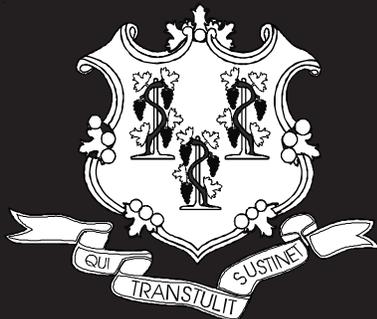


2004

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:

The goal of the Connecticut Department of Revenue Services (DRS) is to create quality products that give you, the taxpayer, the information you need to make tax filing as easy as possible. The Connecticut Group Income Tax Return streamlines reporting for eligible nonresident members of pass-through entities (PEs), resulting in time-savings for them and greater efficiencies for DRS. This booklet also contains valuable information about 2004 tax changes affecting nonresident filers. Please read it carefully.

At DRS, our goal is to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. If you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. The back cover of this booklet provides all the ways you can access this Agency including the DRS Web site, which is available anytime to provide you with access to forms, publications, and information.

As always, we welcome your comments and ideas about how we can improve the way we do business.

Sincerely,

Pam Law
Commissioner of Revenue Services

Taxpayer information is available on our Web site:
www.ct.gov/DRS

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

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 anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** 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.

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Monday, **January 31** (until 7 p.m.)

Monday, **February 7** (until 7 p.m.)

Monday, **February 14** (until 7 p.m.)

Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Friday, **April 15** (until 8 p.m.)

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WHAT'S NEW

Who May File Form CT-G

For taxable years beginning on or after January 1, 2004, a pass-through entity (PE) with **two or more qualified electing nonresident members** may file a group return. A group return may also be filed by a trust or estate with **two** or more qualified electing nonresident beneficiaries. Previously, a group return could only be filed by a PE which had 10 or more qualified electing nonresident members. For more information, see *Who May File Form CT-G* on Page 4.

New Form for PEs

For taxable years beginning on or after January 1, 2004, a PE is required to file **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, where it is required to file federal Form 1065, U.S. Return of Partnership Income, or federal Form 1120S, U.S. Income Tax Return for an S Corporation, and has any income, gain, loss, or deduction derived from or connected with Connecticut sources. **Form CT-1065**, *Connecticut Partnership Income Tax Return*, and **Form CT-1120SI**, *Connecticut S Corporation Composite and Income Tax Return*, are obsolete.

Change in Filing Requirements

A PE is required to make a Connecticut composite income tax payment on behalf of a member where:

1. The member's share of the PE's income derived from or connected with Connecticut sources is **\$1,000 or more**;
2. If the member is a nonresident individual, the member has not elected to be included in a **group return (Form CT-G)**; and
3. The member is a **nonresident individual, nonresident trust, nonresident estate, or a PE**.

Previously, partnerships and LLCs treated as partnerships for federal income tax purposes, were not required to make composite Connecticut income tax payments. S corporations were not required to make composite Connecticut income tax payments on behalf of nonresident shareholders who elected by filing **Form CT-1NA**, *Nonresident Income Tax Agreement*, to file their own Connecticut income tax returns. *2004 Conn. Pub. Acts 216, §54* precludes that election, and, if the election was previously made, nullifies that election for taxable years of PEs beginning on or after January 1, 2004.

Underpayment of Estimated Tax

For taxable years beginning on or after January 1, 2004, the threshold for imposing an addition to tax for an underpayment of estimated tax has been **increased** from *more than \$500, to \$1,000 or more*.

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.ct.gov/DRS 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, 8:30 a.m. to 4:30 p.m. Extended hours are offered, see Page 2. 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 anytime from the DRS Web site at www.ct.gov/DRS. Forms are also available during regular business hours 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 *2004 Connecticut Package X*, which is on file at most public libraries.

References to Pass-through Entity and Member

References in this booklet to *pass-through entity (PE)* should be read as including a partnership (including a limited liability company (LLC) treated as a partnership), an S corporation, and a trust or estate. References in this booklet to *member* should be read as including a partner of a partnership (including a member of an LLC treated as a partnership), a shareholder of an S corporation, and a beneficiary of a trust or estate. See chart below.

