State of Connecticut
Department of Revenue Services
Pam Law, Commissioner

Electronic Filing Information for Software Developers

2006 Taxable Year

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08/01/2006

Revision History

Date	Description
6/20/06	Add subtraction other description in the alpha-numeric section
6/20/06	Added checkboxes from to indicate if primary or secondary taxpayer is deceased.
6/20/06	Field 0825 for CT-1040 should be Line 68, changed from Line 65,
6/20/06	Add 3rd party designee
6/20/06	Scan Line Added to CT-1040V ,
6/20/06	Add form CT-1040 EFW, Electronic Withdrawl Form to provide a record of electronic payment.
8/1/06	Additional filing status added for Civil Union filing Jointly, Civil Union filing Separately, and Qualifying Widower with dependent child.
8/2/06	Maximum Property tax credit increased to $500 from $350.
8/2/06	Connecticut will accept returns classified by the IRS as "imperfect returns"
8/2/06	New subtraction added for CHET accounts, IRS field 0702.
8/2/06	New Archer MSA deduction and Jury Duty deduction added to the CT-SI and CT-AW.

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State of Connecticut Department of Revenue Services
Electronic Filing System
Information for Software Developers
(Tax Year 2006)
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Section 1: Introduction

The State of Connecticut Department of Revenue Services (DRS) is planning to accept electronically filed individual income tax returns for the Tax Year 2006 beginning on January 12, 2007. This program will be in conjunction with the Internal Revenue Service's (IRS) current Federal/State Electronic Filing Program (e-file).

During this 2007season, the State of Connecticut will allow transmittal of Form CT-1040 and will accept Form CT-1040NR/PY. All forms CT-1040EZ must be formatted using the specification for Form CT-1040. Connecticut does not support a separate layout for Form CT-1040EZ. Connecticut also supports the electronic transmittal of Forms UC1099-G, Forms 1099-Misc and, Schedules CT-SI and CT-1040AW. DRS will then retrieve the State information from the IRS.

The purpose of this guide is to assist the software developer in preparing the State of Connecticut tax data for electronic filing. Other publications for the State of Connecticut Department of Revenue and the IRS will discuss the policies and procedures that constitute this program.

Please note: Changes applicable for Tax Year 2006 have been bolded and italicized

The following is a list of changes for the tax year2006 State of Connecticut Income Tax Returns:

New For 2006

1) **Required electronic filing for those tax practitioners who prepared more than (100) 2005 returns. .**
2) **Scan Line added to Form CT-1040 V- Required. See Appendix C of this document**
3) **New Form, CT-1040 EFW- Connecticut Electronic Withdrawl Payment record. This form should be generated by the software when an electronic payment of taxes is requested.**
4) **ERO'S are no longer required to mail paper copies of other states returns if there is credit for taxes paid to another jurisdiction.**
5) **New reject code for returns transmitted without an EIN for withholding on lines 18a-18h. Connecticut will reject returns if an EIN is not provided for each withholding occurance.**
6) **Connecticut DRS will accept the Federal Extension if the Connecticut return will have *no tax due*, No Connecticut extension needs to be filed. (Connecticut returns that have a *balance due* will be subject to late payment penalty and interest)**
7) **The maximum property tax credit has been increased to $500.**
8) **<u>Additional filing status added for Civil Union filing Jointly, Civil Union filing Separately. Connecticut Income Tax Returns claiming either of these filing status must be filed as state only.</u>**

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9) **Additional filing status added for :Qualifying Widower with dependent child.**
10) **New Archer MSA deduction and Jury Duty deduction added to the CT-SI and CT-AW.**
11) **Connecticut will accept returns classified by the IRS as "imperfect returns".**
12) **New subtraction, added, IRS field 0702 for CHET accounts.**
13) **New field added in Schedule 1 after Subtraction other field to define what the subtraction is.**

Section 2: Contact Personnel

1. **Electronic Filing Coordinator** **Jim Annino**
   Filing Guidelines & Procedures (Help Desk) **(860) 297-4713**
   Record Layout & Software Guidelines
   E-mail Address **jim.annino@po.state.ct.us**

   Electronic Commerce Supervisor **Jason Purslow**
   Telephone **(860) 297-5979**
   E-mail Address
   jason.purslow@po.state.ct.us

2. FAX **(860) 297-4761**

Section 3: Calendar of Events

For Taxable Period January 1**, 2006 to December 31, 2006**

Begin PATS Testing November10, 2006

Begin transmitting LIVE IRS -file RETURNS ..... January 12, 2007

Last date for transmitting TIMELY FILED RETURNS..... April 16,2007

Last date for re-transmitting REJECTED TIMELY FILED RETURNS.. April 20, 2007

Last date for transmitting LATE OR RETURNS ON EXTENSION ..October 15,2007

Last date for re-transmitting REJECTED RETURNS.....October 20, 2007

NOTE: These dates may be subject to change at any time.

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Section 4: Acknowledgment System

The State of Connecticut Acknowledgments

WE WILL BE USING THE IRS ACKNOWLEDGEMENT SYSTEM. RECORD LAYOUTS Testing Federal and State testing for this system will begin November 10,2006.

State Trailer Record
(One for each Transmitter Mailbox Number)

WE WILL BE USING THE IRS ACKNOWLEDGEMENT SYSTEM. RECORD LAYOUTS Testing Federal and State testing for this system will begin November 10,2006

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Federal/State Electronic Filing
Connecticut Acknowledgment Record Layout

State Detail Record

(One or more per transmission for each Transmitter Mailbox Number)

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

ACK KEY Record - Acknowledgment File Key Record

Legend: Req'd and V = data must be present and it will be checked by IRS. Rec = Recommended, data is not mandatory by IRS, but recommended. Opt = Optional, Field is available for states to use.

Field Identification	Form	Length	Field Description	No.	Ref.
Byte Count		4	"0120" [Req'd & V]		
Start of Record Sentinel		4	Value "****" [Req'd & V]		
0000 Record ID		6	Value "ACKbbb" [Req'd & V]		
0005 Reserved IP Address Code		1			Blank
0010 EIC Indicator		1			"Y" or Blank [Opt]
0020 Taxpayer Identification Number		9	N [Primary SSN] [Req'd, not V]		
0030 Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for		Return (4) **State must use RSN from Field 0023 of Generic Record (ETIN must equal Field 0060 of Inner TRANA)** [**Req'd, not V**] **|**
0040 Expected Refund or Balance Due		12	Refund or Balance Due from Applicable		Return [Opt]
0050 Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated "T" = Transmission Rejected or		Return Blank [Rec, Opt**]**

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ACK KEY Record - Acknowledgment File Key Record [Cont'd]

Field Identification	Form	Length	Field Description	No.	Ref.
0060 Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero		[Opt]
0065 PIN Presence Indicator		1	"0" = No PIN 8453 or 8453-OL Required "1" = Practitioner PIN "2" = Self-Select PIN by Practioner Used "3" = Self-Select PIN On-Line Used "4" = State-Only No PIN 8453 or 8453-OL is not Required "9" = State PIN Not Relevant Blank = Rejected Return		[Rec, Opt]
0070 EFT Code		1	Blank		
0080 Date Accepted		8	DT Format = YYYYMMDD		[Rec, Opt]
0090 Return DCN		14	N		**State must use DCN from Field 0020 of Generic Record** **[Req'd, not V] |**
0100 Number of Error Records		2	N		Range 00-96 [Rec, Opt]
0110 FOUO RET SEQ NUM		13	Blank		

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

ACK KEY Record - Acknowledgment File Key Record [Cont'd]

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Field	Identification	Form	Length	Field Description	No.	Ref.
0112	State DD Ind		1	Blank [Opt]		
0115	Payment Acknowledgement Literal		15	"PYMNT RQST RVCD" or blank [Opt]		
0117	Date of Birth Validity Code		1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]		
0118	Filler		1	Blank		
0119	State-Only Code		2	“SO” or Blank		
0120	Debt Code		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or Blank [Opt]		
0130	State Packet Code		2	Valid 2 ltr State Code **[Req’d, not V]**	**|**	
	Record Terminus Character		1	Value "#" [Req’d & V]		

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Section 5: Exclusions from State of Connecticut Electronic Filing

For Taxable Year 2006, Connecticut will accept Form CT-1040 and Form CT-1040 NR/PY for electronic filing. Connecticut continues to support the electronic transmittal of the Forms UC1099-G and 1099-Misc as well as Schedules CT-SI and CT-1040AW.

