Fiduciary, Address, Federal Employer I.D. Number, and Decedent's Social Security Number (For Estates Only) in the appropriate spaces.

Signature - This form must be signed by the fiduciary.

Others Who Can Sign For You - Anyone with a 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.

If a fiduciary 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 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.

**STATE OF CONNECTICUT
FORM CT- 1041ES - 1993 FIDUCIARY ESTIMATED INCOME TAX COUPON
GENERAL INSTRUCTIONS**

WHO SHOULD FILE? Use these coupons if you are required to make estimated income tax payments in 1993.

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 1993 and you expect your withholding (if any) to be less than the smaller of:

- 90% of the tax shown on your 1993 Connecticut fiduciary income tax return, OR
- 100% of the tax shown on your 1992 Connecticut fiduciary income tax return. (This is known as your assumed tax.)*

*Assumed tax is due in cumulative installments of 30%, 55%, 80% and 100%.

NOTE: You do not have to make estimated income tax payments if you had no Connecticut fiduciary income tax liability in 1992. (This applies to residents, part-year residents, and nonresidents.)

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.

WHEN TO FILE: Estimated payments for 1993 are due April 15, June 15, and September 15, 1993 and January 18, 1994. (Fiscal year filers, follow federal filing dates.)

HOW MUCH SHOULD I PAY? Complete the 1993 Estimated Income Tax Worksheet on the reverse side of this form to calculate your required annual payment. To avoid penalty and interest, you must make timely estimates on the following schedule:

<u>INSTALLMENT:</u>	<u>SHOULD EQUAL THE LESSER OF:</u>	<u>TOTAL PAID BY THE DUE DATE:</u>
1	30% of 1992 tax or 22.5% of 1993 tax	30% of 1992 tax or 22.5% of 1993 tax
2	25% of 1992 tax or 22.5% of 1993 tax	55% of 1992 tax or 45% of 1993 tax
3	25% of 1992 tax or 22.5% of 1993 tax	80% of 1992 tax or 67.5% of 1993 tax
4	20% of 1992 tax or 22.5% of 1993 tax	100% of 1992 tax or 90% of 1993 tax

NOTE: If you begin earning Connecticut income after April 1, 1993 or if changes in your income, deductions or exemptions during 1993 require you to file estimated payments, remit equal installments on this schedule:

<u>IF THE REQUIREMENT IS MET:</u>	<u>FIRST PAYMENT DUE DATE IS:</u>
After April 1 and before June 2	June 15, 1993
After June 1 and before September 2	September 15, 1993
After September 1	January 18, 1994

PENALTIES AND INTEREST: If you did not pay enough tax through withholding and/or estimated payments by any installment due date, you may be charged penalty and interest. This is true even if you are due a refund when you file your tax return. Penalty and interest are figured separately for each installment. Therefore, you may owe the penalty and 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 and a penalty of 10% shall be applied.

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.

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CT-1041ES		CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1993
FEDERAL EMPLOYER I.D. NUMBER ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING		
NAME OF ESTATE OR TRUST	1. Payment Amount ▶			
NAME AND TITLE OF FIDUCIARY				
ADDRESS NUMBER AND STREET				
CITY, STATE AND ZIP				

- See instructions for filing requirements.
- Print all information.
- Make check payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1993 CT-1041ES" on check.
- Cut along dotted line and mail to the address shown.

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

1993 ESTIMATED FIDUCIARY INCOME TAX WORKSHEET (See Instructions)

1. Federal Taxable Income of Trust or Estate expected for 1993.....	1.	_____
2. Allowable Fiduciary Adjustments (additions or reductions). (See instructions).....	2.	_____
3. Connecticut Taxable Income (Combine Lines 1 and 2).....	3.	_____
<p>NOTE: Nonresident Estates and Trusts and Part-Year Resident Trusts: Enter your income from Connecticut sources if greater than your Connecticut Taxable Income.</p>		
4. Connecticut Income Tax (Line 3 x 0.045).....	4.	_____
5. Credit for income taxes due to other jurisdictions (See instructions).....	5.	_____
6a. Line 4 minus Line 5.....	6a.	_____
<p>6b. NONRESIDENT ESTATES AND TRUSTS AND PART-YEAR RESIDENT TRUSTS ONLY (See instructions).....</p>		
6b.	6b.	_____
6c. Estimated Income Tax after tax credit. (See instructions.).....	6c.	_____
7a. Multiply Line 6c by 90% (0.90).....	7a.	_____
7b. Enter 100% of the tax shown on your 1992 income tax return (assumed tax)..	7b.	_____
7c. Enter the smaller of Line 7a or 7b. This is your required annual payment. (See Caution below).....	7c.	_____
<p>CAUTION: Generally, if you do not prepay (in <u>timely</u> estimates and/or withholding) the lesser of 100% of your 1992 Connecticut income tax (assumed tax) or 90% of your 1993 tax, you may owe penalty and interest. To avoid penalty and interest, make sure your estimate is as accurate as possible. You may prefer to pay 100% of your assumed tax.</p>		
8. Connecticut Income Tax withheld or expected to be withheld in 1993.....	8.	_____
<p>NOTE: If Line 6c minus Line 8 is \$200 or less, no estimate is required.</p>		

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 AND PART-YEAR RESIDENTS ONLY:** If your Connecticut source income is greater than your Connecticut taxable income, enter Connecticut source income on this line.
- Line 5: RESIDENT ESTATES AND TRUSTS AND PART-YEAR RESIDENT TRUSTS ONLY:** Enter estimated allowable credit for income taxes paid to other jurisdictions. (See instructions, Form CT-1041.)
- Line 6b: NONRESIDENT ESTATES AND TRUSTS AND PART-YEAR RESIDENT TRUSTS 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.
- | | | | | |
|---------|---|----------------------------------------|---|---------|
| Line 6a | X | <u>Income from Connecticut Sources</u> | = | Line 6b |
| | | CT Taxable Income (Line 3) | | |
- Line 6c:** If you completed Line 6b, enter that amount on Line 6c. Otherwise enter the amount from Line 6a on Line 6c.
- Line 7c:** This is your required annual payment. To compute the amount of each quarterly installment, complete the appropriate installment Worksheet on the next page. If Line 7c equals 7a (90% of 1993 tax), complete Worksheet A. If Line 7c equals Line 7b (1992 tax), complete Worksheet B.

1993 ESTIMATED FIDUCIARY INCOME TAX INSTALLMENT WORKSHEETS AND COUPONS

INSTALLMENT WORKSHEETS

(Complete only one of the following worksheets)

WORKSHEET A
If Line 7c equals Line 7a
complete this worksheet.

WORKSHEET B
If Line 7c equals Line 7b
complete this worksheet

- A. Enter the amount from Line 7c. If you are completing Worksheet B, enter the same amount in each column.....
- B. Installment percentage.....
- C. Multiply Line A by Line B.....
- D. Enter 25% (.25) of Line 8 of the Estimated Income Tax Worksheet in each
- E. Line C minus D.....

.25

.30	.25	.25	.20

Amount of
each Installment

Installment Installment Installment Installment
1 2 3 4

COMPLETING THE PAYMENT COUPON: Included with this form 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 1992 income tax.

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CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT 1993	
FEDERAL EMPLOYER I.D. NUMBER ▶	PAYMENT 2 FOR TAXABLE YEAR ENDING
NAME OF ESTATE OR TRUST	1. Payment Amount ▶
NAME AND TITLE OF FIDUCIARY	
ADDRESS NUMBER AND STREET	
CITY, STATE AND ZIP	

- See instructions for filing requirements.
- Print all information.
- Make check payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1993 CT-1041ES" on check.
- Cut along dotted line and mail to the address shown.

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

1993 ESTIMATED FIDUCIARY INCOME TAX COUPONS (CONTINUED)

CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1993
FEDERAL EMPLOYER I.D. NUMBER ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING
NAME OF ESTATE OR TRUST	1. Payment Amount ▶	
NAME AND TITLE OF FIDUCIARY		
ADDRESS NUMBER AND STREET		
CITY, STATE AND ZIP		

- See instructions for filing requirements.
- Print all information.
- Make check payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1993 CT-1041ES" on check.
- Cut along dotted line and mail to the address shown.

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

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CT-1041ES CONNECTICUT FIDUCIARY ESTIMATED PAYMENT		1993
FEDERAL EMPLOYER I.D. NUMBER ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING
NAME OF ESTATE OR TRUST	1. Payment Amount ▶	
NAME AND TITLE OF FIDUCIARY		
ADDRESS NUMBER AND STREET		
CITY, STATE AND ZIP		

- See instructions for filing requirements.
- Print all information.
- Make check payable to: Commissioner of Revenue Services.
- Write your Federal Employer I.D. Number and "1993 CT-1041ES" on check.
- Cut along dotted line and mail to the address shown.

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

Form CT-1065
CONNECTICUT PARTNERSHIP INCOME TAX RETURN

CT-1065
1992

For calendar year 1992, or fiscal year beginning _____, 19____, and ending _____, 19____.

Name ▶	Federal Employer I.D. Number ▶
Address (Number and Street, P.O. Box Number) ▶	DATE RECEIVED (For DRS Use Only) ▶
City or Town ▶	State Zip Code ▶
Connecticut Tax Registration Number ▶	

THIS SECTION MUST BE COMPLETED BY ALL FILERS:

- A. Check here if amended 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: _____
- E. Partnership books in care of: _____ Telephone Number: () _____
- F. Date business commenced in Connecticut: _____
- G. Does the partnership have an interest in real property located in Connecticut?..... YES NO
- H. 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 _____ YES NO
- I. Was a controlling interest in your partnership transferred? (See Instructions)..... YES NO
If "YES," enter transferor name _____ and social security number or Federal Employer I.D. Number _____
- J. 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)..... YES NO

SCHEDULE A - Business Information (See Instructions)

Complete only if the partnership carries on business both IN and OUT 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 out 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
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 of percentages (Add Lines 4, 5 and 6, Column C)	7		%
8. Business apportionment percentage (Divide total percentage on Line 7 by 3 or actual number of percentages)	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.

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

SCHEDULE C - Partner Information (List nonresidents first)

Partner	Name and Address	Identification Number	Profit %	Nonresident partner	
				Yes	No
1					
2					
3					

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	Partner 1	Partner 2	Partner 3	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 WITH A SCHEDULE OF AMOUNTS OF MODIFICATIONS FOR INCLUSION ON SCHEDULE 1 OF FORM CT-1040 OR FORM CT-1040 NR/PY, WHICHEVER APPLIES

SCHEDULE E - Nonresident Partners' Allocation

Complete for all nonresident partners	Partner 1	Partner 2	Partner 3	Total (Nonresident Partners)
	CT amount reported to nonresident partner	CT amount reported to nonresident partner	CT amount reported to nonresident 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 WITH A SCHEDULE OF AMOUNTS OF CONNECTICUT SOURCE INCOME FOR INCLUSION BY THE NONRESIDENT PARTNER ON APPROPRIATE LINES OF SCHEDULE CT-SI OF FORM CT-1040NR/PY

1992

Connecticut Partnership Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayers:

For many of you, this will be the second time that you are required to file a Form CT-1065. You'll notice a number of improvements over last year's form.

First, the return has been shortened to 2 pages. Also, we are no longer requiring you to attach a copy of the federal Schedules K-1 or to complete and file Connecticut Schedules K-1, although we still need a copy of the rest of your federal return.

Partnerships are no longer required to make a composite payment of income tax on behalf of their nonresident partners. For nonresident partners that wish to file a group return in lieu of filing separate income tax returns, a new form (Form CT-G) is available for use.

While we have worked to make the return and instructions as simple as possible, we know that, inevitably, questions will arise. Our Taxpayer Services Division staff is ready to answer your questions. The pertinent telephone numbers are 203-566-7033 (Greater Hartford calling area) and 1-800-382-9463 (in-state). TDD/TT users may call 203-297-4911.

As always, we would appreciate receiving any constructive comments and suggestions on how to make our forms easier to complete and our instructions easier to understand.

Very truly yours,

A handwritten signature in cursive script that reads "Allan A. Crystal".

Allan A. Crystal
Commissioner

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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 Taxpayer Services Division of the Department of Revenue Services can help answer any question regarding the completion of a Connecticut tax return. That division 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 call (203) 297-4911. Additional forms may be obtained by calling (203) 297-4753.

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.

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 group return, Form CT-G, may be filed by a partnership with 20 or more qualified electing nonresident partners. (See Group Returns for Nonresident Individual Partners, Page 3.)

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 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 1992 and fiscal years beginning in 1992 and ending in 1992 or 1993. If the return is for a fiscal year, fill in the tax year space at the top of the form.

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 Return for a U.S. Partnership, REMIC or for Certain Trusts, has been filed with the Internal Revenue Service. If Form 8736 has not been filed with the Internal Revenue Service, the reason for the Connecticut extension must be stated on the extension request form.

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 to the general partner may sign the request on the general partner's 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 amended 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 amended 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 \$50.00 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.

PENALTY FOR FAILURE TO REPORT FEDERAL CHANGES

If the Internal Revenue Service changes the partnership's return, the partnership is required to report such changes within 90 days. The change should be reported by filing an amended Form CT-1065.

Any person willfully failing to report federal changes may be fined not more than \$1,000 or imprisoned not more than one year, or both.

ROUNDING OFF TO WHOLE NUMBERS

All cents may be rounded to the nearest whole dollar on the return and schedules. All cents up to and including 49 cents may be dropped. All amounts from 50 cents to 99 cents may be rounded up to the next highest dollar. For example, \$1.49 becomes \$1.00 and \$3.50 becomes \$4.00.

If you do round, do so for all amounts. However, if you need to add two or more amounts to compute an amount to be entered 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 20 or more qualified electing nonresident individual partners in each 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/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; and
- (5) The partner elects to be included in a group nonresident return. (An election is made by the partner merely by filing as part of the group return.)

The Connecticut Group Income Tax Return, Form CT-G, may be obtained by calling (203) 297-4753.

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 1992 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, Connecticut Tax Registration Number, and all additional information requested at the top of the front page.

QUESTIONS A THROUGH J

Question A - Check this box if this is an amended return.

Question B - Enter the total number of resident partners at any time during the taxable year and the total number of nonresident partners at any time during the taxable year in the spaces provided. The status of each partner is determined as of the end of the partnership year (or at the date the partner leaves the partnership, as the case may be).

Question C - Enter the amount from federal Schedule K Line 1, ordinary income (loss) from trade or business activities.

Question D - Enter the date the partnership began operating.

Question E - Enter the name and telephone number of the individual(s) with access to the partnership books and records.

Question F - Enter the date the partnership began operating in this state.

Question G - Indicate whether the partnership has an interest in any real property located in the state.

Question H - 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 1 of this booklet.

Question I - 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 1 of this booklet.

Question J - 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 without 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 without Connecticut and the partnership does not maintain books and records from which the Connecticut business income can be determined. The business apportionment percentage calculated on Line 8 will be used to complete Schedule E if the partnership has nonresident partners.

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

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.

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 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 8.

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 as a percentage in Column C.

LINE 5 - EMPLOYEE WAGES AND SALARIES

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. 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. 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.

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 as a percentage in Column C.

LINE 7 - TOTAL OF PERCENTAGES

In Column C, add Lines 4, 5 and 6 and enter the total on Line 7, Column C.

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 on Line 8, Column C.

SIGN HERE:

The Form CT-1065 must be signed by a general partner.

Anyone paid 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 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
(List nonresidents first)**

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 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, as the case may be).

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 OBLIGATIONS OTHER THAN OBLIGATIONS OF CONNECTICUT

Enter each partner's share 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 income tax purposes.

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

Enter each partner's share 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 from non-Connecticut obligations, where a fund invests in the obligations of various states.

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,
- 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 any interest income (to the extent included in income on federal Form 1065) 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.

SCHEDULE E - NONRESIDENT PARTNERS' ALLOCATION

Complete Schedule E for each nonresident partner.

Each nonresident partner's Connecticut amounts are computed using the partnership books and records or by using the method explained in the instructions for Schedule B. 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 business allocation percentage computed on Line 8 of Schedule B of this return, 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 Schedule K-1 distributive share amounts for each partner by the apportionment percentage on Line 8 of Schedule B and entering the result on Schedule E.

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 Schedule K-1 by the Connecticut apportionment fraction on Line 8 of Schedule B of this return.

LINES 2 AND 3

Enter the amounts attributable to rental activities. Amounts attributable to real property located in Connecticut are 100% taxable for Connecticut income tax purposes to a nonresident partner. Amounts attributable to real property located outside Connecticut are not taxable for Connecticut income tax purposes to a nonresident partner.

LINE 4

Enter the partner's share of portfolio income (loss). Items of income, gain, loss and deduction derived from or connected with Connecticut sources **do not include** such items attributable to intangible personal property except to the extent such intangible property is employed in a business, trade, profession or occupation carried on in Connecticut. For example, dividends from stock used as collateral to secure a business loan (for a Connecticut business) would be income from intangible property employed in a Connecticut trade or business and therefore would be subject to Connecticut income tax. (See

LINE 6 - DIVIDENDS FROM CERTAIN MUTUAL FUNDS OWNING U.S. OBLIGATIONS

Enter each partner's share of dividends from mutual funds that are attributable to the ownership of qualified federal obligations. Certain mutual funds are qualified to pay "exempt dividends" if at the close of each quarter of their taxable year, at least 50% of their assets consist of U.S. obligations. The portion of the dividends that is attributable to U.S. obligations will be shown on the annual statement issued by the 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,
- 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 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 with a schedule of amounts of modifications for inclusion on Schedule 1 of Form CT-1040 or Form CT-1040 NR/PY, whichever applies.

Connecticut Temporary Income Tax Rule Section 62(b)-5.)

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 Schedule K-1 by the Connecticut apportionment fraction on Line 8 of Schedule B of this return.

LINE 6

Enter the partner's Connecticut share of IRC section 1231 gain (loss).

If the amount relates to rental (real) property located in Connecticut, IRC section 1231 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 IRC section 1231 gain (loss) from the federal Schedule K-1 by the Connecticut apportionment fraction on Line 8 of Schedule B of this return.

NOTE: If the amount relates to a trade or business activity and the individual is a limited partner, the IRC section 1231 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 Schedule K-1 by the Connecticut apportionment fraction on Line 8 of Schedule B of this return.

LINE 8

The maximum amount of expense deduction for recovery property (IRC section 179 deduction) that an individual can claim from all sources is \$10,000. The \$10,000 limit is reduced if the total cost of IRC section 179 property placed in service during that year exceeds \$200,000.

