1. Federal adjusted gross income from federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4
2. Additions to federal adjusted gross income from Schedule 1, Line 39
3. Add Line 1 and Line 2.
4. Subtractions from federal adjusted gross income from Schedule 1, Line 50
7. Credit for income taxes paid to qualifying jurisdictions from Schedule 2, Line 59
8. Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter “0.”
9. Connecticut alternative minimum tax from Form CT-6251
10. Add Line 8 and Line 9.
11. Credit for property taxes paid on your primary residence, motor vehicle, or both: Complete and attach Schedule 3 on Page 4 or your credit will be disallowed.
12. Subtract Line 11 from Line 10. If less than zero, enter “0.”
13. Total allowable credits from Schedule CT-IT Credit, Part I, Line 11
14. Connecticut income tax: Subtract Line 13 from Line 12. If less than zero, enter “0.”
15. Individual use tax from Schedule 4, Line 69: If no tax is due, enter “0.”

Due date: April 15, 2015 - Attach a copy of all applicable schedules and forms to this return.
3. **W-2 and 1099 Information**

Only enter information from your W-2 and 1099 forms if Connecticut income tax was withheld.

- **18a.** Connecticut income tax withheld from W-2.
- **18b.** Connecticut income tax withheld from 1099.
- **18c.** Connecticut income tax withheld from Supplemental Schedule CT-1040WH.
- **18d.** Connecticut income tax withheld from Schedule CT-1040WH.
- **18e.** Connecticut income tax withheld from Schedule CT-1040WH.
- **18f.** Additional CT withholding from Supplemental Schedule CT-1040WH.

18. **Total Connecticut income tax withheld**: Add amounts in Column C and enter here.

You must complete Columns A, B, and C or your withholding will be disallowed.

19. All 2014 estimated tax payments and any overpayments applied from a prior year.

20. Payments made with Form CT-1040 EXT (Request for extension of time to file)

- **20a.** Connecticut earned income tax credit: From Schedule CT-EITC, Line 16.
- **20b.** Claim of right credit: From Form CT-1040CRC, Line 6. Attach Form CT-1040CRC to the back of this return.

21. **Total payments**: Add Lines 18, 19, 20, 20a, and 20b.

22. Overpayment: If Line 21 is more than Line 17, subtract Line 17 from Line 21.

23. Amount of Line 22 overpayment you want applied to your 2015 estimated tax.

24. CHET contribution from Schedule CT-CHET, Line 4. Attach Schedule CT-CHET to the back of this return.

24a. Total contributions of refund to designated charities from Schedule 5, Line 70.

25. **Refund**: Subtract Lines 23, 24, and 24a from Line 22. For direct deposit, complete Lines 25a, 25b, and 25c. Direct deposit is not available to first-time filers.

25a. Checking

25b. Routing number

25c. Account number

25d. Will this refund go to a bank account outside the U.S.? □ Yes □ No

25e. Refund as a debit card? □ Yes -- If you do not elect direct deposit or debit card, a refund check will be issued and processing may be delayed.

26. **Tax due**: If Line 17 is more than Line 21, subtract Line 21 from Line 17.

27. If late: Enter penalty. Multiply Line 26 by 10% (.10).

28. If late: Enter interest. Multiply Line 26 by number of months or fraction of a month late, then by 1% (.01).

29. Interest on underpayment of estimated tax from Form CT-2210: See instructions, Page 21.

30. **Total amount due**: Add Lines 26 through 29.

**Declaration**: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Thank You
**Schedule 1 - Modifications to Federal Adjusted Gross Income**

See instructions, Page 23.

31. Interest on state and local government obligations other than Connecticut

32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations

33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income

34. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if greater than zero.

35. Loss on sale of Connecticut state and local government bonds

36. Domestic production activity deduction from federal Form 1040, Line 35

37. Other - specify

38. Total additions: Add Lines 31 through 38. Enter here and on Line 2.

39. Interest on U.S. government obligations

40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations


42. Refunds of state and local income taxes

43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities

44. 50% of military retirement pay

45. Beneficiary’s share of Connecticut fiduciary adjustment: Enter only if less than zero.

46. Gain on sale of Connecticut state and local government bonds

47. Connecticut Higher Education Trust (CHET) contributions

48. Other - specify: Do not include out of state income.


50. Connect your return to DRS.

**Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions**

You must attach a copy of your return filed with the qualifying jurisdiction(s) or your credit will be disallowed.


