



Form CT-1040NR/PY - 2023

Connecticut Nonresident and Part-Year Resident Income Tax Return (Rev. 12/23)

Other tax year, beginning:

and ending:

S

FJ

MFS

HOH

QSS

Dec.
Dec.

P
N

CT-8379

CT-2210

CT-19IT

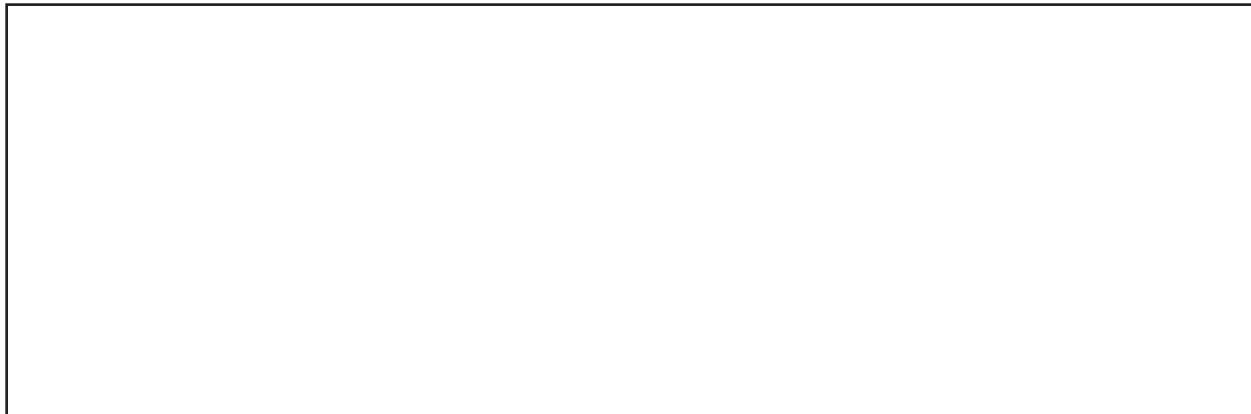
CT-1040 CRC

Federal Form 1310

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- 1. Federal adjusted gross income (from federal Form 1040, Line 11 or federal Form 1040-SR, Line 11) 1.
- 2. Additions to federal adjusted gross income (from Schedule 1, Line 40) 2.
- 3. Add Line 1 and Line 2 3.
- 4. Subtractions from federal adjusted gross income (from Schedule 1, Line 52) 4.
- 5. **Connecticut adjusted gross income:** Line 4 subtracted from Line 3. 5.
- 6. Income from Connecticut sources (from Schedule CT-SI, Line 30) 6.
- 7. Greater of Line 5 or Line 6. If less than zero, "0" is entered on Line 12. 7.
- 8. Income tax 8.
- 9. Line 6 divided by Line 5. If Line 6 is equal to or greater than Line 5, 1.0000 is entered. 9.
- 10. Line 9 multiplied by Line 8 10.
- 11. Credit for income taxes paid to qualifying jurisdictions (from Schedule 2, Line 61) 11.
- 12. Line 11 subtracted from Line 10. If Line 11 is greater than Line 10, "0" is entered. 12.
- 13. Connecticut alternative minimum tax (from Form CT-6251) 13.
- 14. Add Line 12 and Line 13. 14.
- 15. Total allowable credits (from Schedule CT-IT Credit, Part 1, Line 11) 15.
- 16. **Connecticut income tax:** Line 15 subtracted from Line 14. If less than zero, "0" is entered. 16.
- 17. Individual use tax (from Schedule 3, Line 62) If no tax is due, "0" is entered. 17.
- 18. **Total tax:** Add Line 16 and Line 17. 18.

Clip check here. Do not use staples. Do not send Forms W-2 or 1099, or Schedules CT K-1.





19. Amount from Line 18

19.

Forms W-2, W-2G, 1099, and Schedule CT K-1 Information

Col. A - Employer's Federal ID #	Col. B - CT Wages, Tips, etc.	Sch. CT K-1	Col. C - CT Income Tax Withheld
20a.	•	•	
20b.	•	•	
20c.	•	•	
20d.	•	•	
20e.	•	•	

20f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3) 20f.

