Whole Dollars Only

1. Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4
2. Additions to federal adjusted gross income from Schedule 1, Line 38
3. Add Line 1 and Line 2.
4. Subtractions from federal adjusted gross income from Schedule 1, Line 50
7. Credit for income taxes paid to qualifying jurisdictions from Schedule 2, Line 59
8. Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter “0.”
9. Connecticut alternative minimum tax from Form CT-6251
10. Add Line 8 and Line 9.
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.
12. Subtract Line 11 from Line 10. If less than zero, enter “0.”
13. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11
14. Connecticut income tax: Subtract Line 13 from Line 12. If less than zero, enter “0.”
15. Individual use tax from Schedule 4, Line 69: If no tax is due, enter “0.”

Due date: April 15, 2016 - 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.
**EXAMPLE A: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP AND STIPEND**

### Column A - Employer’s federal ID No. from Box b of W-2, or payer’s federal ID No. from Form 1099

<table>
<thead>
<tr>
<th>W-2 and 1099 Information</th>
<th>18a.</th>
<th>18b.</th>
<th>18c.</th>
<th>18d.</th>
<th>18e.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Only enter information from your W-2 and 1099 forms if Connecticut income tax was withheld.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Column B - Connecticut wages, tips, etc.

<table>
<thead>
<tr>
<th>18f. Additional CT withholding from Supplemental Schedule CT-1040WH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Connecticut income tax withheld: Add amounts in Column C and enter here.</td>
</tr>
<tr>
<td>You must complete Columns A, B, and C or your withholding will be disallowed.</td>
</tr>
</tbody>
</table>

### Column C - Connecticut income tax withheld

17. Enter amount from Line 16. 375.00


20b. Claim of right credit: From Form CT-1040CRC, Line 6. Attach Form CT-1040CRC to the back of this return.

### Total payments: Add Lines 18, 19, 20a, and 20b.

21. .00

22. Overpayment: If Line 21 is more than Line 17, subtract Line 17 from Line 21.

23. Amount of Line 22 overpayment you want applied to your 2016 estimated tax.

24. CHET contribution from Schedule CT-CHET, Line 4. Attach Schedule CT-CHET to the back of this return.

24a. Total contributions of refund to designated charities from Schedule 5, Line 70

### Refund: Subtract Lines 23, 24, and 24a from Line 22. For direct deposit, complete Lines 25a, 25b, and 25c. Direct deposit is not available to first-time filers.

25. .00

26. Tax due: If Line 17 is more than Line 21, subtract Line 21 from Line 17. 375.00

27. If late: Enter penalty. Multiply Line 26 by 10% (.10).

28. If late: Enter interest. Multiply Line 26 by number of months or fraction of a month late, then by 1% (.01).

29. Interest on underpayment of estimated tax from Form CT-2210: See instructions, Page 21.

30. Total amount due: Add Lines 26 through 29. 375.00

5. **Declaration:** I declare under penalty of law 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. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

**Third Party Designee -** Complete the following to authorize DRS to contact another person about this return.

Designee’s name

Telephone number

Personal identification number (PIN)

Complete applicable schedules on Pages 3 and 4 and send all four pages of the return to DRS.
Schedule 1 - Modifications to Federal Adjusted Gross Income

See instructions, Page 23.

31. Interest on state and local government obligations other than Connecticut .00
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal .00
   government obligations
33. Taxable amount of lump-sum distributions from qualified plans not included in federal .00
   adjusted gross income
34. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if greater than zero..00
35. Loss on sale of Connecticut state and local government bonds
36. Domestic production activity deduction from federal Form 1040, Line 35
37. Other - specify

Total additions: Add Lines 31 through 37. Enter here and on Line 2. .00

38. Interest on U.S. government obligations .00
39. Interest on U.S. government obligations .00
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations .00
41. Social Security benefit adjustment: See Social Security Benefit Adjustment Worksheet, Page 25. .00
42. Refunds of state and local income taxes .00
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities .00
44. Military retirement pay .00
45. 10% of income received from the Connecticut teacher’s retirement system .00
46. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if less than zero. .00
47. Gain on sale of Connecticut state and local government bonds .00
48. Connecticut Higher Education Trust (CHET) contributions .00
   Enter CHET account number: 
   Do not add spaces or dashes.
49. Other - specify: Do not include out of state income. .00

Total subtractions: Add Lines 39 through 49. Enter here and on Line 4. .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. See instructions, Page 27.

