

## Form CT-2NA

### Connecticut Nonresident Income Tax Agreement/ Election to Be Included in a Group Return

See the instructions below.

Nonresident Individual's Taxable Year		Taxable Year of Pass-Through Entity (PE)	
Beginning _____, _____, and Ending _____, _____		Beginning _____, _____, and Ending _____, _____	
<b>Nonresident Individual's Name and Mailing Address</b>		<b>PE's Name and Mailing Address</b>	
Name		Name	
Number and Street Address	PO Box	Number and Street Address	PO Box
City or Town	State	City or Town	State
	ZIP Code		ZIP Code
Social Security Number	Spouse's Social Security Number	Connecticut Tax Registration Number	Federal Employer ID Number
____-____-____	____-____-____	____-____-____	____-____-____

Internal Revenue Service Center Where the Nonresident Individual's Federal Return Is Filed \_\_\_\_\_

**Purpose:** A qualified nonresident member of a PE files Form CT-2NA to elect to be included in **Form CT-G, Connecticut Group Income Tax Return.**

**Who May File:** Any individual who is a qualified electing nonresident member of a PE doing business in Connecticut or having income, gain, loss, or deduction derived from or connected with Connecticut sources is eligible to elect to be included in a Form CT-G to be filed by the PE. A PE is eligible to file Form CT-G for a taxable year if it has two or more qualified electing nonresident members for that taxable year. The qualified electing nonresident members must all have the same taxable year.

A qualified electing nonresident member is any individual who is a:

- Shareholder of an S corporation doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Partner of a partnership or member of an LLC treated as a partnership for federal income tax purposes doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with Connecticut sources; **or**
- Beneficiary of a trust or estate having any income, gain, loss, or deduction derived from or connected with Connecticut sources.

Filing Form CT-G is considered the filing of multiple separate returns and meets the filing requirements otherwise imposed on nonresident individuals by the Connecticut Income Tax Act. The Department of Revenue Services (DRS) retains the right to require the filing of **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return**, by any of the members. However, a qualified electing nonresident member may not revoke an election to be included in Form CT-G, or elect to be included in Form CT-G, after the fifteenth day of the fourth month following the close of the PE's taxable year.

**When and Where to File:** A qualified nonresident member electing to be included in Form CT-G must complete and file Form CT-2NA with the PE prior to the filing of Form CT-G by the PE. The due date for Form CT-G is the fifteenth day of the fourth month following the close of the taxable year of the qualified electing nonresident members. The PE must keep Form CT-2NA in its permanent records, and make a copy available to DRS upon request. Once Form CT-2NA is timely filed by a member for a taxable year, the member's election remains in effect for succeeding taxable years unless the qualified electing nonresident member revokes the election by providing written notice of the revocation to the PE. No revocation will be effective prior to the taxable year of the qualified electing nonresident member following the taxable year during which written notice of the revocation was provided to the PE. The PE must keep and maintain the written notices in its permanent records and make them available to DRS upon request.

**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 filed) had income derived from or connected with Connecticut sources other than one or more pass-through entities for the taxable year; I waive my right to claim any Connecticut personal exemption and any Connecticut personal credit for the taxable year; I waive my right to request an extension of time to pay the Connecticut income tax; I did not have a Connecticut alternative minimum tax liability for the taxable year; I consent and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of Connecticut income tax, together with any additions to tax, interest, and penalties, for the taxable year; and I authorize the PE to designate a member who will act as my agent (and that of the other qualified electing nonresident member) in filing the group return. This agreement is binding upon my heirs, representatives, assigns, successors, executors, and administrators.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature (if joint return)

\_\_\_\_\_  
Date