



Form CT-1040X - 2023
Amended Connecticut Income
Tax Return for Individuals (Rev. 12/23)

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For January 1–December 31, 2023 or other taxable year, beginning: ▶ and ending: ▶

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▶ ▶ ▶ ▶ ▶ ▶ CT-8379 ▶ CT-1040 CRC

Filing Status

Original return: ▶ S ▶ FJ ▶ MFS ▶ HOH ▶ QSS ▶ Federal Form 1310

On this return: ▶ S ▶ FJ ▶ MFS ▶ HOH ▶ QSS ▶ CT-19IT

Amending your return as a result of federal or another state's changes or you filed a timely-amended federal or other state's return.

Federal or another state's changes: ▶ Date of federal or another state's final determination: ▶

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 the Department of Revenue Services (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
Taxpayer's email			
Spouse's signature (if joint return)		Date	Daytime telephone number
Paid preparer's signature		Date	Telephone number
Paid preparer's name		Preparer's PTIN	
Firm's name, address, and ZIP code		Preparer's FEIN	
		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.

Clip check here. Do not use staples.
Do not send W-2 or 1099 forms.



Income

A. Original amount or as previously adjusted B. Net change increase or (decrease) C. Correct amount

- 1. Federal adjusted gross income from federal Form 1040, Line 11, or federal Form 1040-SR, Line 11. 1. ▶
- 2. Additions, if any. 2. ▶
- 3. Add Line 1 and Line 2. 3. ▶
- 4. Subtractions, if any. 4. ▶
- 5. Connecticut adjusted gross income: 5. ▶
 Line 4 subtracted from Line 3.

**Residents go to Line 10;
 Nonresidents and Part-Year Residents Only go to on Line 6.**

- 6. Income from Connecticut sources from Schedule CT-SI. If less than or equal to zero, the amount is "0." 6. ▶
- 7. Greater of Line 5 or Line 6. If zero, skip to Line 10. 7. ▶
- 8. Income tax from Tax Calculation Schedule 8. ▶
- 9. Line 6 divided by Line 5. If Line 6 is equal to or greater than Line 5, 1.0000 is entered. 9. ▶

Tax

- 10. Income tax 10. ▶
- 11. Credit for income taxes paid to qualifying jurisdictions: Residents and part-year residents only. 11. ▶
- 12. Line 11 subtracted from Line 10. 12. ▶
- 13. Connecticut alternative minimum tax from Form CT-6251 13. ▶
- 14. Add Line 12 and Line 13. 14. ▶
- 15. Credit for property tax paid on your primary residence or motor vehicle, or both: Residents only. 15. ▶
- 16. Line 15 subtracted from Line 14. If less than or equal to zero, the amount is "0." 16. ▶
- 17. Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11 17. ▶
- 18. Connecticut income tax: Line 17 subtracted from Line 16. 18. ▶
- 19. Individual use tax 19. ▶
- 20. **Total tax:** Add Line 18 and Line 19. 20. ▶



	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
20a. Amount from Line 20.	20a.		
Payments			
21. Connecticut tax withheld: Amount from Line 70.	21.	▶	
22. All 2023 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments	22.		
22a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16. Schedule must be attached. Residents only	22a.	▶	
22b. Claim of right credit: From Form CT-1040 CRC, Line 6. Attach Form CT-1040 CRC to the back of this return.	22b.	▶	
22c. Pass-through entity tax credit: From Schedule CT-PE, Line 1. Schedule must be attached.	22c.	▶	
23. Amounts paid with original return, plus additional tax paid after it was filed: Do not include penalty and interest.	23.		
24. Total payments and refundable credits: Add Lines 21, 22, 22a, 22b 22c and 23.			24.
25. Overpayment, if any, as shown on original return or as previously adjusted.			25.
26. Line 25 subtracted from Line 24.			26.
Refund			
27. Amount overpaid: Line 26 was greater than Line 20a, Column C.			27. ▶
Amount You Owe			
28. Amount of tax due: Line 20a, Column C, was greater than Line 26.			28.
29. Interest: Line 28 multiplied by number of months or fraction of a month, then by 1% (.01).			29.
30. Amount you owe with this return: Add Line 28 and Line 29.		Amount you owe 30. ▶	.00

Reason(s) for Amending Return

The line number for each item you are changing and the reason for each change must be identified in the space below. Attach supporting forms and schedules for items changed. Write your name and SSN(s) on all attachments.