The following will not be acceptable for electronic filing for Taxable Year 2006. These exclusions also apply to State only returns:

1) Form CT-1040X Amended Connecticut Individual Income Tax Return.

2) Prior year returns - any return not for tax year 2006

3) Non-calendar year filers.

4) Returns on which the filing status on the state return does not match the filing status on the federal return. Those returns with Connecticut filing status of Civil Union filing jointly or Civil Union filing separately can be filed electronically but they must be filed as "state only" returns since the filing status will not match the federal return.

5) Returns on which the Federal Adjusted Gross Income reported on the State return does not match the AGI reported on the Federal return.

6) Returns with Form CT-8379, Non-obligated Spouse Claim

7) Returns with Form CT-1040CRC, Claim of Right Credit

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Section 6: Software Edits & Cross-Checks

Edits for Form CT-1040

1) The filing status claimed (A-G) must match the filing status claimed on the federal return with the exception of returns filed as Civil Union. For the purpose of matching state and federal filing status, a check mark in Block A will convert to "1", Block B will convert to "2" ", Block C will convert to "3", and Block D will convert to "4" Block E will covert to “5”, Block F will convert to “6”, Block G will convert to “7”. Returns filed as Civil Union filing Jointly or Civil Union filing separately(Blocks F and G) should be filed as state only (a value of SO should be entered into field 0019).

2) When the filing status is "2” or “6”, both the primary and spouse social security numbers must be provided.

3) Income and Tax

   a) Line 1, Adjusted Gross Income must = the AGI reported on the federal return (from federal Form 1040, Line 37 or Form 1040A, Line 21, or Form 1040EZ, Line 4).

   b) Line 2 must = Line 39, from Schedule 1.

   c) Line 3 = Line 1 + Line 2.

   d) Line 4 must = Line 50, from Schedule 1.

   e) Line 5 = Line 3 - Line 4.

   f) Line 6, Income Tax, from Tax Table or Tax Calculation Schedule (see appendix B).

   g) Line 7 must = Line 59, from Schedule 2. If this amount exceeds $5000, it is requested that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933 (Applies to On-line Self – Prepared returns only. ERO’s are required to retain all documentation for 3 years to be furnished to DRS only upon request)

   h) If Line 6 is greater than Line 7, Line 8, Connecticut Income Tax = Line 6 - Line 7; Otherwise, enter 0 in Line 8.

   i) Line 9, Connecticut Alternative Minimum Tax (from Form CT-6251

   j) Line 10 = Line 8 + Line 9

   k) Line 11 = Amount entered on Schedule 3, Line 68

   l) Line 12 = Line 10 - Line 11 (if amount is less than zero, enter zero)

   m) Line 13, Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)

   n) Line 14, Connecticut Income Tax. Line 14 = Line 12 - Line 13 (if amount is less than zero, enter zero)

   o) Line 15, Individual Use Tax (from Schedule 4 line 69)

   p) Line 16, Total Tax = Line 14 + Line 15.

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q) Line 17,Total Tax = Line 16

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4) Payments

a) Line 18a – 18g, Connecticut Tax Withheld must = the total of Connecticut taxes withheld for the taxpayer(s) represented on this form. Employer Identification Number and Connecticut wages must both be listed for each W-2. Space allows for up to 7 entries for W2/1099 withholding information. If there are more than 7 forms the balance should be combined and reported on Line 18h. Quality software should create a warning message indicating excessive withholding when Connecticut Tax withheld exceeds 7.5% of Wages earned on each W-2/1099 form. . This warning should not be exclusion to filing. Connecticut will reject returns if withholding is claimed on lines 18a – 18h and the EIN is not populated.

b) Line 21, Total Payments = Line 18 + Line 19 + Line 20

5) Refund Amount

a) If Line 21 is greater than Line 17, then Line 22, Amount Overpaid = Line 21 - Line 17.

b) Line 23, amount applied to 2007 estimated tax. Line 23cannot exceed Line 22.

c) Line 24, Total Contributions, must = the sum of contributions for Aids Research, Organ Transplant, Wildlife Fund, Breast Cancer, and Safety Net Services and Military Family Relief Fund.

d) Line 25, Refund. Line 25 = Line 22 - (Line 23 + Line 24)

6) Balance Due Amount

a) If Line 21 is less than line 17, then Line 26, Amount you owe = Line 17 minus Line 21.

b) Line 27, Penalty (If payment of the tax amount due is received after April 15,2007 the penalty for late payment or underpayment of tax due is 10%(.10) of such amount due.)

c) Line 28, Interest (If taxpayer fails to pay the tax due by April 15, 2007 interest should be calculated at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made. Interest is calculated on the 15th of each month.

d) Line 29; Interest on Underpayment of Estimated Tax (from Form CT-2210).

e) Line 30, Total Amount Due = Line 26 + Line 27 + Line 28 + Line 29.

f) If Electronic Funds Withdrawal is elected, Field 0024 must = “2”, and other Electronic Funds Withdrawal fields (fields 0027,0028, 0030, 0032, 0035, 0040 or 0048, and 0305 with requested payment date), must contain significant values.

i) The requested Payment date must be greater than or equal to the transmission date and less than or equal to April 15, 2007.

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ii) The requested Payment amount must be >0 and equal to the Total Amount you owe (IRS field 0610, Line 30, Total Amount Due)

iii) Any Electronic Funds Withdrawal requests with invalid or incomplete information will be denied and a balance due notice sent to the taxpayer.

7) Schedule 1 - Modifications to Federal AGI

a) Add Lines 31 through 38, Enter on Line 39, and on Line 2 above.

b) Add Lines 40 through 49, Enter on Line 50, and on Line 4 above.

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8) Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions
   a) Line 52 must = the standard two-letter state or province code for each column a credit for Income Taxes Paid to other Jurisdictions is taken. Note that these fields appear in the alphanumeric section of the generic record (IRS field 0305).
   b) Column A, Line 54 = Divide Line 53 by Line 51 (result may not exceed 1.00)
   c) Column A, Line 55 = Income Tax Liability = Line 6 - Line 11
   d) Column A, Line 56 = Line 54 * Line 55
   e) Column A, Line 57= Income Tax Paid To Qualifying Jurisdiction
   f) Column A, Line 58 = the lesser of Line 56 or Line 57
   g) Column B, Line 54 = Divide Line 53 by Line 51 (result may not exceed 1.00)
   h) Column B, Line 55= Income Tax Liability = Line 6 - Line 11
   i) Column B, Line 56 = Line 54 * Line 55
   j) Column B, Line 57 = Income Tax Paid To Qualifying Jurisdiction
   k) Column B, Line 58 = the lesser of Line 56 or Line 57
   l) Line 59 = Add line 58, all columns, Enter here and on Line 7

9) Schedule 3 - Credit for Property Taxes Paid on Primary Residence and/or Motor Vehicles
   a) Line 60 = Amount of Property Tax Paid on Primary Residence
   b) Line 61 = Amount of Motor Vehicle Tax Paid
   c) Line 62 = Amount of Motor Vehicle Tax Paid on Auto 2. If filing status is single, head of household or married filing separate, value MUST equal 0.
   d) Line 63 = Line 60 + Line 61 + Line 62
   e) Line 65 = the lesser of Column E, Line 63 or, Line 64.
   f) Line 66= Limitation, from Property Tax Credit Limitation Worksheet (see Appendix B)
   g) Line 67 = Line 65 * Line 66
   h) Line 68= Line 65 - Line 67. Enter the result here and on Line 11, Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicles. This value cannot exceed $500.

10) Individual Use Tax, Schedule 4
   g) All values in Column G entries should be added together, and entered on Line 69 and Line 15.

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Edits for Form CT-1040NR/PY

1) When Form CT-1040NR/PY is filed, the Resident Status must be checked. Either the taxpayer is a Nonresident or Part-Year resident. Either field 0305g or field 305h must be populated with a "1".

2) The filing status claimed (A-G) must match the filing status claimed on the federal return. For the purpose of matching state and federal filing status, a check mark in Block A will convert to "1", Block B will convert to "2" ", Block C will convert to "3", and Block D will convert to "4", Block E will convert to “5”, Block F will convert to “6’”, Block G will convert to “7”.

