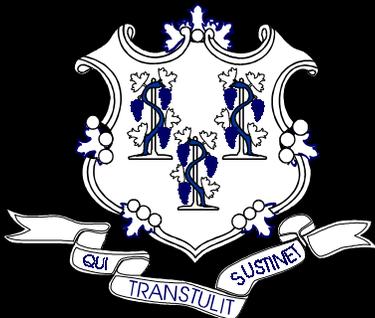


2000 FORM CT-G

This booklet
contains:

- Form CT-G
- Form CT-G EXT
- Form CT-G ES
- Form CT-2NA



Connecticut Group Income Tax Return and Instructions

Dear Customer:

Connecticut has legislated more than \$2 billion in tax cuts over the past six years. These tax savings extend to nonresidents who have Connecticut source income as members of partnerships, limited liability companies, and S corporations doing business in this state, as well as nonresident beneficiaries of trusts or estates.

This Connecticut Group Income Tax Return streamlines reporting of eligible nonresident taxpayers, resulting in time savings for them and greater efficiencies for the Department of Revenue Services (DRS). Page 4 describes who is eligible to be included. If you need assistance in completing this return, or have questions about any Connecticut taxes, our Taxpayer Services representatives are ready to provide confidential, free help. Contact them by phone, letter, or e-mail using the information on the back cover.

Detailed information about all Connecticut taxes is available on the DRS Web site. Forms and other publications also can be easily previewed and downloaded. Visit the Web site at the address below.

DRS pledges to continue its focus on providing you with excellent customer service and a user-friendly approach to tax administration. I always welcome your comments and ideas on how we can improve the way we do business. Please phone, write, or e-mail me through our Web site.

Sincerely,

A handwritten signature in blue ink that reads "Gene Gavin".

Gene Gavin
Commissioner of Revenue Services

Taxpayer information is available on our Web site:
www.drs.state.ct.us

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information 24 hours a day from CONN-TAX, the Department's information line. Call **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), press "1" to be connected to "Income Tax Information Menu," then press "2" to select "Recorded Income Tax Information." Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

GENERAL INCOME TAX INFORMATION

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| 101 | Important income tax changes for 2000 | 107 | Amending a Connecticut return |
| 102 | How to choose the correct form | 108 | Getting a copy of a previously filed return |
| 103 | Where to get forms and assistance | 109 | Offsets of state income tax refunds |
| 104 | Requesting a filing extension | 110 | Deducting Connecticut income tax when completing your federal income tax return |
| 105 | Filing a decedent's return | | |
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INCOME TAX FILING REQUIREMENTS, RESIDENCY, AND FILING STATUS

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| 201 | Who must file a Connecticut return? | 205 | Members of the armed forces |
| 202 | What is gross income? | 206 | Student's filing requirements |
| 203 | Who is a resident, nonresident or part-year resident? | 207 | Dependent children's filing requirements |
| 204 | What is Connecticut source income of a nonresident? | 208 | What is your filing status? |
| | | 209 | Title 19 recipients |

INDIVIDUAL USE TAX, GIFT TAX, AND OTHER INCOME TAX RETURNS

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COMPLETING FORM CT-1040 OR FORM CT-1040NR/PY

- | | | | |
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| 401 | Tax status of United States government obligations | 406 | Modifications to federal adjusted gross income |
| 402 | Tax status of state or local obligations | 407 | Connecticut alternative minimum tax |
| 403 | Residents and part-year residents who paid income tax to another jurisdiction | 408 | Property tax credit |
| 404 | Deferred compensation | 409 | Questions about a state tax refund or a Connecticut tax rebate |
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ESTIMATED INCOME TAX REQUIREMENTS

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| 601 | Who is eligible to Telefile? | 604 | Tips for successful Telefiling |
| 602 | What do I need to do before making the call? | 605 | What if I make a mistake while Telefiling? |
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Extended Telephone Hours for the 2001 Filing Season (Option "0"):

Monday, **January 29** (until 7 p.m.)
Wednesday, **January 31** (until 7 p.m.)
Monday, **February 5** (until 7 p.m.)
Wednesday, **February 7** (until 7 p.m.)

2001 Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Saturday, **April 14** (8:30 a.m. - 12:00 p.m.)
Monday, **April 16** (until 8 p.m.)
Tuesday, **April 17** (until 8 p.m.)