Unless the partnership maintains adequate books and records, the amount of the IRC section 179 deduction to be entered is calculated by multiplying the partner's share of such deduction from federal Schedule K-1 by the Connecticut apportionment fraction on Line 8 of Schedule B of this return.

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 Connecticut apportionment fraction from Schedule B, Line 8 of this return.

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
1992

(Rev. 9/92)

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)	Partnership Name	Federal Employer I.D. Number
	Address <i>Number and Street P.O. Box</i>	Date Received (FOR DEPT. USE ONLY)
	City, Town or Post Office <i>State Zip Code</i>	Connecticut Tax Registration Number

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, 1993 to file a Connecticut Partnership Income Tax Return for calendar year 1992 or until _____ for fiscal year ending ► _____.

A federal extension has been requested on federal Form 8736, *Application for Automatic Extension of Time to File Return for a U.S. Partnership, REMIC, or for Certain Trusts* for calendar year 1992 or fiscal year beginning _____, 19____, and ending _____, 19____.

YES NO

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

.....

.....

— NOTIFICATION WILL BE SENT IF 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			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 an extension on federal Form 8736 was already 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.

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.

Notification will be sent if the request for extension is denied.

When To File Form CT-1065EXT

File Form CT-1065EXT by April 15, 1993. If the partnership is filing a fiscal year Connecticut Partnership Income Tax Return, file Form CT-1065EXT by the 15th day of the fourth month following the end of the fiscal year.

Where To File

Mail the form 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 the partnership's name(s), address, Connecticut Tax Registration Number and Federal Employer I.D. Number.

Signature - This form must be signed by a general partner.

Others Who Can Sign - Anyone (including attorneys, C.P.A.s and enrolled agents) with a signed Power of Attorney on file can sign for the partnership in place of a general partner.

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 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.

Form CT-1120SI
CONNECTICUT S CORPORATION
INFORMATION AND COMPOSITE INCOME TAX RETURN

For the calendar year 1992, or fiscal year beginning _____, 19____ and ending _____, 19____

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

Check here if Amended 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 SHAREHOLDER'S NAME AND IDENTIFICATION NUMBER	B Connecticut Sourced Income <i>(Enter amount from Part V)</i>	C TAX <i>(Col. B x 4.5%)</i>	D Estimated Tax Paid, If Any	E Penalty Interest
1. ▶	▶			
2. ▶	▶			
3. ▶	▶			
4. ▶	▶			
5. ▶	▶			
6. ▶	▶			
7. Subtotal from additional schedules (if needed)				
8. Total Connecticut sourced income (add Lines 1 - 7, Column B)				
9. Total composite return tax due (add Lines 1 - 7, Column C)				
10. Total estimated tax paid - if any (add Lines 1 - 7, Column D)				

PART 1 Schedule B

COMPUTATION OF COMPOSITE RETURN TAX DUE

1. Total Connecticut sourced income of nonresident individual shareholders included in composite return (From Line 8, Column B, Schedule A)	▶	1		
2. Tax due (Line 1 multiplied by 4.5%)	▶	2		
3. Payments of estimated tax, if any (From Line 10, Column D, Schedule A)	▶	3		
4. Payment made with extension request	▶	4		
5. Total payment (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		
6a. Amount of Line 6 to be applied to 1993 Estimated Tax	▶	6a		
6b. Amount of Line 6 to be refunded (Subtract Line 6a from Line 6).....	▶	6b		
7. If Line 2 is greater than Line 5, enter amount of tax owed (Subtract Line 5 from Line 2).....	▶	7		
8a. If late: Enter Penalty (10% x amount on Line 7 OR if Line 7 is zero, enter \$50 per shareholder).....	▶	8a		
8b. If late: Enter Interest (1¼% x number of months late, or fraction thereof x amount on Line 7).....	▶	8b		
9a. Penalty for Underpayment of Estimated Tax (From Form CT-2210).....	▶	9a		
9b. Interest for Underpayment of Estimated Tax (From Form CT-2210).....	▶	9b		
10. Balance Due with this return (Add Lines 7 through 9b).....	▶	10		

Make check 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	Firm Name (or your name, if self-employed)		Date	Federal Employer I.D. Number
	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 out 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
1. Real property owned	1		
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 of percentages (Add Lines 4, 5 and 6, Column C)			7
8. Business apportionment percentage (Divide total percentage on Line 7 by 3 or actual number of percentages).....			8

PART III Business Information Attach schedule listing all places, both within and without 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
▶ 1.	▶	▶		
▶ 2.	▶	▶		
▶ 3.	▶	▶		

PART V Computation of Connecticut Sourced Income of Nonresident Shareholders

Pro rata share of separately stated Connecticut sourced items from federal Schedule K-1 (Form 1120S) (See Instructions)	SHAREHOLDER			Total Amount
	▶ #1	▶ #2	▶ #3	
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 Connecticut sourced income 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			Total Amount
	▶ #1	▶ #2	▶ #3	
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.

1992

Connecticut S Corporation Information and Composite Income Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayer:

For many of you, this will be the second time that you are required to file a Form CT-1120SI. You'll notice a number of improvements over last year's form.

First, we are no longer requiring you to attach a copy of the federal Schedules K-1. Also, we are no longer requiring you to complete and file Connecticut Schedules K-1.

For nonresident shareholders who will be filing a group return in lieu of filing separate income tax returns, a new form (Form CT-G) is available for use. S corporations will still be required to make a composite payment of income tax on behalf of nonresident shareholders who are not included in the group return unless those shareholders have consented to jurisdiction by filing a Connecticut Nonresident Income Tax Agreement (Form CT-1NA).

While we have worked to make the return and instructions as simple as possible, we know that, inevitably, questions will arise. Our Taxpayer Services Division staff is ready to answer your questions. Their telephone numbers are 203-566-7033 (Greater Hartford calling area) and 1-800-382-9463 (in-state). TDD/TT users may call 203-297-4911.

As always, we would appreciate receiving 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

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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 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 corporation may be liable may subject the 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 Taxpayer Services Division of the Department of Revenue Services can help answer any question regarding the completion of a Connecticut tax return. That division 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 call (203) 297-4911.

CONNECTICUT S CORPORATION 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 must file a return on Form CT-1120SI, Connecticut S Corporation Information and Composite Income Tax Return, regardless of the amount of its income. 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 corporation income. The tax is reported on Form CT-1120S filed by the corporation. Separately stated items of income are taxable to the shareholders and are reported on either individual income tax returns, a group return, or on the composite income tax return filed for nonresident shareholders by the 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 the state or an individual who both maintained a permanent place of abode and spent more than 183 days in the state during the year.

The S corporation must provide each nonresident shareholder with a schedule of amounts of S corporation Connecticut source income 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.

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, Connecticut Nonresident or Part-Year Resident Income Tax Return, 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 attach the original of these forms to the Form CT-1120SI when it is filed.

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 corporation must separately file Form CT-1120S by its due date.

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 corporation is unable to file a timely return, an Application for Extension of Time to File Connecticut S Corporation Information and Composite Income Tax Return, Form CT-1120SI-EXT, 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 Form 7004 was not filed with the Internal Revenue Service, the reason for the Connecticut extension must be stated on the extension request form.

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 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 Application for Extension of Time to File (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.

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.

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.

If the S corporation's federal return is changed or corrected by the Internal Revenue Service, an amended Form CT-1120SI must be filed within 90 days after the final determination is made.

If the S corporation files an amended federal tax return, an amended Form CT-1120SI must be filed within 90 days.

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 are 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 1992 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 1-1/4% per month.

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 corporation fails to timely file, the penalty is \$50.00.

Penalty For Failure To Report Federal Changes

If the Internal Revenue Service changes the S corporation's return, the 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.

Any person wilfully failing to report federal changes may be fined not more than \$1000 or imprisoned not more than one year, or both.

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 the CT-1120SI return. Mail separately to:

Department of Revenue Services
Penalty Review Committee
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

All items may be rounded to the nearest whole dollar on the 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.

GROUP RETURNS FOR NONRESIDENT INDIVIDUAL SHAREHOLDERS

A group return may be filed on Form CT-G only by S corporations with 20 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 filed) did not have income derived from or connected with Connecticut sources 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; and

(5) The shareholder elects to be included in a group nonresident return. (An election is made by the shareholder by merely filing as part of the group return.)

PAYMENT OF 1993 COMPOSITE ESTIMATED TAXES

Estimated tax must be paid if the tax for any shareholder listed on the composite return exceeds \$200. Use Form CT-1120SI-ES to make estimated payments. Estimated tax is paid quarterly, with due dates on 4/15/93, 6/15/93, 9/15/93 and 1/18/94. The required payments for each shareholder are as follows:

April 15, 1993 - an amount equaling at least 22-1/2% of the shareholder's tax due for the taxable year or 30% of the shareholder's 1992 tax.

June 15, 1993 - an amount equaling at least 22-1/2% of the shareholder's tax due for the taxable year or 25% of the shareholder's 1992 tax. (At least 45% of the shareholder's tax due for the taxable year or 55% of the

shareholder's 1992 tax must be paid by this date.)

September 15, 1993 - an amount equaling at least 22-1/2% of the shareholder's tax due for the taxable year or 25% of the shareholder's 1992 tax. (At least 67-1/2% of the shareholder's tax due for the taxable year or 80% of the shareholder's 1992 tax must be paid by this date.)

January 18, 1994 - an amount equaling at least 22-1/2% of the shareholder's tax due for the taxable year or 20% of the shareholder's 1992 tax. (At least 90% of the shareholder's tax due for the taxable year or 100% of the shareholder's 1992 tax must be paid by this date.)

For each installment, the aggregate of the shareholders' estimated tax payments may be reported by using one Form CT-1120SI-ES.

NOTE: For those S corporations 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.

SPECIFIC INSTRUCTIONS

GENERAL INFORMATION

Enter the corporate name, address, Federal Employer Identification Number and Connecticut Tax Registration Number.

Check the appropriate box if this is an amended return.

Enter the total number of shareholders during the taxable year.

PART I. SCHEDULE A - S CORPORATION SHAREHOLDER INFORMATION-COMPOSITE RETURN

This part must be completed for all S corporations which have any nonresident shareholders who have failed to submit a completed Form CT-1NA to the S corporation or who have not elected to be included on a group return (Form CT-G).

Column A - Shareholder's Name and Identification Number - Enter the names and identification numbers or social security numbers of the shareholders who must be included in the composite return.

Column B - Connecticut Sourced Income - Include the Connecticut sourced income of each nonresident individual included in the composite return. Enter the total amounts from Part V for all such nonresident individual shareholders on Line 8. **THE FEDERAL RULES REGARDING RESTRICTIONS ON NETTING ONLY SIMILAR CHARACTERS OF INCOME APPLY.**

Column C - Tax - Multiply the Connecticut sourced income amounts in Column B by 4.5% to compute the tax due 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 penalty and interest paid for late filing, late payment or the underpayment of estimated taxes.

PART I. SCHEDULE B - COMPUTATION OF COMPOSITE RETURN TAX DUE

LINE 1 - CONNECTICUT SOURCED INCOME OF SHAREHOLDERS INCLUDED IN COMPOSITE RETURN

Enter the total Connecticut sourced income of all shareholders for whom the S corporation is filing the composite income tax return as entered on Line 8, Column B of Part I, Schedule A above.

LINE 2 - TAX DUE

Multiply the amount of Line 1 by 4.5% to compute the amount of tax due. The amount computed should equal the amount entered on Line 9, Column C of Part I, Schedule A above.

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 Line 10, Column D of Part I, Schedule A above.

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 6a - AMOUNT OF LINE 6 TO BE APPLIED TO 1993 ESTIMATED TAX

Enter the amount of the 1992 overpayment to be applied to the corporation's 1993 Connecticut composite estimated tax.

LINE 6b - AMOUNT OF REFUND

Subtract Line 6a from Line 6. Enter the result on Line 6b. This is the amount of the refund due.

LINE 7 - AMOUNT OF TAX OWED

If Line 2 is more than Line 5, subtract Line 5 from Line 2, and enter the result on Line 7. This is the amount of tax owed.

LINES 8a AND 8b - LATE PAYMENT, LATE FILING: PENALTY AND INTEREST

8a. Late Payment or Filing Penalty: The penalty for late payment or underpayment 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.

8b. 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.

LINES 9a AND 9b - UNDERPAYMENT OF ESTIMATED TAX

See Form CT-2210 (Underpayment of Estimated Tax by Individuals and Fiduciaries) to calculate the underpayment penalty and interest. Enter the penalty amount on Line 9a and the interest amount on Line 9b.

LINE 10 - BALANCE DUE WITH THIS RETURN

Add Lines 7 through 9b and enter the total on Line 10. Pay the amount in full with the return. Make check or money order payable to the Commissioner of Revenue Services. Include the S corporation's Federal Employer Identification Number and "1992 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.

Anyone the corporation 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 name, and firm address must also be entered in the space provided.

NOTE: If the corporation paid anyone for advice or for preparation of this return, the corporation may incur a use tax liability if that preparer did not charge a sales tax. If there are any questions regarding the use tax liability, contact any Department of Revenue Services location. Retain a copy of this return for the corporation's records. Attach to the return a copy of all applicable schedules and forms.

PART II. INCOME APPORTIONMENT

Use the income apportionment formula only if the S corporation carries on business both within and without Connecticut but does not maintain books and records from which the Connecticut business income can be determined. The business apportionment percentage calculated on Line 8 will be used to complete Part V for the S corporation's nonresident shareholders.

This Part 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 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 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 8.

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 as a percentage in Column C.

LINE 5 - EMPLOYEE WAGES AND SALARIES

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 everywhere. Enter in Column B the total compensation paid to employees during the taxable year 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.

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 a salesperson 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.

LINE 7 - TOTAL OF PERCENTAGES

In Column C, add Lines 4, 5 and 6 and enter the total on Line 7, Column C.

LINE 8 - BUSINESS APPORTIONMENT PERCENTAGE

Divide Line 7 by three (or by the actual number of percentages if less than three). Enter the result on Line 8, Column C.

PART III. BUSINESS INFORMATION

List the exact location of each place where the S corporation carries on business. Briefly describe each place, e.g., sales office, agency, factory. Briefly describe the activity at the location shown, e.g., storage, administration, manufacturing.

PART IV. S CORPORATION SHAREHOLDER INFORMATION

Enter the name, address, Federal Employer Identification Number or social security number (whichever is applicable), percentage of stock ownership, and residence status of all shareholders. Every shareholder must be listed whether individual or entity, resident or nonresident. (Attach additional sheets if necessary.)

Each numbered 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

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 Connecticut sources. 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 sourced items on Part V. This is accomplished by multiplying the federal Schedule K-1 amounts for each shareholder by the Connecticut apportionment percentage 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. 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 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. (See Connecticut Temporary Income Tax Rule 62(b)-5.)

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

The maximum amount of expense deduction for recovery property (IRC section 179 deduction) that an individual can claim from all sources is \$10,000. The \$10,000 limit is reduced if the total cost of IRC section 179 property placed in service during that year exceeds \$200,000.

Unless the S corporation maintains adequate books and records, the amount of the IRC section 179 deduction to be entered is calculated by multiplying the shareholder's share of such deduction from federal Schedule K-1 by the Connecticut 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:

- 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.

Unless the S corporation maintains adequate books and records, this must be calculated by multiplying the above federal amounts by the Connecticut apportionment fraction on Line 8 of Part II of this return.

LINE 6

Enter the shareholder's Connecticut share of the IRC section 1231 gain (loss).

If the amount relates to rental property located in Connecticut, the IRC 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 IRC section 1231 gain (loss) from the federal Schedule K-1 by the Connecticut 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

Multiply the shareholder's pro rata share of Lines 1 through 10 by the S corporation's apportionment fraction.

ADDITIONS: ENTER EACH SHAREHOLDER'S SHARE AS A POSITIVE NUMBER.

LINE 1 - INTEREST ON STATE AND LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the shareholder's pro rata share 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 OR LOCAL OBLIGATIONS OTHER THAN CONNECTICUT

Enter the shareholder's pro rata share 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 the 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 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 percentage 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 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 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 - DIVIDENDS FROM CERTAIN MUTUAL FUNDS OWNING U.S. OBLIGATIONS

Include dividend income attributable to the ownership of qualified mutual fund shares. Certain mutual funds are qualified to pay "exempt dividends" if at least 50% of their assets each quarter consist of tax-exempt U.S. obligations. The portion of dividends that is tax-exempt will be shown on the annual statement issued by the fund.

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 percentage 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 1993			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 2	FOR TAXABLE YEAR ENDING
Name of Entity		1. Payment Amount ▶	
Address (Number and Street)			
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and
 "1993 CT-1120 SI-ES" on check.

Send completed coupon and payment to:

Department of Revenue Services
P.O. Box 2967
Hartford, CT 06104-2967

CT-1120SI-ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1993			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING
Name of Entity		1. Payment Amount ▶	
Address (Number and Street)			
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and
 "1993 CT-1120 SI-ES" on check.

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, 1993.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

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, 1993.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

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 1993			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING
Name of Entity		1. Payment Amount ▶	
Address <i>(Number and Street)</i>			
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and
 "1993 CT-1120 SI-ES" on check.

Send completed coupon and payment to:

**Department of Revenue Services
 P.O. Box 2967
 Hartford, CT 06104-2967**

CT-1120SI-ES CONNECTICUT ESTIMATED COMPOSITE INCOME TAX PAYMENT 1993			
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING
Name of Entity		1. Payment Amount ▶	
Address <i>(Number and Street)</i>			
City or Town	State	Zip Code	

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and
 "1993 CT-1120 SI-ES" on check.

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, 1993.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

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, 1993.

Estimated tax must be paid if the tax for any nonresident individual included in the composite return will be more than \$200.

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-1120SI-EXT

**CT-1120SI-EXT
1992**

**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)	Corporation Name	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 (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, 1993 to file a Connecticut S Corporation Information and Composite Income Tax Return for calendar year 1992 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 Return* for Calendar Year 1992 or fiscal year beginning _____, 19____, and ending _____, 19____. YES NO.

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

.....

.....

— NOTIFICATION WILL BE SENT IF EXTENSION REQUEST IS DENIED —

1. Total Connecticut S Corporation Composite Income Tax liability for 1992. (Amount may be estimated)....1 NOTE: An amount must be entered on Line 1. If no tax is due, enter zero (0).		
2. 1992 Connecticut estimated composite income tax payments 2		
3. Connecticut S Corporation Composite Income Tax balance due (Subtract Line 2 from Line 1). Pay in full with this form. If Line 2 is greater than Line 1, enter zero (0)3 ►		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES. Write the S corporation's Federal Employer I.D. Number and "1992 Form CT-1120SI-EXT" on the check.