3) When the filing status is "2 or 6”, both the primary and spouse social security numbers must be provided.

4) Income and Tax

   a) Line 1, Adjusted Gross Income must = the AGI reported on the federal return (from federal Form 1040, Line 37 or Form 1040A, Line 21, or Form 1040EZ, Line 4).

   b) Line 2 must = Line 41, from Schedule 1.

   c) Line 3 = Line 1 + Line 2.

   d) Line 4 must = Line 52, from Schedule 1.

   e) Line 5 = Line 3 - Line 4.

   f) Line 6, Income from Connecticut Source. This value is obtained from Schedule CT-SI, Line 29

   g) Line 7, Enter the greater of Line 5 or Line 6

   h) Line 8, Income Tax, from Tax Table or Tax Calculation Schedule (see appendix B).

   i) Line 9, Divide line 6 by line 5 (If line 6 is equal to or greater than Line 5, enter 1.00. Round to 4 positions after the decimal)

   j) Line 10, Multiply line 9 by Line 8

   k) Line 11 must = Line 61, from Schedule 2. If this amount exceeds $5000, and the taxpayer filed a self-prepared return using Online Software, DRS requests that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933. If the return was prepared by an ERO it is not necessary to forward any information. The ERO should retain the documents for 3 years to be furnished to CT-DRS only upon request.

   l) Line 12, Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter 0

   m) Line 13, Connecticut Alternative Minimum Tax (from Form CT-6251)

   L) Line 14 = Line 12 + Line 13

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n) Line 15, Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)

o) Line 16, Connecticut Income Tax. Subtract Line 15 from Line 14. If amount is less than zero, enter zero)

p) Line 17, Individual Use Tax (from schedule 3 line 62) See appendix B for outline.

q) Line 18, Total Tax = Line 16 + Line 17.

5) Payments

h) Line 20a – 20g, Connecticut Tax Withheld must = the total of Connecticut taxes withheld for the taxpayer(s) represented on this form. Employer Identification Number and Connecticut wages must both be listed for each W-2. Space allows for up to 7 entries for W2/1099 withholding information. If there are more than 7 forms the balance should be combined and reported on Line 20g. Quality software should create a warning message indicating excessive withholding when Connecticut Tax withheld exceeds 7.5% of Wages earned on each W-2/1099 form. This warning should not be exclusion to filing. <u>Connecticut will reject returns if withholding is claimed on lines 20a – 20h and no EIN is listed.</u>

a)

b) Line 23, Total Payments = Line 20 + Line 21 + Line 22

6) Refund Amount

a) Line 24, If Line 23 is greater than Line 19, then Line 24, Amount Overpaid = Line 23 - Line 19.

b) Line 25, amount applied to 2007estimated tax. Line 25 cannot exceed Line 24.

c) Line 26, Total Contributions from Schedule 4. Must = the sum of contributions for Aids Research, Organ Transplant, Wildlife Fund, Breast Cancer, Safety Net Services and Military Family Relief Fund. Although only one-dollar amount will be used for each contribution category, the software should provide on-screen options to check boxes marked $2, $5, or $15, as well as a field to enter other amounts.

d) Line 27, Refund. Line 27 = Line 24 - (Line 25 + Line 26)

7) Balance Due Amount

a) Line 28, If Line 19 is greater than line 23, then Line 28, Tax Due = Line 19 minus Line 23.

b) Line 29, Penalty (If payment of the tax amount due is received after April 15,2007the penalty for late payment or underpayment of tax due is 10%(.10) of such amount due.)

c) Line 30, Interest (If taxpayer fails to pay the tax due by April 15, 2007, interest should be calculated at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made. Interest is calculated on

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the 15th of each month.

d) Line 31; Interest on Underpayment of Estimated Tax (from Form CT-2210).

e) Line 32, Total Amount Due = Add lines 28 through 31.

f) If Electronic Funds Withdrawal is elected, IRS field 0024 must = "2", and other Electronic Funds Withdrawal fields (fields 0027,0028, 0030, 0032, 0035, 0040 or 0048, and 0305 with requested payment date), must contain significant values.

   i) The requested Payment date must be greater than or equal to the transmission date and less than or equal to April 15, 2007.

   ii) The requested Payment amount must be >0 and equal to the Total Amount you owe (IRS field 0615, Line 32, Total Amount Due)

   iii) Any Electronic Funds Withdrawal requests with invalid or incomplete information will be denied and a balance due notice sent to the taxpayer.

8) Schedule 1 - Modifications to Federal AGI

a) Add Lines 33 through 40, Enter on Line 41, and on Line 2 above**.**

b) Add Lines 42 through 51, Enter on Line 52, and on Line 4 above.

9) Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

a) Line 54 must = the standard two-letter state or province code for each column a credit for Income Taxes Paid to other Jurisdictions is taken. Note that these fields appear in the alphanumeric section. Field 0305 of the generic record.

b) Column A, Line 56 = Divide Line 55 by Line 53 (result may not exceed 1.00)
c) Column A, Line 57 = Apportioned Income Tax
d) Column A, Line 58 = Line 56 * Line 57
e) Column A, Line 59 = Income Tax Paid To Qualifying Jurisdiction
f) Column A, Line 60 = the lesser of Line 58 or Line 59

g) Column B, Line 56 = Divide Line 55 by Line 53 (result may not exceed 1.00)
h) Column B, Line 57 = Apportioned Income Tax
i) Column B, Line 58 = Line 56 * Line 57
j) Column B, Line 59 = Income Tax Paid To Qualifying Jurisdiction
k) Column B, Line 60 = the lesser of Line 58 or Line 59

l) Line 61 = Add line 60 , all columns, Enter here and on Line 11

10) Schedule 3 Individual Use Tax Worksheet

a) All values in Column G entries should be added together, and entered on Line 17.

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Section 7: State of Connecticut Record Layout

The State of Connecticut Forms CT-1040 and CT-1040NR/PY are the only Connecticut Individual Income Tax forms that will be accepted electronically for tax year 2006**.** Form CT-1040EZ must be formatted to conform to the Form CT-1040 layout. The record layouts list the data fields contained in the proposed IRS generic record. The Connecticut use of the data field is listed below the IRS field description. All Connecticut data will be contained in the generic record for tax year 2006.

Please note the following items:

1) Whole Dollar amounts only should be entered in all monetary fields, unless otherwise noted. The format syntax is generally indicated as follows: S9(nn), where "S" indicates that the field should be signed, "nn" indicates the number of digits in the field.

   As an example:

   For the format S9(11), the value "-$458" would be depicted as "00000000458-", with the proper hexadecimal representation for the sign supplied in the space to the right of the low-order digit. Note that the sign field would be space-filled to represent a positive value.

2) All numeric fields should be right justified and left zero-filled. Note that fields such as Date fields and Status fields utilize the common structure depicted in Item 1 above, although the sign field loses its significance.

   As an example:

   For the transaction date February 12, 2007, will be depicted with the value "20070212" .

   Note: For software using variable length format, only provide numeric data for fields being used.

3) Unless otherwise indicated, all amounts from 50 cents to 99 cents are to be rounded to the next highest dollar amount. All cents up to and including 49 cents are to be dropped.

4) All alphanumeric fields should be left justified.

   Note: For software using variable length format, only provide alphanumeric data for fields being used.

5) Ratios: All are located in a signed numeric field of 12 digits. All values must be rounded to four positions after the decimal places. DO NOT INCLUDE THE DECIMAL, the decimal point is to be assumed between the first and second position. Values cannot exceed 1.0000. Example: 0.0800 will be “00800000000 ” and 1.0000 will be “10000000000 ”.

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6) If the return has a domestic address, the following must be present:

(Seq 0075), (Seq 0095), (Seq 0100).

If the return has a foreign address, the following must be present: (Seq 0077), (Seq 0087), (Seq 0098).

7) For clarification on the formatting of taxpayer name and address information, see Appendix C.

Unformatted Record

The unformatted records consist of twenty-five (25) occurrences; each with 4861 characters (60 lines with 80 characters each). Connecticut will be using the unformatted records to capture pages 1 and 2 of Federal Form 1040, 1040a, 1040EZ, Form W-2, W-2G, 1099R, 1099G, 1099MISC and Schedules CT-SI and CT-1040AW.