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GENERAL INFORMATION

How to Get Help

The Department of Revenue Services (DRS) is ready to help you and offers several resources where you can get answers to Connecticut tax questions. Visit the DRS Web site at www.drs.state.ct.us, or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m.

Personal telephone assistance is available Monday through Friday, 8:00 a.m. to 5:00 p.m. Extended hours are offered January through April. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line or visit the DRS Web site for details.

How to Get Additional Forms and Publications

Download and print Connecticut tax forms and publications seven days a week from the DRS Web site: www.drs.state.ct.us. Forms are also available at any time at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet. You may also photocopy the forms you need from the *2000 Connecticut Package X*, which is on file at most public libraries.

Who May File Form CT-G

A partnership doing business in Connecticut, or having income, gain, loss, or deduction derived from or connected with sources within Connecticut, may file a Connecticut group income tax return on behalf of its qualified electing nonresident partners. A group return may be filed only by a partnership with *ten or more qualified electing nonresident partners* in a taxable year. All qualified electing nonresident partners must have the same taxable year.

A *qualified electing nonresident partner* is one who meets all of the following conditions:

1. The partner was a **nonresident** individual for the entire taxable year;
2. The partner did not maintain a permanent place of abode in Connecticut at any time during the taxable year;
3. The partner (or his or her spouse, if a joint federal income tax return is or will be filed) did not have income, gain, loss, or deduction derived from or connected with Connecticut sources other than the partner's distributive share of partnership income, gain, loss, or deduction derived from or connected with sources within Connecticut;
4. The partner waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;

References to Partners and Partnerships

While the instructions for this booklet refer to nonresident partners of partnerships, they also apply to nonresident shareholders of S corporations, nonresident members of limited liability companies that are treated as partnerships for federal income tax purposes, and nonresident beneficiaries of trusts or estates.

References to:	Should be read as meaning:		
	Limited Liability Company	S Corporation	Trust or Estate
Partnership	limited liability company	S corporation	trust or estate
Partner	member of the limited liability company	shareholder of the S corporation	beneficiary of the trust or estate
Nonresident partner's distributive share of partnership income derived from or connected with sources within Connecticut	nonresident member's distributive share of the limited liability company's income, gain, loss, or deduction derived from or connected with sources within Connecticut	nonresident shareholder's pro rata share of the S corporation's income, gain, loss, or deduction derived from or connected with sources within Connecticut	nonresident beneficiary's share of the trust or estate's income, gain, loss, or deduction derived from or connected with sources within Connecticut
Form CT-1065	No Form	Form CT-1120SI	Form CT-1041

5. The partner does not have a Connecticut alternative minimum tax liability for the taxable year; and
6. The partner elects to be included on **Form CT-G** by completing and delivering to the partnership **Form CT-2NA, Connecticut Nonresident Income Tax Agreement/Election to be Included in a Group Return**, prior to the filing of **Form CT-G** by the partnership. By making this election, the partner expressly consents to personal jurisdiction in Connecticut for Connecticut income tax purposes and waives his or her right to request, on his or her own behalf or with others making this election, an extension of time to pay Connecticut income tax. This election is binding upon the partner's heirs, representatives, assigns, successors, executors, and administrators.

Connecticut residents may not be included on Form CT-G, Connecticut Group Income Tax Return.

Connecticut Source Income of a Nonresident

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut when the:

1. Income is attributable to ownership or disposition of real or tangible personal property within Connecticut including, but not limited to, the income from the rental or sale of the property; or
2. Income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut; or
3. Nonresident individual is a partner of a partnership doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
4. Nonresident individual is a member of a limited liability company doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or
5. Nonresident individual is a shareholder of an S corporation doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with sources within Connecticut; or

6. Nonresident individual is a beneficiary of a trust or estate with any income, gain, loss, or deduction derived from or connected with sources within Connecticut.

Who May be Included in the Group Return

Only individuals may be included in the group return. All eligible members of the partnership need not be included. Each partner makes his or her own decision as to whether or not to be included in the group return. Nonresident partners not included in the group income tax return are required to file **Form CT-1040NR/PY, Nonresident or Part-Year Resident Income Tax Return**, if they have any income, gain, loss, or deduction derived from or connected with sources within Connecticut and meet the gross income test. See instructions for **Form CT-1040NR/PY**.

The filing of a group return will be 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.

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 such partner's taxable year.