Who May File Form CT-G

A PE doing business in Connecticut, or having income, gain, loss, or deduction derived from or connected with sources within Connecticut, may file **Form CT-G** on behalf of its qualified electing nonresident members. **Form CT-G** may be filed only by a PE with **two or more qualified electing nonresident members** in a taxable year. All qualified electing nonresident members must have the same taxable year. However, whether or not **Form CT-G** is filed, a PE is required to file **Form CT-1065/CT-1120SI**.

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

- The member was a **nonresident** individual for the entire taxable year;
- The member did not maintain a permanent place of abode in Connecticut at any time during the taxable year;

References to:	Should be read as including:		
	Partnership	S Corporation	Trust or Estate
<i>Pass-through entity (PE)</i>	Partnership (including an LLC treated as a partnership)	S corporation	Trust or estate
<i>Member</i>	partner of a partnership (or member of an LLC)	shareholder of an S corporation	beneficiary of a trust or estate
<i>Nonresident member's share of PE's income, gain, loss, or deduction derived from or connected with Connecticut sources</i>	nonresident partner or member's distributive share of a partnership or limited liability company's income, gain, loss, or deduction derived from or connected with Connecticut sources	nonresident shareholder's pro rata share of an S corporation's income, gain, loss, or deduction derived from or connected with Connecticut sources	nonresident beneficiary's share of a trust or estate's income, gain, loss, or deduction derived from or connected with Connecticut sources
<i>Form CT-1065/CT-1120SI</i>	Form CT-1065/CT-1120SI	Form CT-1065/CT-1120SI	Form CT-1041

- The member (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 from one or more PEs;
- The member waives the right to claim any Connecticut personal exemption and any Connecticut personal credit;
- The member does not have a Connecticut alternative minimum tax liability for the taxable year; **and**
- The member elects to be included on **Form CT-G**, *Connecticut Group Income Tax Return*, by completing and delivering to the PE **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 PE. By making this election, the member 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, an extension of time to pay Connecticut income tax. This election is binding upon the member's heirs, representatives, assigns, successors, executors, and administrators.

Connecticut residents may not be included on Form CT-G.

Connecticut Source Income of a Nonresident Member

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

- 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;
- Income is attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut; **or**
- Nonresident individual is a member of a PE doing business in Connecticut, or having any income, gain, loss, or deduction derived from or connected with Connecticut sources.

Who May be Included in Form CT-G

Only members who are nonresident individuals may elect to be included in **Form CT-G**. All qualified members of the PE need not be included. Each member makes his or her own decision as to whether or not to be included in **Form CT-G**. The filing of **Form CT-G** 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 **Form CT-1040NR/PY** by any member.

A nonresident member may not revoke an election to be included in **Form CT-G**, or elect to be included in **Form CT-G**, after the fifteenth day of the fourth month following the close of the member's taxable year.

After-Discovered Income of a Member

If, after **Form CT-G** has been filed, a qualified electing nonresident member 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 that reported on **Form CT-G**, the member must:

- File **Form CT-1040NR/PY** on his or her own behalf;
- Report all income, gain, loss, or deduction derived from or connected with sources within Connecticut (including income previously reported on the group return) on the member's own **Form CT-1040NR/PY**;
- Include in total payments reported on **Form CT-1040NR/PY**, the tax previously paid on behalf of the member with **Form CT-G**; **and**
- Attach a copy of **Form CT-G**, including *Schedule G*.

When to File Form CT-G

Form CT-G is due on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year taxpayers). 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 (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. At right are the designated PDSs and designated types of service that qualify at the time of publication.