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Generic Record Layout

********** HEADER SECTION **********					
Field	**Identification**	**Length**	**Description**	**Form CT-1040**	**Form CT-1040NR/PY**
	Byte Count	4	“2753” bytes for fixed; “nnnn” for variable format	*	*
	Start of Record Sentinel	4	Value “****”	*	*
0000	Record ID Type	6	Value “STbbbb”	*	*
0001	Form Number	6	Value “0001bb”	*	*
0002	Page Number	5	Value “PG01b”	*	*
0003	Taxpayer Identification Number	9	N; (Primary SSN)	*	*
0004	Filler	1	Filler	*	*
0005	Form/Schedule Number	7	N; “0000001”	*	*
0010	State Code	2	A; Value = “CT”	*	*
0011	City Code	2	Reserved for future use	*	*
0015	Imperfect return Indicator (IRS only)	1	A value “E”= Exception Processing or Blank	*	*
0019	State-Only-Indicator	2	A; Value =”SO” when State Only return data. It is strongly recommended that the State return be submitted with Federal return.	*	*
0020	Declaration Control Number	14	N; Assigned by filer; must be same as on the IRS return	*	*
	a. First Two Positions	2	N; Value ="00"	*	*
	b. EFIN of Originator	6	N; ID of Originator	*	*
	c. Batch Number	3	N; (000-999)	*	*
	d. Sequence Number	2	N; (00-99)	*	*
	e. Year Digit	1	N; Value "7"; reflects processing year	*	*
0023	Return Sequence Number	16	N; Must equal Federal RSN	*	*

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	a. ETIN of Transmitter	5	N; Transmitter's ID number	*	*
	b. Transmitter Use Field	2	N; assigned to branches	*	*
	c. Julian Date of Transmission	3	N	*	*
	d. Transmission Sequence Number	2	N; (01-99)used to identify multiple transmissions within same Julian date	*	*
	e. Sequence Number of Return	4	N; (0001-9999)	*	*
**********STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION**********					
0024	Direct Deposit/ Debit Indicator	1	AN; Indicates if an Electronic Banking Function is Requested. Values are: " " =No Direct Deposit or Electronic Funds Withdrawal "1" = Direct Deposit of Refund "2" = Electronic Funds Withdrawal of balance due. Total Amount due must be > 0	*	*
0025	State-RTN-Flag	1	N; For State Use Only	*	*
0027	Direct Debit Date	8	N; YYYYMMDD; Should equal IRS field 305a ; Required if field 0024 = "2"	*	*
0028	Direct Debit Amount	12	N ; This value can be less than the value in IRS field 0595 Tax you owe, but it can never exceed that value.	*	*
0030	State-Routing Transit No	9	N; Blank if no State DD or EFW	*	*
0032	State-RTN-Indicator (IRS Use Only)	1	0 = No State RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF	*	*
0035	State-Deposit Acct No	17	AN; Blank if no State DD or EFW	*	*
0040	State-Checking Acct	1	AN; Value "X" = Checking, Blank if Savings or no State DD or EFW	*	*

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0048	State-Savings Acct	1	AN; Value "X" = Savings, Blank if Checking or no State DD or EFW	*	*
**********INDICATOR SECTION**********					
0049	On-Line-State-Return	1	AN; Value “O”= on-line return	*	*
**********PARTICIPANT SECTION**********					
0050	State Numeric Area	27	AN	*	*
	a. Preparer SSN/ PTIN	9	AN	*	*
	b. Preparer EIN	9	N	*	*
	c. Preparer Zip	5	N	*	*
	d. Preparer Zip + 4	4	N	*	*
0052	State Alphanumeric Area	93	AN	*	*
	a. Mailbox ID	5	AN	*	*
	b. Preparer Firm Name	35	AN	*	*
	c. Preparer Address	30	AN	*	*
	d. Preparer City	20	AN	*	*
	e. Preparer State	2	AN	*	*
	f. Preparer self-employed	1	AN	*	*
**********ENTITY SECTION**********					
0055	Spouse's SSN	9	Only required when filing status = “2”	*	*
0060	Name Line 1	35	AN; Required Entry		
	a. Primary Last Name	32		*	*
	b. Primary Title/Suffix	3		*	*
0062	Date of Death Primary	8	Space Fill	*	*
0065	Name Line 2	35	AN; Required Entry only if Filing Status = “2" or “6”	*	*
	a. Secondary Last Name	32		*	*
	b. Secondary Title/Suffix	3		*	*
0068	Date of Death Secondary	8	Space Fill	*	*
0070	Name Line 3	35			
	a. Primary First Name	16	AN; Required Entry	*	*

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	b. Primary Middle Initial	1		*	*
	c. Secondary First Name	16	AN; Required Entry only if Filing status = “2” or “6”	*	*
	d. Secondary Middle Initial	1		*	*
	e. Filler	1	Space Fill	*	*
0074	In C/O Addressee	35	AN ; from Federal Return	*	*
0075	Address Line 1	35	AN; Required Entry	*	*
0077	Foreign Street Address	35	AN	*	*
0080	Address Line 2	35	AN	*	*
0085	City	22	A; Required Entry	*	*
0087	Foreign City State or Province	35	AN	*	*
0090	City Code	5	Space Fill	*	*
0095	State Abbreviation	2	A; Required Entry	*	*
0098	Foreign Country	22	A	*	*
0100	Zip Code	12	N; Required Entry	*	*
0105	County	20	Space Fill	*	*
0110	County Code	5	Space Fill	*	*
0115	Taxpayer Telephone Number	12	AN; optional entry; left justify; hyphenation is optional	*	*
0120	Primary TP Signature	5	N; PIN use only	*	*
0125	Spouse Signature	5	N; PIN use only	*	*
0126	ERO EFIN/PIN	11	N	*	*
********** **CONSISTENCY SECTION** **********					
0150	Filing Status	1	N; Must = Federal 1040 Filing status	*	*
0155	Total Federal Exemptions	2	N; From Federal Return	*	*
0160	Wages, Salaries, Tips	12	N; From Federal Return	*	*
0165	Taxable Interest	12	N; From Federal Return	*	*
0170	Tax Exempt Interest	12	N; From Federal Return	*	*
0175	Dividends	12	N; From Federal Return	*	*
0180	State Refund	12	N; From Federal Return	*	*
0185	Taxable Social Security Ben.	12	N; From Federal Return	*	*
0190	Keogh Plan & SEP Deductions	12	N; From Federal Return	*	*

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0195	Adjusted Gross Income	12	N; From Federal Return	*	*
0200	Standard/Itemized Deductions	12	N; From Federal Return	*	*
0205	EIC Claimed	12	N; From Federal Return	*	*
********** **ALPHANUMERIC SECTION** **********					
0300	Alphanumeric Field 1	80		*	*
	a. Software Developer ID	10	AN	*	*
	b. Paid Preparer Name	31	AN	*	*
	c. Preparer Phone Number	10	AN	*	*
	d. Non-Paid Preparer	13	AN	*	*
	e. Preparer State EIN	16	AN	*	*
0305	Alphanumeric Field 2	80		*	*
	a. Requested Payment Date	8	N; Format YYYYMMDD ; should equal IRS Field 0027 See Section 6 for rules	*	*
	b. Reserved for Future Use	12	N	*	*
	c. Schedule 2, Qualifying jurisdiction 2-letter code, Column A	2	A; Must be a valid 2 digit state code when credit is >0	52 Col A	54 Col A
	d. Schedule 2, Qualifying jurisdiction 2-letter code, Column B	2	A; Must be a valid 2 digit state code when credit is >0	52 Col B	54 Col B
	e. Form Next Year Box	1	AN; Value "1" if box is checked, Value "0" if box is not checked	*	*
	f. CT-2210 Box	1	N; Value "1" if box is checked, Value "0" if box is not checked	*	*
	g. Non-Resident Status Box	1	N; Value "1" if box is checked, Value "0" if box is not checked	SF	*
	h. Part-Year Resident Status Box	1	N; Value "1" if box is checked, Value "0" if box is not checked	SF	*
	i. Beginning Date - Tax Year	8	N; YYYYMMDD Default value "20060101"	*	*
	j. Ending Date - Tax Year	8	N; YYYYMMDD Default value "20061231"	*	*

