

FORM CT-2NA

Connecticut Nonresident Income Tax Agreement/ Election to be Included in a Group Return

IMPORTANT - Refer to Instructions Below

Nonresident's Taxable Year Beginning _____, 2000, and Ending _____, _____		Taxable Year of Partnership Beginning _____, 2000, and Ending _____, _____	
NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS		PARTNERSHIP'S NAME AND MAILING ADDRESS	
NAME _____		NAME _____	
STREET OR OTHER MAILING ADDRESS _____		STREET OR OTHER MAILING ADDRESS _____	
CITY OR TOWN _____	STATE _____	ZIP CODE _____	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 individual who is a qualified electing nonresident partner in a partnership doing business in Connecticut or having income, gain, loss or deduction derived from or connected with sources within Connecticut is eligible to elect to be included in a group income tax return (**Form CT-G**) filed by the partnership. Use **Form CT-2NA, Connecticut Nonresident Income Tax Agreement/Election to be Included in a Group Return**, to make your election. A partnership is eligible to file Form CT-G for a taxable year if it has ten or more qualified electing nonresident partners for that taxable year. The qualified electing nonresident partners must all have the same taxable year.

This election may also be made by any individual who is:

- A qualified electing nonresident shareholder in an S corporation doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
- A qualified electing nonresident member of an LLC treated as a partnership for federal income tax purposes and doing business in Connecticut or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
- A qualified electing nonresident beneficiary of a trust or estate having any income, gain, loss, or deduction derived from or connected with sources within Connecticut.

NOTE: The filing of a group return is considered to be a group of separate returns meeting the individual filing requirements imposed by the Connecticut Income Tax Act. DRS retains the right to require the filing of an individual Connecticut income tax return by any of the partners. However, a qualified electing nonresident partner may not revoke an election to be included in a group return, or elect to be included in a group return, after the 15th day of the fourth month following the close of the partner's taxable year.

DECLARATION: I declare that I meet all of the following conditions for the taxable year: I was a nonresident individual for the entire taxable year; I did not maintain a permanent place of abode in Connecticut at any time during the taxable year; neither I nor my spouse (if a joint federal income tax return is or will be made) had income derived from or connected with Connecticut sources other than my distributive share of partnership income derived from or connected with sources within Connecticut for the taxable year; I waive my right to claim any Connecticut personal exemption and any Connecticut personal credit for the taxable year; I waive my right to request an extension of time to pay the Connecticut income tax; I did not have a Connecticut alternative minimum tax liability for the taxable year; I consent and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of Connecticut income tax, together with any additions to tax, interest, and penalties, for the taxable year; and I authorize the partnership to designate a partner who will act as my agent (and that of the other qualified electing nonresident partners) in filing the group return.

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

Sign Here

Terms also Applicable to S Corporation Shareholders, to LLC Members, and to Beneficiaries of Trusts or Estates:

Wherever reference is made in this form to *partnership* and *partner*, the reference will be construed to include: S corporation and S corporation shareholder, respectively; LLC and LLC member, respectively; or trust or estate and beneficiary, respectively.

Wherever reference is made in this form to *nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut*, this reference will be construed to mean:

- For S corporations, each nonresident shareholder's pro rata share of income, gain, loss, and deduction derived from or connected with sources within Connecticut. For more information, see the instructions for 2000 **Form CT-1120SI**.
- For an LLC, each nonresident LLC member's distributive share of income, gain, loss, and deduction (net of modifications) derived from or connected with sources within Connecticut.
- For a trust or an estate, each nonresident beneficiary's share of trust or estate income, gain, loss, and deduction (net of modifications) derived from or connected with sources within Connecticut.

When and Where to File: Form CT-2NA must be completed and delivered to the partnership prior to the filing of Form CT-G by the partnership for each taxable year. The due date for Form CT-G is the 15th day of the fourth month following the close of the taxable year of the qualified electing nonresident partners. The partnership must keep Form CT-2NA in its records.

Your Signature

Date

Spouse's Signature (if joint return)

Date