

(Rev. 12/02)

**Connecticut Alternative Minimum Tax Return - Individuals**

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

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

**PART I – Please read instructions before completing this form**

1. Federal alternative minimum taxable income ( <i>See instructions</i> )	▶	1.		
2. Additions to federal alternative minimum taxable income ( <i>See instructions</i> )	▶	2.		
3. Add Line 1 and Line 2.		3.		
4. Subtractions from federal alternative minimum taxable income ( <i>See instructions</i> )	▶	4.		
5. Adjusted federal alternative minimum taxable income. Subtract Line 4 from Line 3 (If married filing separately and Line 5 is more than \$173,000, <i>see instructions</i> )	▶	5.		
6. If this form is for a child under age 14 ( <i>see instructions</i> ), otherwise, enter \$35,750 (\$49,000 if married filing jointly or qualifying widow(er), \$24,500 if married filing separately).		6.		
7. Enter \$112,500 (\$150,000 if married filing jointly or qualifying widow(er), \$75,000 if married filing separately)		7.		
8. Subtract Line 7 from Line 5. If zero or less, enter "0" here and on Line 9.		8.		
9. Multiply Line 8 by 25% (.25).		9.		
10. Exemption (Subtract Line 9 from Line 6. If zero or less, enter "0.")	▶	10.		
11. Subtract Line 10 from Line 5. If zero or less, enter "0" here and on Line 26 and skip Lines 12 through 25.		11.		
<b>Complete only one of Line 12, 13, or 14. Enter the result on Line 15.</b>				
12. If you completed Part III of federal Form 6251, complete Part II of this form and enter the amount from Line 49 here and on Line 15. Skip Line 13 and Line 14.	12.			
13. If Line 11 is \$175,000 or less (\$87,500 or less if married filing separately), multiply Line 11 by 26% (.26). Enter the result here and on Line 15.	13.			
14. If Line 11 is more than \$175,000 (more than \$87,500 if married filing separately), multiply Line 11 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. Enter the result here and on Line 15.	14.			
15. Enter the amount from Line 12, Line 13, or Line 14.		15.		
16. Alternative minimum tax foreign tax credit (from federal Form 6251, Line 32)		16.		
17. Adjusted federal tentative minimum tax (Subtract Line 16 from Line 15)		17.		
18. Multiply Line 17 by 19% (.19).		18.		
19. Multiply Line 5 by 5% (.05).		19.		
20. Connecticut minimum tax (Enter the lesser of Line 18 or Line 19)		20.		
21. Apportionment factor ( <b>Residents</b> , enter 1.0000; <b>Nonresidents</b> and <b>Part-Year Residents</b> , <i>see instructions</i> )		21.	.	
22. Apportioned Connecticut minimum tax (Multiply Line 20 by Line 21)		22.		
23. Connecticut income tax (from <b>Form CT-1040</b> , Line 6, or <b>Form CT-1040NR/PY</b> , Line 10)	▶	23.		
24. Net Connecticut minimum tax (Subtract Line 23 from Line 22. If zero or less, enter "0.")		24.		
25. Credit for alternative minimum tax paid to qualifying jurisdictions. <b>Residents and Part-Year Residents only</b> (from Schedule A, Line 58)	▶	25.		
26. Subtract Line 25 from Line 24. Enter the amount here and on <b>Form CT-1040</b> , Line 9, or <b>Form CT-1040NR/PY</b> , Line 13.	▶	26.		

**PART II**

27. Enter the amount from Line 11.			27	
28. Enter the amount from federal Form 6251, Line 37 (See instructions).		28		
29. Enter the amount from federal Form 6251, Line 38 (See instructions).		29		
30. Enter the amount from federal Form 6251, Line 39 (See instructions).		30		
31. Enter the smaller of Line 27 or Line 30.			31	
32. Subtract Line 31 from Line 27.			32	
<b>Complete Line 33 or Line 34 but not both.</b>				
33. If Line 32 is \$175,000 or less (\$87,500 or less if married filing separately), multiply Line 32 by 26% (.26)			33	
34. If Line 32 is more than \$175,000 (more than \$87,500 if married filing separately), multiply Line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			34	
35. Enter the amount from federal Form 6251, Line 43 (See instructions).		35		
36. Enter the smaller of Line 27 or Line 28.		36		
37. Enter the smaller of Line 35 or Line 36. If zero, go to Line 43.		37		
38. Enter the amount from federal Form 6251, Line 46 (See instructions).		38		
39. Enter the smaller of Line 37 or Line 38.		39		
40. Multiply Line 39 by 8% (.08).			40	
41. Subtract Line 39 from Line 37.		41		
42. Multiply Line 41 by 10% (.10).			42	
43. Subtract Line 37 from Line 36.		43		
44. Multiply Line 43 by 20% (.20).			44	
<b>If Line 29 is zero or blank, skip Lines 45 and 46 and go to Line 47. Otherwise, go to Line 45.</b>				
45. Subtract Line 36 from Line 31.		45		
46. Multiply Line 45 by 25% (.25).			46	
47. Add Lines 33, 34, 40, 42, 44, and 46.			47	
48. If Line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply Line 27 by 26% (.26). Otherwise, multiply Line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.			48	
49. Enter the smaller of Line 47 or Line 48 here and on Line 12.			49	