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	f. Filing Status	1	N; "1" = Single "2" = Married filing Jointly "3" = Married filing Separately "4" = Head of Household "5" = "Qualifing Widower with dependent child" "6" = "Civil Union filing Jointly" (State Only Filing) "7" = "Civil Union filing Separately" (State Only Filing) Left zero fill	*	*
	l. Form Name	8	A; Value "CT1040bb" for Form CT-1040 and CT-1040EZ; Value "CT1040NR" for form CT-1040NR/PY	*	*
	m. Form Type	3	N; Value ="018" for Form CT-1040 Value = "019" for Form CT-1040NR/PY	*	*
	n. Transaction Date	8	N; YYYYMMDD; Date of electronic transmittal	*	*
	o. Deceased Primary Taxpayer	1	N 1= Deceased 0=Not deceased	*	*
	p. Deceased Secondary Taxpayer	1	N 1=Deceased 0=Not Deceased	*	*
	q. Chet Account Number	14	N;9(14)	*	*
0310	Alphanumeric Field 3	80	AN; Required Entry	*	*
	a. Name of Software Vendor	30	AN; Required Entry	*	*
	b. Software Title	15	AN	*	*
	c. Tax Year	4	AN	*	*

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	d. Software Version	5	AN	*	*
	e. Filler	26	Blank	*	*
0315	Alphanumeric Field 4	80		*	*
	a. Description of Subtraction Other, Sch1 Line 51	35	A, Required if amount is entered on Line 51	*	*
0320	Alphanumeric Field 5	80	AN	*	*
0322	Filler	45	Blank		
0325	Alphanumeric Field 6	80	AN	*	*
0330	Alphanumeric Field 7	80	AN	*	*
**********SIGNED NUMERIC SECTION **********					
0350	Federal AGI	12	N; S9(11)	1	1
0355	Total Additions from Connecticut Schedule 1	12	N; S9(11)	2	2
0360	AGI plus Additions	12	N; S9(11)	3	3
0365	Total Subtractions from Connecticut Schedule 1	12	N; S9(11)	4	4
0370	Connecticut AGI	12	N; S9(11)	5	5
0375	Income from CT Sources	12	N; S9(11)	SF	6
0380	Greater of CT Source Income or CT AGI	12	N; S9(11)	SF	7
0385	Income Tax from Tax Calculation Schedule	12	N; S9(11)	6	8
0390	Divide CT Source Income by CT AGI, Ratio	12	N; S9(11; Not to exceed 1.0000 Round to four places, Left justify, Zero Fill Example: .8754 = “08754000000 ”	SF	9
0395	Multiply Income Tax by Ratio	12	N; S9(11)	SF	10

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0400	Credit for Income Taxes paid to other jurisdictions; from Connecticut Schedule 2	12	N; S9(11) If this amount exceeds $5000, it is requested that the taxpayer mail in a copy of the other jurisdictions returns to DRS, PO Box 2933, Hartford, CT 06104-2933, On-Line returns only. Paid Preparers retain all documentation for 3 years , furnish to DRS only upon request.	7	11
0405	Net tax after Other Jurisdiction Credit	12	N; S9(11)	8	12
0410	Connecticut Alternative Minimum Tax (from Form CT-6251)	12	N,	9	13
0415	Add Alt Min to Tax	12	N; S9(11)	10	14
0420	Property Tax Credit	12	N; S9(11), not to exceed $500,$100 minimum deduction eliminated.	11	SF
0425	Subtract Prop Tax Credit from Tax	12	N; S9(11) If amount less than zero, enter zero	12	SF
0430	Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801)	12	N; S9(11)	13	15
0435	Connecticut Income Tax	12	N; S9(11)	14	16
0440	Individual Use Tax	12	N; S9(11)	15	17
0445	Total Tax	12	N; S9(11)	16	18
0450	Total Tax	12	N;S9(11)	17	19
0455	FirstW2 EIN	12	N; S9(11)	18a	20a
0460	FirstW2 CT tax Withheld	12	N;S9(11)	18a	20a
0465	SecondW2 EIN	12	N; S9(11)	18b	20b
0470	SecondW2 CT tax Withheld	12	N;S9(11)	18b	20b
0475	ThirdW2 EIN	12	N; S9(11)	18c	20c

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0480	ThirdW2 CT tax Withheld	12	N; S9(11)	18c	20c
0485	FourthW2 EIN	12	N; S9(11)	18d	20d
0490	FourthW2 CT tax Withheld	12	N;S9(11)	18d	20d
0495	FifthW2 EIN	12	N; S9(11)	18e	20e
0500	FifthW2 CT tax Withheld	12	N; S9(11)	18e	20e
0505	SixthW2 EIN	12	N; S9(11)	18f	20f
0510	SixthW2 CT tax Withheld	12	N; S9(11)	18f	20f
0515	SeventhW2 EIN	12	N; S9(11)	18g	20g
0520	SeventhW2 CT tax Withheld	12	N; S9(11)	18g	20g
0525	Additional CT tax Withheld	12	N; S9(11)	18h	20h
0530	Total Connecticut Tax Withheld	12	N; S9(11)	18	20
0535	Estimated Payments & overpayments applied from a prior year	12	N; S9(11)	19	21
0540	Payments made with an extension request	12	N; S9(11)	20	22
0545	Total Payments	12	N; S9(11)	21	23
0550	Amount Overpaid	12	N; S9(11)	22	24
0555	Amount to be applied to 2007 estimated tax	12	N; S9(11)	23	25
0560	Total Contributions	12	N; S9(11)	24	26
0565	Contribution- Aids Research	12	N; S9(11)	Sch 5	Sch 4
0570	Contribution- Organ Transplant	12	N; S9(11)	Sch 5	Sch 4
0575	Contribution- Endangered Species / Wildlife Fund	12	N; S9(11)	Sch 5	Sch 4
0580	Contribution- Breast Cancer Research	12	N; S9(11)	Sch 5	Sch 4
0585	Contribution- Safety Net Services	12	N; S9(11)	Sch 5	Sch 4
0590	Refund Amount	12	N; S9(11)	25	27

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0595	Tax You Owe	12	N; S9(11)	26	28
0600	Penalty	12	N; S9(11)	27	29
0605	Interest	12	N; S9 (11)	28	30
0610	Interest on Underpayment of Estimated Tax	12	N; S9(11); from Form CT-2210	29	31
0615	Total Amount You Owe	12	N; S9(11)	30	32
0620	Schedule 1, Interest on Government obligation	12	N; S9(11)	31	33
0625	Schedule 1, Mutual fund exempt interest	12	N; S9(11)	32	34
0630	Schedule 1, Federal Bonus Depreciation	12	N; S9(11)	33	35
0635	Schedule 1, Taxable amount of lump sum distribution	12	N; S9(11)	34	36
0640	Schedule 1, Beneficiary's share of CT Fiduciary Adjustment (Only if more than zero)	12	N; S9(11)	35	37
0645	Schedule 1, Loss on sale of Government Bonds	12	N; S9(11)	36	38
0650	Schedule 1, Other Additions Amount	12	N; S9(11)	38	40
0655	Schedule 1, Total Additions	12	N; S9(11) Add all addition lines	39	41
0660	Schedule 1, Interest on US Government obligations	12	N; S9(11)	40	42
0665	Filler	12	N; S9(11)	NA	NA
0670	Schedule 1, Exempt dividends from qualifying funds	12	N; S9(11)	41	43
0675	Schedule 1, Social Security benefit Adjustment	12	N; S9(11)	42	44

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0680	Schedule 1, Refunds of State and Local Taxes	12	N; S9(11)	43	45
0685	Schedule 1, Tier 1 and Tier 2 Railroad retirement	12	N; S9(11)	44	46
0690	25% special depreciation allowance for qualified property for add-back required after December 31,2001	12	N; S9(11)	45	47
0695	Schedule 1, Beneficiary's Share of CT fiduciary adjustment (Only if less than zero)	12	N; S9(11)	46	48
0700	Schedule 1, Gain on Sale government bonds	12	N; S9(11)	47	49
0702	Contributions to a Connecticut Higher Education Trust (CHET account)	12	N;S9(11)	48	50
0705	Schedule 1, Other Subtraction Amount	12	N; S9(11)	49	51
0710	Schedule 1, Total Subtractions	12	N; S9(11), Add all subtraction lines	50	52
0715	Schedule 2, Modified CT AGI	12	N; S9(11)	51	53
0720	Schedule 2, Non CT Income, Column A	12	N; S9(11)	53	55
0725	Schedule 2, Ratio of other jurisdiction income, Column A	12	N; S9(11), Not to exceed 1.0000 Round to four places, Left justify, Zero Fill Example: .8754 = "08754000000 "	54	56
0730	Schedule 2, Income Tax Liability, Column A	12	N; S9(11)	55	57
0735	Schedule 2, Multiply ratio by Income tax Liability, Column A	12	N; S9(11)	56	58