20. Total Connecticut income tax withheld: Amounts in Column C.	20.
21. All 2023 estimated tax payments and any overpayments applied from a prior year	21.
22. Payments made with Form CT-1040 EXT	22.
22a. Claim of right credit (from Form CT-1040 CRC, Line 6)	22a.
22b. Pass-through entity tax credit (from Schedule CT-PE, Line 1). Schedule must be attached.	22b.
23. Total payments and refundable credits: Add Lines 20, 21, 22, 22a and 22b.	23.
24. Overpayment: If Line 23 is more than Line 19, Line 19 subtracted from Line 23.	24.
25. Amount of Line 24 you want applied to your 2024 estimated tax	25.
26. Amount of Line 24 you want applied as a CHET contribution (from Schedule CT-CHET, Line 4)	26.
26a. Total contributions of refund to designated charities (from Schedule 4, Line 63)	26a.

27. **Refund:** Lines 25, 26, and 26a subtracted from Line 24. **27.**
If you have not elected to direct deposit, a refund check will be issued and processing may be delayed.

27a. Acct. type Ck. Sv. 27b. Rout. # 27c. Acct. #

27d. Refund going to a bank account outside the U.S.	27d. <input checked="" type="checkbox"/>
28. Tax due: If Line 19 is more than Line 23, Line 23 subtracted from Line 19.	28.
29. If late: Penalty entered. Line 28 multiplied by 10% (.10).	29.
30. If late: Interest entered. Line 28 multiplied by number of months or fraction of a month late, then by 1% (.01).	30.
31. Interest on underpayment of estimated tax (from Form CT-2210.)	31.
32. Total amount due: Add Lines 28 through 31.	32.

.00

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.

Your signature	Date	Home/cell telephone number
Spouse's signature (if joint return)	Date	Daytime telephone number
Paid preparer's signature	Date	Telephone number
Paid preparer's name		Paid Preparer's PTIN
		FEIN
Firm's name, address and ZIP code		Self-employed

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)
•	•	•

Sign Here
Keep a copy for your records.



Schedule 1 - Modifications to Federal Adjusted Gross Income

33. Interest on state and local government obligations other than Connecticut	33.
34. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	34.
35. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	35.
36. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero.	36.
37. Loss on sale of Connecticut state and local government bonds	37.
38. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	38.
38a. 80% of Section 179 federal deduction.	38a.
39. Other - specify ●	39.
40. Total additions: Add Lines 33 through 39.	40.
41. Interest on U.S. government obligations	41.
42. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	42.
43. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet)	43.
44. Refunds of state and local income taxes	44.
45. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	45.
46. Military retirement pay	46.
47. 50% of income received from Connecticut Teachers' Retirement System	47.
48. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero.	48.
49. Gain on sale of Connecticut state and local government bonds	49.
50. CHET contributions made in 2023 or an excess carried forward from a prior year Acct. #	50.
50a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.	50a.
50b. 100% of pension or annuity income.	50b.
50c. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that not claimed for federal income tax purposes.	50c.
51. Other - specify ●	51.
52. Total subtractions: Add Lines 41 through 51.	52.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

53. Connecticut AGI during residency portion of taxable year	53.
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		Col. A	Col. B
54. Qualifying jurisdiction's name and two-letter code	54. ●		●
55. Non-Connecticut income included on Line 53 and reported on a qualifying jurisdiction's income tax return (from Schedule 2 Worksheet)	55.		
56. Line 55 divided by Line 53. May not exceed 1.0000.	56.	●	●
57. Apportioned income tax	57.		
58. Line 56 multiplied by Line 57	58.		
59. Allowable income tax paid to a qualifying jurisdiction	59.		
60. Lesser of Line 58 or Line 59	60.		
61. Total credit: Add Line 60, all columns.	61.		



Schedule 3 - Individual Use Tax

- 62a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7) 62a.
- 62b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7) 62b.
- 62c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7) 62c.
- 62d. Use tax at 2.99% (from Connecticut Individual Use Tax Worksheet, Section D, Column 7) 62d.
- 62. Individual use tax: Add Lines 62a, 62b, 62c, and 62d. 62. •

Schedule 4 - Contributions to Designated Charities

- 63a. AR 63a.
- 63b. OT 63b.
- 63c. ES/W 63c.
- 63d. BCR 63d.
- 63e. SNS 63e.
- 63f. MR 63f.
- 63g. CBS 63g.
- 63h. MHCIA 63h.
- 63. **Total Contributions:** Add Lines 63a through 63h. 63.

Taxpayer email