



**Form CT-6251**  
 Connecticut Alternative Minimum  
 Tax Return - Individuals  
 (Rev. 12/23)

**2023**

Your name

Your Social Security Number (SSN)

• • • •

Spouse's name (if joint return)

Spouse's SSN (if joint return)

• • • •

- |  |       |
|--|-------|
| 1. Federal alternative minimum taxable income.   | 1.    |
| 2. Additions to federal alternative minimum taxable income.  | 2.    |
| 3. Add Line 1 and Line 2.  | • 3.  |
| 4. Subtractions from federal alternative minimum taxable income.   | 4.    |
| 5. Adjusted federal alternative minimum taxable income: Line 4 subtracted from Line 3.   | 5.    |
| 6. \$126,500 if filing jointly or qualifying surviving spouse; \$81,300 if single or head of household; or \$63,250 if filing separately.  | • 6.  |
| 7. \$1,156,300 if filing jointly or qualifying surviving spouse; \$578,150 if single or head of household; or \$578,150 if filing separately.  | • 7.  |
| 8. Line 7 subtracted from Line 5. If zero or less, the amount is "0" here and on Line 9.   | • 8.  |
| 9. Line 8 multiplied by 25% (.25).   | • 9.  |
| 10. Exemption: Line 9 subtracted from Line 6. If zero or less, the amount is "0."<br>If you were under age 24 at the end of 2023, see instructions.  | 10.   |
| 11. Line 10 subtracted from Line 5. If more than zero, go to Line 12. If zero or less, the amount is "0" here and on Line 23 and Lines 12 through 22 are skipped.  | • 11. |
| 12. If Lines 2 and 4 above are zero, the amount entered is from federal Form 6251, Line 7.<br>If an amount is entered on Lines 2 or 4 above and:<br>You filed federal Form 2555, see the Line 12 instructions for the amount entered.<br>You completed Part III of federal Form 6251, complete Part 2 of this form and enter the amount from Line 52 here.<br><b>All others:</b> If Line 11 is \$220,700 or less (\$110,350 or less if filing separately), Line 11 is multiplied by 26% (.26). Otherwise, Line 11 is multiplied by 28% (.28) and \$4,414 (\$2,207 if filing separately) is subtracted from the result. | 12.   |
| 13. Alternative minimum tax foreign tax credit from federal Form 6251, Line 8.   | 13.   |
| 14. Adjusted federal tentative minimum tax: Line 13 subtracted from Line 12.   | • 14. |
| 15. Line 14 multiplied by 19% (.19).   | • 15. |
| 16. Line 5 multiplied by 5.5% (.055).  | • 16. |
| 17. Connecticut minimum tax: The lesser of Line 15 or Line 16.   | • 17. |
| 18. Apportionment factor: Residents, 1.0000; nonresidents and part-year residents, see instructions.   | 18.   |
| 19. Apportioned Connecticut minimum tax: Line 17 multiplied by Line 18.  | • 19. |
| 20. Connecticut income tax from Form CT-1040, Line 6, or Form CT-1040NR/PY, Line 10.   | 20.   |
| 21. Net Connecticut minimum tax: Line 20 subtracted from Line 19. If zero or less, amount is "0."  | • 21. |
| 22. Credit for alternative minimum tax paid to qualifying jurisdictions: Residents and part-year residents only, from <i>Schedule A</i> , Line 61.   | 22.   |
| 23. Line 22 subtracted from Line 21. Enter this amount on Form CT-1040, Line 9, or Form CT-1040NR/PY, Line 13.   | 23.   |



Complete Part 2 of this form only if you are required to complete Part III of federal Form 6251.