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0740	Schedule 2, Income Tax paid to other jurisdiction, Column A	12	N; S9(11)	57	59
0745	Schedule 2, lesser of Taxes, Column A	12	N; S9(11)	58	60
0750	Schedule 2, Non CT Income, Column B	12	N; S9(11)	53	55
0755	Schedule 2, Ratio of other jurisdiction income, Column B	12	N; S9(11), Round to four places, Left justify, Zero Fill Example: .8754 = "08754000000 "	54	56
0760	Filler	12	N; S9(11)	NA	NA
0765	Filler	12	N; S9(11)	NA	NA
0770	Filler	12	N; S9(11)	NA	NA
0775	Filler	12	N; S9(11)	NA	NA
0780	Schedule 2, Income Tax Liability, Column B	12	N; S9(11)	55	57
0785	Schedule 2, Multiply ratio by Income tax Liability, Column B	12	N; S9(11)	56	58
0790	Schedule 2, , Income Tax paid to other jurisdiction, Column B	12	N; S9(11)	57	59
0795	Schedule 2, lesser of Taxes, Column B	12	N; S9(11)	58	60
0800	Schedule 2, Total Credit from Other Jurisdictions	12	N; S9(11)	59	61
0805	Primary Residence Amount Paid	12	N; S9(11)	60	SF
0810	Auto 1 Amount Paid	12	N; S9(11)	61	SF
0815	Married Filing Joint only – Auto 2	12	N; S9(11)	62	SF
0820	Total Property Tax Paid	12	N; S9(11)	63	SF
0825	Adjusted property tax Credit. This value cannot exceed $500. Minimum deduction of $100 has been eliminated.	12	N; S9(11)	68	SF

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0830	Federal Alternative minimum taxable income	12	N;S9(11)	CT-6251-Line 1	CT-6251-Line 1
0835	Additions to federal alternative minimum taxable income, see instructions	12	N;S9(11)	CT-6251-Line 2	CT-6251-Line 2
0840	Subtractions from federal alternative minimum taxable income, see instructions	12	N;S9(11)	CT-6251-Line 4	CT-6251-Line 4
0845	Adjusted federal alternative minimum taxable income ,subtract line 4 from line 3,if married filing separately and Line 3 is more than $173,000, See instructions	12	N;S9(11)	CT-6251-Line 5	CT-6251-Line 5
0850	Exemption, subtract line 9 from line 6, if zero or less, enter"0"	12	N;S9(11)	CT-6251-Line 10	CT-6251-Line 10
0855	Connecticut Income Tax (from form CT1040, line 6 or Form CT 1040NRPY, line 10)	12	N;S9(11)	CT-6251-Line 23	CT-6251-Line 23
0860	Credit for alternative minimum tax paid to qualifying jurisdictions. Residents and Part-Year Residents only (from Schedule A, Line 58)	12	N;S9(11)	CT-6251-Line 25	CT-6251-Line 25
0865	Subtract Line 25 from Line 24. Enter the amount here and on Form CT-1040, Line 9, or Form CT-1040 NRPY, Line 13	12	N;S9(11)	CT-6251-Line 26	CT-6251-Line 26

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0870	Contribution-Military Family Relief Fund	12	N;S9(11)	Sch4	Sch4
0875	Numeric Field	11	Total bytes 132 ;Filler		
	Record Terminus	1	Value “#”		

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Section 8: Unformatted Record

Connecticut will use the unformatted record layout to capture Page 1 and 2 of the Federal tax return Forms W-2, W-2G, 1099R, UC-1099G, 1099MISC, CT-SI and CT-1040AW. No Connecticut returns should be contained within the unformatted record. Up to twenty-five unformatted records can accompany a single generic record. Each of the unformatted records consists of 60 positions of header data, up to 4800 characters comprising IRS documents (60 lines with 80 characters each), plus a record terminus for a maximum of 4,861 positions. If the required federal data requires more space than will fit in the 16 unformatted records, the return is not eligible for electronic filing. The department will:

1. Specify that all data in unformatted records be in variable format and that the federal field numbers defined by the IRS be used in the imbedded data.
2. Require that if more than one unformatted record is used, imbedded federal forms are not split between records.
3. Store the data in the same method as the IRS, with the data being preceded by the field number. The federal data in the state unformatted should contain only the symbols and abbreviations allowed in federal records and be identical to the IRS date with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are:

"{" instead of "["	" } " instead of "] "
" $ " instead of " # "	" ! " instead of " * "

- The hexadecimal representations of these characters are:

Symbol	ASCII	EBSCIC HEX		SYMBOL	ASCII HEX	EBCDIC HEX
[	5B	AD		{	7B	CO
]	5D	BD		}	7D	DO
#	23	7B		$	24	5B
*	2A	5C		!	21	5A

Return Sequencing:

Connecticut will require the following sequence within the unformatted record:

1. Form 1040/1040A/1040EZ (Page 1 and 2 only)
2. Form(s) W-2
3. Form(s) W2-G
4. Form(s) 1099-R
5. Form 1099-G (Unemployment Compensation for State of CT only) (maximum of 2)
6. Form 1099-MISC (only if Connecticut income tax is withheld)(maximum of 10)
7. Schedule CT-SI
8. Schedule CT-1040AW

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Unformatted Record Layout

********** HEADER SECTION **********			
Field	**Identification**	**Length**	**Description**
	Byte Count	4	“4861” bytes for fixed; “nnnn” for variable format
	Start of Record Sentinel	4	Value “****”
0000	Record ID Type	6	Value “STbbbb”
0001	Form Number	6	Value “0002bb”
0002	Page Number	5	Value “PG01b”
0003	Taxpayer Identification Number	9	N; (Primary SSN)
0004	Filler	1	Filler
0005	Form/Schedule Number	7	N; “0000001” to “0000025”
0010	State Code	2	AN, Value = “CT”
0011	City Code	2	Reserved for future use
0020	Declaration Control Number	14	N; Assigned by filer; must be same as on the IRS return
	a. First Two Positions	2	N; Value "00"
	b. EFIN of Originator	6	N; ID of Originator
	c. Batch Number	3	N; (000-999)
	d. Sequence Number	2	N; (00-99)
	e. Year Digit	1	N; Value "**7";** reflects processing year
********** DATA SECTION **********			
050	Form Data (line 001)	80	AN
. . . . .	(Up to 60 lines of data per page may be entered)		
345	Form Data (line 060)	80	AN
	Record Terminus	1	Value “#”

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Form CT-1099G

UNEMPLOYMENT COMPENSATION FOR CONNECTICUT TAXPAYERS

Only supply this information if Connecticut Tax is Withheld Maximum number of form occurrences is 2 Note: Please format this state record as if it was an IRS record included in the unformatted record.			
**********HEADER SECTION**********			
	Byte Count	4	"363" bytes for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "1099Gb"
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification Number	9	N; (Primary SSN)
0004	Filler	1	Filler
0005	Form/Schedule Number	7	N; "0000001" to "0000002"
**********DATA SECTION**********			
0010	Description 1	7	AN = Value = "1099Gbb"
0020	Payer's Name	35	AN
0025	Payer's Name Line 2	35	AN
0030	Payer's Address	35	AN
0040	Payer's City	22	AN
0050	Payer's State	2	A
0060	Payer's Zip Code	12	N
0070	Payer's Federal Identification Number	9	N
0080	SSN	9	N
0090	Taxpayer Name	35	AN
0100	Taxpayer Address	35	AN
0110	Taxpayer City	22	AN
0120	Taxpayer State	2	A
0130	Taxpayer Zip Code	12	N
0140	Unemployment received	12	N
0150	State or Local income tax refunds, credits, or offsets	12	N; IF > 0, CT tax withheld must = 0
0160	Federal Income tax Withheld	12	N
0170	CT Taxes Withheld	12	N; Must = 0 if 0150 is >0
0180	Record Terminus	1	Value "$"