Return this form 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 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			Federal Employer I.D. Number
	Firm Name and Address			CT Sales Tax Registration Number

Form CT-1120SI-EXT Instructions

Purpose:

Use Form CT-1120SI-EXT to ask for 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 if federal Form 7004 was already filed with and allowed by the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation can apply for a six month extension to file the Connecticut S Corporation Information and Composite Income Tax Return and you must indicate the reasonable cause for the request.

To Obtain A Connecticut Filing Extension the corporation **MUST**:

1. Complete Form CT-1120SI-EXT in its entirety,
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.

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.

Notification will be sent if the request for extension is denied.

When To File Form CT-1120SI-EXT

File Form CT-1120SI-EXT by April 15, 1993. If the corporation is 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 end of the fiscal year.

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 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, C.P.A.s and enrolled agents) with a signed Power of Attorney on file can sign for the corporation in place of a corporate officer.

If a corporate officer is unable, by reason of illness, absence or other good cause, to request an extension, any person standing in a close personal or business relationship to the corporate officer may sign the request on his or her behalf and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the corporate officer and the relationship existing between the corporate officer and the signer.

Form CT-G
CONNECTICUT GROUP INCOME TAX RETURN

CT-G
1992

For the year January 1 - December 31, 1992, or other taxable year beginning _____, 1992, ending _____, 19____.
(For nonresident individuals who are partners, shareholders of S corporations and beneficiaries of certain trusts or estates)

Name of Entity ▶	Federal Employer Identification Number
Address <i>Number and Street</i> ▶	Date Received <i>(For Department Use Only)</i> ▶
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:

1. Income Tax <i>(Total of Column D, Schedule G)</i>	▶	1		
2. Estimated tax paid <i>(Total of Column E, Schedule G)</i>	▶	2		
3. Amount paid with extension request (if any)	▶	3		
4. Enter the total payments <i>(Line 2 plus Line 3)</i>	▶	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 1993	▶	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 <i>(Total of Column F, Schedule G)</i>	▶	7		
8. If late: Enter Interest <i>(Total of Column G, Schedule G)</i>	▶	8		
9. Penalty for Underpayment of Estimated Tax <i>(Total of Column H, Schedule G)</i>	▶	9		
10. Interest for Underpayment of Estimated Tax <i>(Total of Column I, Schedule G)</i>	▶	10		
11. BALANCE DUE <i>(Add Lines 6 through 10)</i>	▶	11		

Make your check payable to: COMMISSIONER OF REVENUE SERVICES
Write your Federal Employer I.D. Number and "1992 Form CT-G" on your check.

Return this form 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 / Officer	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Federal Employer I.D. Number
	Firm Name and Address		Connecticut Tax Registration Number

Was a fee charged for the preparation of this return or for advice in the preparation of this return? Yes No

Group Income Tax Schedule

**1992
Schedule G**

Name of entity _____ Federal Employer I.D. Number _____

A Social Security Number	B Name and Address	C Share of Connecticut Source Income	D Connecticut Income Tax (Col. C x 4.5%)	E Share of Estimated Tax Paid	F Share of Late Payment/Filing Penalty	G Share of Late Payment/Filing Interest	H Share of Underpayment Penalty	I Share of Underpayment Interest
▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
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▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
▲		▲						
		Total						

GROUP RETURNS FOR NONRESIDENT PARTNERS, S CORPORATION SHAREHOLDERS, AND TRUST OR ESTATE BENEFICIARIES

IN GENERAL

Partnerships with twenty 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 with 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 twenty 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; and

5) The partner elects to be included in a group return. (The election is made by filing with the partnership, before the group return is filed, a Form CT-2NA. The partnership must keep these Forms CT-2NA in its records.)

NOTE: Partners, shareholders or beneficiaries filing as part of a group return are thereby submitting to Connecticut personal jurisdiction for Connecticut income tax purposes.

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. All nonresident partners not included in the group return are required to meet their Connecticut obligations by filing their own Form CT-1040 NR/PY.

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 Connecticut sources other than from his or her distributive share from the partnership, such partner shall:

1) File a Form CT-1040 NR/PY on such partner's own behalf;

2) Report all Connecticut-sourced income (including that reported in the group return) on the partner's own Form CT-1040 NR/PY;

3) Report as tax paid on the partner's own Form CT-1040 NR/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 1993 TAXABLE YEAR

Estimated tax must be paid if the tax for any individual listed on the return can reasonably be expected to exceed \$200. Use Form CT-GES to make estimated tax payments. Estimated tax is paid quarterly, with due dates on: 4/15/93, 6/15/93, 9/15/93 and 1/18/94. The required payments for each partner are as follows:

April 15, 1993 - an amount equaling at least 22-1/2% of the partner's tax due for the taxable year or 30% of the partner's 1992 tax.

June 15, 1993 - an amount equaling at least 22-1/2% of the partner's tax due for the taxable year or 25% of the partner's 1992 tax. (At least 45% of the partner's tax due for the taxable year or 55% of the partner's 1992 tax must be paid by this date.)

September 15, 1993 - an amount equaling at least 22-1/2% of the partner's tax due for the taxable year or 25% of the partner's 1992 tax. (At least 67-1/2% of the partner's tax due for the taxable year or 80% of the partner's 1992 tax must be paid by this date.)

January 18, 1994 - an amount equaling at least 22-1/2% of the partner's tax due for the taxable year or 20% of the partner's 1992 tax. (At least 90% of the partner's tax due for the taxable year or 100% of the partner's 1992 tax must be paid by this date.)

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.

Make check payable to:

Commissioner of Revenue Services

Mail to: Department of Revenue Services
P. O. Box 5019
Hartford, Connecticut 06105-5019

GROUP INCOME TAX SCHEDULE - SCHEDULE G

Column A - Enter the Social Security number of each qualified electing nonresident partner, shareholder or beneficiary.

Column B - Enter the name and address of each qualified electing nonresident partner, shareholder or beneficiary.

Column C - Enter the Connecticut source income.

Partnerships

Each partner's distributive share of Connecticut source income 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 Connecticut source income 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 the passive losses. Excess passive activity losses that cannot be offset may be carried forward.)

Trusts and Estates

Each beneficiary's share of Connecticut source income 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 the 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 Connecticut source income 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-1040 NR/PY, the losses 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).

Columns F - and G Late Payment or Late Filing Penalty and Interest

Penalty:

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 \$50.00 for each partner listed on the group return.

Interest:

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.

Columns H and I - Underpayment Penalty and Interest

Enter each partner's share of the underpayment penalty and interest (if any). The underpayment penalty and interest can be calculated on Form CT-2210, Underpayment of Estimated Tax by Individuals and Fiduciaries.

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 plus Line 3.

LINE 5

If the amount of Line 4 is more than the amount on Line 1, subtract the amount on Line 1 from the amount on Line 4. This is the 1992 overpayment. The entire amount shall be credited to the group's 1993 Connecticut estimated tax.

LINE 6

If the amount on Line 1 is more than the amount on Line 4, subtract the amount on Line 4 from the amount on Line 1. This is the amount of tax owed.

LINES 7 AND 8

Enter the amount of the late payment or late filing penalty and interest, if any. (See Columns F and G of Schedule G.)

LINES 9 AND 10

Enter the amount of the underpayment of estimated tax penalty and interest, if any. (See Columns H and I of Schedule G.)

LINE 11

Balance Due. Add Lines 6, 7, 8, 9 and 10.

FORM CT-G EXT
Application For Extension of Time to File
Connecticut Group Income Tax Return

CT-G EXT
1992

IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name	Federal Employer I.D. Number
	Address <i>Number and Street</i>	Date Received (For Department Use Only)
	City or Town <i>State Zip Code</i>	Connecticut Tax Registration Number

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, 1993 to file my Connecticut Group Income Tax Return for calendar year 1992 or until _____ for fiscal year ending ►_____.

The reason for the Connecticut extension is

.....

.....

.....

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

1. Total Connecticut Group Income Tax liability for 1992. (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 Group Income Tax previously paid.....2 (Estimated tax payments including prior year overpayment)		
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).....►3		

Make your check payable to: COMMISSIONER OF REVENUE SERVICES.
Write your Federal Employer I.D. Number and "1992 Form CT-G / EXT" on your check.

Return this form 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	Signature of General Partner / Fiduciary / Officer	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-G EXT Instructions

Purpose:

Use Form CT-G EXT to ask for a six month extension to **file** the Connecticut group income tax return.

You must provide the reason for the Connecticut extension request.

To Obtain A Connecticut Group Extension:

1. Complete Form CT-G EXT in its entirety,
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 **does not extend** the **time to pay** the group income tax.

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.

We will notify you only if your request is denied.

When To File Form CT-G EXT:

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 or S corporation shareholders or trust or estate beneficiaries.

Where To File:

Mail the form to:

State of Connecticut
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

Specific Instructions

Name, Address, and Federal I.D. Number - Enter your name, address and Federal Employer I.D. Number.

Signature - This form must be signed by a general partner / fiduciary / officer.

Others Who Can Sign - Anyone with a Power of Attorney can sign the return. Attorneys, CPAs and enrolled agents must maintain a signed Power of Attorney on file in order to sign.

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 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 a general partner, fiduciary or officer and the relationship existing between the general partner, fiduciary or officer and the signer.

CT-GES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT				1993
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 2	FOR TAXABLE YEAR ENDING	
Name of Entity		1. Payment Amount ▶		
Address (Number and Street)				
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				

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and "1993 CT GES"
 on check.

Send completed coupon and payment to:

Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

CT-GES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT				1993
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 1	FOR TAXABLE YEAR ENDING	
Name of Entity		1. Payment Amount ▶		
Address (Number and Street)				
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				

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and "1993 CT GES"
 on check.

Send completed coupon and payment to:

Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

Instructions for CT-GES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1993.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

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-GES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1993.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

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-GES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT			1993	
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 4	FOR TAXABLE YEAR ENDING	
Name of Entity		1. Payment Amount ▶		
Address (Number and Street)				
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				

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and "1993 CT GES"
 on check.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

CT-GES CONNECTICUT ESTIMATED GROUP INCOME TAX PAYMENT			1993	
Federal Employer I.D. Number ▶	Connecticut Tax Registration Number ▶	PAYMENT 3	FOR TAXABLE YEAR ENDING	
Name of Entity		1. Payment Amount ▶		
Address (Number and Street)				
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				

See instructions on reverse for filing requirements.
 Make check payable to: Commissioner of Revenue Services.
 Write your Federal Employer I.D. Number(s) and "1993 CT GES"
 on check.

Send completed coupon and payment to:
Department of Revenue Services
P.O. Box 5019
Hartford, CT 06104-5019

Instructions for CT-GES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1993.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

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-GES

Fill in the taxable year for which this payment is made. For calendar year filers, this would be December 31, 1993.

Estimated tax must be paid if the tax for any nonresident individual filing on the group return will be more than \$200.

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

(New 12/92)

**CONNECTICUT NONRESIDENT INCOME TAX AGREEMENT/
ELECTION TO BE INCLUDED IN A GROUP RETURN**

IMPORTANT - READ INSTRUCTIONS BELOW

Nonresident's Taxable Year Including Partnership's Year End			Taxable Year of Partnership		
Beginning _____, 19____ and Ending _____, 19____			Beginning _____, 19____ 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. The 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 20 or more qualified electing nonresident partners for that taxable year. The qualified electing nonresident partners must all have the same 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. The due date for the 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 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)		
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).

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		1993
CONNECTICUT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER I.D. NUMBER	YEAR		
▶	▶	1993		
ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE		1. ENTER QUARTER (1, 2, 3 or 4)		
		2. CONNECTICUT TAX WITHHELD		
		<p>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</p>		
DO NOT FOLD OR BEND COUPON				



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES



**1993 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 1993.

Quarterly Reconciliation: Form CT-941, the Connecticut Quarterly Reconciliation of Withholding is to be filed when the employer is required to file the Employer's Quarterly Federal Tax Return (IRS Form 941). A quarterly reconciliation is required as long as the employer has an active withholding account with DRS even if no tax is due. 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, substitute the next business day.

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.
- 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, skip Lines 8 and 9, and complete the "Overpayment" section of this form.
- Line 8:** Enter Penalty and Interest in items 8a and 8b, and enter the total on Line 8. Consult the 1993 Connecticut Circular CT for information on calculating penalty and interest.
- Line 9:** Add Lines 7 and 8. This is the total amount now due.

Check the appropriate box on the back of this form indicating your 1993 federal deposit schedule. Sign and date the return in the space provided. In case of overpayment, specify whether overpayment amount should be refunded or credited to the next quarter by checking the appropriate box. If payment is due, remit payment with this return.

NOTE: You must file a return even if no tax is due.

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 ►1993

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1,2,3 or 4) ▶	DUE DATE
------------------------------------------	------------------------------	-------------------------------------------	----------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE

TAXPAYER'S COPY

1. GROSS WAGES PAID	1.		
2. GROSS CONNECTICUT WAGES PAID	2.		
3. CONNECTICUT TAX WITHHELD (see instructions)	3.		
4. CREDIT FROM PRIOR PERIOD (see instructions)	4.		
5. PAYMENTS MADE THIS QUARTER	5.		
6. TOTAL DEPOSITS (add Lines 4 and 5)	6.		
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6)	7.		
8a. PENALTY: + 8b. INTEREST:	= 8.		
9. TOTAL AMOUNT DUE (add Lines 7 and 8)	9.		

If out of business, check here and enter date of last withholding liability _____

Overpayment: If amount of Line 6 is more than Line 3, enter overpayment amount here \$_____ and check if to be: Applied to next quarter OR Refunded

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 ►1993

CONNECTICUT TAX REGISTRATION NUMBER ▶	FEDERAL EMPLOYER I.D. NUMBER	ENTER REPORTING QUARTER (1,2,3 or 4) ▶	DUE DATE
------------------------------------------	------------------------------	-------------------------------------------	----------

ENTER NAME AND ADDRESS BELOW. PLEASE PRINT OR TYPE

1. GROSS WAGES PAID	1.		
2. GROSS CONNECTICUT WAGES PAID	2.		
3. CONNECTICUT TAX WITHHELD (see instructions)	3.		
4. CREDIT FROM PRIOR PERIOD (see instructions)	4.		
5. PAYMENTS MADE THIS QUARTER	5.		
6. TOTAL DEPOSITS (add Lines 4 and 5)	6.		
7. NET TAX DUE (OR CREDIT) (Line 3 minus Line 6)	7.		
8a. PENALTY: + 8b. INTEREST:	= 8.		
9. TOTAL AMOUNT DUE (add Lines 7 and 8)	9.		

If out of business, check here and enter date of last withholding liability _____

Overpayment: If amount of Line 6 is more than Line 3, enter overpayment amount here \$_____ and check if to be: Applied to next quarter OR Refunded

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 _____

FEDERAL DEPOSIT SCHEDULE

Indicate by checking the appropriate box below, your deposit schedule for federal withholding tax purposes.

- Monthly
- Semi-Weekly
- Other _____
(please specify, e.g. following transitional rules)

CT-941 Back (Rev. 11/92)

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 or Town	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	CORRECTED AMOUNT	NET CHANGE Increase or (Decrease)
1. Gross wages paid1	▶		
2. Gross Connecticut wages paid2	▶		
3. Connecticut tax withheld3	▶		
4. Credits from prior period4	▶		
5. Payments made this quarter5	▶		
6. Total deposits (Add Lines 4 and 5)6	▶		
7. Net tax due (or credit) (Line 3 minus Line 6)7	▶		
8. Penalty8	▶		
9. Interest9	▶		
10. TOTAL AMOUNT DUE (OR CREDIT) (Add Lines 7, 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

Pay total amount shown on Line 10.
 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 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		

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.

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 amount that should have been reported on the original Form CT-941.

In the third column, enter the net increase or net decrease for each line which has been changed. (Any decrease should be in brackets.)

Line 7 - If the amount on Line 7 is a net tax due, you must complete Lines 8, 9 and 10. If Line 7 is a credit, enter the same amount on Line 10 and complete the overpayment section.

Line 8 - Any amount of additional tax due is subject to a penalty of 10%.

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.

Line 10 - Add Lines 7, 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.

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
1992 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 1992.

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 ▶ 1992			
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 ▶ 1992			
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. 11/92)

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. 11/92)

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.

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. 11/92)

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. 11/92)

1993 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 penalties and interest.

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. An additional worksheet is provided on the back of this form for additions or reductions to gross income from sources other than wages.

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.

Underwithholding. You may be underwithheld if:

- you work more than one job;
- you qualify under the Special Rules For Certain Married Individuals, and do not utilize the supplemental tables;
- you have substantial nonwage income.

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.

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 -----

1993 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
(Enter amount from Line 7 on reverse if you are adding to withholding) 2. _____
3. Reduced withholding amount per pay period
(Enter amount from Line 7 on reverse if you are reducing withholding) 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 <i>Please sign here</i>	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
--------------------------------	----------------------------------------

NOTE: Use this worksheet if you expect to have additions or reductions to your gross income and would like to adjust your withholding accordingly.

Additions and reductions may include, but are not limited to, items such as:

- Taxable pensions/annuities
- Dividend and interest income
- Partnership or trust income or loss
- S Corporation shareholder's income or loss
- Business income or loss
- Reimbursable moving expenses.

WITHHOLDING ADJUSTMENT WORKSHEET:

1. Estimated additions to gross income (Income on which no CT income taxes will be withheld.) 1. _____
2. Estimated reductions of gross income (Enter as a positive number.).....2. _____
3. Net adjustment to gross income (Line 1 minus Line 2.)3. _____
4. Annual adjustment to withholding (Multiply amount on Line 3 by .045.)4. _____
5. Divide Line 4 by the number of pay periods in the year. (Enter result here.)5. _____
6. For married couples filing jointly who both select filing status "A", enter the appropriate amount from the supplemental tables.6. _____
7. Addition (or reduction) to withholding (Combine Lines 5 and 6)7. _____

If Line 7 is an addition to withholding, enter this amount on Line 2 on front.
If Line 7 is a reduction from withholding, enter this amount on Line 3 on front.

CAUTION: Underwithholding may result in interest and penalties. Informational Publication IP 92(9), *Is My Connecticut Withholding Correct?*, can help you determine if enough state tax is being withheld. Call DRS Forms Unit, (203) 297-4753, to request a copy of this publication.

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 two incomes combined. 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, simply look up both incomes in the appropriate chart and follow the instructions.

