

Form CT-1040
Connecticut Resident Income Tax Return

For DRS
Use Only

20

2014
CT-1040

Complete return in blue or black ink only.

Taxpayers must sign declaration on reverse side.

For the year January 1 - December 31, 2014, or other taxable year beginning: _____, 2014 and ending: _____.

1 Filing Status - Check only one box.

Single

Married filing jointly

Married filing separately

Head of household

Qualifying widow(er)
with dependent child

Enter spouse's name here and SSN below.

Your Social Security Number

____ - ____ - ____

Check if deceased

Spouse's Social Security Number

____ - ____ - ____

Check if deceased

Your first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

If joint return, spouse's first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

Mailing address (number and street, apartment number, suite number, PO Box)

City, town, or post office (If town is two words, leave a space between the words.)

State

ZIP code

____ - ____

Enter city or town of residence if different from above.

ZIP code

Print your SSN, name, mailing address, and city or town here.

Check if you filed **Form CT-2210** and checked any boxes on Part 1.

Check here if you are filing **Form CT-8379:** Attach to the front of the return.

Check here if you are filing **Form CT-1040CRC:** Attach to the back of the return.

2 **Whole Dollars Only**

1. Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4

1. _____ .00

2. Additions to federal adjusted gross income from *Schedule 1*, Line 39

2. _____ .00

3. Add Line 1 and Line 2.

3. _____ .00

4. Subtractions from federal adjusted gross income from *Schedule 1*, Line 50

4. _____ .00

5. **Connecticut adjusted gross income:** Subtract Line 4 from Line 3.

5. _____ .00

6. Income tax from tax tables or Tax Calculation Schedule: See instructions, Page 18.

6. _____ .00

7. Credit for income taxes paid to qualifying jurisdictions from *Schedule 2*, Line 59

7. _____ .00

8. Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter "0."

8. _____ .00

9. Connecticut alternative minimum tax from Form CT-6251

9. _____ .00

10. Add Line 8 and Line 9.

10. _____ .00

11. Credit for property taxes paid on your primary residence, motor vehicle, or both: Complete and attach *Schedule 3* on Page 4 or your credit will be disallowed.

11. _____ .00

12. Subtract Line 11 from Line 10. If less than zero, enter "0."

12. _____ .00

13. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11

13. _____ .00

14. **Connecticut income tax:** Subtract Line 13 from Line 12. If less than zero, enter "0."

14. _____ .00

15. Individual use tax from *Schedule 4*, Line 69: If no tax is due, enter "0."

15. _____ .00

16. Add Line 14 and Line 15.

16. _____ .00

Clip check here. Do not staple. Do not send W-2 or 1099 forms.

Due date: April 15, 2015 - Attach a copy of all applicable schedules and forms to this return.

For a faster refund, file your return electronically at www.ct.gov/DRS/TSC and choose direct deposit.

Schedule 1 - Modifications to Federal Adjusted Gross Income

Enter all items as positive numbers.

See instructions, Page 23.		
31. Interest on state and local government obligations other than Connecticut	31.	<input type="text"/>
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.	<input type="text"/>
33. Reserved for future use	33.	<input type="text"/>
34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	34.	<input type="text"/> . 00
35. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.	35.	<input type="text"/> . 00
36. Loss on sale of Connecticut state and local government bonds	36.	<input type="text"/> . 00
37. Domestic production activity deduction from federal Form 1040, Line 55	37.	<input type="text"/> . 00
38. Other - specify <input type="text"/>	38.	<input type="text"/> . 00
39. Total additions: Add Lines 31 through 38. Enter here and on Line 2.	39.	<input type="text"/> . 00
40. Interest on U.S. government obligations	40.	<input type="text"/> . 00
41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	41.	<input type="text"/> . 00
42. Social Security benefit adjustment: See <i>Social Security Benefit Adjustment Worksheet</i> , Page 25.	42.	<input type="text"/> . 00
43. Refunds of state and local income taxes	43.	<input type="text"/> . 00
44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	44.	<input type="text"/> . 00
45. 50% of military retirement pay	45.	<input type="text"/> . 00
46. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero.	46.	<input type="text"/> . 00
47. Gain on sale of Connecticut state and local government bonds	47.	<input type="text"/> . 00
48. Connecticut Higher Education Trust (CHET) contributions Enter CHET account number: <input type="text"/> Do not add spaces or dashes.	48.	<input type="text"/> . 00
49. Other - specify: Do not include out of state income. <input type="text"/>	49.	<input type="text"/> . 00
50. Total subtractions: Add Lines 40 through 49. Enter here and on Line 4.	50.	<input type="text"/> . 00