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Form CT-1099MISC

Only supply this information if Connecticut Tax is Withheld Maximum number of form occurrences is 10 B) Note: Please format this state record as if it was an IRS record included in the unformatted record.			
**********HEADER SECTION**********			
	Byte Count	4	"387" bytes for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "!!!!"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "1099MI"
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification Number	9	N; (Primary SSN)
0004	Filler	1	Filler
0005	Form/Schedule Number	7	N; "0000001" to "0000010"
**********DATA SECTION**********			
0010	Description 1	7	AN; Value = "1099MIS"
0020	Payer's Name	35	AN
0025	Payer Name Line 2	35	AN
0030	Payer Address	35	AN
0040	Payer's City	22	AN
0050	Payer's State	2	A
0060	Payer's Zip Code	12	N
0070	Payer's Federal Identification Number	9	N
0080	SSN	9	N
0090	Taxpayer Name	35	AN
0100	Taxpayer Address	35	AN
0110	Taxpayer City	22	AN
0120	Taxpayer State	2	A
0130	Taxpayer Zip Code	12	N
0140	Rents	12	N
0150	Royalties	12	N
0160	Other Income	12	N
0170	Non-employee Compensation	12	N
0180	Federal Income tax Withheld	12	N
0190	CT Taxes Withheld	12	N; Only if > 0
0200	Record Terminus	1	Value "$"

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Field #	*Identification*	*Length*	*Description*

Schedule CT-SI

Schedule of Income From Connecticut Sources

Complete only if you were a Nonresident or Part-Year resident of CT Note: Please format this state record as if it was an IRS record included in the unformatted record.			
**********HEADER SECTION**********			
Field #	Identification	Length	Description
	Byte Count	4	“nnnn” for variable format
	Start of Record Sentinel	4	Value “!!!!”
0000	Record ID Type	6	Value “STbbbb”
0001	Form Number	6	Value “CTSIbb”
0002	Page Number	5	Value “PG01b”
0003	Taxpayer Identification Number	9	N; (Primary SSN)
0004	Filler	1	Filler
0005	Form/Schedule Number	7	N; “0000001"
**********DATA SECTION**********			
0010	Description	7	AN; Value = “CTSIbbb”
0015	Wages, salaries, tips, etc	12	N; Line 1
0020	Taxable interest	12	N; Line 2
0025	Ordinary dividends	12	N; Line 3
0030	Alimony received	12	N; Line 4
0035	Business income or (loss)	12	N; Line 5
0040	Capital gain or (loss)	12	N; Line 6
0045	Other gains or (losses)	12	N; Line 7
0050	Taxable amount of IRA distributions	12	N; Line 8
0055	Taxable amount of pensions	12	N; Line 9
0060	Rental real estate, royalties, partnerships,,,	12	N; Line 10
0065	Farm income or (loss)	12	N; Line 11
0070	Unemployment compensation	12	N; Line 12
0075	Taxable amount of social security benefits	12	N; Line 13
0080	Other income	12	N; Line 14
0085	Gross income from CT sources	12	N; Line 15
0090	Archer MSA deduction	12	N; Line 16

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Field #	*Identification*	*Length*	*Description*
0095	Certain Business Expenses of reservists, artists, and fee-basis government officials.	12	N; Line 17
0100	Health Savings Account Deduction	12	N; Line 18
0105	Moving Expenses	12	N; Line 19
0110	One Half of self-employment tax	12	N; Line 20
0115	Self-employed SEP,SIMPLE and qualified plans	12	N; Line 21
0120	Self-employed health insurance deduction	12	N; Line 22
0125	Penalty on early withdrawal of savings	12	N; Line 23
0130	Alimony paid	12	N; Line 24
0135	Recipient's last name	35	AN; Line 24
0140	SSN:	9	N; Line 24
0145	IRA Deduction	12	N; Line 25
0150	Student loan interest deduction	12	N; Line 26
0155	Jury Duty Pay you gave to your employer	12	AN; Line 27
0160	Domestic production activities deduction	12	N; Line 28
0165	Total Adjustments (add lines 16-28)	12	N; Line 29
0167	Income from Connecticut Sources (Subtract line 29 from line 15)	12	N: Line 30
0170	Working days outside Connecticut	3	N; Line A
0175	Working days inside Connecticut	3	N; Line B
0180	Total working days	3	N; Line C
0185	Nonworking days	3	N; Line D
0190	Connecticut ratio	5	N; Divide line B by Line C, Not to exceed 1.0000 Round to four places, Left justify Example: .8754 = "087540"

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Field #	*Identification*	*Length*	*Description*
0195	Total income being apportioned	12	N; Line F
0200	Connecticut income	12	N; Line G
	Record Terminus	1	Value “$”

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Field #	*Identification*	*Length*	*Description*

Schedule CT-1040AW

Part-Year Resident Income Allocation

MUST be Completed if you were a Part-Year resident of CT C) Note: Please format this state record as if it was an IRS record included in the unformatted record.			
**********HEADER SECTION**********			
	Byte Count	4	"nnnn" for variable format
	Start of Record Sentinel	4	Value "!!!!"
0000	Record ID Type	6	Value "STbbbb"
0001	Form Number	6	Value "CTAWbb"
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification Number	9	N; (Primary SSN)
0004	Filler	1	Filler
0005	Form/Schedule Number	7	N; "0000001"
**********DATA SECTION**********			
0010	Description	7	AN; Value= "CTAWbbb"
0015	Wages, salaries, tips, etc; Column A	12	N; Line 1
0020	Taxable interest; Column A	12	N; Line 2
0025	Ordinary dividends; Column A	12	N; Line 3
0030	Alimony received; Column A	12	N; Line 4
0035	Business income or (loss); Column A	12	N; Line 5
0040	Capital gain or (loss); Column A	12	N; Line 6
0045	Other gains or (losses); Column A	12	N; Line 7
0050	Taxable amount of IRA distributions; Column A	12	N; Line 8
0055	Taxable amount of pensions and annunities; Column A	12	N; Line 9
0060	Rental real estate, royalties, partnerships; Column A	12	N; Line 10
0065	Farm income or (loss); Column A	12	N; Line 11
0070	Unemployment compensation; Column A	12	N; Line 12
0075	Taxable amount of social security benefits; Column A	12	N; Line 13

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Field #	*Identification*	*Length*	*Description*
0080	Other income; Column A	12	N; Line 14
0085	Gross income; Column A	12	N; Line 15
0090	Archer MSA deduction; Column A	12	N; Line 16
0095	Certain business expenses of reservists, artists, and fee basis government officials ; Column A	12	N; Line 17
0100	Health and savings account deduction; Column A	12	N; Line 18
0105	Moving Expenses, Column A	12	N; Line 19
0115	One –half of self-employment tax; Column A	12	N; Line 20
0120	Self employed SEP, SIMPLE and qualified plans; Column A	12	N; Line 21
0125	Self employed health insurance deduction; Column A	12	N; Line 22
0130	Penalty on early withdrawal of savings; Column A	12	N; Line 23
0135	Alimony paid; Column A	12	N; Line 24
0140	IRA deduction; Column A	12	N; Line 25
0145	Student loan interest deduction; Column A	12	N; Line 26
0150	Jury Duty Pay you gave to your employer; Column A	12	N; Line 27
152	Domestic production activities deduction	12	N; Line 28
0155	Total Adjustments (Add lines 16 through 28); Column A	12	N; Line 29
0160	Subtract line 29 from Line 15, Column A	12	N; Line 30
0165	Wages, salaries, tips, etc; Column B	12	N; Line 1
0170	Taxable interest; Column B	12	N; Line 2
0175	Ordinary dividends; Column B	12	N; Line 3
0180	Alimony received; Column B	12	N; Line 4
0185	Business income or (loss); Column B	12	N; Line 5
0190	Capital gain or (loss); Column B	12	N; Line 6