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)							

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)							

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. **Spouse with larger income:** Enter the adjustment amount on Line 6 of **your** Form CT-W4, Withholding Adjustment Worksheet.

SUPPLEMENTAL TABLE FOR MARRIED COUPLES FILING JOINTLY

(For married couples who both select status "A" on their CT-W4's)

- Spouse With Larger Income -

Semi-Monthly		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)	(34.03)	(31.31)	(29.62)	(22.13)	(14.62)	(7.13)	(4.69)	(5.63)	(6.56)	(7.50)	(8.44)	(9.38)
10,000	(0.98)	(6.94)	(8.90)	(21.00)	(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)	(4.78)	3.65	2.72	10.21	12.65	11.71	10.78	9.84	8.90			
20,000	0.00	0.00	1.41	(5.62)	3.75	12.19	11.25	13.68	12.75	11.81	10.88	9.93				
25,000			0.01	0.00	1.32	8.07	10.50	9.56	8.63	7.69	6.75					
30,000				0.00	0.00	6.75	0.75	(0.19)	(1.12)	(2.07)						
35,000					(0.01)	1.68	(7.69)	(8.63)	(9.57)							
40,000					0.00	0.00	(9.37)	(10.32)								
45,000					0.00	0.00	(9.38)									

- Spouse With Larger Income -

Monthly		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)	(68.06)	(62.63)	(59.25)	(44.25)	(29.25)	(14.25)	(9.37)	(11.25)	(13.12)	(15.00)	(16.88)	(18.75)
10,000	(1.87)	(13.87)	(17.82)	(42.00)	(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)	(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)	7.50	24.37	22.50	27.38	25.50	23.63	21.75	19.88				
25,000			(0.01)	2.62	16.12	32.99	21.00	19.12	17.25	15.37	13.50					
30,000				0.00	13.50	20.25	1.50	(0.37)	(2.25)	(4.12)						
35,000					3.37	3.36	(15.38)	(17.26)	(19.13)							
40,000					0.00	0.00	(18.75)	(20.62)								
45,000					0.00	(0.01)	(18.75)									

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. **Spouse with larger income:** Enter the adjustment amount on Line 6 of **your** Form CT-W4, Withholding Adjustment Worksheet.

1993 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. But 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 income tax payments.

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 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*, 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 ---

1993 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 OF TAXPAYER	DATE

1993 ESTIMATED INCOME TAX WORKSHEET

(Use this worksheet if you wish to include all 1993 estimated income in determining withholding amount.)

1. Total Adjusted Gross Income you expect in 1993.....	1.	\$ _____
2. Allowable State Adjustments (additions or reductions).....	2.	\$ _____
3. Connecticut Adjusted Gross Income (sum of Lines 1 and 2)	3.	\$ _____
4. Exemption (from Table A)	4.	\$ _____
5. Connecticut Taxable Income (Line 3 minus Line 4)	5.	\$ _____
6. Connecticut Income Tax (multiply Line 5 by 0.045)	6.	\$ _____
7. Connecticut Tax Credit Level (from Table B : (0.75, 0.35, 0.15, 0.10 or 0) 7.....	7.	_____
8. Connecticut Tax Credit Amount (multiply Line 6 by Line 7)	8.	\$ _____
9. Credit for taxes due to other jurisdictions (Residents or Part-year residents only)....	9.	\$ _____
10. Connecticut Income Tax withheld and estimated to be withheld (on income other than this pension or annuity) during the entire year 1993	10.	\$ _____
11. Total credits (sum of Lines 8, 9 and 10).....	11.	\$ _____
12. 1993 Estimated Income Tax (Line 6 minus Line 11)	12.	\$ _____
13. Amount to be withheld from each payment (Divide Line 12 by the number of payments you will receive in 1993.)	13.	\$ _____

Instructions for completing worksheet:

Line 1: Enter your estimated adjusted gross income. (This can be found on federal Form 1040ES.)

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.

The most common adjustments may include:

- Lump sum distributions from qualified plans (add)
- Interest or exempt-interest dividends on state or local obligations other than Connecticut (add)
- Shareholder's portion of S Corporation nonseparately computed income or loss (add the loss or subtract the income)
- Interest or qualified dividends from U.S. obligations (subtract)
- Reimbursed moving expense deductible on federal Schedule A (subtract)
- State tax refunds included in income (subtract)
- Tier 1 Railroad Retirement benefits (subtract)

(See Schedule 1, Form CT-1040, for a complete list of allowable adjustments.)

Line 3: Add Lines 1 and 2. This is your estimated Connecticut adjusted gross income.

Line 4: Using **Table A**, determine your exemption by locating your filing status in **Table A**. Use your estimated Connecticut adjusted gross income (from Line 3 above) to determine your allowable exemption. Enter this amount on Line 4.

Line 5: Subtract Line 4 from Line 3. This is your estimated Connecticut taxable income.

Line 6: Multiply Line 5 by 0.045 (4.5%). This is your estimated Connecticut tax liability for 1993.

Line 7: Using **Table B**, determine your Connecticut tax credit percentage by locating your filing status. Use your Connecticut adjusted gross income (from Line 3 above) to determine your allowable credit percentage. Enter this amount on Line 7.

Line 8: Multiply Line 6 by Line 7. This is your estimated Connecticut tax credit for 1993.

Line 9: For residents or part-year residents: Enter any allowable credit for taxes paid to other jurisdictions. The allowable credit is the lesser of the tax paid to the other state or on income earned while you were a resident of Connecticut or on the tax you would otherwise pay to Connecticut on that income.

Line 10: Enter the total amount of Connecticut income tax you expect to have withheld by your employer(s) for the entire year 1993.

Line 11: Add Lines 8, 9 and 10. This is your total of estimated tax credits for 1993.

Line 12: Subtract Line 11 from Line 6. This is your estimated income tax due for 1993.

Line 13: Divide the amount on Line 12 by the number of pension or annuity payments you will receive in 1993. Line 13 should be a **whole dollar amount, not less than \$10**. Enter this amount on Line 1 of the certificate on the front of this form.



**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
92 FARMINGTON AVENUE, HARTFORD, CT 06105**

The purpose of this letter is to advise you that, pursuant to 5 U.S.C. §8345(k), the State of Connecticut, Department of Revenue Services has entered into an agreement with the United States Office of Personnel Management (U.S.O.P.M.) to provide for VOLUNTARY withholding of Connecticut income tax from annuity payments of retired civil service employees who reside in Connecticut. You may elect to have Connecticut income tax withheld from your monthly civil service annuity payment effective January 1, 1993. You DO NOT have to participate in this program, *but participation in this program may enable you to avoid having to make estimated Connecticut income tax payments on a quarterly basis.* If you DO NOT wish to participate, disregard this letter. If you elect to participate in the program you must complete the CT-W4CS, "REQUEST TO WITHHOLD CONNECTICUT INCOME TAX FROM CIVIL SERVICE ANNUITY" form below in its entirety. Incomplete or unsigned forms will be returned to you unprocessed. *All requests must be sent to the Department of Revenue Services for processing.* U.S.O.P.M. cannot process your request directly and will return any request received from any annuitant without action. The Department of Revenue Services will maintain the information that you submit. The Department will protect the confidentiality of this information under the Privacy Act of 1974 (5 U.S.C. §5526b) as well as under Connecticut law (Conn. Gen. Stat. §12-15).

INSTRUCTIONS AND REQUIREMENTS

Connecticut income tax will only be withheld from regular, recurring, monthly annuity payments. You can have State income tax withheld for only ONE State at a time. To change from one State to another, you MUST first cancel your old request with that State and then request the new State to begin withholding. Your withholding request MUST be in whole dollar amounts and not less than ten dollars (\$10.). You can change the amount withheld or cancel this withholding at any time by completing a new CT-W4CS form. At the end of the year, you will receive a Form 1099R, indicating the total amount withheld, to be filed with your Connecticut income tax return.

Mail this completed form and all inquiries to: Connecticut Department of Revenue Services
P.O. Box 2933
Hartford, CT 06104-2933
or call

(203) 566-7033 or 1-800-382-9463 (For Connecticut callers). The TDD/TT Number is (203) 297-4911.

NOTE: Please return this form by October 15, 1992 for withholding to start on January 1, 1993.

Detach and return this portion to request automatic withholding from civil service annuity

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

CT-W4CS



REQUEST TO WITHHOLD STATE INCOME TAX FROM CIVIL SERVICE ANNUITY

TYPE OF REQUEST (CHECK ONE BOX)		
<input type="checkbox"/> (1) NEW	<input type="checkbox"/> (2) CHANGE	<input type="checkbox"/> (3) CANCEL
FIRST NAME AND MIDDLE INITIAL	LAST NAME	SOCIAL SECURITY NUMBER
HOME ADDRESS		CIVIL SERVICE CLAIM NUMBER
CITY OR TOWN, STATE AND ZIP CODE		
I hereby request the U.S. Office of Personnel Management to withhold Connecticut income tax from my monthly civil service annuity check in the amount of (must be \$10 or more).		\$.00
SIGNATURE OF TAXPAYER	TELEPHONE NUMBER	DATE

FORM CT-709

CONNECTICUT GIFT TAX RETURN

CT-709
CALENDAR YEAR
>1992

Donor's First Name and Middle Initial ▶	Donor's Last Name ▶	Social Security Number
Address of Donor ▶ <i>Number and Street</i>		<input type="checkbox"/> Connecticut Resident <input type="checkbox"/> Nonresident
City, Town or Post Office ▶	State	Zip Code
If the donor died during the year, check here <input type="checkbox"/> and enter date of death ▶ _____ 19__		Check here if Amended Return <input type="checkbox"/>

		YES	NO
1. Is your spouse a U.S. citizen?	<input type="checkbox"/>	<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"/>	<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, Page 2. 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"/>	<input type="checkbox"/>
3. Were you married to one another during the entire calendar year?.....	<input type="checkbox"/>	<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 a gift tax return for this calendar year be filed by your spouse?.....	<input type="checkbox"/>	<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

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: April 15, 1993
 Make check payable to: Commissioner of Revenue Services
 Write your social security number and "1992 Form CT-709" on your 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 Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number ()
	Paid Preparer's Signature (other than donor)	Date	Federal Employer I.D. Number
	Firm Name and Address (other than donor)		Connecticut Sales Tax Registration Number

Check here if you paid anyone for preparation of this return.

SCHEDULE A - Computation of Taxable Gifts

(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 of 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 of 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

THIS BOOKLET ALSO CONTAINS:
CT-709EXT

1992

Connecticut Gift Tax Return and Instructions

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



January 1993

Dear Taxpayers:

For many of you, this will be the second time that you are required to file a Form CT-709.

You'll notice that we've made the return and instructions part of a booklet. Also, the Department is now authorized by law to extend the time for filing the return and an extension form (Form CT-709 EXT) is included in the 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 Division staff is ready to answer your questions. Their telephone numbers are 203-566-7033 (Greater Hartford calling area) and 1-800-382-9463 (in-state). TDD/TT users may call 203-297-4911.

As always, we would appreciate receiving any constructive comments and suggestions on how to make our forms easier to complete and our instructions easier to understand.

Very truly yours,

A handwritten signature in cursive script that reads "Allan A. Crystal".

Allan A. Crystal
Commissioner

CONNECTICUT GIFT TAX RETURN INSTRUCTIONS

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 and the unlimited gift tax marital deduction are recognized for Connecticut gift tax purposes. There is no unified credit for Connecticut gift tax purposes.

(1) TRANSFERS SUBJECT TO 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:

(A) All transfers by 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.

(B) 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 residence for Connecticut income tax purposes.

(2) WHO MUST FILE

(A) A Connecticut resident individual donor must file a return on 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 return on 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 section (13) of these instructions.

(D) If the spouses elect gift-splitting (see section (13) of these instructions), 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; not trusts, estates, partnerships, or corporations. 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.

(3) 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.

(4) DUE DATE FOR GIFT TAX RETURN AND PAYMENT

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 of the gifts died during the year in which the gifts were made, the executor must file the donor's Form CT-709 not later than the earlier of: (1) the due date (with

extensions) for filing the donor's estate tax return or (2) April 15th of the year following the calendar year when the gifts were made.

If the donor becomes legally incompetent or dies before filing the 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.

(5) WHERE TO FILE

Please make your check payable to the "Commissioner of Revenue Services." Write your social security number and "CT-709" on the check. Do not send cash.

Mail to: Department of Revenue Services
P.O. Box 2978
Hartford, CT 06104-2978

(6) EXTENSION OF TIME TO FILE

An automatic six (6) month extension of time to file the gift tax return will be granted 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 (6) 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.

(7) FEDERAL CHANGES

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 (90) days after the final determination of such change and either concede the accuracy of the determination or state wherein it is erroneous.

(8) AMENDED RETURNS

If you, as donor, file an amended Connecticut Gift Tax Return 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. To file an amended return check the Amended Return box on the first page of this form.

(9) SIGNATURE

You, as a donor, must sign the return on the bottom of

Page 1 of the Form CT-709. If you pay another person, firm, or corporation to prepare your return, that person must also sign the return as preparer unless he or she is your regular full-time employee.

To have your gifts considered as made one-half by each of you, your spouse must sign the consent on Page 1 of the Form CT-709, 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.

(10) PENALTIES AND INTEREST

Failure to pay tax when due:

Interest: 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.

Penalty: 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:

Penalty: 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.

(11) TAXABLE GIFTS

"Taxable gift", for Connecticut gift tax purposes, has the same definition as for federal purposes. It is the total amount of gifts less certain deductions.

(A) The total amount of gifts 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 gifts made by the donor are not subject to Connecticut gift tax (e.g. a gift of real property located in Maine).

(B) 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. A present interest in property is an unrestricted right to the immediate use, possession or enjoyment of property or the income from property. Future interests include reversions, remainders 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.

(C) 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 (pp. 46-48).

(12) ANNUAL EXCLUSION

(A) Certain transfers are wholly or partially excluded from the **total amount of gifts**. The first \$10,000 or less of gifts to any donee during the calendar year of a present (and not a future) 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.**

(B) No part of a gift of a future interest can ever be excluded under the annual exclusion. But, see Internal Revenue Code section 2503(c) regarding gifts for the benefit of minors.

(C) For gifts made to **spouses who are not U.S. citizens**, the annual exclusion has been increased from \$10,000 to \$100,000, provided the additional \$90,000 gift would otherwise qualify for the gift tax marital deduction. See section (14) of these instructions regarding gifts to your spouse.

(13) GIFT-SPLITTING

(A) If both spouses consent and an election was made for federal gift tax purposes, all gifts made to third parties, whether made by one spouse alone or made partly by each spouse, during the calendar year 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 U.S.). Thus, the first \$20,000 of gifts to any donee by consenting spouses during the calendar year of a present interest in property would not be subject to tax. Where such consent is given, the gift tax liability of the spouses will be joint and several.

(B) An individual shall be considered as the spouse of another individual only if he or she is married to such individual at the time of the gift and does not remarry during the remainder of the calendar year.

(C) 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.

(14) GIFTS TO YOUR SPOUSE

If you were a resident during the calendar year, you do not need to enter any of the gifts to your spouse on Schedule A unless you gave a gift of a terminable interest to your spouse. 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 U.S. citizen. But, see section (12) of these instructions regarding the increased annual exclusion.

(15) 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.

(16) 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.

(17) 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.

(18) 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 Line 56 of federal Form 712. 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.

- 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.

(19) GIFTS THAT ARE SUBJECT TO GIFT TAX WILL NOT BE INCLUDABLE, FOR SUCCESSION TAX PURPOSES, IN THE GROSS TAXABLE ESTATE

Taxable gifts that are subject to the gift tax will not be includable in the donor's estate for succession tax purposes. The first \$10,000 of gifts to any donee during the calendar year of a present interest in property is excluded from the total amount of gifts, so such gifts will be treated as gifts that were not subject to the gift tax, and thus may be subject to the succession tax.

(20) 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.

(21) VALUATION

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.

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.

(22) 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. (See Internal Revenue Code section 2501 (a).)

FORM 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. Line 1 requests information regarding whether or not your spouse is a U.S. 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. Lines 3 and 4 request information regarding marital status and whether a gift tax return will be filed by the spouse during the year.

COMPUTATION OF TAXABLE GIFTS: SCHEDULE A

GENERAL INSTRUCTIONS (Gifts subject to Connecticut tax only)

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 of your gifts to your spouse on Schedule A unless you gave a gift of a terminable interest to your spouse, you

gave a gift of future interest to your spouse or your spouse was not a citizen of the U.S. 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.

o **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.

o **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 Line 2 of the computation of taxable gifts.

o **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 should be listed separately.

Item number - Each gift made during the year should be identified by number in Column (A).

SPECIFIC LINE INSTRUCTIONS - SCHEDULE A

LINE 1

The values listed in Column (E) of Schedule A 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 treated this way.

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 gifts subject to gift-splitting are allocated to the spouse.

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

This is the total amount of gifts before the calculation of the marital deduction and charitable deduction. This total amount is derived by subtracting the total annual exclusion, Line 6 amount from the total gifts on Line 5.

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 U.S. 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 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 her alone and (whether exercisable by will or during life) must be exercisable in all events;
5. the entire interest or the specific portion must not be subject to a power in any other person to appoint any part to any person other than the donee spouse.

Election to Deduct Qualified Terminable Interest Property (QTIP): You may elect to deduct a gift of a terminable interest if it meets requirements 1, 2 and 5 above, even though it does not meet requirements 3 and 4.

Make the election by checking the box on Line 14 of Schedule A. 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

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

You may deduct from the total gifts made during the calendar year all gifts you gave to or for the use of:

- The United States, a state or political subdivision of a state or the District of Columbia, for exclusively public purposes;
- Any corporation, trust, community chest, fund, or foundation organized and operated only for religious, charitable, scientific, literary, or educational purposes, or to prevent cruelty to children or animals, or to foster national or international amateur sports competition (if none of its activities involve providing athletic equipment (unless it is a qualified amateur sports organization)), as long as no part of the earnings benefits any one person, no substantial propaganda is produced, and no lobbying or campaigning for any candidate for public office is done;
- A fraternal society, order, or association operating under a lodge system, if the transferred property is to be used only for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals;
- Any war veterans organization organized in the United States (or any of its possessions), or any of its auxiliary departments of local chapters or posts, as long as no part of any of the earnings benefits any one person.

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.

LINE 12

Line 12 is the sum of the marital deduction and the charitable gift deduction. It is the sum of Lines 10 and 11.

LINE 13

This line is the total taxable gifts for the year. This is determined by subtracting Line 12 from Line 7. The amount entered on Line 13 is also carried forward to Line 1 of the Tax Computation section on the front page.