**SCHEDULE A - CREDIT FOR ALTERNATIVE MINIMUM TAX PAID TO QUALIFYING JURISDICTIONS**

**Important: You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.**

50. Modified adjusted federal alternative minimum taxable income (See instructions)

50		
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**FOR EACH COLUMN, ENTER THE FOLLOWING:**

- 51. Enter qualifying jurisdiction's name and two-letter code. (See chart below)
- 52. Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 50 which is subject to a qualifying jurisdiction's alternative minimum tax.
- 53. Divide Line 52 by Line 50 (round to four decimal places).
- 54. **Enter the net Connecticut minimum tax (from Form CT-6251, Line 24). Part-Year Residents, see instructions**
- 55. Multiply Line 53 by Line 54.
- 56. Alternative minimum tax paid to a qualifying jurisdiction (See instructions)
- 57. Enter the lesser of Line 55 or Line 56.
- 58. **TOTAL CREDIT** (Add Line 57, all columns)  
Enter the amount here and on Line 25 on the front of this form.

	COLUMN A		COLUMN B	
	Name	Code	Name	Code
51				
52				
53		.		.
54				
55				
56				
57				
				58

If you claim credit for alternative minimum tax paid to another state of the United State, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code.

**Standard Two-letter Codes**

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

# Form CT-6251 General Instructions

**Purpose:** Taxpayers who are subject to and required to pay the federal alternative minimum tax are subject to the Connecticut alternative minimum tax. Use this form to calculate your Connecticut alternative minimum tax liability and attach it directly behind your Connecticut income tax return.

**Taxpayers who do not have a federal alternative minimum tax liability are not required to complete this form.**

## Who Must File This Form

You are required to file **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**, if either of the following conditions is true for the 2002 taxable year:

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

If you meet one of the requirements above, you must file **Form CT-6251**, even if your Connecticut alternative minimum tax is zero.

## What is the Connecticut Alternative Minimum Tax

The Connecticut alternative minimum tax is a tax imposed on certain individuals, estates, and trusts in addition to their regular income tax. The tax is computed on the lesser of 19% (.19) of the adjusted federal tentative minimum tax, or 5% (.05) of the adjusted federal alternative minimum taxable income.

## What is the Adjusted Federal Tentative Minimum Tax

The adjusted federal tentative minimum tax is your federal tentative minimum tax with certain Connecticut modifications.

**Part-Year Residents and Nonresidents:** Connecticut part-year residents and nonresidents must first compute the Connecticut minimum tax as if they were Connecticut residents, then apportion their Connecticut minimum tax.

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

You may be able to claim a credit against your Connecticut income tax for Connecticut alternative minimum tax paid in a prior year. See the instructions to **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates**.

**Filing Status:** Your filing status must match your Connecticut income tax filing status as reported on the front of **Form CT-1040** or **Form CT-1040NR/PY**.

If you and your spouse are filing a joint federal income tax return and you file separate Connecticut income tax returns (either because you qualify **and** elect to do so or because you are required to do so), the federal rules for allocating income apply. You must recalculate your federal alternative minimum tax liability as if your filing status for federal income tax purposes was **single**. If upon your recalculation you would have had a federal alternative minimum tax liability, you are subject to Connecticut alternative minimum tax and you are required to calculate **Form CT-6251** as a single individual.

Where the calculation of any individual federal items are subject to limitations (for example, alternative tax net operating loss deduction); such items may have to be recalculated if Connecticut modifications apply.

