

# Form CT-1040X

## Amended Connecticut Income Tax Return and Instructions

2005

**Purpose:** Use this form to amend a previously-filed 2005 Connecticut income tax return for individuals. This form may not be used to amend any other year's return. **Do not** use this form to amend **Form CT-1041** or **Form CT-1065/CT-1120SI**.

If **Form CT-1040X** is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any

Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date.

### The following circumstances require the filing of Form CT-1040X:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	<b>File Form CT-1040X no later than 90 days after the final determination.</b> If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	<b>File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return.</b> If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	<b>File Form CT-1040X no later than 90 days after the final determination.</b> If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	<b>File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction.</b> If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	<b>File Form CT-1040X no later than three years after the due date of your return,</b> or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

### Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return **cannot** be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File **Schedule CT-1040CRC, Claim of Right Credit**, with your Connecticut income tax return for the later taxable year.

**Financial Disability:** If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters.

Instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* are included in the instructions for **Form CT-1040** and **Form CT-1040NR/PY**.

## Steps to Completing Form CT-1040X

**Step 1** - Refer to your original return and identify all changes that need to be made.

**Step 2** - Find corresponding line items on Form CT-1040X. Line numbers on Form CT-1040X may be different from the line numbers on your original return.

**Step 3** - Complete *Schedules 1, 2, and 3*. Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return.

**Step 4** - Use Column A to enter the amounts shown on your original or previously adjusted return. Line numbers on Form CT-1040X may be different from the line numbers on your original return. For example, if you telefiled your Connecticut income tax return, add the amounts reported on **Connecticut Telefile Tax Return**, Line 11 and Line 12, and subtract the amount reported on Line 9 from the total. Enter the result on Form CT-1040X, Line 10, Column A.

**Step 5** - Use Column B to enter the net increase or decrease for each line that you are changing.

**Step 6** - Explain each change in the space provided on the front of Form CT-1040X.

**Step 7** - Use Column C to report the corrected amounts for each line. If there is no change, enter the amount from Column A in Column C.

## Form CT-1040X Instructions

### Filing Status

Generally, your filing status must match your federal income tax filing status for the year. However, when one spouse is a Connecticut **resident** or a **nonresident** and the other spouse is a **part-year resident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately. When one spouse is a **Connecticut resident** and the other is a **nonresident**, each spouse who is required to file a Connecticut income tax return **must** file as married filing separately, **unless** they file jointly for federal income tax purposes, **and** they elect to be treated as if both were Connecticut residents for the entire taxable year. See *Special Rules for Married Individuals* in the instructions to **Form CT-1040EZ**, **Form CT-1040**, or **Form CT-1040NR/PY**.

**Line 2 and Line 4** - Enter the amount from *Schedule 1*, Line 39, on Line 2, Column C, and the amount from *Schedule 1*, Line 50, on Line 4, Column C.

**Lines 6 through 9 - Nonresidents and Part-Year Residents Only:** Refer to your previously-filed Form CT-1040NR/PY when completing this section. Attach a copy of your corrected **Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources**. **Part-Year Residents:** Also attach a copy of your corrected **Schedule CT-1040AW, Part-Year Resident Income Allocation**.

**Line 8** - Calculate the tax on the amount you entered on Line 7, Column C, using the *2005 Tax Calculation Schedule* below. Enter the result on Line 8, Column C.

**Line 10 - Residents:** Calculate the tax on the amount you entered on Line 5, Column C, using the *2005 Tax Calculation Schedule* below. Enter the result on Line 10, Column C.

**Nonresidents and Part-Year Residents:** Multiply Line 9, Column C, by Line 8, Column C. Enter the result on Line 10, Column C.

**Line 11 - Residents and Part-Year Residents:** Enter the amount from *Schedule 2*, Line 59, on Line 11, Column C. See instructions to Form CT-1040 or Form CT-1040NR/PY.

**Line 13** - If changes are being made to your Connecticut Alternative Minimum Tax, you must complete a corrected **Form CT-6251**. Write the word "Amended" across the top and attach it to Form CT-1040X.

**Line 15 - Residents:** Enter the amount from *Schedule 3*, Line 68, on Line 15, Column C.

**Nonresidents and Part-Year Residents:** Enter "0" on Line 15, Column C.

**Line 17** - If changes are being made to your Adjusted Net Connecticut Minimum Tax Credit, you must complete a corrected **Form CT-8801**. Write the word "Amended" across the top and attach it to Form CT-1040X.

**Line 19** - If changes are being made to your Connecticut Individual Use Tax, you must complete a corrected individual use tax schedule or worksheet. Write the word "Amended" across the top and attach it to Form CT-1040X.