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Field #	*Identification*	*Length*	*Description*
0195	Other gains or (losses); Column B	12	N; Line 7
0200	Taxable amount of IRA distributions; Column B	12	N; Line 8
0205	Taxable amount of pensions and annuities; Column B	12	N; Line 9
0210	Rental real estate, royalties, partnerships; Column B	12	N; Line 10
0215	Farm income or (loss); Column B	12	N; Line 11
0220	Unemployment compensation; Column B	12	N; Line 12
0225	Taxable amount of social security benefits; Column B	12	N; Line 13
0230	Other income; Column B	12	N; Line 14
0235	Gross income; Column B	12	N; Line 15
0240	Archer MSA deduction; ; Column B	12	N; Line 16
0245	Certain business expenses of reservists, artists, and fee basis government officials ; Column B	12	N; Line 17
0250	Health savings account deduction; Column B	12	N; Line 18
0255	Moving Expenses; Column B	12	N; Line 19
0260	One Half of self-employment tax; Column B	12	N; Line 20
0265	Self employed SEP, SIMPLE and qualified plans; Column B	12	N; Line 21
0270	Self-employed Health Insurance Deduction; Column B	12	N; Line 22
0275	Penalty on early withdrawal of savings; Column B	12	N; Line 23
0280	Alimony paid; Column B	12	N; Line 24
0285	IRA deduction; Column B	12	N; Line 25
0290	Student loan interest deduction; Column B	12	N; Line 26
0295	Jury Duty Pay you gave to your employer; Column B	12	N; Line 27
0297	Domestic production activities deduction	12	N: Line 28

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Field #	*Identification*	*Length*	*Description*
0300	Total Adjustments; add lines 16 through 28 Column B	12	N; Line 29
0305	Subtract Line 29 from Line 15	12	N; Line 30
0310	Wages, salaries, tips, etc; Column C	12	N; Line 1
0315	Taxable interest; Column C	12	N; Line 2
0320	Ordinary dividends; Column C	12	N; Line 3
0325	Alimony received; Column C	12	N; Line 4
0330	Business income or (loss); Column C	12	N; Line 5
0335	Capital gain or (loss); Column C	12	N; Line 6
0340	Other gains or (losses); Column C	12	N; Line 7
0345	Taxable amount of IRA distributions; Column C	12	N; Line 8
0350	Taxable amount of pensions and annuities; Column C	12	N; Line 9
0355	Rental real estate, royalties, partnerships; Column C	12	N; Line 10
0360	Farm income or (loss); Column C	12	N; Line 11
0365	Unemployment compensation; Column C	12	N; Line 12
0370	Taxable amount of social security benefits; Column C	12	N; Line 13
0375	Other income; Column C	12	N; Line 14
0380	Gross income; Column C	12	N; Line 15
0385	Archer MSA deduction; Column C	12	N; Line 16
0390	Certain business expenses of reservists, artists, and fee basis government officials; Column C	12	N; Line 17
0395	Health Savings account deduction; Column C	12	N; Line 18
0400	Moving Expenses deduction; Column C	12	N; Line 19
0405	One-half of self-employment tax; Column C	12	N; Line 20
0410	Self employed SEP, SIMPLE and qualified plans; Column C	12	N; Line 21

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Field #	*Identification*	*Length*	*Description*
0415	Self employed health insurance deduction; Column C	12	N; Line 22
0420	Penalty on early withdrawal of savings; Column C	12	N; Line 23
0425	Alimony Paid; Column C	12	N; Line 24
0430	IRA deduction; Column C	12	N; Line 25
0435	Student loan deduction; Column C	12	N; Line 26
0440	Jury Duty Pay you gave to your employer; Column C	12	N; Line 27
0442	Domestic production activities deduction	12	N; Line 28
0445	Total Adjustments add lines 16 through 28; Column D	12	N; Line 29
0450	Subtract Line 29 from Line 15	12	N; Line30
0455	Wages, salaries, tips, etc; Column D	12	N; Line 1
0460	Taxable interest; Column D	12	N; Line 2
0465	Ordinary dividends; Column D	12	N; Line 3
0470	Alimony received; Column D	12	N; Line 4
0475	Business income or (loss); Column D	12	N; Line 5
0480	Capital gain or (loss); Column D	12	N; Line 6
0485	Other gains or (losses); Column D	12	N; Line 7
0490	Taxable amount of IRA distributions; Column D	12	N; Line 8
0495	Taxable amount of pensions and annuities; Column D	12	N; Line 9
0500	Rental real estate, royalties, partnerships; Column D	12	N; Line 10
0505	Farm income or (loss); Column D	12	N; Line 11
0510	Unemployment compensation; Column D	12	N; Line 12
0515	Taxable amount of social security benefits; Column D	12	N; Line 13
0520	Other income; Column D	12	N; Line 14
0525	Gross income; Column D	12	N; Line 15

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Field #	*Identification*	*Length*	*Description*
0530	Archer MSA Deduction; Column D	12	N; Line 16
0535	Certain business expenses of reservists, artists, and fee-basis government officials; Column D	12	N; Line 17
0540	Health savings account deduction; Column D	12	N; Line 18
0545	Moving expenses, Column D	12	N; Line 19
0550	One-half of self-employment tax; Column D	12	N; Line 20
0555	Self-employed SEP,SIMPLE and qualified plans; Column D	12	N; Line 21
0560	Self employed health insurance deduction; Column D	12	N; Line 22
0565	Penalty of early withdrawal of savings; Column D	12	N; Line 23
0570	Alimony paid; Column D	12	N; Line 24
0575	IRA deduction; Column D	12	N; Line 25
0580	Student loan interest deduction; Column D	12	N; Line 26
0585	Jury Duty Pay you gave to your employer; Column D	12	N; Line 27
0587	Domestic production activities deduction	12	N; Line 28
0590	Total adjustments (add lines 16 through 28)	12	N; Line 29
0595	Subtract Line 29 from Line 15	12	N; line 30
0600	Date you moved into Connecticut	8	YYYYMMDD
0605	state of prior residence	2	
0610	Date your spouse moved into Connecticut	8	YYYYMMDD
0615	state of spouse's prior residence	2	
0620	Date you moved out of Connecticut	8	YYYYMMDD
0625	state of new residence	2	
0630	Date your spouse moved out of Connecticut	8	YYYYMMDD

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Field #	*Identification*	*Length*	*Description*
0635	state of Spouse's new residence	2	
0640	receive income from Connecticut sources "YES" check box	1	AN; Value "X" if box is checked, Value " " if box is not checked
0645	receive income from Connecticut sources "NO" check box	1	AN; Value "X" if box is checked, Value " " if box is not checked
0650	Spouse receive income from Connecticut sources "YES" check box	1	AN; Value "X" if box is checked, Value " " if box is not checked
0655	Spouse receive income from Connecticut sources "NO" check box	1	AN; Value "X" if box is checked, Value " " if box is not checked
	Record Terminus	1	Value "$"

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Appendix A: State of Connecticut Forms

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Appendix B: Tax Tables & Calculation Schedules

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Appendix C: Formatting Rules for Name & Address entries

Note: ALL ALPHA CHARACTERS MUST BE UPPER CASE.

A) For returns containing Social Security Numbers

1) The following should not be entered if it precedes the name:

MR	MS
MRS	MISS
MASTER	

2) The following should be entered in the suffix field if it precedes the name: (Key 1st 3 characters)

DR	PASTOR
PROFESSOR	CPA
MD	ATTY
REVEREND	MIN (MINOR)
FR – FATHER	

3) The following should be entered in the Suffix field

JR
SR
I, II, III

4) No punctuation should be used with the exception of a "-"

SARA JONES-SMITH

5) Apostrophes in last names should be omitted

OBRIEN (No space between O & B)

6) The following is a listing of standard abbreviations

STREET	ST	EXTENSION	EXT
AVENUE	AVE	LANE	LN
ROAD	RD	COURT	CT
BOULEVARD	BLVD	PLACE	PL
HIGHWAY	HWY	SUITE	STE

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PARKWAY	PKWY	APRTMENT	APT
BUILDING	BLDG		

Form CT-1040V
Scan Line requirements

Location of Scan Line:

Scan Line Printing

*.50 inch from the right edge of the scan line to the right edge of the coupon and .50 inch from the bottom of the scan line to the bottom of the coupon.
*A minimum requirement of white space around the scan line is .25 inch above, below, to the right, and to the left of the scan line.

Contents of Scan Line

ScanlineItem	**Length**	**Default Value**
SCANLINE-ID	9(01)	3
PRIMARY-SSN	9(09)	
ZERO-1	9(01)	0
SPOUSE-SSN	9(09)	
ZERO-2	9(01)	0
PER-DATE-MMDDYYYY	9(08)	For current tax year: 12312006
AMOUNT-DUE	9(13)	
CHECK-DIGIT	9(01)	

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