After-Discovered Income of a Partner

If, after **Form CT-G** has been filed, a qualified electing nonresident partner who was included on **Form CT-G** discovers that he or she has income, gain, loss, or deduction derived from or connected with Connecticut sources other than the partner's distributive share of partnership income, gain, loss, or deduction derived from or connected with Connecticut sources (as reported on **Form CT-G**), the partner must file **Form CT-1040NR/PY** on his or her own behalf reporting all his or her income, gain, loss, or deduction derived from or connected with Connecticut sources (including that previously reported on his or her **Form CT-G**). The partner must include in the total payments reported on his or her **Form CT-1040NR/PY** the tax previously paid on his or her own behalf with **Form CT-G**. The partner must also attach a copy of **Form CT-G**, including *Schedule G*.

When to File Form CT-G

Form CT-G is due on or before April 15. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date. The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (designated PDS), is on or before the due date. Not all types of service provided by these designated PDSs qualify. Only those specific types of service listed below qualify at this time.

Airborne Express

- Overnight Air Express Service
- Next Afternoon Service
- Second Day Service

DHL Worldwide Express

- DHL "Same Day" Service
- DHL USA Overnight

Federal Express

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day

United Parcel Service

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.

This list is subject to change. To verify the names of designated PDSs and qualifying types of service, check the Web site, or call DRS. See **Special Notice 99(14)**, *Designated Private Delivery Services*, for more information.

If **Form CT-G** is filed late or all the tax due is not paid with the return, see the *Interest and Penalties* section of this publication to determine if interest and penalty must be reported with this return.

Where to File

Use the pre-addressed envelope enclosed with your return or mail to:

State of Connecticut
Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019

Extension Request

To get an extension of time to file your return, you must file **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, on or before the 15th day of the fourth month following the close of the taxable year, **and pay** the total amount of tax due. The **timely** filing of this form automatically extends the due date for six months.

Form CT-G EXT only extends the time to file your return; it does not extend the time to pay your tax due. See the *Interest and Penalties* section of this booklet if you do not pay all the tax due with your request for extension.

Filing an Amended Return

Check the "Amended Return" box on the front of **Form CT-G** to amend a previously filed **Form CT-G**. Set forth below are three circumstances that require the filing of an amended **Form CT-G**:

1. The Internal Revenue Service (IRS) changes or corrects the partnership's federal income tax return, and the change or correction affects the Connecticut income tax liability of the qualified electing nonresident partners. The IRS change or correction must be reported by the qualified electing nonresident partners on an amended **Form CT-G** no later than 90 days after the final determination of the change or correction by the IRS or the federal courts. (The penalty for failing to do so is \$50.)
2. The partnership files a timely amended federal income tax return, and the amendment affects Connecticut income tax liability of the qualified electing nonresident partners. The qualified electing nonresident partners must report the amendment of the partnership's federal income tax return by filing an amended **Form CT-G** no later than 90 days after the date of filing of the partnership's amended federal income tax return. (The penalty for failing to do so is \$50.)
3. If neither of the above circumstances apply, but the partnership made an error or omission in completing its **Form CT-1065** or the qualified electing nonresident partners made an error or omission in completing **Form CT-G**, and the error or omission affects the Connecticut income tax liability

of the qualified electing nonresident partners. The qualified electing nonresident partners must correct the error or omission by filing an amended **Form CT-G** no later than three years after the original due date of the return, or, if an extension to file the return was granted, three years after the date the return was filed or three years after the extended due date, whichever is earlier.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return.

Interest on underpayments or late payments of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of Connecticut group income tax is 10% of the tax due. You can avoid a penalty for failure to pay the full amount due on or before the original date if you:

- Filed **Form CT-G EXT** on or before the due date;
- Pay at least 90% of the Connecticut group income tax shown to be due on the return on or before the original due date of the return; and
- Pay the balance due with the return on or before the extended due date.

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Penalty for Failure to File

If you do not file your return and the Commissioner of Revenue Services files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater.

If you were required to file an amended **Form CT-G** and failed to do so, you will be subject to a penalty. See *Filing an Amended Return*.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must:

- Be in writing and contain a clear and complete explanation;
- Include your name, Social Security Number or Connecticut Tax Registration Number, and Federal Employer Identification Number (if applicable);
- Include the name of the original form filed or billing notice received; **and**
- Include the taxable filing period.