**Line 21** - If changes are being made to your Connecticut income tax withholding, complete the *Withholding Schedule* on Form CT-1040X, Page 2, and enter the total from Line 60. You must complete all columns or your withholding will be disallowed. **Do not** send Forms W2, W2-G, 1099, or Schedule CT K-1 with your return. If the withholding you are reporting is from Schedule CT K-1, check the box on the withholding schedule. If you have more than seven federal Forms W2, W2-G, and 1099, you must complete Supplemental Schedule

## 2005 Tax Calculation Schedule

1. <b>Residents:</b> Enter the amount from 2005 Form CT-1040X, Line 5, Column C. <b>Nonresidents and Part-Year Residents:</b> Enter the amount from 2005 Form CT-1040X, Line 7, Column C.	1.		
2. Enter personal exemption. (See Table A, Page 5.)	2.		
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3.		
4. Enter Connecticut income tax. (See Table B, Page 5.)	4.		
5. Enter decimal amount. (See Table C, Page 5. If zero, enter "0.")	5.		
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.	.	
7. Connecticut Income Tax (Subtract Line 6 from Line 4.) Residents: Enter this amount on 2005 Form CT-1040X, Line 10, Column C. Nonresidents and Part-Year Residents: Enter this amount on Form CT-1040X, Line 8, Column C.	7.		

CT-1040WH and attach it to the back of your amended Connecticut income tax return. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on Line 60h, Column C. Forms are available from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS).

#### **Interest**

Interest at 1% (.01) per month or fraction of a month will continue to accrue from the original due date until the tax is paid in full. A month is measured from the 16th day of the first month to the fifteenth day of the next month. Any fraction of a month is considered a whole month.

### **Schedule 1 - Modifications to Federal Adjusted Gross Income**

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Enter all amounts as positive numbers. See instructions for **Form CT-1040** or **Form CT-1040NR/PY**.

### **Additions to Federal Adjusted Gross Income**

#### **Line 31 - Interest on State and Local Government Obligations Other Than Connecticut**

Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

#### **Line 32 - Mutual Fund Exempt-Interest Dividends From Non-Connecticut State or Municipal Government Obligations Other Than Connecticut**

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

#### **Line 34 - Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI**

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

#### **Line 35 - Beneficiary's Share of Connecticut Fiduciary Adjustment**

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46. If you are a beneficiary of more than one trust or estate, enter the net amount of all such modifications, if greater than zero, on Line 35.

#### **Line 36 - Loss on Sale of Connecticut State and Local Government Bonds**

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes, whether or not the entire loss is used in computing federal adjusted gross income.

#### **Line 38 - Other**

See instructions for Form CT-1040 or Form CT-1040NR/PY for information.

### **Subtractions From Federal Adjusted Gross Income**

#### **Line 40 - Interest on U.S. Government Obligations**

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Savings Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you may include **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

Do not enter the amount of interest income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing interest income derived from these obligations, and this interest income is taxable for Connecticut income tax purposes. Do not enter the amount of interest paid on any federal income tax refund.

#### **Line 41 - Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations**

Enter the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter** of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes.

#### **Line 42 - Social Security Benefit Adjustment**

If your filing status is Single or Married Filing Separately and the amount reported on Form CT-1040X, Line 1, Column C, is **less than \$50,000**; or Married Filing Jointly or Head of Household and the amount reported on Form CT-1040X, Line 1, Column C, is **less than \$60,000**, the amount of federally taxable Social Security benefits from 2005 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.



If your federal adjusted gross income is above the threshold for your filing status and you used the worksheets contained in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2001(4), Taxability of Social Security Benefits for Connecticut Income Tax Purposes**.

#### Line 43 - Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040. If Line 10 of your federal Form 1040 is blank, or if you filed federal Forms 1040A or 1040EZ, enter "0."

#### Line 44 - Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits and supplemental annuities during 2005, you may deduct the amount included in your federal adjusted gross income but only to the extent such benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter on Line 44 the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid in lieu of unemployment benefits, to the extent included in your federal adjusted gross income.

#### Line 45 - Special Depreciation Allowance for Qualified Property Placed in Service During the Preceding Year

If you added bonus depreciation to your federal adjusted gross income on Line 32 of your **2002, 2003, or 2004 Form**

**CT-1040**, you may subtract 25% of that bonus depreciation amount. See **Special Notice 2003(21), 2003 Legislation Affecting the Connecticut Income Tax**.

#### Line 46 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if less than zero, on Line 46.

#### Line 47 - Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used in determining gain (loss) for federal income tax purposes.

#### Line 49 - Other

See instructions for Form CT-1040 or Form CT-1040NR/PY for information.

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

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* are included in the instructions for Form CT-1040 and Form CT-1040NR/PY.

#### Social Security Benefit Adjustment Worksheet - Line 42

Enter the amount from **Form CT-1040X**, Line 1, Column C. ....

If your filing status is **Single** or **Married Filing Separately**, is the amount on Line 1 \$50,000 or more?

☐ Yes: **Complete** this worksheet.

☐ No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Line 42.

If your filing status is **Married Filing Jointly** or **Head of Household**, is the amount on Line 1 \$60,000 or more?

☐ Yes: **Complete** this worksheet.

☐ No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Line 42.