52. Enter qualifying jurisdiction’s name and two-letter code. See instructions, Page 29.


54. Divide Line 53 by Line 51. May not exceed 1.0000


56. Multiply Line 54 by Line 55.

57. Income tax paid to a qualifying jurisdiction. See instructions, Page 30.

58. Enter the lesser of Line 56 or Line 57.

59. Total credit: Add Line 58, all columns. Enter here and on Line 7.

Complete applicable schedules on Page 4 and send all four pages of the return to DRS.
Schedule 3 - Property Tax Credit  
See instructions, Page 30.

<table>
<thead>
<tr>
<th>Qualifying Property</th>
<th>Primary Residence</th>
<th>Auto 1</th>
<th>Auto 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Connecticut Tax Town or District</td>
<td></td>
<td></td>
<td>(joint returns or qualifying widow(er) only)</td>
</tr>
<tr>
<td>Description of Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>If primary residence, enter street address.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>If motor vehicle, enter year, make, and model.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date(s) Paid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• __ / __ / 2014</td>
<td>• __ / __ / 2014</td>
<td>• __ / __ / 2014</td>
<td></td>
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<tr>
<td>• __ / __ / 2014</td>
<td>• __ / __ / 2014</td>
<td>• __ / __ / 2014</td>
<td></td>
</tr>
</tbody>
</table>

Amount Paid 60. ______. 00 61. ______. 00 62. ______. 00

63. **Total property tax paid:** Add Lines 60, 61, and 62.

64. **Maximum property tax credit allowed** 64. ______. 300

65. Enter the lesser of Line 63 or Line 64.

66. Enter the decimal amount for your filing status and Connecticut AGI from the Property Tax Credit Table exactly as it appears on Page 31. If zero, enter the amount from Line 65 on Line 66.


68. Subtract Line 67 from Line 66. Enter here and on Line 11.

Attach Schedule 3 to your return or your credit will be disallowed.

Schedule 4 - Individual Use Tax  
Failure to report and pay use tax is subject to as much as a $5,000 fine, imprisonment for as much as 5 years, or both.

**Do you owe use tax for online or other purchases where you paid no sales tax?** See instructions, Page 32.

Complete the Connecticut Individual Use Tax Worksheet on Page 32 to calculate your use tax liability.

69a. **Total use tax due at 1%:** From Connecticut Individual Use Tax Worksheet, Section A, Column 7.

69b. **Total use tax due at 6.35%:** From Connecticut Individual Use Tax Worksheet, Section B, Column 7

69c. **Total use tax due at 7%:** From Connecticut Individual Use Tax Worksheet, Section C, Column 7

69. **Individual use tax:** Add Lines 69a through 69c. If no use tax is due, you must enter “0” here and on Line 15.

Schedule 5 - Contributions to Designated Charities  
See more information on Page 6.

| 70a. AIDS Research | 70a. ______. 00 |
| 70b. Organ Transplant | 70b. ______. 00 |
| 70c. Endangered Species/Wildlife | 70c. ______. 00 |
| 70d. Breast Cancer Research | 70d. ______. 00 |
| 70e. Safety Net Services | 70e. ______. 00 |
| 70f. Military Relief | 70f. ______. 00 |
| 70g. CHET Baby Scholar | 70g. ______. 00 |

70. **Total Contributions:** Add Lines 70a through 70g. Enter amount here and on Line 24a.

Complete and send all four pages of the return to DRS.

Use the correct mailing address for returns with a payment or requesting a refund.

| For all tax forms with payment: Department of Revenue Services PO Box 2976 Hartford CT 06104-2976 | For refunds and all other tax forms without payment: Department of Revenue Services PO Box 2976 Hartford CT 06104-2976 |
| Make your check payable to: Commissioner of Revenue Services To ensure proper posting, write your SSN(s) (optional) and “2014 Form CT-1040” on your check.