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) 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 Schedule A for the annuities for which you are making the election. Any annuities entered on Line 15 cannot also be entered on Line 8 of Schedule A. Any such annuities that are not listed on Line 15 must be entered on Line 8 of Schedule A. If there is more than one such joint and survivor annuity, you are not required to make the election for all of them. Once made, the election is irrevocable.

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

LINE 1

This line is the total taxable gifts for the year. Enter the amount from Schedule A, Line 13.

LINE 2

Calculate the state tax and enter on Line 2.

LINE 3

Enter the amount paid with the Form CT-709EXT, Application for Extension of Time to File Connecticut Gift Tax Return, if any.

LINE 4

If the amount on Line 3 is greater than Line 2, enter the overpayment.

LINE 5

If the amount on Line 3 is less than Line 2, enter the balance of tax due.

LINES 6 AND 7

The law imposes interest and penalties for failing to pay tax when due.

Interest: 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.

Penalty: 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.

The law imposes a penalty for failure to file timely.

Penalty: If you fail to file when the return is 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

Enter the balance due (Add lines 5, 6 and 7).

(New 12/92)

FORM CT-709EXT
Application For Extension of Time to File
Connecticut Gift Tax Return

CT-709EXT
CALENDAR YEAR
▶1992

IMPORTANT! PLEASE READ INSTRUCTIONS ON PAGE 2 BEFORE COMPLETING THIS APPLICATION

TAXPAYER (Please Type or Print)	Name of Donor ▶	Social Security Number ▶	
	Address of Donor ▶	Number and Street	
	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, 1993 to file the Connecticut Gift Tax Return for calendar year 1992.
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 1992; 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 EXTENSION REQUEST IS DENIED —

1. Total Connecticut Gift Tax liability for 1992 (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 your check payable to: COMMISSIONER OF REVENUE SERVICES. Write your social security number and "1992 Form CT-709EXT" on your check.

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 (other than donor)	Date	Federal Employer I.D. Number
	Firm Name and Address (other than donor)		Connecticut Sales Tax Registration Number

Form CT-709EXT Instructions

Purpose:

Use Form CT-709EXT to ask for a six (6) month extension to file the Connecticut Gift Tax Return.

An automatic six (6) month extension of time to file the gift tax return will be granted without stating a reason if an extension request on federal Form 4868 or written letter to the district director was filed with the Internal Revenue Service.

If a federal extension request was not filed to extend the federal gift tax return, a six (6) month extension of time to file a Connecticut Gift Tax Return will be granted for reasonable cause which must be stated on the CT-709EXT.

To Obtain A Connecticut Filing Extension You MUST:

1. Complete Form CT-709EXT,
2. File it by the due date of your return, and
3. Pay the amount shown on the Total Connecticut Gift Tax liability line.

NOTE: Form CT-709EXT *only* extends the *time to file* your Connecticut Gift Tax Return.
Form CT-709EXT *does not extend* the *time to pay* your gift tax.

Any underpayment of tax will 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.

We will notify you *only* if your request is denied.

When To File Form CT-709EXT:

File Form CT-709EXT by April 15, 1993.

NOTE: If the donor of the gifts died during the year in which the gifts were made, the executor must file the donor's Form CT-709 not later than the earlier of: (1) the due date (with extensions) for filing the donor's estate tax return; or (2) April 15th of the year following the calendar year when the gifts were made. Therefore, the extension request may be earlier than April 15, 1993.

Where To File:

Mail to:

State of Connecticut
Department of Revenue Services
P.O. Box 2978
Hartford, CT 06104-2978

Specific Instructions

Enter - Name of Donor, Address and Social Security Number in the appropriate spaces.

Signature - This form must be signed by the donor.

Others Who Can Sign For You - Anyone with a 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.

NOTE: If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time to file a gift tax return, any person standing in a close personal or business relationship to the taxpayer may sign the request on his/her behalf. The request must set forth the reasons for signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

Form CT-1120
CORPORATION TAX RETURN

1992

FOR THE CALENDAR YEAR 1992 OR FISCAL YEAR BEGINNING _____ 1992 AND ENDING _____ 19 _____
Check For change of: Mailing Address Closing Month (Attach explanation)

TOTAL ASSETS	CORPORATION NAME	CT TAX REGISTRATION NUMBER
GROSS RECEIPTS	NUMBER AND STREET	FEDERAL EMPLOYER I.D. NUMBER
FED. BUSINESS ACTIVITY CODE:	CITY OR TOWN	DATE RECEIVED (For Dept. Use Only)
AUDIT BY: <input type="checkbox"/> F <input type="checkbox"/> O	STATE	ZIP

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 1st 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 (from Schedule F, Line 5 plus Line 6)	▶	3	
4. Depreciation add-back (20% of Depreciation overdeducted in 1985)	▶	4	
5. TOTAL (Add Lines 1 through 4)	▶	5	
6. Domestic dividends (From companies less than 20% owned) Limited to 70% deduction _____ (less related expenses) ▶ _____	▶	6	
7. Other Dividends _____ (Less related expenses) ▶ _____	▶	7	
8. Capital loss carryover (If not deducted in computing Federal Capital Gain)	▶	8	
9. Recovery of Depreciation (20% of Depreciation disallowed in 1985)	▶	9	
10. TOTAL (Add Lines 6 through 9)	▶	10	
11. NET INCOME (Line 5 less Line 10)	▶	11	

SCHEDULE A — COMPUTATION OF TAX ON NET INCOME

1. Net Income (Line 11) (If 100% Connecticut, enter also on Line 3)	▶	1	
2. Apportionment fraction (Per 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 (Sch. D, Col. 3, Line 6) (Banks, Form CT-1120/CT-1120S ATT, Sch. J, Lesser of Col. 2 or Col. 4, Line 5; If 100% Connecticut, enter on Line 3)	▶	1	
2. Apportionment fraction (Per 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	

* A) Banks - 4% of Line 5. B) Regulated Investment Co. and Real Estate Investment Trusts - 5/10 of one mill per dollar (.0005) of Line 5 (Maximum of \$50,000)

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. Surtax (Line 1 multiplied by 10%) (If Line 1 is \$250, enter zero)	▶	2		
3. Total Tax (Line 1 plus Line 2)	▶	3		
4. Tax Credits (Form CT-1120/CT-1120S ATT, Schedule K, Line 12)	▶	4		
5. Balance of tax payable (Line 3 less Line 4, but not less than zero)	▶	5		
6. TAX PAYMENTS	(a) Paid with application for extension	▶	6a	
	(b) Paid with estimates, Forms CT-1120ESA, ESB, ESC & ESD	▶	6b	
	(c) Overpayment from prior year	▶	6c	
7. Balance of tax due (overpaid) (Line 5 less payments on Line 6)	▶	7		
8. Add Penalty ▶ (8a) _____ Interest ▶ (8b) _____ CT-1120I Interest ▶ (8c) _____	▶	8		
9. Amount to be credited to 1993 est. return ▶ (9a) _____ refunded ▶ (9b) _____	▶	9		
10. Balance due with this return (Line 7 plus Line 8)	▶	10		

▼ **ENTER TOTAL OF LINES 6a, 6b, 6c** ▼

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.
- ▶ 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. However, you will be sent a reminder and mailing label which must be given to your preparer.

SCHEDULE D — COMPUTATION OF ADDITIONAL TAX BASE (See Instructions)

ADD	COLUMN 1	COLUMN 2	COLUMN 3
	BEGINNING OF YEAR	END OF YEAR	(COLUMN 1 plus COLUMN 2) DIVIDED BY 2
1. Capital stock (Federal Schedule L, Line 22, a & b)	1		
2. Surplus and undivided profits (Fed'l Sch. L, Lines 23 thru 25)	2		
3. Surplus reserves (Attach Schedule)	3		
4. Total (Add Lines 1 through 3) Enter average in Column 3	4		
NOTE: Regulated Investment Companies and Real Estate Investment Trusts enter on Line 4, Column 3, the average of the totals of Lines 1 and 2 only.			
DEDUCT			
5. Holdings of stock of private corporations (Sch. E) Enter average in Col. 3	5		
6. Balance (Line 4 less Line 5, Column 3) Enter also on Sch. B, Line 1	6		
NOTE: Regulated Investment Cos. and Real Estate Investment Trusts enter on Line 1, Schedule B the amount of Column 3, Line 4 above.			

SCHEDULE E — HOLDINGS OF STOCK

NAME OF CORPORATION	BEGINNING OF YEAR AMOUNT	END OF YEAR AMOUNT	SCHEDULE F — TAXES	
				AMOUNT
			1. Payroll	
			2. Real/Personal Property	
			3. Sales/Use	
			4. Other	
			5. Conn. Corp Tax (Incl. on Page 1 Computation of Net Income, Line 3)	
			6. Corp. Tax other than CT (Incl. on Pg. 1 Computation of Net Income, Line 3)	
TREASURY STOCK				
TOTAL Enter here and on Schedule D, Line 5			7. TOTAL (Add Lines 1 through 6)	

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 _____
- Federal Return was filed on: 1120 1120A 1120H Consolidated Basis Other
- Did any corporation at any time during the taxable 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)
- If this is the corporation's final return, check if: DISSOLVED MERGED WITHDRAWN REORGANIZED
- Amount of income for which exemption is claimed pursuant to Section 12-214(a)(8) C.G.S. (PA 92-152) \$ _____ .

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 Name and Address			Connecticut Sales Tax Registration Number

STATE OF CONNECTICUT
1992 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 1992 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 tax:

1. Insurance companies other than domestic insurance companies.
2. Companies subject to the Gross Earnings Tax under Chapter 210.
3. Cooperative housing corporations, as defined for federal income tax purposes, where there is no taxable income to the corporation.
4. A Homeowners Association which has elected for federal income tax purposes to be treated as such.
5. Domestic International Sales Corporations which have made a valid election for federal income tax purposes to be treated as a DISC.
6. Certain political organizations or associations that are exempt from federal income taxes under Section 527 of the Internal Revenue Code.
7. Companies not owned or controlled by another company, whose gross annual revenues in the most recently completed year did not exceed \$100,000,000 and who engaged in the research, design, manufacture, sale or installation of alternative energy systems, including their parts and components, and the company's net income is directly attributable to these operations. (**NOTE:** This exemption will not be allowed for income years commencing on or after January 1, 1998.)
8. Income directly attributable to the research, design, manufacture, or sale in Connecticut of aero-derived gas turbine systems in industrial applications developed after May 27, 1992. See P.A. 92-152 for further information. (**NOTE:** this exemption is not 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 1 $\frac{2}{3}$ % 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 came 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 1 $\frac{2}{3}$ % 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 failed 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 their 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 their tax preparation services.

Where to Get Forms, Information, and Assistance:

If you need additional forms or supporting schedules call the Forms Unit at (203) 297-4753.

You may also complete Request for Forms, Form OP-253B, and mail to:

DEPARTMENT OF REVENUE SERVICES
 FORMS UNIT
 92 FARMINGTON AVE.
 HARTFORD, CT 06105-3787

If you need information or assistance call Taxpayer Services at 1-800-382-9463 (within Connecticut) or (203) 566-7033. TDD/TT users call (203)297-4911.

LINE BY LINE INSTRUCTIONS FOR FORM CT-1120, PAGE 1

General Information - 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.

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. All corporations must enter the date they 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.
- Line 2 Enter interest income wholly exempt from federal tax, except for the interest income 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 5 plus Line 6.
- Line 4 Enter 20% of depreciation overdeducted in 1985 per Section 12-217(b)(1).
- Line 5 Add Lines 1 through 4 and enter total on Line 5.
- Line 6 Enter dividends from less-than-20% owned domestic corporations. The deduction is limited to 70% of gross dividends, less related expenses.
- Line 7 Enter other dividends less related expenses.
- Line 8 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 9 Enter 20% of depreciation disallowed in 1985 per Section 12-217(b)(1).
- Line 10 Add Lines 6 through 9 and enter the total on Line 10.
- Line 11 Subtract Line 10 from Line 5 and enter the result on Line 11.

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME

Corporations entitled to apportion their income must complete Form CT-1120A, Schedule Q or R, whichever is applicable, and carry the results to Line 2 of Schedule A. Air carriers and motor bus companies engaged in multistate business use special 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 11 above. Corporations that are not entitled to apportion their income must enter this amount also 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 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 12/31/87 and thereafter. **NOTE:** Losses may be carried forward for 5 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, Line 6, Column 3. Banks enter the lesser of the amounts appearing in Column 2 or Column 4 of Line 5, Schedule J, Form CT-1120/CT-1120S ATT. Corporations that are not entitled to apportion their income, 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 privilege of carrying 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. Regulated Investment Companies and Real Estate Investment Trusts must multiply the amount on Line 5 by .05% (.0005), and enter the result on Line 6. The maximum tax for Schedule B is \$50,000 for each such entity.

SCHEDULE C - COMPUTATION OF AMOUNT PAYABLE

- Line 1 Enter the larger of Schedule A, Line 6, Schedule B, Line 6 or \$250.
- Line 2 Multiply Line 1 by 10% (.10) and enter the result on Line 2. **NOTE:** The 10% surtax does not apply to the \$250 minimum tax. (The surtax is eliminated for years beginning in 1993.)
- Line 3 Add Lines 1 and 2 and enter the result on Line 3.
- Line 4 Enter the total tax credits from Form CT-1120/CT-1120S ATT Schedule K, Line 12.
- Line 5 Subtract Line 4 from Line 3 and enter the result on Line 5. If negative, enter zero.
- Line 6 Enter on Lines 6a, 6b and 6c all prepayments you have made. Enter the total on Line 6.
- Line 7 Subtract Line 6 from Line 5 and enter the result on Line 7.
- Line 8(a) Enter penalty if applicable (See general instructions for penalty calculation.)
- Line 8(b) Enter interest due on tax not paid by the original due date. (See general instructions for interest calculation.)
- Line 8(c) Enter interest due on underpayment of estimated tax. (Complete and attach Form CT-1120I.)
- Line 8 Add Lines 8a through 8c and enter total on Line 8.
- Line 9(a) Enter the amount of overpayment to be credited to 1993 estimated tax. **NOTE:** Overpayments are credited as of the receipt date of the completed Form CT-1120.
- Line 9(b) Enter the amount of overpayment to be refunded.
- Line 9 Enter the sum of Lines 9a and 9b.
- Line 10 Balance Due - add Line 7 and Line 8 and enter the result on Line 10.

SCHEDULE D - COMPUTATION OF ADDITIONAL TAX BASE

- Line 1 Enter the beginning (Column 1) and ending (Column 2) 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 1) and ending (Column 2) values of any surplus and undivided profit. 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 1) and ending (Column 2) 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 1 and Column 2) and enter the average in Column 3.
- NOTE:** Regulated Investment Companies and Real Estate Investment Trusts shall enter on Line 4, Column 3 the average of the total of Lines 1 & 2, Column 1 and Lines 1 & 2, Column 2. The amount on Line 4, Column 3 is then entered on Schedule B, Line 1.
- Line 5 Enter the total holdings of stock from Schedule E in Columns 1 and 2. Enter the average of Column 1 and Column 2 on Line 5, Column 3.
- Line 6 Subtract Line 5, Column 3 from Line 4, Column 3 and enter 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 and personal property taxes deducted in arriving at taxable income per federal return.
- Line 3 Enter all sales and use taxes deducted in arriving at taxable income per federal return.
- Line 4 Enter any other taxes not based on income or profits deducted in arriving at taxable income per federal return.
- Line 5 Enter Connecticut corporation tax deducted in arriving at taxable income per federal return.
- Line 6 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 arriving at taxable income per federal return.
- Lines 5 and 6 are added together and the result is entered on Computation of Net Income, Line 3.
- Line 7 Add Lines 1 through 6 and enter the result on Line 7.

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 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. Check the appropriate box for the type of federal return filed.
5. If any other corporation owns a majority of the voting stock of the corporation, enter the name of such corporation.
6. 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.
7. If this is a final return, check the appropriate box. A dissolved corporation must file up to the date of legal dissolution or final liquidating distribution, whichever is later.
8. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut. (See General Instructions, Who Must File).

DISSOLUTION:

A corporation is properly dissolved by the filing of a Certificate of Dissolution with the Secretary of the State.

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 file a Certificate of Withdrawal with the Secretary of the State and notify the Department of Revenue Services in writing.

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.

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.

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.

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 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 all business sources. 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. Losses on sales or disposition of assets should **not** be considered in this calculation. 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 the tax as corrected has been paid and 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.

(Rev. 12/92)

COMPUTATION OF INTEREST DUE ON ESTIMATED TAX

FOR THE CALENDAR YEAR 1992 OR FISCAL YEAR BEGINNING _____, 1992 and ENDING _____, 19____

CORPORATION NAME	CONNECTICUT TAX REGISTRATION NO.
	- 0 0 0

— SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM —

PART I — COMPUTATION OF UNDERPAYMENT

1. 1992 Tax Due (Form CT-1120, Schedule C, Line 5) less \$1,000 _____
2. Multiply Line 1 by .90 _____

3. 1991 Tax (1991 Form CT-1120, Schedule C, Line 3) _____

PART II — COMPUTATION OF INTEREST

		A	B	C	D
4. Enter in Columns A through D the instalment due dates (the 15th day of the 3rd, 6th, 9th and 12th month of your income year)	4.				
5. Multiply Line 3 by .60	5.				
6. Enter in Column A the lesser of (Line 2 multiplied by .30) or Line 5	6.				
7. Enter in Columns B through D the amount on Line 2	7.				
8. Enter (Column B, Line 7 multiplied by .70) less Column A, Line 6	8.				
9. Estimated instalment rate	9.			.10	.20
10. Enter Line 6 in Column A; Enter Line 8 in Column B; Multiply Line 7, Columns C and D by Line 9	10.				
11. Enter payments made or credits received on or before the instalment due date (Line 4, Columns A through D)	11.				
12. Subtract Line 11 from Line 10	12.				
13. Enter date of additional payment or credit received after the instalment due date (Line 4, Columns A through D). If no additional payment enter earlier of: due date of return or filing date of return	13.				
14. Enter the number of months from Line 4, Columns A through D to payment date shown on Line 13, Columns A through D or 14 months for ESA; 11 months for ESB; 8 months for ESC; 5 months for ESD, whichever is less.	14.				
15. Multiply the number of months on Line 14 × .016667	15.				
16. Interest Due Line 12 × Line 15	16.				
17. Enter the amount of payment or credit from date shown on Line 13, Columns A through D	17.				
18. Subtract Line 17 from Line 12	18.				
19. Enter the date of the next additional payment or credit that meets the balance on Line 18, Columns A through D. (If no additional payment, enter due date of return)	19.				
20. Enter the number of months from Line 13, Columns A through D to date shown on Line 19, Columns A through D	20.				
21. Multiply the number of months from Line 20 × .016667	21.				
22. Interest due Line 18 × Line 21	22.				
23. Total interest due (Line 16 plus Line 22)	23.				
24. Add Columns A through D, Line 23 and enter here and on the appropriate Connecticut Tax Form	24.				

