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

Due date: April 15, 2018 - Attach a copy of all applicable schedules and forms to this return.

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

EXAMPLE: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP, STIPEND AND OTHER WAGES
**Forms W-2 and 1099 Information**

Only enter information from your Forms W-2 and 1099 if Connecticut income tax was withheld.

17. Enter amount from Line 16.

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>18a.</td>
<td>0 6 0 6 4 9 7 3</td>
<td>5,000</td>
</tr>
<tr>
<td>18b.</td>
<td>18c.</td>
<td>18d.</td>
</tr>
<tr>
<td>18e.</td>
<td>18f.</td>
<td>18g.</td>
</tr>
</tbody>
</table>

18. Total Connecticut income tax withheld: Add amounts in Column C and enter here. You must complete Columns A, B, and C or your withholding will be disallowed.

19. All 2017 estimated tax payments and any overpayments applied from a prior year


20a. | 20b. |

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

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 2018 estimated tax:**

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

24a. | 24b. |

25. **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.

25a. | 25b. | 25c. |

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

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.

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

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**EXAMPLE B: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP, STIPEND AND OTHER WAGES**

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6. Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, 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.
Schedule 1 - Modifications to Federal Adjusted Gross Income

See instructions.

31. Interest on state and local government obligations other than Connecticut
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income
34. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if greater than zero.
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

38. **Total additions**: Add Lines 31 through 37. Enter here and on Line 2.
39. Interest on U.S. government obligations
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations
42. Refunds of state and local income taxes
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities
44. Military retirement pay
45. 25% of income received from the Connecticut teacher’s retirement system
46. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if less than zero.
47. Gain on sale of Connecticut state and local government bonds
48. Connecticut Higher Education Trust (CHET) contributions

Enter CHET account number: Do not add spaces or dashes.

49. Other - specify: Do not include out of state income.

50. **Total subtractions**: Add Lines 39 through 49. Enter here and on Line 4.

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.

51. Modified Connecticut adjusted gross income. ................................................................. 51. .00

<table>
<thead>
<tr>
<th>Name</th>
<th>Code</th>
<th>Name</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

52. Enter qualifying jurisdiction's name and two-letter code. ........................................ 52. 
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction’s income tax return from *Schedule 2 Worksheet*. ........ 53. .00
54. Divide Line 53 by Line 51. May not exceed 1.0000. .................................................... 54. 
55. Income tax liability. Subtract Line 11 from Line 6. .................................................... 55. .00
56. Multiply Line 54 by Line 55. ......................................................................................... 56. 
57. Income tax paid to a qualifying jurisdiction. ................................................................. 57. .00
58. Enter the lesser of Line 56 or Line 57. ......................................................................... 58. .00

59. **Total credit**: Add Line 58, all columns. Enter here and on Line 7. ............................. 59. .00

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

Complete this Schedule only if one or both of the boxes below are checked.

You or your spouse are 65 years of age or older; or ............................................. check here
You declare one or more dependents on your federal income tax return ............................................. check here

<table>
<thead>
<tr>
<th>Qualifying Property</th>
<th>Name of Connecticut Tax Town or District</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></td>
<td>If primary residence, enter street address. If motor vehicle, enter year, make, and model.</td>
<td>60.</td>
<td>0.00</td>
</tr>
<tr>
<td>61. Auto 1</td>
<td></td>
<td></td>
<td>61.</td>
<td>0.00</td>
</tr>
<tr>
<td>62. Auto 2 - Married filing jointly or qualifying widow(er) only.</td>
<td></td>
<td></td>
<td>62.</td>
<td>0.00</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.


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. Complete the Connecticut Individual Use Tax Worksheet to calculate your use tax liability. See instructions.

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 instructions.

70a. AIDS Research

70b. Organ Transplant

70c. Endangered Species/Wildlife

70d. Breast Cancer Research

70e. Safety Net Services

70f. Military Relief

70g. CHET Baby Scholar

70h. Mental Health Community Investment Account

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