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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

51. Modified Connecticut adjusted gross income. See instructions, Page 29.	51.	<input type="text"/>	. 00
		Column A	Column B
		• Name	Code
52. Enter qualifying jurisdiction's name and two-letter code. See instructions, Page 29.	52.	<input type="text"/>	<input type="text"/>
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return. Complete <i>Schedule 2 Worksheet</i> , Page 29.	53.	<input type="text"/>	. 00
54. Divide Line 53 by Line 51. May not exceed 1.0000	54.	<input type="text"/>	. 00
55. Income tax liability. Subtract Line 11 from Line 6.	55.	<input type="text"/>	. 00
56. Multiply Line 54 by Line 55.	56.	<input type="text"/>	. 00
57. Income tax paid to a qualifying jurisdiction. See instructions, Page 30.	57.	<input type="text"/>	. 00
58. Enter the lesser of Line 56 or Line 57.	58.	<input type="text"/>	. 00
59. Total credit: Add Line 58, all columns. Enter here and on Line 7.	59.	<input type="text"/>	. 00

Schedule 3 - Property Tax Credit See instructions, Page 30.

Qualifying Property	Primary Residence	Auto 1	Auto 2 (joint returns or qualifying widow(er) only)
Name of Connecticut Tax Town or District	• _____	• _____	• _____
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.	• _____	• _____	• _____
Date(s) Paid	• ____ / ____ / 2014 • ____ / ____ / 2014	• ____ / ____ / 2014 • ____ / ____ / 2014	• ____ / ____ / 2014 • ____ / ____ / 2014
Amount Paid	60. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00	61. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00	62. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
63. Total property tax paid: Add Lines 60, 61, and 62.			63. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
64. Maximum property tax credit allowed			64. • 3 0 0
65. Enter the lesser of Line 63 or Line 64.			65. • <input type="text"/> . 00
66. Enter the decimal amount for your filing status and Connecticut AGI from the <i>Property Tax Credit Table</i> exactly as it appears on Page 31. If zero, enter the amount from Line 65 on Line 68.			66. • <input type="text"/> . <input type="text"/>
67. Multiply Line 65 by Line 66.			67. • <input type="text"/> . 00
68. Subtract Line 67 from Line 65. Enter here and on Line 11. Attach <i>Schedule 3</i> to your return or your credit will be disallowed.			68. • <input type="text"/> . 00

Schedule 4 - Individual Use Tax

Failure to report and pay use tax is subject to as much as a \$5,000 fine, imprisonment for as much as 5 years, or both.

Do you owe use tax for online or other purchases where you paid no sales tax? See instructions, Page 32.

Complete the *Connecticut Individual Use Tax Worksheet* on Page 32 to calculate your use tax liability.

69a. Total use tax due at 1%: From <i>Connecticut Individual Use Tax Worksheet, Section A, Column 7.</i>	69a. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
69b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet, Section B, Column 7</i>	69b. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
69c. Total use tax due at 7%: From <i>Connecticut Individual Use Tax Worksheet, Section C, Column 7</i>	69c. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
69. Individual use tax: Add Lines 69a through 69c. If no use tax is due, you must enter "0" here and on Line 15.	• 69. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00

Schedule 5 - Contributions to Designated Charities - See more information on Page 6.

70a. AIDS Research	70a. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70b. Organ Transplant	70b. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70c. Endangered Species/Wildlife	70c. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70d. Breast Cancer Research	70d. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70e. Safety Net Services	70e. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70f. Military Relief	70f. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70g. CHET Baby Scholar	70g. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00
70. Total Contributions: Add Lines 70a through 70g. Enter amount here and on Line 24a.	70. <input type="text"/> , <input type="text"/> , <input type="text"/> . 00

Complete and send all four pages of the return to DRS.

Use the correct mailing address for returns with a payment or requesting a refund.		Make your check payable to: Commissioner of Revenue Services To ensure proper posting, write your SSN(s) (optional) and "2014 Form CT-1040" on your check.
For all tax forms with payment: Department of Revenue Services PO Box 2977 Hartford CT 06104-2977	For refunds and all other tax forms without payment: Department of Revenue Services PO Box 2976 Hartford CT 06104-2976	