EXAMPLE E: U.S. POSTGRADUATE STUDENT WITH POSTDOCTORAL FELLOWSHIP

Department of Revenue Services State of Connecticut



Form CT-1040 Connecticut Resident Income Tax Return 2015

| | | lev. 12/15) 040 00 15W 01 9999 | i si | | | CT-1040 | | | |
|-------------------------------------|--------|---|---|--|--|----------------------|--------------------|--|--|
| axpay | | must sign declaration on reve | erse side. Complete retu | | For DRS Use Only (MMDDYYYY) | | | | |
| | | ry 1 - December 31, 2015, xable year Year Beginning | | (MMDDYYYY) and Ending | 1 | (MMDD | YYYY). | | |
| 1 | Filii | ng Status - Check only one | box. | | | | | | |
| | | X Single | Head of household | Married filing sepa | arately • | | | | |
| | | Married filing jointly | Qualifying widow(er) with de | ependent child | Enter spouse's r | name here and SSN be | elow. | | |
| • | | r Social Security Number | | Spouse's Social Sec | curity Number | Check if | , | | |
| പ | YC | OUR SOCIAL SECURITY # | | eck if ceased | | decease | | | |
| Jer | Your | r first name | MI | Last name (If two last names, insert | a space between names.) | Suffix (Jr./S | Sr.) | | |
| N a | YC | YOUR FIRST NAME YOUR LAST NAME | | | | | | | |
| or town here | lf joi | nt return, spouse's first name | MI | Last name (If two last names, insert | a space between names.) | Suffix (Jr./S | Sr.) | | |
| and city | | ing address (number and street, a DUR STREET ADDRESS | partment number, suite num | ber, PO Box) | | | | | |
| , al | | | | | | | | | |
| address, and city or town here | | , town, or post office (If town is two OUR CITY, STATE AND | · · | een the words.) State | ZIP code | | | | |
| a 1 | Ente | er city or town of residence if differ | ent from above. | ZIP cese | | | | | |
| → | | | | | | | | | |
| | | ou filed Form CT-2210 ked any boxes on Part 1. | Check here if you are Attach to the front of | | eck here if you are filing ach to the back of the ret | | | | |
| | | | | | Whole [| Dollars Only | | | |
| 2 | 1. | Federal adjusted gross inc Form 1040A, Line 21; or Fe | | 1040, Line X; | 1. | 41,850 | .00 <mark>7</mark> | | |
| - | 2. | Additions to federal adjuste | ed gross income from s | vne tvle V, Line 38 | 2. | | .00 | | |
| | 3. | Add Line 1 and Line 2. | | 5 | 3. | 41,850 | .00 | | |
| | 4. | Subtractions from federal a | adjusted cross income | from Schedule 1, Line 50 | 4. | | .00 | | |
| e. Js. | 5. | Connecticut adjusted gro | oss income: Notract | Line 4 from Line 3. | 5. | 41,850 | .00 | | |
| staple. forms. | 6. | Income tax from tax tables | or Tax Calculation Sch | edule: See instructions, Page 18 | 3. 6. | 1,635 | .00 | | |
| Do not st or 1099 fo | 7. | Credit for income taxes paid | d to qualifying jurisdictio | ns from <i>Schedule 2</i> , Line 59 | 7. | | .00 | | |
| 2 2 | 8. | Subtract Line 7 from Line 6 | 6. If Line 7 is greater the | an Line 6, enter "0." | 8. | 1,635 | .00 | | |
| here W-2 | 9. | Connecticut alternative mir | nimum tax from Form C | CT-6251 | 9. | | .00 | | |
| en CK | 10. | Add Line 8 and Line 9. | | | 10. | 1,635 | .00 | | |
| Clip cneck here. Do not send W-2 | 11. | Credit for property taxes pa Complete and attach Sche | | idence, motor vehicle, or both: ur credit will be disallowed. | 11. | | .00 | | |
| 58 | 12. | Subtract Line 11 from Line | 10. If less than zero, e | nter "0." | 12. | 1,635 | .00 | | |
| | 13. | Total allowable credits from | n Schedule CT-IT Cred | it, Part I, Line 11 | 13. | | .00 | | |
| ← | 14. | Connecticut income tax: | Subtract Line 13 from Lir | e 12. If less than zero, enter "0." | 14. | 1,635 | .00 | | |
| | 15. | Individual use tax from Sch | <i>hedule 4</i> , Line 69: If no | tax is due, enter "0." | 15. | 0 | .00 🤇 | | |
| | 16. | Add Line 14 and Line 15. | | | 16. | 1,635 | .00 | | |