## Line Instructions

### Name and Social Security Number

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

### PART I

#### Line 1 - Federal Alternative Minimum Taxable Income

Residents, part-year residents, and nonresidents should enter the amount from federal Form 6251, Line 28. Part-year residents must also include or exclude any tax preference items and adjustments attributable to a future year which accrued up to the time of a change in residence.

If your filing status is married filing separately, combine Lines 1 through 27 from federal Form 6251, and enter the result here. (This amount may differ from the amount entered on Line 28.)

#### Line 2 - Additions to Federal Alternative Minimum Taxable Income

To compute the additions to federal alternative minimum taxable income, use the amount entered on **Form CT-1040, Schedule 1, Line 37**, or **Form CT-1040NR/PY, Schedule 1, Line 39**, **minus**:

- Any amount entered as a modification for a taxable lump-sum distribution from a qualified plan not included in federal adjusted gross income as entered on **Form CT-1040, Schedule 1, Line 33**, or **Form CT-1040NR/PY, Schedule 1, Line 35**;
- Any interest or dividend income on U.S. government obligations or securities exempt from federal income tax, but taxable for Connecticut income tax purposes included on **Form CT-1040, Schedule 1, Line 36**, or **Form CT-1040NR/PY, Schedule 1, Line 38**; **and**
- Any 30% special depreciation allowance for certain property placed in service after September 10, 2001, as included on **Form CT-1040, Schedule 1, Line 32**, or **Form CT-1040NR/PY, Schedule 1, Line 34**.

Exclude from Line 2 the amount of federally tax-exempt interest or exempt-interest dividends according to I.R.C. §852(b)(5), from **non-Connecticut** private activity bonds issued after August 7, 1986, **and** included on federal Form 6251, Line 11.

Enter the net amount on Line 2.

#### Line 4 - Subtractions From Federal Alternative Minimum Taxable Income

To compute the subtractions from federal alternative minimum taxable income, use the total amount entered on **Form CT-1040, Schedule 1, Line 47**, or **Form CT-1040NR/PY, Schedule 1, Line 49**, **minus** any

amount entered as a modification for refunds of state and local income taxes entered on **Form CT-1040, Schedule 1, Line 41**, or **Form CT-1040NR/PY, Schedule 1, Line 43**.

Include on Line 4 the amount of federally tax-exempt interest or exempt-interest dividends, according to I.R.C. §852(b)(5), from **Connecticut** private activity bonds issued after August 7, 1986, and included on federal Form 6251, Line 11.

Enter the net amount on Line 4.

#### Line 5 - Adjusted Federal Alternative Minimum Taxable Income

If your filing status is married filing separately and Line 5 is more than \$173,000, you must include an additional amount on Line 5. If Line 5 is \$271,000 or more, include an additional \$24,500 on Line 5. Otherwise, include 25% (.25) of the excess of the amount on Line 5 over \$173,000.

**Example:** If the amount on Line 5 is \$193,000, multiply the amount in excess of \$173,000 (\$20,000) by 25% (.25). The result is \$5,000. Add the \$5,000 to \$193,000 and enter \$198,000 on Line 5.

#### Line 6

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

#### Line 21 - Apportionment Factor

**Residents:** **Must** enter 1.0000.

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

### PART II

If you completed Part III of federal Form 6251, complete this part and enter the amount from **Form CT-6251, Line 49**, on Part I, Line 12 and Line 15.

#### Lines 28, 29, 30, 35, and 38

When entering an amount on Line 28, Line 29, Line 30, Line 35, and Line 38, you must include the *Schedule 1* modification for the gain or loss on the sale of Connecticut state and local government bonds, from **Form CT-1040, Line 35** or **Line 45**, or from **Form CT-1040NR/PY, Line 37** or **Line 47**.

## SCHEDULE A

### Credit For Alternative Minimum Tax Paid to Qualifying Jurisdictions Connecticut Residents and Part-Year Residents Only

**Residents:** Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid during the taxable year to a qualifying jurisdiction. Credit may be claimed only if the income on which taxes were paid was derived from or connected with sources within the qualifying jurisdiction.

**Part-Year Residents:** Use *Schedule A* to claim a credit against the net Connecticut minimum tax liability for alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction attributable to that jurisdiction during the period of Connecticut residency.

A **qualifying jurisdiction** includes another state of the United States, a local government within another state, or the District of Columbia. A **qualifying jurisdiction** does not include the State of Connecticut, the United States, or a foreign country or its provinces (for example, Canada and Canadian Provinces).