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

This list is subject to change. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

Airborne Express (Airborne) <ul style="list-style-type: none"> • <i>Overnight Air Express Service</i> • <i>Next Afternoon Service</i> • <i>Second Day Service</i> 	DHL Worldwide Express (DHL) <ul style="list-style-type: none"> • <i>DHL "Same Day" Service</i> • <i>DHL USA Overnight</i>
Federal Express (FedEx) <ul style="list-style-type: none"> • <i>FedEx Priority Overnight</i> • <i>FedEx Standard Overnight</i> • <i>FedEx 2Day</i> • <i>FedEx International Priority</i> • <i>FedEx International First</i> 	United Parcel Service (UPS) <ul style="list-style-type: none"> • <i>UPS Next Day Air</i> • <i>UPS Next Day Air Saver</i> • <i>UPS 2nd Day Air</i> • <i>UPS 2nd Day Air A.M.</i> • <i>UPS Worldwide Express Plus</i> • <i>UPS Worldwide Express</i>

AMENDED RETURNS

Check the "Amended Return" box on the front of **Form CT-G** to amend a previously filed **Form CT-G**. Generally, an amended return must be filed no later than three years after the due date of the return, or if a timely request for an extension of time to file a return was filed, three years after the extended due date of the return, or three years after the date of filing the return, whichever is earlier. If an amended return is not timely filed, a penalty may be imposed. See *Interest and Penalties*. The following circumstances require the filing of an amended **Form CT-G**:

<p>1. The IRS or federal courts change or correct the PE's federal income tax return, and the change or correction affects the Connecticut income tax liability of the qualified electing nonresident members.</p>	<p>File no later than 90 days after the final determination, even if the final determination reduces the Connecticut income tax liability of the qualified electing nonresident members.</p>
<p>2. The PE files a timely amended federal income tax return, and the amendment affects the Connecticut income tax liability of the qualified electing nonresident members.</p>	<p>File no later than 90 days after the date of filing the timely amended federal income tax return, even if the amendment reduces the Connecticut income tax liability of the qualified electing nonresident members.</p>
<p>3. If neither of the above circumstances apply, but the PE made a mistake or omission on its Form CT-G, and the mistake or omission affects the Connecticut income tax liability of the qualified electing nonresident members.</p>	<p>File no later than three years after the due date of the return, or, if a timely request for an extension of time to file the return was filed, three years after the date of filing the return, or three years after the extended due date, whichever is earlier.</p>

Where to File

Mail **Form CT-G** to:

**Department of Revenue Services
PO Box 5019
Hartford CT 06102-5019**

Extension Request

To get an extension of time to file **Form CT-G**, file **Form CT-G EXT**, *Application for Extension of Time to File Connecticut Group Income Tax Return*, on or before the fifteenth 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 extends only the time to file the return; it does not extend the time to pay the tax due. See *Interest and Penalties* if you do not pay all the tax due with your request for extension.

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 1% (.01) 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 underpayment or late payment 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% (.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:

- File **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% (.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, a penalty may be imposed.

Waiver of Penalty

You may be able to have the penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest cannot be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete explanation;
- The PEs name, Federal Employer Identification Number, and Connecticut Tax Registration Number (if applicable);
- The name of the original form filed or billing notice received;
- The taxable filing period; **and**
- Documentation supporting your explanation.

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 Dollars

You must 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: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Estimated Group Income Tax Payments

Estimated tax must be paid for each member included in the group return whose tax liability is \$1,000 or more. For each installment, the total of each such member's estimated tax payments may be reported by filing one **Form CT-G ES**.

The required annual payment for the 2005 taxable year is the lesser of:

- **90%** of the income tax shown on the **2005 Form CT-G**; or
- **100%** of the income tax shown on the **2004 Form CT-G**, if a 2004 **Form CT-G** that covered a 12-month period was filed.

If the group did not have Connecticut source income during the 2004 taxable year, use 90% of the income tax shown on the 2005 **Form CT-G** as the required annual payment.

Installment Amounts and Due Dates

For estimated tax purposes, there are four required installments for each taxable year. The amount of any required installment is 25% of the required annual payment. See chart below.

Annualized Income Installment Method

If the group's income varies throughout the year, the group 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. See **Informational Publication 2004(17)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*, and **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*.

Recordkeeping

Keep a copy of the tax return, **Forms CT-2NA**, 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.