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 E: U.S. POSTGRADUATE STUDENT WITH POSTDOCTORAL FELLOWSHIP

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| | 17. | Ente | er amount fro | m Line 16. | | | | 17. | 1,635 | .00 |
|-------|-----------------------------|----------------|---|---|----------------------|----------------|---|-----------|--|-----|
| 3 | | | | Employer's federal ID ayer's federal ID No. | | | n B - Connecticut ges, tips, etc. | | Column C - Connecticut income tax withheld | |
| | and 10 | | 18a. | | • | | | .00 | | .00 |
| Only | matio enter | | 18b. | | • | | | .00 | | .00 |
| from | nation your V 1099 fo | V-2 | 18c. | | • | | | .00 | | .00 |
| if Co | nnection ne tax | cut | 18d. | | • | | | 18e | | .00 |
| | withhe | | 18e. | | • | | | | | .00 |
| | | | 18f. Additiona | al CT withholding from | n Supplemental Sch | hedule CT-1 | 1040WH | | | .00 |
| | 18. | | | ncome tax withheld: Ad te Columns A, B, an | | | | 18. | | .00 |
| | 10 | | | tax payments and ar | | U | | 19. | 1,315 | .00 |
| | 20. | | | ith Form CT-1040 EX | | • | | 20. | | .00 |
| | | | | d income tax credit: F | 、 · | | , | 20a. | | .00 |
| | | . Claii | m of right credi | it: From Form CT-104 | | -, - | | | | |
| | | | | e back of this return. | | | • | 20b. | 1 215 | .00 |
| | 21. | | | Add Lines 18, 19, 20, | | | | 21. | 1,315 | .00 |
| 4 | 22. | Ove | rpayment: If Li | ne 21 is more than Li | ne 17, subtract Line | e 17 from Li | ne 21. | 22. | | .00 |
| | | | | overpayment you wa from Schedule CT-C | | | | 23. | | .00 |
| | 27. | | e back of this r | | | Concourt | | 24. | | .00 |
| | | | | of refund to designate | | | | 24a. | | .00 |
| | 25. | | | Lines 23, 24, and 24a a, 25b, and 25c. Dire | | | | 25. | | .00 |
| | 25a. | Che | cking | Savings | 25c. Account run | P'Jei | | | | |
| | 25b | . Rou | ting number | | | 25d. V | Vill this refund go to a | bank ac | count outside the U.S.? Yes | |
| | | | | t deposit, a refund ch | | | | | 220 | |
| 5 | | | | 7 is more than Line 2 ² | | rom Line 17 | 7. | 26. | 320 | .00 |
| | | | | ty. Multiply Line 26 by st. Multiply Line 26 by | | or fraction | of a month | 27. | | .00 |
| | | | then by 1% (.0 | | , | | | 28. | | .00 |
| | 29. | | | ayment of estimated t | tax from Form CT-2 | 210: | | 29. | | .00 |
| | 30. | | instructions, P al amount due | e: Add Lines 26 throug | gh 29. | | | 30. | 320 | .00 |
| | | | | | | | | | statements) and, to the best of my knowledg is a fine of not more than \$5,000, or imprisor | |
| | | t more | e than five years | | | other than the | taxpayer is based on | | ation of which the preparer has any knowl | |
| | ign | ۲ • [| our signature | | | ; | ate (MMDDYYYY) | | Home/cell telephone number | |
| H | ere | 1 | email addr | ress | | ľ | | | | |
| | ep a by of | <mark>\</mark> | Juse's signat | ture (if joint return) | | Di | ate (MMDDYYYY) | | Daytime telephone number | |
| | return your | • | | , , , | | • | | | | |
| | ords. | • F | Paid preparer's | signature | | Da | ate (MMDDYYYY) | | Telephone number | |
| | | F | Preparer's SSN | l or PTIN | | Fi | rm's Federal Employ | /er Ident | ification Number (FEIN) | |
| | | F | irm's name. ac | ddress, and ZIP code | | | | | | |
| | | • | , . | | | | | | | |
| | | | hird Party De Designee's name | signee - Complete th | 0 | orize DRS to | • | | out this return. Personal identification number (PIN) | |
| | | • | congriee 5 naille | | • | | | • | | |
| | | С | omplete ap | oplicable schedu | les on Pages 3 | 3 and 4 a | nd send all fou | r page | s of the return to DRS. | |

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Your Social Security Number • YOUR SOCIAL SECURITY #

