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### **Question 1**

Why did I receive a Failure to File Notice stating I did not file a Connecticut income tax return for 2012?

**Answer:**

Our records show you may have met the filing requirements for tax year 2012, and that a Connecticut income tax return has not been filed.

**Question 2**

I was a resident of Connecticut in 2012, what are the filing requirements?

**Answer:**

You must file **Form CT-1040**, Connecticut Resident Income Tax Return if you were a resident for the entire year **and** any of the following is true for the 2012 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;
- You meet the Gross Income Test; **OR**
- You had a federal alternative minimum tax liability.

**Gross Income Test**

You must file a Connecticut income tax return if your gross income for the 2012 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,500 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

**Gross income** means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on **Form CT-1040, Schedule 1**. Gross income includes but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends;
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- **Federally taxable** Social Security benefits; **and**
- **Federally taxable** disability benefits.

**Question 3**

I was a **part-year resident** in 2012, what are the filing requirements?

**Answer:**

You must file **Form CT-1040NR/PY**, Connecticut Non-Resident and Part-Year Resident Return, if you were a part-year resident of Connecticut in 2012 **and** any of the following is true for the 2012 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT;
- You were a part-year resident who meets the Gross Income Test (see below) or; who had a federal alternative minimum tax liability.

**Gross Income Test**

You must file a Connecticut income tax return if your gross income for the 2012 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,500 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

**Gross income** means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on Form CT-1040NR/PY, *Schedule 1*. Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends;
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- **Federally taxable** Social Security benefits; **and**
- **Federally taxable** disability benefits.

**Question 4**

How are part-year residents taxed?

**Answer:**

If you are a part-year resident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources. You must calculate the tax in the same manner as a resident individual. Then, prorate the tax

based upon the percentage of your Connecticut adjusted gross income derived from or connected with Connecticut sources.

### Question 5

I was a **nonresident** of Connecticut in 2012, what are the filing requirements?

#### Answer:

You must file **Form CT-1040 NR/PY**, Connecticut Nonresident and Part-Year Resident Income Tax Return if you were a nonresident in 2012 **and** any of the following is true for the 2012 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or made a payment with Form CT-1040 EXT;
- You were a nonresident with Connecticut source income who meets the Gross Income Test (see below) or had a federal alternative minimum tax liability.

#### Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2012 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,500 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

**Gross income** means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on Form CT-1040NR/PY, *Schedule 1*. Gross income includes, but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends;
- Gross rental income;
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- **Federally taxable** Social Security benefits; **and**
- **Federally taxable** disability benefits.

### Question 6

What is Connecticut Source Income of a Nonresident?

#### Answer:

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut 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;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut; **OR**
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation.

In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See **Informational Publication 2011(28)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*, which can be found [here](#).

In general, Connecticut source income of a nonresident **does not include** the following income even if it was included in your federal adjusted gross income:

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;

- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier,
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See **Informational Publication 2011(27)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*, which can be found [here](#);
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**
- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

### Question 7

How are nonresidents taxed?

#### Answer:

If you are a nonresident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources. You must calculate the tax in the same manner as a resident individual. Then, prorate the tax based upon the percentage of your Connecticut adjusted gross income derived from or connected with Connecticut sources.

### Question 8

How do I file my 2012 Connecticut income tax return?

#### Answer:

The following options are available to file your Connecticut income tax return:

- a) File your return online using the Taxpayer Service Center (TSC). This method is faster, safer, and generally more convenient than paper filing. Click [here](#) to file your return using the TSC.
- b) File a paper return. If you were a Connecticut resident, complete the Form CT-1040 that was included in the mailing you received.

If you elect to file using Connecticut's online tax filing service, **DO NOT SUBMIT** a copy of your paper return.

Use any of the following methods to obtain Connecticut income tax forms (Form CT-1040 or CT-1040 NR/PY) and/or instructions:

1. Click [here](#) to download forms.
2. Submit your request on-line by clicking [here](#).
3. Call our Forms Unit at 1-800-382-9463 (Connecticut calls outside the Greater Hartford area only) and select Option 2; OR 860-297-4753 (from anywhere).

If filing a paper return, use the envelope provided in your mailing or send your return to the following address:

State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
P.O. Box 2938  
Hartford, CT 06104-2938

Or, fax your return to 860-541-4599.

**Note your current address must be shown on your return.**

### Question 9

I believe my 2012 Connecticut income tax return was previously filed, what should I do?

#### Answer:

Provide a copy of your 2012 Connecticut income return along with your Form(s) W-2 and other state income tax return(s), if applicable. If you had a tax due and a payment was made to the state of Connecticut, send a copy of the front and back of your canceled check. Before submitting your return, verify the following items for accuracy:

- Does it display the correct social security number?
- Is your return signed?
- Is your current address displayed?
- Is your current name shown?
- Is the filing status accurate?

There are two ways to submit your return:

1. Mail the return to:  
State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
P.O. Box 2938  
Hartford, CT 06104-2938

2. Or fax your return to 860-541-4599.

**Note:** All correspondence with the Department of Revenue Services should include your day time phone number and your current address.

The Department of Revenue Services will contact you if additional information is necessary.

### Question 10

I was not a Connecticut resident and did not have any Connecticut source income for tax year 2012, what do I need to do?