Schedule 1 - Modifications to Federal Adjusted Gross Income

- 31. Interest on state and local government obligations other than Connecticut 31. ►
- 32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations 32. ►
- 33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income 33. ►
- 34. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if greater than zero. 34. ►
- 35. Loss on sale of Connecticut state and local government bonds 35. ►
- 36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year. 36. ►
- 36a. 80% of Section 179 federal deduction 36a. ►

- 37. Other - specify 37. ►

- 38. **Total additions:** Add Lines 31 through 37. 38. ►
- 39. Interest on U.S. government obligations 39. ►
- 40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations 40. ►
- 41. Social Security benefit adjustment (from Social Security Benefit Adjustment Worksheet) 41. ►
- 42. Refunds of state and local income taxes 42. ►
- 43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities 43. ►
- 44. Military retirement pay 44. ►
- 45. 50% of income received from Connecticut Teachers' Retirement System 45. ►
- 46. Beneficiary's share of Connecticut fiduciary adjustment: Entered only if less than zero. 46. ►
- 47. Gain on sale of Connecticut state and local government bonds 47. ►

- 48. CHET contributions Acct. #: ► 48. ►

- 48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years. 48a. ►
- 48b. 100% of pension or annuity income 48b. ►
- 48c. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes. 48c. ►
- 49. Other - specify 49. ►

- 50. **Total subtractions:** Add Lines 39 through 49. 50. ►

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

- 51. Modified Connecticut adjusted gross income 51. ►

- 52. Qualifying jurisdiction's name and two-letter code 52. ► Col. A Col. B
- 53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return 53. ►
- 54. Line 53 divided by Line 51 54. ►
- 55. Income tax liability: Line 15, Column C subtracted from Line 10, Column C. 55. ►
- 56. Line 54 multiplied by Line 55 56. ►
- 57. Income tax paid to a qualifying jurisdiction 57. ►
- 58. Lesser of Line 56 or Line 57 58. ►
- 59. Total credit: Add Line 58, all columns. 59. ►



Schedule 3 - Property Tax Credit

	<i>Primary Residence</i>	<i>Auto 1</i>	<i>Auto 2</i>
Name of Connecticut Tax Town or District			
Description of Property			
Date(s) Paid			
Amount Paid	60. ▶	61. ▶	62. ▶
63. Total property tax paid: Add Lines 60, 61, and 62.			63. ▶
64. Maximum property tax credit allowed			64. 300
65. Lesser of Line 63 or Line 64.			65.
66. Property tax credit limitation decimal amount: If zero, the amount from Line 65 is entered on Line 68.			66.
67. Line 65 multiplied by Line 66.			67.
68. Line 67 subtracted from Line 65.			68. ▶

Schedule 4 - Individual Use Tax

69a. Use tax at 1% (from Connecticut Individual Use Tax Worksheet, Section A, Column 7)	69a. ▶
69b. Use tax at 6.35% (from Connecticut Individual Use Tax Worksheet, Section B, Column 7)	69b. ▶
69c. Use tax at 7.75% (from Connecticut Individual Use Tax Worksheet, Section C, Column 7)	69c. ▶
69d. Use tax at 2.99% (from Connecticut Individual Use Tax Worksheet, Section D, Column 7)	69d. ▶
69. Individual use tax: Add Lines 69a through 69d.	69.

Withholding schedule: Only enter information from your Schedule CT K-1, W-2, and 1099 forms if Connecticut income tax was withheld.

	Col. A - Employer's Federal ID #	Col. B - CT Wages, Tips, etc.	Sch. CT K-1.	Col. C - CT Income Tax Withheld
70a.	▶ -			▶
70b.	▶ -			▶
70c.	▶ -			▶
70d.	▶ -			▶
70e.	▶ -			▶
70f. Additional Connecticut withholding (from Supplemental Schedule CT-1040WH, Line 3)			70f.	▶
70. Total Connecticut income tax withheld: Enter here and on Line 21, Column C.			70.	