2005 Estimated Tax Due Dates		Due dates of installments and the amount of required payments for 2005 calendar year taxpayers are:
April 15, 2005	25% of the required annual payment	
June 15, 2005	25% of the required annual payment (A total of 50% of the required annual payment should be paid by this date.)	
September 15, 2005	25% of the required annual payment (A total of 75% of the required annual payment should be paid by this date.)	
January 15, 2006	25% of the required annual payment (A total of 100% of the required annual payment should be paid by this date.)	
<p>An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.</p>		

FORM CT-G INSTRUCTIONS

General Instructions

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

Check the appropriate box indicating the type of PE 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 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 the group's overpayment. The entire amount shall be credited to the group's 2005 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 of a month 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**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*, 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 corporate officer.

Paid Preparer Signature

Anyone paid 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.

Paid Preparer Authorization

If the PE wishes to authorize DRS to discuss the 2004 **Form CT-G** with the paid preparer who signed it, check the "Yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the *Paid Preparer's Signature* section of the return. It does not apply to the firm, if any, shown in that section.

If the "Yes" box is checked, the PE is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2004 **Form CT-G**. The PE is also authorizing the paid preparer to:

- Give DRS any information that is missing from the return;
- Call DRS for information about the processing of the PE's return; **and**
- Respond to certain DRS notices that the PE may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The PE is **not** authorizing the paid preparer to receive any refund check, bind the PE to anything (including additional tax liability), or otherwise represent the PE before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2005 **Form CT-G**. This is on or before the fifteenth day of the fourth month following the close of the taxable period.

Schedule G Instructions

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

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

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

PEs Other Than Trusts or Estates

Each member's share of the PE's income, gain, loss, or deduction derived from or connected with Connecticut sources must be entered from the PE's **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, Part VI, Lines 1 through 13b. 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).

Trusts and Estates

Each beneficiary's share of the trust or estate's income, gain, loss, or deduction derived from or connected with Connecticut sources 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).

Important: An individual must report losses in order for them to be carried forward. For example, if a nonresident member's share of income, gain, loss, or deduction derived from or connected with Connecticut sources for the taxable year is a \$20,000 passive activity loss, that member must report the loss by electing to be included in **Form CT-G** or by filing **Form CT-1040NR/PY** in order to carry the loss forward. **Losses that are not reported may not be applied to other taxable years.**

Column D - Enter the Connecticut income tax. Multiply Column C by 5% (.05).

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

Column F - Enter each member's share of the underpayment interest (if any). The underpayment interest can be calculated on **Form CT-2210**. A separate **Form CT-2210** must be attached for each member, if applicable.

**ELECTRONIC
FILING
OPTIONS**



File Form CT-1040 EXT over the internet using WebFile.
Visit: www.ct.gov/DRS

Check this booklet for additional details!



File your federal and Connecticut returns together using e-file!

Visit: www.irs.gov/efile

CONNECTICUT TAX ASSISTANCE

	FOR TAX INFORMATION	FORMS AND PUBLICATIONS	
Internet	DRS Web site:		
	www.ct.gov/DRS		
Telephone	CONN-TAX 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere) TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.		From a touch-tone phone call: 1-800-382-9463 (in-state) and select Option 2 , or 860-297-4753 (from anywhere) DRS TaxFax - Call 860-297-5698 from the handset attached to your fax machine and select from the menu.
	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032		
Write			
Walk-in Offices Free personal taxpayer assistance and forms are available by visiting our offices, Monday through Friday, 8:00 a.m. to 5:00 p.m. Call CONN-TAX for directions to DRS offices.	Location	Address	Phone
	Bridgeport	10 Middle Street	203-336-7890
	Hartford	25 Sigourney Street	860-297-5962
	Norwich	2 Cliff Street	860-889-2669
	Hamden	3074 Whitney Avenue, Building #2	203-287-8243
	Waterbury	55 West Main Street, Suite 100	203-805-6789
* IF YOU REQUIRE SPECIAL ACCOMMODATIONS, PLEASE ADVISE THE DRS REPRESENTATIVE *			
FEDERAL TAX INFORMATION For questions about federal taxes , contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit: www.irs.gov To order federal tax forms , call: 1-800-829-3676.		STATEWIDE SERVICES For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov	

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