No credit shall be allowed for **any** of the following:

- Alternative minimum tax paid to a qualifying jurisdiction on income that was not derived from or connected with sources within the qualifying jurisdiction;
- Alternative minimum tax paid to a jurisdiction that is not a qualifying jurisdiction;
- Alternative minimum tax paid to a qualifying jurisdiction, if you claimed credit for alternative minimum tax paid to Connecticut on that qualifying jurisdiction's alternative minimum tax return or income tax return; **or**
- Payments of alternative minimum tax made to a qualifying jurisdiction on income that was not subject to the Connecticut alternative minimum tax.

No credit is allowed for tax paid on dividends or interest income unless derived from property employed in a business or trade carried on in that jurisdiction. However, credit is allowed for tax paid on wages earned for services performed in a qualifying jurisdiction.

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

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

If you are claiming credit for alternative minimum tax paid to a qualifying jurisdiction **and** to one of its political subdivisions, follow these rules to determine your credit:

- A. If the **same amount** of adjusted alternative minimum taxable income is taxed by both the city and the state:
  1. Use only **one** column of *Schedule A* to calculate your credit;
  2. Enter the same amount of adjusted alternative minimum taxable income taxed by both city and state in that column on **Form CT-6251**, *Schedule A*; **and**
  3. Combine the amounts of alternative minimum tax paid to the city and the state and enter the total on Line 56 of that column.
- B. If the **amounts** of adjusted alternative minimum taxable income taxed by both the city and state **are not the same**:
  1. Use **two** columns on **Form CT-6251**, *Schedule A*;
  2. Include only the same amount of adjusted alternative minimum taxable income taxed by both jurisdictions in the first column; **and**
  3. Include the excess amount of adjusted alternative minimum taxable income taxed by only one of the jurisdictions in the next column.

#### Line 50 - Modified Adjusted Federal Alternative Minimum Taxable Income

**Residents:** Enter the amount of adjusted federal alternative minimum taxable income from **Form CT-6251**, Line 5. However, if a taxpayer's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5, and enter the result.

**Part-Year Residents:** Enter the portion of adjusted federal alternative minimum taxable income from **Form CT-6251**, Line 5, that is attributable to the residency portion of the taxable year. However, if a part-year resident's adjusted federal alternative minimum taxable income includes a net loss derived from or connected with sources in a qualifying jurisdiction(s), the taxpayer must add the net loss to the amount of adjusted federal alternative minimum taxable income from Line 5, that is attributable to the residency portion of the taxable year.

#### Line 51 - Qualifying Jurisdiction(s)

Enter the name and the two letter code of each qualifying jurisdiction to which you paid alternative minimum tax for which you are claiming credit. These codes are found below *Schedule A*.

#### Line 52 - Non-Connecticut Adjusted Federal Alternative Minimum Taxable Income

Enter the amount of the adjusted federal alternative minimum taxable income included on Line 50 that is subject to a qualifying jurisdiction's alternative minimum tax.

#### Line 53

Divide the amount on Line 52 by the amount on Line 50. The result may not exceed 1.0000. Round to four decimal places.

#### Line 54 - Net Connecticut Minimum Tax

**Residents:** Enter the amount from **Form CT-6251**, Line 24.

**Part-Year Residents:** Enter the portion of the 2002 net Connecticut minimum tax liability attributable to the residency portion of the taxable year.

#### Line 55

Multiply the percentage arrived at on Line 53 by the amount reported on Line 54.

#### Line 56 - Alternative Minimum Tax Paid to Qualifying Jurisdiction

**Residents:** Enter the total amount of alternative minimum tax paid to a qualifying jurisdiction.

**Part-Year Residents:** Enter the amount of alternative minimum tax paid to a qualifying jurisdiction on items of income, gain, loss, or deduction derived from or connected with sources in that jurisdiction during the residency portion of the taxable year.

If the alternative minimum tax paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, 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 Connecticut residency bears to the total amount of income that you earned in that jurisdiction in the taxable year.

**Alternative minimum tax paid** means the lesser of your tax liability to the qualifying jurisdiction or the tax you paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest.

#### Line 57

Enter on Line 57 the lesser of the amounts reported on Line 55 or Line 56.

#### Line 58 - Total Credit

Add the amounts from Line 57, Column A, Line 57, Column B, and Line 57 of any additional worksheets. The amount on Line 58 cannot exceed Line 55. Enter the total on Line 58.

Attach a copy of the alternative minimum tax return filed with each qualifying jurisdiction to the back of your **Form CT-6251**.