1992 Form CT-1120I Instructions

A corporation is required to make estimated tax payments by Conn. Gen. Stat. §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 Conn. Gen. Stat. §12-242d. The taxpayer must enter on Line 1, the tax liability for the current year from Form CT-1120 or CT-1120S, Schedule C (Line 5) less \$1,000, or Form CT-1120CR, Part V (Line 6) less \$1,000, or Form CT-990T 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 required 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 its receipt date. 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.

Lines 14 through 16 - These lines are for the calculation of interest due on late payments and underpayments of the required estimated instalments.

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
1992

FOR THE CALENDAR YEAR 1992 OR FISCAL YEAR BEGINNING _____ 1992 AND ENDING _____ 19 _____

Check For change of: Mailing Address Closing Month (Attach explanation)

TOTAL ASSETS	CORPORATION NAME	CT TAX REGISTRATION NUMBER
GROSS RECEIPTS	NUMBER AND STREET	0 0 0
FED. BUSINESS ACTIVITY CODE	CITY OR TOWN STATE ZIP	FEDERAL EMPLOYER I.D. NUMBER
AUDITED BY <input type="checkbox"/> F <input type="checkbox"/> O		DATE RECEIVED (For Dept. Use Only)

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 (from Schedule F, Line 5 plus Line 6)	▶ 2	
3. Depreciation add-back (20% of Depreciation overdeducted in 1985)	▶ 3	
4. TOTAL (Add Lines 1 through 3)	▶ 4	
5. Recovery of Depreciation (20% of Depreciation disallowed in 1985)	▶ 5	
6. NET INCOME (Line 4 less Line 5)	▶ 6	

SCHEDULE A — COMPUTATION OF TAX ON NET INCOME

1. Net Income (Line 6) (If 100% Connecticut, enter also on Line 3)	▶ 1	
2. Apportionment fraction (Per 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 3, Line 6. If 100% Connecticut, enter on Line 3)	▶ 1	
2. Apportionment fraction (Per 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. Surtax (Line 1 multiplied by 10%) (If Line 1 is \$250, enter zero)	▶ 2		
3. Total Tax (Line 1 plus Line 2)	▶ 3		
4. Tax Credits (Form CT-1120/CT-1120S ATT, Schedule K, Line 12)	▶ 4		
5. Balance of tax payable (Line 3 less Line 4, but not less than zero)	▶ 5		
6. TAX PAYMENTS	(a) Paid with application for extension	▶ 6a	
	(b) Paid with estimates, Forms CT-1120ESA, ESB, ESC & ESD	▶ 6b	
	(c) Overpayment from prior year	▶ 6c	
7. Balance of tax due (overpaid) (Line 5 less payments on Line 6)		▶ 7	
8. Add Penalty ▶(8a) _____ Interest ▶(8b) _____ CT-1120I Interest ▶(8c) _____		▶ 8	
9. Amount to be credited to 1993 est. return ▶(9a) _____ refunded ▶(9b) _____		▶ 9	
10. Balance due with this return (Line 7 plus Line 8)		▶ 10	

ENTER TOTAL OF LINES 6a, 6b, 6c

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
- ▶ 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. However, you will be sent a reminder and mailing label which must be given to your preparer.

SCHEDULE D — COMPUTATION OF ADDITIONAL TAX BASE (See Instructions)

ADD	COLUMN 1	COLUMN 2	COLUMN 3
	BEGINNING OF YEAR	END OF YEAR	(COLUMN 1 plus COLUMN 2) 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 3	4		
DEDUCT			
5. Holdings of stock of private corporations (Sch. E) Enter average in Col. 3	5		
6. Balance (Line 4 less Line 5, Column 3) Enter also on Sch. B, Line 1	6		

SCHEDULE E — HOLDINGS OF STOCK

NAME OF CORPORATION	BEGINNING OF YEAR AMOUNT	END OF YEAR AMOUNT	SCHEDULE F — TAXES	AMOUNT
			1. Payroll	
			2. Real/Personal Property	
			3. Sales/Use	
			4. Other	
			5. Conn. Corp Tax (Incl. on Page 1 Computation of Net Income, Line 2)	
			6. Corp. Tax other than CT (Incl. on Pg. 1 Computation of Net Income, Line 2)	
TREASURY STOCK				
TOTAL Enter here and on Schedule D, Line 5			7. TOTAL (Add Lines 1 through 6)	

SCHEDULE G — CORPORATE OFFICERS

NAME	ADDRESS	TITLE

1. Is the principal place of business located in Connecticut? YES NO. If "NO," enter State where principal place of business is located _____
2. In what Connecticut towns does the corporation own or lease (as lessee) real or tangible personal property, or perform services?

3. 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 _____
4. Last taxable year this corporation was audited by the I.R.S. _____. Were adjustments reported to Connecticut? YES NO
(If "NO," attach explanation)
5. If this is the corporation's final return, check if: DISSOLVED MERGED WITHDRAWN REORGANIZED
6. Amount of income for which exemption is claimed pursuant to Section 12-214(a)(8) C.G.S. (P.A. 92-152) \$ _____ .

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 Name and Address			Connecticut Sales Tax Registration Number

**STATE OF CONNECTICUT
1992 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 1992 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 tax:

1. Companies not owned or controlled by another company, whose gross annual revenues in the most recently completed year did not exceed \$100,000,000 and who engaged in the research, design, manufacture, sale or installation of alternative energy systems, including their parts and components, and the company's net income is directly attributable to these operations. (**NOTE:** This exemption will not be allowed for income years commencing on or after January 1, 1998.)
2. Income directly attributable to the research, design, manufacture or sale in Connecticut of aero-derived gas turbine systems in industrial applications developed after May 27, 1992. See P.A. 92-152 for further information. (**NOTE:** This exemption is not 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 $1\frac{2}{3}\%$ 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
P.O. 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 $1\frac{2}{3}\%$ 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 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 their federal employer identification number and Connecticut Sales Tax Registration Number if applicable. If you paid anyone for advice or for preparation of this return, you may incur use liability if that preparer did not charge sales tax on their tax preparation services.

Where to Get Forms, Information, and Assistance:

If you need additional forms or supporting schedules call the Forms Unit at (203) 297-4753.

You may also complete Request for Forms, Form OP-253B, and mail to: DEPARTMENT OF REVENUE SERVICES
FORMS UNIT
92 FARMINGTON AVE.
HARTFORD, CT 06105-3787

If you need information or assistance call Taxpayer Services at 1-800-382-9463 (within Connecticut) or (203) 566-7033. TDD/TT users call (203) 297-4911.

LINE BY LINE INSTRUCTIONS FOR FORM CT-1120S, PAGE 1

General Information - 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 top of Page 1.

Name and Address - If you did not receive the correct pre-printed form, enter correct name and address.

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 sum of Line 5 and Line 6 only, from Schedule F, Page 2.
- Line 3 Enter 20% of depreciation overdeducted in 1985 per Section 12-217(b)(1).
- Line 4 Add Lines 1 through 3 and enter the total on Line 4.
- Line 5 Enter 20% of depreciation disallowed in 1985 per Section 12-217(b)(1).
- Line 6 Subtract Line 5 from Line 4 and enter the result on Line 6.

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 results 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 6 above. S Corporations that are not entitled to apportion their income, must enter this same amount on 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 12/31/87 and thereafter. **NOTE:** Losses may be carried forward for 5 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, Line 6, Column 3. S corporations not entitled to apportion their income enter this same amount on 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 on 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 privilege of carrying 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, Schedule B, Line 6 or \$250.
- Line 2 Multiply Line 1 by 10% (.10) and enter the result on Line 2. **NOTE:** The 10% surtax does not apply to the \$250 minimum tax. (The surtax is eliminated for years commencing on or after January 1, 1993.)
- Line 3 Add Lines 1 and 2 and enter the result on Line 3.
- Line 4 Enter the total tax credits from Form CT-1120/CT-1120S ATT Schedule K, Line 12.
- Line 5 Subtract Line 4 from Line 3 and enter the result on Line 5. If negative, enter zero.
- Line 6 Add Lines 6a through 6c and enter the total on Line 6.
- Line 7 Subtract Line 6 from Line 5 and enter the result on Line 7.
- Line 8(a) Enter penalty if applicable (See general instructions for penalty calculation.)
- Line 8(b) Enter interest due on tax not paid by the original due date. (See general instructions for interest calculation.)
- Line 8(c) Enter interest due on underpayment of estimated tax. (Complete and attach Form CT-1120I.)
- Line 8 Add Lines 8a through 8c and enter total on Line 8.
- Line 9(a) Enter the amount of overpayment to be credited to 1993 estimated tax. **NOTE:** Overpayments are credited as of the receipt date of the completed Form CT-1120S.
- Line 9(b) Enter the amount of overpayment to be refunded.
- Line 9 Enter the sum of Lines 9a and 9b.
- Line 10 Add Line 7 and Line 8 and enter the total on Line 10.

SCHEDULE D - COMPUTATION OF ADDITIONAL TAX BASE

- Line 1 Enter the beginning (Column 1) and ending (Column 2) 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 1) and ending (Column 2) 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 1) and ending (Column 2) 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 1 and Column 2) and enter the average in Column 3.
- Line 5 Enter the total holdings of stock from Schedule E in Columns 1 and 2. Enter the average of Column 1 and Column 2 on Line 5, Column 3.
- Line 6 Subtract Line 5, Column 3 from Line 4, Column 3 and enter 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 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

- Line 1 Enter all payroll taxes deducted in arriving at taxable income per federal return.
- Line 2 Enter all real and personal property taxes deducted in arriving at taxable income per federal return.
- Line 3 Enter all sales and use taxes deducted in arriving at taxable income per federal return.
- Line 4 Enter any other taxes not based on income or profits deducted in arriving at taxable income per federal return.
- Line 5 Enter Connecticut corporation tax deducted in arriving at taxable income per federal return.
- Line 6 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 arriving at taxable income per federal return.
- Line 7 Add Lines 1 through 6 and enter the total on Line 7.

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.

- b. 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 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. If this is a final return, check the appropriate box. A dissolved S corporation must file up to the date of legal dissolution or final liquidating distribution, whichever is later.
6. Enter the net income attributable to aero-derived gas turbine system activities in Connecticut. (See General Instructions, Who Must File).

DISSOLUTION:

An S corporation is properly dissolved by the filing of a Certificate of Dissolution with the Secretary of the State.

Any dissolved corporation which continues to conduct business must file a corporation return and pay any taxes due. If an S corporation has been dissolved by forfeiture and wants 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 file a Certificate of Withdrawal with the Secretary of the State and notify the Department of Revenue Services in writing.

MERGERS:

An S corporation that has merged must file a return covering the period up to the date of merger. A domestic S corporation must file a Certificate of Merger with the Secretary of the State. A foreign S 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.

TAX CLEARANCE:

A request for the tax clearance must be submitted in writing to the Department of Revenue Services and must state the reason for the request.

FORM CT-1120/CT-1120S ATT

1992

**CORPORATION TAX RETURN ATTACHMENT
SCHEDULES H, 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: 1987	▶	1	
2. Income Year Beginning: 1988	▶	2	
3. Income Year Beginning: 1989	▶	3	
4. Income Year Beginning: 1990	▶	4	
5. Income Year Beginning: 1991	▶	5	
6. TOTAL (Enter on Form CT-1120 or CT-1120S, Schedule A, Line 4)	▶	6	

SCHEDULE J — ADDITIONAL TAX BASE FOR BANKS (FORM CT-1120 ONLY)

				AMOUNT
	DATE PAID OR CREDITED	INTEREST AND DIVIDENDS PAID OR CREDITED	RATE	INTEREST AND DIVIDENDS at 1/8% RATE
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
1.				
2.				
3.				
4.				
TOTAL 5.		▶		▶

NOTE: Banks Enter on Form CT-1120, Schedule B, Line 1, the lesser of the amounts appearing in Column 2 or Column 4, Line 5 (taxable at 4% rate)

SCHEDULE K — TAX CREDITS

			AMOUNT
1. Air Pollution Abatement	▶	1	
2. Industrial Waste	▶	2	
3. Work Education	▶	3	
4. Apprenticeship	▶	4	
5. Day Care Center	▶	5	
6. Neighborhood Assistance	▶	6	
7. Child Day Care Subsidy	▶	7	
8. Low and Moderate Income Housing	▶	8	
9. New Facilities (Attach Form CT-1120MC)	▶	9	
10. Enterprise Zone (Attach Form CT-1120MCEZ)	▶	10	
11. Alternative Fuels	▶	11	
12. Total (Enter on Form CT-1120 or CT-1120S, Schedule C, Line 4)	▶	12	

1992 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, 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 1987, 1988, 1989, 1990 and 1991 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 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 1 through 4 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 2 and Column 4. 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 Day Care Program credit computed according to the provisions of Connecticut General Statutes, Section 12-217h (repealed 1/1/90). (1992 is the last year for which a carryforward of unused credits may be claimed.)

The Day Care Center credit must be supported by a copy of the license issued by the Commissioner of Health Services. A schedule setting forth these expenditures in chronological order of payment must be attached.

Line 6 - 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 7 - Enter the Child Day Care Subsidy Program credit computed according to the provisions of Connecticut General Statutes, Section 17-613. For additional information contact the Department of Human Resources.

Line 8 - 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 9 - 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 10 - Enter the Enterprise Zone Credit for manufacturing facilities located in an enterprise zone and computed on Form CT-1120 MCEZ. 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 11 - Enter the Alternative Fuels Credit computed according to the provisions of P.A. 91-179. For additional information contact the Department of Motor Vehicles. This credit may not be used if it has already been claimed on another Connecticut tax return.

Line 12 - Add Lines 1 through 11. Enter total on Line 12 and on Form CT-1120 or CT-1120S, Schedule C, Line 4.

FORM CT-1120/CT-1120S EXT

**Application For Extension of Time To File
Corporation Tax Return**

1992

For the Calendar Year 1992 or Fiscal Year Beginning _____ 1992 and ▶ Ending _____ 19 _____

TAXPAYER (Please type or Print)	Corporation Name	▶	Connecticut Tax Registration Number
	Number and Street	▶	Federal Employer I.D. Number
	City or Town State Zip Code	▶	Date Received (FOR DEPT. USE ONLY)

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, 1993 to file my Connecticut Corporation Business Tax Return for calendar year 1992
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 1992, or for fiscal year beginning _____, 1992, 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 "1992 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 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.

Any underpayment of tax will bear interest at the rate of 1 $\frac{3}{4}$ % per month or fraction thereof computed from the statutory due date to the date of payment. Also, a penalty of 10% will be assessed on any underpayment of total tax due or \$50, whichever is greater.

Notification will be sent if the request for extension is denied.

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 Tax Registration Number Federal Employer I.D. Number

If two or more affiliated corporations electing to file a combined return apply for an extension, complete the schedule below. Attach a list of additional corporations if needed. The tentative tax to be paid 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:	TAX REGISTRATION NUMBER	AMOUNT OF TAX	PREPAYMENTS CREDITS	TAX PAID WITH THIS RETURN
1	COMMON PARENT OR DESIGNATED CONN. PARENT		-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. 12/92)

For Calendar Year _____ Or Tax Year Beginning _____, 19 _____, and Ending _____, 19 _____

CORPORATION NAME			CONNECTICUT TAX REGISTRATION NUMBER
Number and Street			FEDERAL EMPLOYER I.D. NUMBER
City or Town	State	Zip	DATE RECEIVED (FOR DEPT. USE ONLY)

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) _____

CORPORATION TAX	COLUMN A As Originally Reported or Adjusted	COLUMN B Net Change (explain on Pg. 2)	COLUMN C Correct Amount
1. Tax on net income (Schedule A, Line 6).....	1. _____	_____	_____
2. Additional tax on capital (Schedule B, Line 6).....	2. _____	_____	_____
3. Tax (Largest of Line 1, Line 2 or minimum tax)	3. _____	_____	_____
4. Surtax (If Line 3 is minimum tax, enter 0).....	4. _____	_____	_____
5. Total Tax before credits (Add Lines 3 and 4).....	5. _____	_____	_____
6. Total credits.....	6. _____	_____	_____
7. Total tax after credits (subtract Line 6 from Line 5)	7. _____	_____	_____

PAYMENTS

8. Overpayment from prior year	8. _____	_____	_____
9. Estimated tax payments	9. _____	_____	_____
10. Paid with extension	10. _____	_____	_____
11. Tax paid with original return	11. _____	_____	_____
12. Tax paid after filing return.....	12. _____	_____	_____
13. Total payments (Add Lines 8 through Line 12, Column C)	13. _____	_____	_____
14. Overpayment on original return or as last adjusted	14. _____	_____	_____
15. Net payments to date (subtract Line 14 from Line 13)	15. _____	_____	_____

REFUND OR TAX DUE

16. Refund (If Line 15 is greater than Line 7, Column C, enter the difference)	16. _____	_____	_____
17. Tax Due (If Line 7, Column C is greater than Line 15, enter the difference).....	17. _____	_____	_____
18. (a) Interest _____ plus (b) Penalty	18. _____	_____	_____
19. TOTAL BALANCE DUE (Add Lines 17 and 18) PAYABLE TO: Commissioner of Revenue Services	19. _____	_____	_____

Mail this return to: Department of Revenue Services, P.O. Box 2974, Hartford, CT 06104-2974.

DECLARATION: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

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

Check if you paid anyone for advice or for preparation of this return.

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 through 10 and Page 2, Schedules A and B

- Column A: Enter the amounts as shown on your original return or as adjusted by any prior audit or amended return.
- 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.
- 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.
- 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.

Interest:

The interest rates on additional amounts due are:

Through June 30, 1976	¾% (.0075) per month or fraction thereof
July 1, 1976 through June 30, 1980	1% (.01) per month or fraction thereof
July 1, 1980 through January 31, 1982	1¼% (.0125) per month or fraction thereof
February 1, 1982 to present	1⅔% (.016667) per month or fraction thereof

Penalty:

A penalty of \$50 or 10% of tax due, whichever is greater, will be imposed on any adjustments not reported within the statutory period.

