

# FORM CT-1NA

## CONNECTICUT NONRESIDENT INCOME TAX AGREEMENT

**IMPORTANT – READ INSTRUCTIONS BELOW**

Nonresident's Taxable Year Beginning _____, 1999, and Ending _____, _____		Taxable Year of S Corporation Beginning _____, 1999, and Ending _____, _____	
NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS NAME STREET OR OTHER MAILING ADDRESS CITY OR TOWN STATE ZIP CODE		S CORPORATION NAME AND MAILING ADDRESS NAME STREET OR OTHER MAILING ADDRESS CITY OR TOWN STATE ZIP CODE	
SOCIAL SECURITY NUMBER ____-____-____	SPOUSE'S SOCIAL SECURITY NUMBER ____-____-____	CONNECTICUT TAX REGISTRATION NUMBER _____	FEDERAL EMPLOYER ID NUMBER _____

Internal Revenue Service Center Where Nonresident Individual's Federal Return is Filed \_\_\_\_\_

### INSTRUCTIONS

**Who May File:** Any nonresident individual who is a shareholder of an S corporation that has income derived from or connected with sources within Connecticut may complete a **Form CT-1NA**, *Connecticut Nonresident Income Tax Agreement*. If no **Form CT-1NA** is attached to the S corporation's return and the shareholder is not part of a group return, the S corporation is required to include the nonresident's income derived from, or connected with, sources within Connecticut in the computation of the composite return tax due on **Form CT-1120SI**, *S Corporation Information and Composite Income Tax Return*. Nonresidents whose only connection with Connecticut is as shareholders of an S corporation carrying on business in Connecticut, do not have to file **Form CT-1040NR/PY**, *Connecticut Nonresident or Part-year Resident Income Tax Return*, if their income is included on **Form CT-1120SI**.

**When and Where to File:** **Form CT-1NA** must be completed and delivered to the S corporation prior to the filing of **Form CT-1120SI** by the S corporation for each taxable year. The due date for **Form CT-1120SI** is the 15th day of the fourth month following the close of the taxable year.

**Declaration:** I declare that I am or have been a nonresident of Connecticut, and hereby agree that I will timely file **Form CT-1040NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Return*, make timely payment of any income tax due on such return with respect to the income of the S corporation named above, and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of said income tax, together with any additions to tax, interest, and penalties.

This agreement shall be binding upon my heirs, representatives, assigns, successors, executors, and administrators.

**Sign Here** \_\_\_\_\_  
 Your Signature Date Spouse's Signature (if joint return) Date