Interest **cannot** be waived. Attach your request to the **front** of your tax return or mail separately to:

**Department of Revenue Services
Penalty Review Committee
PO Box 5089
Hartford CT 06102-5089**

Rounding Off to Whole Numbers

Generally, you may round off cents to the nearest whole dollar on your return and schedules.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: \$1.29 becomes \$1.00 and \$3.50 becomes \$4.00.

Payment of Estimated Group Income Taxes

Estimated tax must be paid if the tax for any partner listed on the group return exceeds \$500. Use **Form CT-G ES** to make estimated tax payments.

Your required annual payment for the 2001 taxable year is the lesser of:

- **90%** of the income tax shown on your **2001 Connecticut group income tax return**; or
- **100%** of the income tax shown on your **2000 Connecticut group income tax return**, if you filed a 2000 income tax return that covered a 12-month period.

If you were a nonresident or part-year resident and you did not have Connecticut source income during the 2000 taxable year then you **must** use 90% of the income tax shown on your 2001 Connecticut group income tax return as your required annual payment.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payments for one or more periods by using the annualized income installment method.

NOTE: For each installment, the aggregate of the partners' estimated tax payments may be reported by using one **Form CT-G ES**.

Calculating the Estimated Group Income Tax Payments in the Case of S Corporations: Total each qualified electing nonresident shareholder's estimated pro rata share of S corporation income or loss to calculate the estimated Connecticut group income tax payment for the 2001 taxable year.

Where the S corporation's taxable year is the calendar year: To calculate each shareholder's estimated pro rata share, follow the instructions for the 2000 **Form CT-1120SI**, Part I, *Schedule A*. However, in calculating the amounts to enter on **Form CT-1120SI**, Part VI, Lines 4 and 9, substitute 0% wherever 30% is used in the 2000 instructions.

Where the S corporation's taxable year is other than the calendar year: To calculate each shareholder's estimated pro rata share, follow the instructions for the 2000 **Form CT-1120SI**, Part I, *Schedule A*, in calculating the amounts to enter on **Form CT-1120SI**, Part VI, Lines 4 and 9.

Recordkeeping

Keep a copy of the tax return, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Copies of Returns

A copy of a previously filed Connecticut income tax return may be requested from DRS by completing **Form LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect your copy in three weeks.

FORM CT-G INSTRUCTIONS

General Instructions

Enter the complete name and address, Federal Employer Identification Number, and Connecticut Tax Registration Number. A Connecticut Tax Registration Number is only necessary if the entity is required to be registered for other taxes.

Check the appropriate box indicating the type of entity filing this return. If this is an amended return, check the box indicating amended return.

Enter the total number of partners, LLC members, shareholders, or beneficiaries (as the case may be) included in this group return.

Line Instructions

Line 1 - Enter the total Connecticut income tax from *Schedule G*, Column D.

Line 2 - Enter the total estimated tax paid (if any) from *Schedule G*, Column E.

Line 3 - Enter the payment made (if any) with **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*.

Line 4 - Enter the total payments. Add Line 2 and Line 3.

Line 5 - If Line 4 is greater than Line 1, subtract Line 1 from Line 4. Enter the result on Line 5. This is the amount of your overpayment. The entire amount shall be credited to the group's 2001 Connecticut estimated tax.

Line 6 - If Line 1 is greater than Line 4, subtract Line 4 from Line 1. Enter the result on Line 6. This is the amount of tax due.

Line 7 - The penalty for late payment is 10% (.10) of the balance due. However, if a request for extension of time to file an income tax return has been granted, no late payment penalty will be imposed if at least 90% (.90) of the income tax shown to be due on the return is paid on or before the original due date of the return, **and** the balance due is remitted with the return on or before the extended due date of the return.

Line 8 - Interest will be charged at the rate of 1% (.01) per month or fraction thereof from the due date until payment is made if any tax due is not paid by the due date.

Line 9 - Enter the total amount of interest (if any) on underpayment of estimated tax from *Schedule G*, Column F. (Attach **Form CT-2210**, if applicable.)

Line 10 - Add Lines 6 through 9. This is the Balance Due.

Signature: Form CT-G must be signed by a general partner, LLC member, fiduciary, or officer.

Paid Preparer Signature: Anyone you pay to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's address and telephone number in the spaces provided.

Schedule G Instructions

Column A - Enter the Social Security Number of each qualified electing nonresident partner.

