EXAMPLE D: U.S. GRADUATE STUDENT WITH TUITION FELLOWSHIP AND ASSISTANTSHIP IN RESEARCH

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


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

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, Line 68 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.”


Whole Dollars Only

Due date: April 15, 2018 - 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.
17. Enter amount from Line 16.

<table>
<thead>
<tr>
<th>Column A - Employer's federal ID No. from Box b of W-2, or payer's federal ID No. from Form 1099</th>
</tr>
</thead>
<tbody>
<tr>
<td>18a. 0 6 0 6 4 9 7 3</td>
</tr>
<tr>
<td>18b. _________________________________</td>
</tr>
<tr>
<td>18c. _________________________________</td>
</tr>
<tr>
<td>18d. _________________________________</td>
</tr>
<tr>
<td>18e. _________________________________</td>
</tr>
</tbody>
</table>

18. Total Connecticut income tax withheld: Add amounts in Column C and enter here.

18f. Additional CT withholding from Supplemental Schedule CT-1040WH

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

20. Payments made with Form CT-1040 EXT (request for extension of time to file)


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

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

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.

25b. Routing number ____________________________

25c. Account number ____________________________

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

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

27. 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.

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

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.
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 Schedule 2 Worksheet.
54. Divide Line 53 by Line 51. May not exceed 1.0000.
56. Multiply Line 54 by Line 55.
57. Income tax paid to a qualifying jurisdiction.
58. Enter the lesser of Line 56 or Line 57.
59. Total credit: Add Line 58, all columns. Enter here and on Line 7.

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></td>
<td>60.</td>
<td>.00</td>
</tr>
<tr>
<td>61. Auto 1</td>
<td></td>
<td></td>
<td>61.</td>
<td>.00</td>
</tr>
<tr>
<td>62. Auto 2 - Married filing</td>
<td></td>
<td>jointly or qualifying widow(er) only.</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. 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 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.

**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 “2017 Form CT-1040” on your check.