24. Amount from Line 11. If you are filing federal Form 2555, the amount is from Line 3 of the *Connecticut Foreign Earned Income Tax Worksheet*. 24.
25. Amount from federal Form 6251, Line 13. 25.
26. Amount from federal Form 6251, Line 14. • 26.
27. Amount from federal Form 6251, Line 15. 27.
28. Smaller of Line 24 or Line 27. • 28.
29. Line 28 subtracted from Line 24. • 29.
30. If Line 29 is \$220,700 or less (\$110,350 or less if filing separately), Line 29 multiplied by 26% (.26). Otherwise, Line 29 multiplied by 28% (.28) and \$4,414 (\$2,207 if filing separately) is subtracted from the result. • 30.
31. \$89,250, if filing jointly or qualifying surviving spouse; \$44,625, if single or filing separately; **or** \$59,750, if head of household. • 31.
32. Amount from federal Form 6251, Line 20. 32.
33. Line 32 subtracted from Line 31. If zero or less, the amount is "0." • 33.
34. Smaller of Line 24 or Line 25. • 34.
35. Smaller of Line 33 or Line 34. • 35.
36. Line 35 subtracted from Line 34. • 36.
37. \$492,300 if single; \$276,900 if filing separately; \$553,850 if filing jointly or qualifying surviving spouse; **or** \$523,050 if head of household. • 37.
38. Amount from Line 33. • 38.
39. Amount from federal Form 6251, Line 27. • 39.
40. Add Line 38 and Line 39. • 40.
41. Line 40 subtracted from Line 37. If zero or less, enter "0". • 41.
42. Smaller of Line 36 or Line 41. • 42.
43. Line 42 multiplied by 15% (.15). • 43.
44. Add Line 35 and Line 42. • 44.
- If Line 44 and Line 24 are the same, Lines 45 through 49 are skipped. -**
45. Line 44 subtracted from Line 34. • 45.
46. Line 45 multiplied by 20% (.20). • 46.
- If Line 26 is zero or blank, Lines 47 through 49 are skipped. -**
47. Add Lines 29, 44, and 45. • 47.
48. Line 47 subtracted from Line 24. • 48.
49. Line 48 multiplied by 25% (.25). • 49.
50. Add Lines 30, 43, 46, and 49. • 50.
51. If Line 24 is \$220,700 or less (\$110,350 or less if filing separately), Line 24 multiplied by 26% (.26). Otherwise, Line 24 multiplied by 28% (.28) and \$4,414 (\$2,207 if filing separately) subtracted from the result. • 51.
52. Smaller of Line 50 or Line 51 and on Line 12. If you are filing federal Form 2555, this amount is not entered on Line 12, it is on Line 4 of the *Connecticut Foreign Earned Income Worksheet*. 52.

## Form CT-6251 Schedule A

**Schedule A - Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions**

You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.

<p>53. <b>Modified adjusted federal alternative minimum taxable income:</b> See instructions. .... 53. <span style="float: right; border: 1px solid black; padding: 2px 20px;">.00</span></p>		<b>Column A</b>		<b>Column B</b>	
For each column, enter the following:		Name	Code	Name	Code
54. Enter qualifying jurisdiction's name and two-letter code. .... 54.					
55. Enter the non-Connecticut adjusted federal alternative minimum taxable income included on Line 53 which is subject to a qualifying jurisdiction's alternative minimum tax. .... 55.			.00		.00
56. Divide Line 55 by Line 53. Round to four decimal places. .... 56.			.		.
57. Enter the net Connecticut minimum tax (from Form CT-6251, Line 21). Part-Year Residents, see instructions. .... 57.			.00		.00
58. Multiply Line 56 by Line 57. .... 58.			.00		.00
59. Alternative minimum tax paid to a qualifying jurisdiction: See instructions. .... 59.			.00		.00
60. Enter the lesser of Line 58 or Line 59. .... 60.			.00		.00
61. <b>Total credit:</b> Add Line 60, all columns. Enter amount here and on Line 22 on the front of this form. 61.					.00

If you claim credit for alternative minimum tax paid to another state of the United States, a political subdivision within another state, or the District of Columbia, enter the appropriate two-letter code. For a list of the standard two-letter code for each state, see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* in the instructions to Form CT-1040 or Form CT-1040NR/PY.