Column B - Enter the name and address of each qualified electing nonresident partner.

Column C - Enter each qualified electing nonresident partner's distributive share of the partnership's income, gain, loss, or deduction derived from or connected with sources within Connecticut.

Partnerships

Each partner's distributive share of the partnership's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the partnership's **Form CT-1065**, *Connecticut Partnership Income Tax Return*, *Schedule E*. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the partner's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

Limited Liability Companies

Each member's distributive share of the limited liability company's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the limited liability company's **Form CT-1065, Schedule E**. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the member's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

S Corporations

Each shareholder's pro rata share of the S corporation's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the S corporation's **Form CT-1120SI**, Part V, Lines 1 through 8. The federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the shareholder's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

Trusts and Estates

Each beneficiary's share of the trust or estate's income, gain, loss, or deduction derived from or connected with sources within Connecticut must be entered from the trust or estate's **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041FA**, Parts 2 and 3. Federal rules restricting the netting of different types of income are applicable (for example, portfolio income included in the beneficiary's income may not be offset by passive losses; excess passive activity losses that cannot be offset may be carried forward).

NOTE: An individual must report losses in order for them to be carried forward. For example, if a nonresident partner's distributive share of income, gain, loss, or deduction derived from or connected with sources within Connecticut for the taxable year is a \$20,000 passive activity loss, that partner must report the loss by filing as part of a group return or by filing **Form CT-1040NR/PY** in order to carry the loss forward. **Losses that are not reported cannot be carried forward to succeeding years.**

Column D - Enter the Connecticut income tax. Multiply Column C by 4.5% (.045).

Column E - Enter each partner's share of estimated Connecticut income tax paid (if any). This amount may have been paid with **Form CT-1040ES, Connecticut Individual Estimated Payment**, or **Form CT-G ES, Connecticut Estimated Group Income Tax Payment**.

Column F - Enter each partner's share of the underpayment interest (if any). The underpayment interest can be calculated on **Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates**. A separate **Form CT-2210** must be attached for each partner, if applicable.

Taxpayer Worksheet

FORM CT-G

CT-G 2000

Connecticut Group Income Tax Return

(For qualified electing **nonresident** individuals who are partners, LLC members, shareholders of S corporations or beneficiaries of trusts or estates)

For calendar year 2000, or other taxable year ▶ beginning _____, 2000, ▶ ending _____, _____.

Name of Entity ▶		Federal Employer Identification Number
Number and Street ▶	PO Box	Date Received (FOR DEPARTMENT USE ONLY)
City or Town ▶	State	ZIP Code
		Connecticut Tax Registration Number

Check box for type of entity filing this return: ▶ Partnership ▶ LLC ▶ S Corporation ▶ Estate ▶ Trust
Check box if amended return:

Total number of partners, LLC members, shareholders or beneficiaries (as the case may be) included in this group return ▶ _____

1. Income tax (Total of amounts in <i>Schedule G</i> , Column D)	▶	1		
2. Estimated tax paid (Total of amounts in <i>Schedule G</i> , Column E)	▶	2		
3. Amount paid with extension request (if any)	▶	3		
4. Enter the total payments (Add Line 2 and Line 3)	▶	4		
5. If Line 4 is greater than Line 1, subtract the amount on Line 1 from the amount on Line 4, and enter the amount of overpayment to be credited to 2001	▶	5		
6. If Line 1 is greater than Line 4, subtract the amount on Line 4 from the amount on Line 1, and enter the tax due.....	▶	6		
7. If late: Enter penalty (10% (.10) x amount on Line 6. See instructions)	▶	7		
8. If late: Enter interest (1% (.01) x number of months late, or fraction thereof x amount on Line 6)	▶	8		
9. Interest for underpayment of estimated tax (Total of amounts in <i>Schedule G</i> , Column F)	▶	9		
10. BALANCE DUE (Add Lines 6 through 9)	▶	10		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write Federal Employer ID Number and "2000 Form CT-G" on your check or money order.