Line 19 - Add Lines 17 and 18 and enter total on Line 19.

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 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. If you have any questions regarding the use tax liability, contact Taxpayer Services at (203) 566-7033.

Form CT-990T
CONNECTICUT UNRELATED BUSINESS
INCOME TAX RETURN

For Calendar Year 1992, or Fiscal Year Beginning _____, 1992, and Ending _____, 19 _____.
Check for: Amended Return Final Return Change of Mailing Address Change of Closing Month (Attach Explanation)

FOR DRS USE ONLY	Organization Name (Please type or print)	Connecticut Tax Registration Number
	Address (Number and Street, P.O. Box Number)	Federal Employer I.D. Number
	City, Town or Post Office State Zip Code	DATE RECEIVED (For DRS Use Only)
Audited By <input type="checkbox"/> F <input type="checkbox"/> O		
Init. _____		

ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 990-T INCLUDING ALL SCHEDULES

INFORMATION

- Date unrelated trade or business commenced in Connecticut: _____
- Nature of unrelated trade or business income activity: _____
- Corporations: State of Incorporation _____ Date of Organization _____
- Date Qualified in Connecticut if not incorporated in Connecticut: _____

COMPUTATION OF INCOME AND TAX

1. Federal Unrelated Business Taxable Income (from Federal Form 990-T, Line 5).....	▶ 1		
2. Add-back of Federal Net Operating Loss Deduction (from Federal Form 990-T, Line 2 or Line 30) ▶	2		
3. Add-back of federal deduction for Connecticut tax on unrelated business taxable income	▶ 3		
4. Total (Add Lines 1, 2 and 3) (If 100% Connecticut, enter also on Line 6).....	▶ 4		
5. Apportionment fraction (per Schedule A, Line 5) (Carry to six places)	▶ 5		
6. Connecticut Unrelated Business Taxable Income (Line 4 or Line 4 × Line 5)	▶ 6		
7. Tax Due (Line 6 × 11.5%)	▶ 7		
8. Surtax (Line 7 × 10%) ✗	▶ 8		
9. Total Tax (Line 7 plus Line 8)	▶ 9		
10. Payments of Estimated Tax	▶ 10		
11. Payment made with Extension Request	▶ 11		
12. Total Payments (Line 10 plus Line 11)	▶ 12		
13. If Line 12 is more than Line 9, enter Amount Overpaid (Line 12 minus Line 9)	▶ 13		
13a. Amount of Line 13 to be applied to 1993 Estimated Tax	▶ 13a		
13b. Amount of Line 13 to be refunded (Line 13 minus Line 13a)	▶ 13b		
14. If Line 9 is more than Line 12, enter Amount of Tax Owed (Line 9 minus Line 12)	▶ 14		
15. Interest on Underpayment of Estimated Tax (Attach Form CT-1120I)	▶ 15		
16a. Penalty for Late Payment or filing (See Instructions)	▶ 16a		
16b. Interest for Late Payment or filing (See Instructions)	▶ 16b		
17. Balance Due with this Return (Add Lines 14, 15, 16a and 16b)	▶ 17		

DUE DATE: On or before the **1st day of the fourth month** following the close of the taxable year.
(April 1st for calendar year filers.)

NOTE: This due date differs from the due date for federal Form 990T.

Make your check payable to: COMMISSIONER OF REVENUE SERVICES. Write the organization's Connecticut Tax Registration Number and "1992 Form CT-990T" on the check.

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 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 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 — COMPUTATION OF NET OPERATING LOSS CARRYFORWARD

1. Enter Total from Line 4 on front if less than zero.....	1		
2. Add-back of Specific Deduction (from federal Form 990T, Line 4 or Line 32)..	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
1992 Form CT-990T Instructions

GENERAL INSTRUCTIONS

Who Must File:

Form CT-990T must be filed by any organization which:

- a. Is exempt from taxation under the provisions of Section 501 of the Internal Revenue Code;
- b. Is subject to taxation on income from an unrelated trade or business under the provisions of the Internal Revenue Code; and
- c. Has unrelated business taxable income attributable to a trade or business carried on within Connecticut.

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 the 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.

Where to File:

Please use the pre-addressed envelope that came 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 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-990T EXT will automatically extend the due date for six months.

Form CT-990T EXT only extends the time to file the final return. It does not extend the time to pay the tax. Interest at the rate of 1 $\frac{3}{4}$ % per month or fraction thereof is charged on any tax not paid by the original due date.

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 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 or failure to file of 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 -

Willful 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.

Willful 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 name, and firm 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 203-297-4753. For further information, call Taxpayer Services 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 your Connecticut Tax Registration Number, Federal I.D. Number and fiscal year beginning and ending dates, if applicable. Additionally, check any applicable boxes for Amended Return, Final Return or 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:

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, date of organization and, if not incorporated in Connecticut, the date a certificate of authority was issued by the Connecticut Secretary of the State.

Computation of Income and Tax:

1. Enter your federal unrelated business taxable income from Line 5 of the federal Form 990-T.
2. Add-back the amount of the federal net operating loss deduction from either Line 2 or Line 30 of federal Form 990-T.
3. Add-back the amount of the Connecticut unrelated business income tax, if any, deducted on the federal Form 990-T.
4. Enter the total of Lines 1, 2 and 3.
5. If the organization 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.
6. Enter the amount of Connecticut unrelated business taxable income. This amount is either the amount on Line 4 or the amount on Line 4 multiplied by the apportionment fraction on Line 5 if the organization has a regular place of business outside Connecticut at which its unrelated trade or business is conducted.
7. Multiply the amount on Line 6 by 11.5% to compute the amount of tax due and enter the product on Line 7.
8. Multiply the tax due (Line 7) by 10% to compute the amount of surtax due and enter the product on Line 8.
9. Enter the total of Lines 7 and 8.
10. Enter the total payments of estimated tax made by the organization for the year.
11. If Form CT-990T EXT, Application for Extension of Time to File Unrelated Business Income Tax Return, was filed, enter the amount of tax paid with Form CT-990T EXT.
12. Enter the total of Lines 10 and 11.
13. If Line 12 is more than Line 9, subtract Line 9 from Line 12 and enter the difference on Line 13. This is the Amount Overpaid.
 - 13a. Enter the portion of the 1992 Amount Overpaid to be applied to the organization's 1993 Connecticut estimated unrelated business income tax.
 - 13b. Subtract Line 13a from Line 13. Enter the difference on Line 13b. This is the Refund Due. The Refund Due will be reduced by any applicable interest or penalties due which are listed on Lines 15, 16a or 16b.
14. If Line 9 is more than Line 12, subtract Line 12 from Line 9, and enter the difference on Line 14. This is the Amount of Tax Owed.
15. Enter interest due on underpayment of estimated tax. (Complete Form CT-1120i) (For 1992, do not complete for estimates due prior to September 15, 1992.)
16. Enter penalty and interest due on tax not paid by the original due date. (See General Instructions.)
17. Enter the total of Lines 14, 15, 16a and 16b. This is the Balance Due. Pay the Balance Due with the return. Make check payable to the Commissioner of Revenue Services. Include the organization's Federal Employer Identification Number and "1992 Form CT-990T" on the front of the check or money order in the lower left corner.

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 alternate method to allocate a fair and proper amount of the unrelated trade or business taxable income to the state.

SCHEDULE B - Computation of Net Operating Loss Carryforward

Complete Schedule B, only if the organization has realized a loss on Line 6 on the front 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 either Line 4 or Line 32 of the federal Form 990-T filed by the organization.

- Line 1.** Enter the net operating loss (enter as a negative number) realized for the income year as computed on Line 4 on the front of Form CT-990T.
- Line 2.** Add back the amount of the Special Deduction (enter as a positive number) from either Line 4 or Line 32 of federal Form CT-990T.
- 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 net operating loss which is available and may be deducted on returns filed for the next five taxable years.

FORM CT-990T EXT
Application For Extension of Time To File
Unrelated Business Income Tax Return

CT-990T EXT
1992

For Calendar Year 1992, or Fiscal Year Beginning _____, 1992 and ▶ Ending _____, 19 ____.

TAXPAYER (Please type or Print)	Organization Name	▶	Connecticut Tax Registration Number
	Address <i>Number and Street</i> <i>P.O. Box</i>	▶	Federal Employer I.D. Number
	<i>City, Town or Post Office</i> <i>State</i> <i>Zip Code</i>	▶	Date Received (FOR DEPT. USE ONLY)

IMPORTANT

ENTER YOUR CONNECTICUT TAX REGISTRATION NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER AND TAXABLE YEAR.

FILE ON OR BEFORE **THE FIRST DAY OF THE FOURTH MONTH** FOLLOWING THE CLOSE OF THE TAXABLE 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-990T

I request a six-month extension of time to October 1, 1993 to file my Connecticut Unrelated Business Income Tax Return for calendar year 1992 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 1992, or fiscal year beginning _____, 1992, 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. Estimated 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 payable to: COMMISSIONER OF REVENUE SERVICES.
Write the organization's Connecticut Tax Registration Number and "1992 Form CT-990T EXT" on the check.

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 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 1 $\frac{1}{8}$ % 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.

Notification will be sent if the request for extension is denied.

When To File Form CT-990T EXT: File Form CT-990T EXT on or before the **first day of the fourth month** following the close of the taxable year (**April 1 for calendar year taxpayers**).

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 I.D. 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.

NOTE: If a taxpayer is unable, by reason of illness, absence or other good cause to sign a request for extension of the time to file an unrelated business income tax return, any person standing in a close personal or business relationship to the taxpayer may sign the request on his or her behalf. The request must set forth the reasons for signature other than by the taxpayer and the relationship existing between the taxpayer and the signer.

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 3/4% 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:

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.

TAXPAYER'S SIGNATURE

X _____

TITLE

DATE

PAID PREPARER'S SIGNATURE

X _____

PAID PREPARER'S ADDRESS

DATE

DEDUCTIBLE ITEMS AT 6% TAX RATE

MISSING LINE NUMBERS REFLECT CHANGES IN SALES TAX EXEMPTIONS

15	Sales for resale - sale of goods	15	
16	Sales for resale - leases and rentals	16	
17	Sales for resale - labor and services	17	
18	Newspapers by subscription and magazines by subscription	18	
19	Trucks with gross vehicle weight rating over 26,000 pounds	19	
20	Trucks used exclusively for carriage of interstate freight	20	
21	Food products for human consumption	21	
22	Sales of soda, candy, gum, etc., purchased with food stamps	22	
23	Fuel for Motor Vehicles	23	
24	Sales of electricity, gas and heating fuel for residential dwellings FOR UTILITY AND	24	
25	Sales of electricity - \$150 monthly charge per business HEATING FUEL COMPANIES	25	
26	Sales of electricity, gas and heating fuel for mfg. or agric. production ONLY	26	
27	Aviation fuel	27	
29	Sales of tangible personal property to persons issued Farmer Tax Exemption Permit	29	
30	Machinery and its component parts, materials, tools and fuel for manufacturing production	30	
31	Machinery, materials, tools and equipment used in the commercial printing process or publishing	31	
32	Machinery, materials, tools and fuel for commercial fishing	32	
33	Out-of-state - sale of goods	33	
34	Out-of-state - leases and rentals	34	
35	Out-of-state - labor and services	35	
36	Sales of Motor Vehicles purchased by nonresidents	36	
37	Prescription medicines - sale of goods	37	
38	Non-prescription medicines and diabetic equipment - sale of goods	38	
39	Sales to charitable or religious organizations - sale of goods	39	
40	Sales to charitable or religious organizations - leases and rentals	40	
41	Sales to charitable or religious organizations - labor and services	41	
42	Sales to federal, Connecticut or municipal agencies - sale of goods	42	
43	Sales to federal, Connecticut or municipal agencies - leases and rentals	43	
44	Sales to federal, Connecticut or municipal agencies - labor and services	44	
45	Sales of items certified for Air and/or Water pollution abatement - sale of goods	45	
46	Sales of items certified to Air and/or Water pollution abatement - leases and rentals	46	
47	Non-taxable labor and services	47	
48	Business services between parent companies and wholly owned subsidiaries	48	
49	Sale of vessels to nonresidents taxed at a lower rate (See Instructions for formula)	49	
50	Trade-ins - Motor Vehicles, vessels, snowmobiles or farm tractors	50	
51	Trade-ins - Construction equipment	51	
52	Taxed goods returned within 90 days at 6% rate	52	
53	Taxed goods returned within 90 days at 5½% rate (See Instructions for formula)	53	
54	Lease or rental-agreement cancelled within 90 days	54	
55	Sales of flyable aircraft by Connecticut aircraft manufacturers only	55	
56	Sales of oxygen, blood plasma, prostheses, etc. - sale of goods	56	
57	Sales of oxygen, blood plasma, prostheses, etc. - leases or rentals	57	
58	Sale of printed material for future delivery out of state	58	
59	Sale of articles of clothing or footwear under \$50	59	
60	Sale of material and components for non-commercial production of clothing	60	
61	Sales to low or moderate income housing - sale of goods	61	
62	Sales to low or moderate income housing - lease or rental	62	
63	Funeral expenses	63	
64	Sales of repair or replacement parts for manufacturing production (See Instructions for formula)	64	
65	Purchases of repair or replacement parts for manufacturing production (See Instruc. for formula)	65	
69	Repair services, repair and replacement parts for aircraft (Effective 7-93)	69	
70	Certain outsourcing computer and data processing services (Effective 1-93)	70	
71	Certain machinery under the Manufacturing Recovery Act of 1992 (See Instruc.) (Effective 1-93)	71	
A	Other Adjustments - sales of goods (Describe:)	A	
B	Other Adjustments - leases and rentals (Describe:)	B	
C	Other Adjustments - labor and services (Describe:)	C	
	TOTAL (Enter on Line 8 on the front of this return)		

INSTRUCTIONS FOR COMPLETING CONNECTICUT SALES AND USE TAX RETURN

General Instructions

1. Use the preprinted tax return mailed to you by the Department of Revenue Services.
2. The correct 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 TAX REGISTRATION NUMBER ON THE CHECK.**
9. **MAKE CHECK PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.**
10. Mail the return and check in the enclosed self-addressed envelope.
11. If you have any questions, please contact Taxpayer Services at (203) 566-8520 or 1-800-321-7829; and via TDD (Telecommunication Devices for the Deaf) at 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 Tax 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, and (5) Sales of heating fuel, electricity and gas.

(b) Exclude from Line 1 receipts from: (1) Installment payments from conditional or credit sales previously reported, (2) Transportation charges occurring after sale, when separately stated, (3) Sales and Use Tax and Admissions, Dues and Cabaret Tax reimbursements, (4) Sales of real estate, and (5) Commissions received excluding 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) Transportation 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 and car wash services excluding coin-operated car washes, (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) amusement and recreation services, (SIC Major Group 79), excluding recreational services provided by facilities managed by federal or Connecticut state or municipal agencies or tax exempt organizations also excluding dance lessons and other services already subject to the Admissions or Dues Tax, (ff) miscellaneous personal services, (SIC Industry Group 729 exclusive of services rendered by licensed massage therapists) (gg) repair or maintenance services to tangible personal property including any contract of warranty or services related to for any such item, (hh) telecommunications services, (ii) community antenna television services, (jj) transportation services, (kk) noncommercial vessel storage or mooring charges.

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 or separately stated charges whichever are greater 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 Tax reimbursements.

LINE 4 - ENTER GROSS PURCHASES of tangible personal property subject to Use Tax.

LINE 5 - ENTER GROSS LEASE payments subject to Use Tax.

LINE 6 - ENTER GROSS PAYMENTS for Services subject to Use Tax.

LINE 7 - ENTER TOTAL OF LINES 1, 2, 3, 4, 5 and 6.

LINE 8 - ENTER DEDUCTION TOTAL from the Total Line on Page 2 of the return.

LINE 9 - SUBTRACT LINE 8 from Line 7. Enter the difference. (Not less than zero)

LINE 10 - MULTIPLY AMOUNT entered on Line 9 by the 6% tax rate.

LINE 11 - CREDITS. To receive authorized tax credits for any prior period an amended return must have been filed, and a credit notice received from the Department of Revenue Services, for the period(s) the overpayment was made. The Credit Notice must be attached to your return. Advance payment credits will also be entered on this line.

LINE 12 - SUBTRACT Line 11 from Line 10. Enter the difference.

LINE 13 - PENALTY FOR FAILURE TO PAY TAX WHEN DUE: 15% of the tax due or \$50, whichever is greater.

INTEREST - If this is a late or amended return, interest should be computed at the rate of 1 $\frac{2}{3}$ % per month or fraction thereof from the due date until the date of payment. Interest is based on the amount which should have been remitted on time.

LINE 14 - ADD Lines 12 and 13. Enter total.

DEDUCTIONS

LINE 15, 16, 17 - SALES FOR RESALE. Enter total sales made during the period for which resale certificates have been accepted. (Regulation 1).

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 semi trailers) 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 cigars or food prepared for immediate consumption).

LINE 22 - SALES OF CERTAIN NONFOOD PRODUCTS PURCHASED WITH FOOD STAMPS. Bulletin #31.

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, tools and fuel must be issued to the seller.

LINE 31 - SALES OF MACHINERY, MATERIALS, TOOLS, EQUIPMENT AND SUPPLIES USED IN THE COMMERCIAL PRINTING PROCESS. Sales or leases of basic machinery, materials, tools, equipment and supplies used exclusively in the production of printed material by a commercial printer or in a related printing production process including publishing.

LINE 32 - SALES FOR COMMERCIAL FISHING. Sales of vessels, machinery or equipment for exclusive use in commercial fishing. Such machinery or equipment must be used on the commercial fishing vessels. Sales of materials, tools and fuel used directly in the commercial fishing industry. The Sales and Use Tax Certificate of Exemption for purchases of machinery, materials, tools and fuel must be issued to the seller.

LINES 33, 34 - SALES FOR INTERSTATE AND FOREIGN SALES. Enter total sales in interstate or foreign commerce where delivery was provided by seller to a point outside of Connecticut, irrespective of transportation facilities involved. For the sales of vessels, refer to Line 49.

LINE 35 - OUT OF STATE SALES OF SERVICES when the benefit of the services are 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. (Regulations 13 & 14)

LINE 38 - SALES OF NON-PRESCRIPTION MEDICINES. Enter total sales of vitamins, vitamin compounds, mineral preparations, food supplements, internal analgesics, hemorrhoidal products, laxatives, cold and cough products, cold and allergy products, asthma products, antacids and test strips tablets, lancets and glucose monitoring equipment for the care of diabetes, and medication for diseases of the eye.