51. Modified Connecticut adjusted gross income. .00

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Code</td>
</tr>
<tr>
<td>52.</td>
<td></td>
</tr>
<tr>
<td>53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction’s income tax return from Schedule 2 Worksheet. .00</td>
<td></td>
</tr>
<tr>
<td>54. Divide Line 53 by Line 51. May not exceed 1.0000. .00</td>
<td></td>
</tr>
<tr>
<td>55. Income tax liability. Subtract Line 11 from Line 6. .00</td>
<td></td>
</tr>
<tr>
<td>56. Multiply Line 54 by Line 55. .00</td>
<td></td>
</tr>
<tr>
<td>57. Income tax paid to a qualifying jurisdiction. .00</td>
<td></td>
</tr>
<tr>
<td>58. Enter the lesser of Line 56 or Line 57. .00</td>
<td></td>
</tr>
<tr>
<td>Total credit: Add Line 58, all columns. Enter here and on Line 7. .00</td>
<td></td>
</tr>
</tbody>
</table>

Complete applicable schedules on Page 4 and send all four pages of the return to DRS.
Schedule 3 - Property Tax Credit

See instructions, Page 30.

<table>
<thead>
<tr>
<th>Qualifying Property</th>
<th>Description of Property</th>
<th>Date(s) Paid (MMDDYYYY)</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>60. Primary Residence</td>
<td>If primary residence, enter street address. If motor vehicle, enter year, make, and model.</td>
<td>60.</td>
<td>.00</td>
</tr>
<tr>
<td>61. Auto 1</td>
<td></td>
<td>61.</td>
<td>.00</td>
</tr>
<tr>
<td>62. Auto 2 - Married filing jointly or qualifying widow(er) only.</td>
<td></td>
<td>62.</td>
<td>.00</td>
</tr>
</tbody>
</table>

63. **Total property tax paid:** Add Lines 60, 61, and 62.

64. **Maximum property tax credit allowed.**

65. Enter the lesser of Line 63 or Line 64.

66. Enter the **decimal amount** for your filing status and Connecticut AGI from the Property Tax Credit Table exactly as it appears on Page 31. If zero, enter the amount from Line 65 on Line 68.


68. Subtract Line 67 from Line 65. Enter here and on Line 11. Attach Schedule 3 to your return or your credit will be disallowed.

**Schedule 4 - Individual Use Tax**

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 Connecticut Individual Use Tax Worksheet, Section A, Column 7

69b. **Total use tax due at 6.35%:** From Connecticut Individual Use Tax Worksheet, Section B, Column 7

69c. **Total use tax due at 7.75%:** From Connecticut Individual Use Tax Worksheet, Section C, Column 7

69. **Individual use tax:** Add Lines 69a through 69c. If no use tax is due, you must enter “0.” Enter here and on Line 15.

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

<table>
<thead>
<tr>
<th>Contributions to Designated Charities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>70a. AIDS Research</td>
<td>.00</td>
</tr>
<tr>
<td>70b. Organ Transplant</td>
<td>.00</td>
</tr>
<tr>
<td>70c. Endangered Species/Wildlife</td>
<td>.00</td>
</tr>
<tr>
<td>70d. Breast Cancer Research</td>
<td>.00</td>
</tr>
<tr>
<td>70e. Safety Net Services</td>
<td>.00</td>
</tr>
<tr>
<td>70f. Military Relief</td>
<td>.00</td>
</tr>
<tr>
<td>70g. CHET Baby Scholar</td>
<td>.00</td>
</tr>
<tr>
<td>70. Total Contributions: Add Lines 70a through 70g. Enter amount here and on Line 24a.</td>
<td>.00</td>
</tr>
</tbody>
</table>

**EXAMPLE A:** U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP AND STIPEND

**Your Social Security Number**

**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.**

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.**

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

**Make your check payable to:**
Commissioner of Revenue Services

To ensure proper posting, write your SSN(s) (optional) and “2015 Form CT-1040” on your check.