Mail to: State of Connecticut
Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019

DECLARATION: I declare under penalty of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of General Partner, LLC Member, Fiduciary or Officer	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address	Federal Employer ID Number	
		Telephone Number ()	

SCHEDULE G

Group Income Tax Schedule

2000

Name of Entity

A Social Security Number	B Name and Address	C Share of Connecticut Source Income	D Connecticut Income Tax (Column C x .045)	E Share of Estimated Tax Paid	F Form CT-2210 Underpayment Interest
▶		▶			
▶		▶			
▶		▶			
▶		▶			
▶		▶			
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▶		▶			
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▶		▶			
▶		▶			
TOTALS					

FORM CT-G EXT

CT-G EXT 2000

Application for Extension of Time to File Connecticut Group Income Tax Return

(Rev. 12/00)

— Refer to Instructions on Reverse Before Completing this Application —

TAXPAYER (Please Type or Print)	Name of Partnership, LLC, Trust, Estate, or S corporation		Federal Employer ID Number
	Number and Street	PO Box	Date Received (FOR DEPARTMENT USE ONLY)
	City, Town or Post Office	State	ZIP Code
			Connecticut Tax Registration Number

This is not an extension of time to pay any amount of tax – interest and penalties may apply. An extension granted by the Internal Revenue Service does not automatically extend the Connecticut filing date. (See instructions)

I request a **six-month extension** of time, to **October 15, 2001**, to file a Connecticut Group Income Tax Return for calendar year 2000 or until _____ for taxable year ending ► _____.

The reason for the Connecticut extension is

.....

.....

.....

.....

You will be notified only if your extension request is denied

1. Total Connecticut group income tax liability for 2000. You may estimate this amount 1. An amount must be entered on Line 1. If you do not expect to owe tax, enter zero ("0").		
2. 2000 Estimated Connecticut group income tax payments and any 1999 overpayment credited to 2000 2.		
3. Connecticut group income tax balance due with this form. (Subtract Line 2 from Line 1) If Line 2 is greater than Line 1, enter zero ("0"). ► 3.		

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write the Partnership, LLC, Trust, Estate, or S corporation's Federal Employer ID Number, and "2000 Form CT-G EXT" on the check or money order.

Mail to: State of Connecticut
Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019

DECLARATION: I declare under penalty of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of General Partner, LLC Member, Fiduciary or Officer	Date	Telephone Number ()
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		Federal Employer ID Number
			Telephone Number ()

FORM CT-G EXT

Instructions

Purpose

Use **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, to request a six-month extension of time to file **Form CT-G**, *Connecticut Group Income Tax Return*. There must be reasonable cause provided with the Connecticut extension request.

How to Get an Extension to File

To get a Connecticut filing extension the group **must**:

- Complete **Form CT-G EXT** in its entirety;
- File it by the due date of the return; and
- Pay the amount shown on Line 3.

You will be notified only if your extension request is denied.

Form CT-G EXT extends *only the time to file* the Connecticut Group Income Tax Return. **Form CT-G EXT** *does not extend the time to pay* the amount of tax due.

Interest and Penalty

In general, interest and penalty apply to any portion of the tax that is not paid on or before the original due date of the return. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction thereof computed from the statutory due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of such amount due.

When to File Form CT-G EXT

The group return is due the 15th day of the fourth month following the close of the taxable year of the qualified electing nonresident partners, S corporation shareholders, LLC members, or trust or estate beneficiaries.

If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Required Information

Enter name of partnership, LLC, trust, estate, or S corporation, address, Federal Employer ID Number, and Connecticut Tax Registration Number, if any.

Signature

This form must be signed by a general partner, LLC member, fiduciary, or officer.

Paid Preparer Signature

Anyone you pay to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), their firm's Federal Employer Identification Number (FEIN), and their firm's address and telephone number in the spaces provided.

Others Who May Sign

Anyone to whom you have given a signed Power of Attorney may sign on your behalf.

If a general partner, LLC member, fiduciary, or officer is unable to request an extension, because of illness, absence, or other good cause, any person standing in a close personal or business relationship (including an attorney, accountant, or enrolled agent) to the general partner, LLC member, fiduciary, or officer may sign the request on his or her behalf. This person is considered a duly authorized agent for this purpose, provided the request sets forth the reason(s) for a signature other than by the general partner, LLC member, fiduciary, or officer and the relationship existing between the general partner, LLC member, fiduciary, or officer and the signer.

Where to File

Mail to: State of Connecticut
Department of Revenue Services
PO Box 5019
Hartford CT 06104-5019

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

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
- Call CONN-TAX:
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at: www.drs.state.ct.us
- **DRS TaxFax**
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.state.ct.us

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032