LINES 39, 40, 41 - SALES TO EXEMPT CHARITABLE OR RELIGIOUS ORGANIZATIONS. Enter total sales made to charitable or religious organizations for scientific, educational, literacy, historical or cemetery purposes, if the organization has furnished a valid exemption certificate. (Regulation 15)

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. (Regulation 15)

LINES 45, 46 - SALES OF CERTIFIED ITEMS FOR AIR AND/OR WATER POLLUTION ABATEMENT. Enter the total sales of tangible personal property or supplies to be incorporated into or used and consumed in facilities whose primary purpose is the reduction, control or elimination of air and/or water pollution, certified as approved for such purpose by the Water Resources Commission or the Air Pollution Control Commission. The seller is required to obtain from the purchaser a valid tax exemption certificate to substantiate this deduction, showing Department of Environmental Protection approval number.

LINE 47 - NON-TAXABLE LABOR & SERVICE CHARGES. Enter total of non-taxable labor and service charges, included in Line 3. Example: labor on new construction.

LINE 48 - SALES OF BUSINESS SERVICES BETWEEN PARENT COMPANIES AND WHOLLY OWNED SUBSIDIARIES.

LINE 49 - SALE OF VESSELS TO NON-RESIDENTS TAXED AT A RATE LOWER THAN 6%. In order to calculate the adjustment for this line you must:

1. subtract the state of registration's tax rate from Connecticut's tax rate of 6% (.06). Note: There is no adjustment if the other state's tax rate is 6% or more.
2. divide the difference by .06, to arrive at a percentage.
3. multiply the percentage by total sales at that specific rate.

Follow this procedure for all sales made at rates lower than 6%. Add all adjustments for the reporting period and enter on this line. The adjustment is necessary to compensate for the lower rates. Example: if the state of registration's tax rate is 4.5%, and gross sales at this rate are \$50,000, $(.06 - .045 = .015 / .06 = .25 \times \$50,000 = \$12,500)$ Enter \$12,500 on Line 49.

LINE 50 - TRADE-INS. Enter total trade-in allowance on motor vehicles, farm tractors, snowmobiles and vessels.

LINE 51 - TRADE-INS. Enter total trade-in allowance on construction equipment.

LINE 52 - RETURNED GOODS TAXED AT 6%. Enter goods returned for credit within 90 days of date of sale.

LINE 53 - RETURNED GOODS TAXED AT 5.5%. Multiply by .9167, goods taxed at 5.5% (qualifying sales of repair and replacement parts exclusively for use in machinery used directly in a manufacturing process) returned for credit within 90 days of date of sale. Enter resulting amount.

LINE 54 - RENTALS. Enter taxed leases or rental cancelled with credit within 90 days.

LINE 55 - SALES OF FLYABLE AIRCRAFT. Enter sales of flyable aircraft by Connecticut aircraft manufacturers only, which are sold for use out of state or sales of aircraft to certified carriers.

LINES 56, 57 - SALES OF OXYGEN, BLOOD, ARTIFICIAL DEVICES, CRUTCHES AND WHEELCHAIRS. Enter on appropriate lines sales of oxygen, blood plasma, prostheses or the sales or leases of crutches, wheelchairs, etc. and vital life support equipment.

LINE 58 - SALES OF PRINTED MATERIAL. Enter sales of printed material delivered to Connecticut where purchaser has certified it will be delivered for use out of state within 30 days. A Printed Material Certificate must be issued to the seller.

LINE 59 - SALES OF CLOTHING UNDER \$50. Enter total sales of items of clothing or footwear costing less than \$50. This exemption will not apply to purchases of:
(a) special clothing or footwear primarily designed for athletic activity or protective use;
(b) jewelry, handbags, luggage, wallets, umbrellas, watches and similar items carried on or about the human body.

LINE 60 - SALES OF CLOTH AND COMPONENTS USED IN THE NON-COMMERCIAL PRODUCTION OF CLOTHING.

LINES 61, 62 - SALES OF LOW OR MODERATE INCOME HOUSING. Enter on appropriate line total sales of goods and the leasing of equipment incorporated into or used and consumed in the operation of housing facilities for low and moderate income families and persons.

LINE 63 - FUNERAL EXPENSES. Enter first \$2,500 of tangible personal property for each funeral.

LINE 64 - SALES OF REPAIR AND REPLACEMENT PARTS exclusively for use in machinery used directly in manufacturing production process, as defined in Section 12-412(34) C.G.S.. On this line enter .0833 of the gross receipts for these items. This adjustment is necessary to compensate for the 5.5% tax rate. Manufacturing facilities located in an enterprise zone should take deduction on Line 66. The Sales and Use Tax Certificate for purchase of repair and replacement parts used in production machinery at the reduced rate of 5½% 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 certified air carrier or in the significant overhauling or rebuilding of aircraft. (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 prescribed 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 application gross receipts by .20 and enter; for sales made 7-1-94 through 6-30-95, multiply applicable gross receipts by .30 and enter; For sales made 7-1-95 through 6-30-96, multiply applicable gross receipts by .40 and enter; for sales made on or after 7-1-96, multiply applicable gross receipts by .50 and enter.

LINES A, B & C - OTHER ADJUSTMENTS — EXPLAIN FULLY. On the applicable line enter and describe any other deductions not enumerated. Include on these lines: sales to senior centers; sales less than \$100 by any nonprofit nursing home, 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 (Bulletin #26), 4.5% tax rate for sale of motor vehicles to armed forces personnel (Bulletin #21), 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 and 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.

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. For example, clothing costing less than \$50 is exempt from sales and use taxes.
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 the pamphlet *Connecticut Use Tax for Businesses and Professions*.
12. **Q. What are the penalties and interest for not paying the use tax?**
A. The penalty is 15% of the tax or \$50, whichever is greater. Interest is charged at the rate of 1 $\frac{2}{3}$ % per month from the due date of the tax return. There are also criminal sanctions for wilful failure to file a tax return. **PLEASE NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.**
13. **Q. What are the use tax filing requirements for airplanes, vessels and motor vehicles?**
A. The individual use tax is due immediately upon the purchase of these particular items. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when an individual registers the motor vehicle or vessel. If you do not intend to register your motor vehicle or vessel immediately after you purchased it, you must file the individual use tax return on the purchase date.

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. TDD/TT users call 203-297-4911.

APPLICATION FOR TAX REGISTRATION NUMBER

★ REG-1 ★

DO NOT WRITE IN THIS BLOCK

IMPORTANT!
 READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION
 PRINT CLEARLY IN INK OR TYPE ALL INFORMATION REQUESTED

1. REASON FOR APPLYING: STARTED NEW BUSINESS PURCHASED GOING BUSINESS REGISTER FOR ADDITIONAL TAXES OTHER

2. OWNER'S NAME, ALL PARTNERS' NAMES OR CORPORATE NAME: 3. FEDERAL EMPLOYER I.D. NO.

4. TRADE OR REGISTERED NAME IF DIFFERENT FROM ABOVE: 5. TELEPHONE NUMBER

6. PHYSICAL LOCATION OF THIS BUSINESS: (P.O. Box is not acceptable) (Zip + 4)

7. BUSINESS MAIL ADDRESS: (Zip + 4)

8. NAME OF OWNER PARTNER CORPORATE OFFICER 9. SOCIAL SECURITY NUMBER

HOME ADDRESS Number and Street City or Town State (Zip + 4) 10. TELEPHONE NUMBER

11. NAME OF PARTNER CORPORATE OFFICER 12. SOCIAL SECURITY NUMBER

HOME ADDRESS Number and Street City or Town State (Zip + 4) 13. TELEPHONE NUMBER

14. NAME OF PARTNER CORPORATE OFFICER 15. SOCIAL SECURITY NUMBER

HOME ADDRESS Number and Street City or Town State (Zip + 4) 16. TELEPHONE NUMBER

17. DESCRIBE IN DETAIL THE TYPE OF BUSINESS YOU OPERATE:

18. TYPE OF ORGANIZATION CORP. S CORP. INDIV. PARTNER OTHER

19. NAME OF BANK (BRANCH) BUSINESS WILL USE:

20. IS YOUR BUSINESS: RETAIL WHOLE-SALE MANUFACTURER SERVICES OTHER

21. DO YOU HOLD A VALID CONNECTICUT SALES TAX PERMIT FOR ANY OTHER LOCATION? (If Yes, list locations on reverse) YES NO

22. DATE BUSINESS STARTED IN CONNECTICUT AT THIS PHYSICAL LOCATION UNDER THIS OWNERSHIP Mo. Day Yr. / /

23. WHAT IS THE STARTING DATE OF PAYROLL IN CONNECTICUT?

24. IF YOU ARE REGISTERING FOR ADMISSIONS, DUES AND CABARET TAX, CHECK THE APPROPRIATE BOXES AND INDICATE WHICH MONTHS YOUR BUSINESS IS ACTIVE.

ADMISSIONS DUES CABARET ALL YEAR ONE TIME

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
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— IF YOU ARE NOT INCORPORATED, PLEASE GO DIRECTLY TO LINE 30 —

25. WHAT IS THE CLOSING DATE OF YOUR CORPORATE INCOME YEAR? (Mo., Day) / /

26. ORGANIZED UNDER LAWS OF WHAT STATE? _____

27. IF OTHER THAN CONN. CORPORATION, SHOW DATE REGISTERED WITH CONN. SECRETARY OF STATE (Mo., Day, Yr.) / /

28. DATE OF INCORPORATION (Mo., Day, Yr.) / /

29. DO YOU HAVE A FEDERAL CORPORATE INCOME TAX EXEMPTION? YES NO

IF YES: Enclose a copy of IRS Letter of Exemption in order to qualify in Connecticut.
 Do you have unrelated business taxable income from carrying on an unrelated trade or business? YES NO

30. Do you intend to sell cigarettes over the counter as a dealer? YES NO If Yes, enter \$25 at right. \$

31. Do you rent/lease passenger motor vehicles for 30 days or less? (See instructions) YES NO

32. Do you intend to engage in: SALES OF GOODS LEASING AND/OR RENTAL OF TANGIBLE PERSONAL PROPERTY TO OTHERS SALES OF TAXABLE SERVICES RENTING ROOMS FOR 30 DAYS OR LESS

— If you have checked one or more of the above boxes, enter \$20 at right — \$

33. Are you liable for Business Use Tax? (See General Instructions on reverse) YES NO

34. TOTAL AMOUNT DUE (Add Lines 30 and 32) (Make check payable to: COMMISSIONER OF REVENUE SERVICES) \$

Signature of Owner, Partner or Corporate Officer X TITLE: DATE:

DO NOT WRITE BELOW THIS LINE - FOR DEPARTMENT USE ONLY

TAX TYP	TRANS	REGIST. DATE	S.I.C. CODE	TYPE OF ORG.	STATE	LEGAL DATE	TOTAL SUBMITTED						
00		/ /				/ /							
TAX TYP	TRANS	REGIST. DATE	START DATE	BUS. TOWN	SRCE.	LIAB.	FILING CODE	TYP FIL	MAIL	SECURITY NO.	SECURITY AMOUNT	FEE REMITTED	
63		/ /	/ /										
TAX TYP	TRANS	REGIST. DATE	START DATE	BUS. TOWN	SRCE	FL.CD.	PENALTY REMIT.	TOTAL REMITTED					
63		/ /	/ /										
TAX TYP	TRANS	REGIST. DATE	START DATE	BUS. TOWN	SRCE	LIAB.	FL.CD.	TY FL.	MAIL	FISCAL YR.	SECURITY NO.	SECURITY DATE	SECURITY AMOUNT
		/ /	/ /									/ /	
TAX TYP	TRANS	REGIST. DATE	START DATE	BUS. TOWN	SRCE	LIAB.	FL.CD.	SECURITY NO.	SECURITY DATE	SECURITY AMOUNT			
30		/ /	/ /					/ /					

PREVIOUS OWNER(S) INFORMATION

Name	Address	Conn. Tax Registration No.

LOCATION(S) FOR WHICH YOU HOLD ACTIVE TAX PERMITS

Name of Business	Address	Conn. Tax Registration No.

ADDITIONAL TAXES YOU ARE REGISTERING FOR: PLEASE LIST YOUR CURRENT CONN. TAX REGISTRATION NO. AND LIST ADDITIONAL TAXES YOU ARE REGISTERING FOR BELOW.

	Date Liability Began

OTHER EXPLANATION

General Instructions

This application (REG-1) is to be used for registering all businesses for the following taxes:

SALES AND USE TAX, BUSINESS USE TAX, ROOM OCCUPANCY TAX, CORPORATION BUSINESS TAX, ADMISSIONS, DUES AND CABARET TAX, CIGARETTE TAX (Over the counter retail), WITHHOLDING TAX, TOURISM FUND SURCHARGE ON THE RENTAL/LEASING OF PASSENGER MOTOR VEHICLES AND UNRELATED BUSINESS INCOME TAX.

This application must be used only for the taxes listed above. Others must be applied for as follows:

- CIGARETTE Sales other than retail, use Form REG 2CIG
- MOTOR CARRIER Tax, use Form REG 3MC
- FUEL Taxes of any kind, use Form REG 4MF
- CATALOGUE SALES - OUT OF STATE USE Tax, use Form REG 7

PRINT CLEARLY IN INK OR TYPE ALL INFORMATION REQUESTED

- ITEM 4 A trade or registered name is the business' name. Example: John Doe may be the name of the owner on Line 2, but Doe's Antiques is the name chosen by John Doe for his business and is the name that he would enter on this line.
- ITEM 6 An application must be filed and a fee must be paid for each location requiring a permit.
- ITEM 23 Enter date of **first payroll in Connecticut.**
- ITEM 24 If you charge admission, have a membership or run an establishment providing entertainment, you may be liable for Admissions, Dues and Cabaret Tax. If you are uncertain, please contact the Taxpayer Services Division at 1-800-382-9463 (In-state) or 203-566-7033. TDD/TT users call 203-297-4911.
- ITEM 25 The closing date of the income year must be the same fiscal year end as reported to the Internal Revenue Service.
- ITEM 29 An exemption will not be recognized if an Internal Revenue Service letter of exemption is not enclosed. If an exemption is pending, submit a copy upon receipt.
- ITEM 30 Cigarette licenses expire September 30 of each year.
- ITEM 31 If you are currently registered with the Department of Revenue Services for Sales and Use Taxes at this location, do not include the \$20 registration fee.
- ITEM 33 If a Connecticut business purchases merchandise, rentals or services for use in state, and the Connecticut Sales Tax is not collected, a Use Tax is due to Connecticut.

Signature: Application must be signed by owner, partners or corporate officer.

POWER OF ATTORNEY

LGL-001 (New 5/88)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
 92 Farmington Ave., Hartford, CT 06105

WHO IS GIVING A POWER OF ATTORNEY TO ANOTHER PERSON?

Taxpayer Name	Tax Registration No.
Address (Number & Street)	Taxpayer is:
City, State and ZIP CODE	Corporation Partnership Trust Estate Sole Proprietorship Other (specify) _____

TO WHOM IS A POWER OF ATTORNEY BEING GIVEN?

The above-named taxpayer hereby appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer before any division of the Department of Revenue Services for the following tax matter(s). [Specify the type(s) of tax and year(s) or period(s). Use the date of death for succession and estate taxes.]

Name	Address	Telephone Number

TYPE OF TAX (Corporation Business Tax, Admissions Tax, etc.)	YEAR(S) or PERIOD(S)

The attorney(s)-in-fact (or any of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the taxpayer can perform with respect to the above-specified tax matters (excluding the power to receive refund checks).

This power of attorney revokes all earlier powers of attorney on file with the Department of Revenue Services for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted and date, or refer to attached copies of earlier powers)

NAME	DATE

WHO CAN EXECUTE THIS POWER OF ATTORNEY?

The power of attorney must be signed by:

- ▶ A principal officer, if the taxpayer is a corporation ▶ The fiduciary, if the taxpayer is a trust or an estate
- ▶ A partner, if the taxpayer is a partnership ▶ A sole proprietor, if the taxpayer is a sole proprietorship

SIGN THIS BEFORE NOTARY PUBLIC, JUSTICE OF THE PEACE OR COMMISSIONER OF THE SUPERIOR COURT

I, the above-mentioned person, being duly sworn, depose and say:

- If I am signing as a principal officer, fiduciary, or partner on behalf of the taxpayer, I have the authority to execute this power of attorney on behalf of the taxpayer.
- I have examined this power of attorney, and, to the best of my knowledge and belief, it is true, correct and complete.

Print your name	Print your title

Signature _____

STATE OF _____
 COUNTY OF _____ ss. _____

On this the _____ day of _____, 19_____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument and acknowledged that _____ executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand. _____

(Title)
 My commission expires on the _____ day of _____, 19____.

(Notary Public: affix seal here)



REQUEST FOR ORDERING CONNECTICUT INCOME TAX FORMS

1992

MAIL TO:

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
FORMS SECTION
92 FARMINGTON AVENUE
HARTFORD, CT 06105

NAME
STREET
CITY, STATE and ZIP CODE

* Quantity shipped may differ from quantity requested due to supply availability. To expedite mailing, please complete both labels.

Table with 3 columns: (A) Form Number, (B) TITLE, (C) QUANTITY. Rows include CT-1040, CT-1040EZ, CT-1040ES, CT-1040EXT, CT-1040NR/PY, CT-1040BA, CT-1040AW, Schedule CT-SI, CT-1041, CT-1041ES, CT-1041EXT, CT-1041FA, CT-1065, CT-1065EXT, CT-1120SI, CT-1120SI EXT, CT-1120SI-ES, CT-1NA, CT-2210, CT-1040X.

PLEASE FILL OUT LABEL

For further information, call
the Forms Section at
(203) 297-4753.



REQUEST FOR ORDERING CONNECTICUT CORPORATION TAX FORMS

1992

MAIL TO:

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
FORMS SECTION
92 FARMINGTON AVENUE
HARTFORD, CT 06105

NAME
STREET
CITY, STATE and ZIP CODE

* Quantity shipped may differ from quantity requested due to supply availability. To expedite mailing, please complete both labels.

Table with 3 columns: (A) Form Number, (B) TITLE, (C) QUANTITY. Rows include CT-1120, CT-1120S, CT-1120A, CT-1120ESA, CT-1120ESB, CT-1120ESC, CT-1120ESD, CT-1120/CF-1120S EXT, CT-1120CR, CT-1120CC, CT-1120I, CT-1120/CF-1120S X, CT-1120/CF-1120S ATT.

PLEASE FILL OUT LABEL

For further information, call
the Forms Section at
(203) 297-4753.