#### Answer:

Send copies of your other state(s) income tax return and Form(s) W-2 for tax year 2012. If you lived in a state that does not have an income tax, submit copies of three or more of the following documents:

- 2012 Form(s) W-2
- Voter Registration Card
- Driver's License or motor vehicle registration or non-driver identification card
- Declaration of Domicile
- Moving Bill of Lading
- Apartment Lease
- Closing statements for sale and purchase of your home(s)

**Note:** All correspondence with the Department of Revenue Services should include your day time phone number and your current address.

The Department of Revenue Services will contact you if additional information is necessary.

### Question 11

I lived and worked outside the United States in 2012, what documentation is necessary?

**Answer:**

Provide a complete copy of your 2012 federal income tax return including Form 2555, all your Form(s) W-2 and your work contract/employment agreement. If you also worked temporarily in the United States in 2012, a copy of your state(s) income tax return should be included.

**Note:** All correspondence with the Department of Revenue Services should include your day time phone number and your current address.

The Department of Revenue Services will contact you if additional information is necessary.

### Question 12 - Military

I was a member of the military stationed in Connecticut in 2012, but my home of record is elsewhere, what do I need to do?

**Answer:**

In order to verify you have no tax obligation to the state of Connecticut, we will accept any of the following documents:

- 2012 Form(s) W-2
- 2012 Leave and Earning Statement
- DD FORM 214
- 2012 Resident state income tax return

**Please note:** If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax. (Additional information can be found in the instruction booklet for **Form [CT-1040NR/PY](#)** under *Military Personnel Filing Requirements*.)

Additional informational regarding military personnel can be found in [Information Publication 2012\(15\), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.](#)

**Note:** All correspondence with the Department of Revenue Services should include your day time phone number and your current address.

The Department of Revenue Services will contact you if additional information is necessary.

### **Question 13 - Military**

I was a member of the military, should I file a 2012 Connecticut income tax return?

#### **Answer:**

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B as shown below for being treated as a nonresident.

#### **Group A**

1. You did not maintain a permanent place of abode in Connecticut for the entire 2012 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2012 taxable year; and
3. You spent not more than 30 days in the aggregate in Connecticut during the 2012 taxable year.

#### **Group B**

1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548.

Additional informational regarding military personnel can be found in [Information Publication 2012\(15\), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.](#)

**Note:** All correspondence with the Department of Revenue Services should include your day time phone number and your current address.

The Department of Revenue Services will contact you if additional information is necessary.

### Question 14 - Military

I am a spouse of a military member, what are my filing requirements for tax year 2012?

**Answer:**

In 2012, spouses of military personnel who were stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. Additional information regarding military personnel can be found in **Information Publication 2012(15), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.**

### Question 15

I cannot locate my 2012 Form(s) W-2, where can I obtain copies?

**Answer:**

You must contact your employer or the Internal Revenue Service (IRS) to obtain copies of your 2012 Form(s) W-2. If you contact the IRS, you must specifically request that you need actual copies of your Form(s) W-2 showing your state withholding and locality. We cannot accept a computer transcript from the IRS of your Form(s) W-2 because it does not display the necessary state information. The IRS can be contacted at 1-800-829-1040.

### Question 16 (Payment Options)

I completed my 2012 Connecticut income tax return and it results in a tax due. However, I cannot pay the entire balance. What should I do?

**Answer:**

If you are unable to remit the entire balance, pay as much as possible when you file your return. Once you receive a billing notice, contact our Collections and Enforcement Division at 860-297-4936 to make arrangements to pay the remaining balance. There are three payment options:

1. Pay Electronically – Click [here](#) to make an electronic payment.
2. Pay by Credit Card or Debit Card (Visa, Discover, Master Card or American Express). Click [here](#) to use this option.
3. Pay by Mail – Make your check or money order payable to **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your SSN(s) (optional) and “2012 Form CT-1040” on the front of your check.

### Question 17

What if I fail to respond to this notice?

**Answer:**

Failure to respond to this notice will result in an assessment based on the best available information. The assessment may not include a property tax credit, modifications to Federal Adjusted Gross Income and Connecticut withholding.

Also, if you have a state income tax obligation, under the federal Debt Collection Improvement Act your federal tax refund could be offset to pay all or a portion of a state income tax debt.

## Question 18

I did not file a Connecticut income tax return for other years, what do I need to do?

### Answer:

If you meet the filing requirements to file Connecticut income tax returns in other taxable years, the following options are available to file your Connecticut income tax return:

1. File your return online using the Taxpayer Service Center (TSC). This method is faster, safer, and generally more convenient than paper filing. Click [here](#) file your return using the TSC.

If you elect to file using Connecticut's online tax filing service, DO NOT SUBMIT a copy of your paper return.

2. File a paper return.

Use any of the following methods to obtain Connecticut income tax forms (Form CT-1040 or CT-1040 NR/PY) and/or instructions:

1. Click [here](#) to download the forms for prior years.
2. Submit your request on-line by clicking [here](#).
3. Call our Forms Unit at 1-800-382-9463 (Connecticut calls outside the Greater Hartford area only) and select Option 2; OR 860-297-4753 (from anywhere).

If filing a paper return **and you are not making a payment**, send your return to the following address:

State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
P.O. Box 2976  
Hartford, CT 06104-2938

If filing a paper return **and you are making a payment**, send your return to the following address:

State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
P.O. Box 2977  
Hartford, CT 06104-2938

Or, fax your return to 860-541-4599.

**Note your current address must be shown on your return.**

For telephone assistance, contact our Call Center at 860-541-4222 Monday through Friday, 8:30 a.m. to 4:30 p.m.