Schedule 1 - Modifications to Federal Adjusted Gross Income

| See instructions, Page 23. | Enter all items as | positive numbers. |
|--|--------------------|-------------------|
| Interest on state and local government obligations other than Connecticut Mutual fund exempt-interest dividends from non-Connecticut state or municipal | 31. | .00 |
| government obligations | 32. | .00 |
| 33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income | 33. | .00 |
| 34. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero. | 34. | .00 |
| 35. Loss on sale of Connecticut state and local government bonds | 35. | .00 |
| 36. Domestic production activity deduction from federal Form 1040, Line 35 | 36. | .00 |
| 37. Other - specify • | 37. | .00 |
| 38. Total additions: Add Lines 31 through 37. Enter here and on Line 2. | 38. | .00 |
| 39. Interest on U.S. government obligations | 39. | .00 |
| 40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations | 40. | .00 |
| 41. Social Security benefit adjustment: See Social Security Benefit Adjustment Worksheet, Page 25. | 41. | .00 |
| 42. Refunds of state and local income taxes | 42. | .00 |
| 43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities | 43. | .00 |
| 44. Military retirement pay | 44. | .00 |
| 45. 10% of income received from the Connecticut teacher's retirement system | 45. | .00 |
| 46. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than tero. | 46. | .00 |
| 47. Gain on sale of Connecticut state and local government bonds | 47. | .00 |
| 48. Connecticut Higher Education Trust (CHET) contributions Enter CHET account number: Do not add spaces or dashes. | 48. | .00 |
| 49. Other - specify: Do not include out of state income. | 49. | .00 |
| 50. Total subtractions: Add Lines 39 through 49. Etter here and on Line 4. | 50. | .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 | |
|--|----------|------|----------|------|
| | Column A | Code | Column B | Code |
| 52. Enter qualifying jurisdiction's name and two-letter code | | | | |
| 53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return from <i>Schedule 2 Worksheet.</i> 53. | | .00 | | .00 |
| 54. Divide Line 53 by Line 51. May not exceed 1.0000 | • | | • | |
| 55. Income tax liability. Subtract Line 11 from Line 6 | | .00 | | .00 |
| 56. Multiply Line 54 by Line 55 | | .00 | | .00 |
| 57. Income tax paid to a qualifying jurisdiction | | .00 | | .00 |
| 58. Enter the lesser of Line 56 or Line 57.58. | | .00 | | .00 |
| 59. Total credit: Add Line 58, all columns. Enter here and on Line 7 | 59. | | .00 | |

EXAMPLE E: U.S. POSTGRADUATE STUDENT WITH POSTDOCTORAL FELLOWSHIP

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70.

.00

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

| Qualifying Property | 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 (MMDDYYYY) | Amount Paid |
|--|--|--|--------------------------------|-------------|
| 60. Primary Residence | • | • | 60. | .00 |
| 61. Auto 1 | • | • | 61. | .00 |
| 62. Auto 2 - Married filing jointly or qualifying wide | | • | 62. | .00 |
| 63. Total property tax | paid: Add Lines 6 |), 61, and 62. | 63. | .00 |
| 64. Maximum property | tax credit allowe | ed. | 64. | • 300.00 |
| 65. Enter the lesser of L | ine 63 or Line 64. | | 65. | • .00 |
| | | ng status and Connecticut AGI from the Properto, enter the amount from Line 65 on Line 68 | | • |
| 67. Multiply Line 65 by I | _ine 66. | <pre></pre> | 67. | • .00 |
| 68. Subtract Line 67 fro your credit will be di | | here and on Line 11. Attach Schedule 3 to yo | 68. | .00 |
| | or online or oth | \$5,000 fine, imprisonment for a much as ner purchases where you baid no sale ax Worksheet on Page 32 to terrulate your us | es tax? See instructions, Page | 32. |
| 69a. Total use tax due a | t 1%: From Conne | cticut Individual Use Tax, terksheet, Section A | A, Column 7 69a. | .00 |
| 69b. Total use tax due a | t 6.35%: From Cor | necticut Individual Use Tax Worksheet, Section | <i>B</i> , Column 7 69b. | .00 |
| 69c. Total use tax due a | t 7.75%: From <i>Cor</i> | nnecticer, Individual Use Tax Worksheet, Sectio | on C, Column 7 69c. | .00 |
| 69. Individual use tax: Enter here and on | | bugh 65. If pruse tax is due, you must ente | er "0." 69. | .00 |
| Schedule 5 - Cont | ributions to [| Designated Charities - See more info | ormation on Page 6. | |
| 70a. AIDS Research | | | 70a. | .00 |
| 70b. Organ Transplant | | | 70b. | .00 |
| 70c. Endangered Specie | s/Wildlife | | 70c. | .00 |
| 70d. Breast Cancer Rese | arch | | 70d. | .00 |
| 70e. Safety Net Services | | | 70e. | .00 |
| 70f. Military Relief | | | 70f. | .00 |
| 70g. CHET Baby Scholar | | | 70g. | .00 |

70. Total Contributions: Add Lines 70a through 70g. Enter amount here and on Line 24a.

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

| Use the correct mailing address for | I marte year encon payable to: | |
|---|---|---|
| For all tax forms with payment: | Commissioner of Revenue Services | |
| Department of Revenue Services PO Box 2977 Hartford CT 06104-2977 | Department of Revenue Services PO Box 2976 Hartford CT 06104-2976 | To ensure proper posting, write your SSN(s) (optional) and "2015 Form CT-1040" on your check. |