A. Enter the amount reported on your 2005 federal Social Security Benefits Worksheet, Line 1.

**If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.**

A.

B. Enter the amount reported on your 2005 federal Social Security Benefits Worksheet, Line 9. However, if married filing separately and you lived apart from your spouse at any time during 2005, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.

**If Line B is zero or less, stop here. Otherwise, go to Line C.**

B.

C. Enter the lesser of Line A or Line B.

C.

D. Multiply Line C by 25% (.25).

D.

E. Taxable amount of Social Security benefits reported on your 2005 federal Social Security Benefits Worksheet, Line 18.

E.

F. **Social Security Benefit Adjustment** - Subtract Line D from Line E. Enter the amount here and on **Form CT-1040X, Schedule 1**, Line 42. (If Line D is greater than or equal to Line E, enter "0.")

F.

## Table A - Exemptions for 2005 Taxable Year

Use your filing status shown on the front of **Form CT-1040X** and your Connecticut AGI (From *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$25,250	\$12,625	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,250	\$26,250	\$11,625	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,250	\$27,250	\$10,625	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,250	\$28,250	\$ 9,625	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,250	\$29,250	\$ 8,625	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,250	\$30,250	\$ 7,625	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,250	\$31,250	\$ 6,625	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,250	\$32,250	\$ 5,625	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,250	\$33,250	\$ 4,625	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,250	\$34,250	\$ 3,625	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,250	\$35,250	\$ 2,625	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,250	\$36,250	\$ 1,625	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,250	\$37,250	\$ 625	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,250	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

## Table B - Connecticut Income Tax for 2005 Taxable Year

Use your filing status shown on the front of **Form CT-1040X**.

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.
<b>Example:</b> If the amount on Line 3 is \$13,000, enter \$450 on Line 4. $\$13,000 - \$10,000 = \$3,000$ $\$3,000 \times .05 = \$150$ $\$150 + \$300 = \$450$	<b>Example:</b> If the amount on Line 3 is \$22,500, enter \$725 on Line 4. $\$22,500 - \$20,000 = \$2,500$ $\$2,500 \times .05 = \$125$ $\$125 + \$600 = \$725$	<b>Example:</b> If the amount on Line 3 is \$20,000, enter \$680 on Line 4. $\$20,000 - \$16,000 = \$4,000$ $\$4,000 \times .05 = \$200$ $\$200 + \$480 = \$680$

## Table C - Personal Tax Credits for 2005 Taxable Year

Use your filing status shown on the front of **Form CT-1040X** and your Connecticut AGI (From *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly/Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$12,625	\$15,750	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,750	\$16,250	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,250	\$16,750	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,750	\$17,250	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,250	\$17,750	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,750	\$18,250	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,250	\$18,750	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,750	\$19,250	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,250	\$21,050	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,050	\$21,550	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,550	\$22,050	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,050	\$22,550	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,550	\$26,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,300	\$26,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,800	\$27,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,300	\$27,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,800	\$28,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,300	\$50,500	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,500	\$51,000	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,000	\$51,500	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,500	\$52,000	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,000	\$52,500	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,500	\$53,000	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,000	\$53,500	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,500	\$54,000	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,000	\$54,500	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,500	\$55,000	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

# Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both (Connecticut residents only)

Qualifying Property	Primary Residence	Auto 1	Auto 2 (married filing jointly only)
Name of Connecticut Tax Town or District			
Description of Property If primary residence, enter street address. If motor vehicle, enter year, make, and model.			
Date(s) Paid (See instructions, below.)	<div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div> <div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div>	<div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div> <div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div>	<div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div> <div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>/</div> <div></div> <div></div> <div>2005</div> </div>
Amount Paid	61. <div></div> 00	62. <div></div> 00	63. <div></div> 00
64. Total Property Tax Paid (Add Lines 61, 62, and 63.)			64. <div></div> 00
65. Maximum property tax credit allowed			65. <b>350</b> 00
66. Enter the lesser of Line 64 or Line 65.			66. <div></div> 00
67. Enter the <b>decimal amount</b> for your filing status and Connecticut AGI from the Property Tax Credit Table exactly as it appears below. (If zero, your credit is not limited.) Enter amount from Line 66 on Line 69.			67. <div></div>
68. Multiply Line 66 by Line 67.			68. <div></div> 00
69. Subtract Line 68 from Line 66. Enter here and on Line 15, Column C, on the front of this form.			69. <div></div> 00

## Line Instructions

Enter the corrected amounts for each line. If you are not making corrections, enter the amounts reported on your original return. Instructions for *Schedule 3 - Property Tax Credit Worksheet* are included in the instructions for Form CT-1040, Form CT-1040EZ, or Connecticut Telefile Tax Return.

### Line 61 - Primary Residence

Enter the total amount of property tax paid on your primary residence.

### Line 62 - Auto 1

Enter the total amount of property tax paid on your motor vehicle.

### Line 63 - Married Filing Jointly Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

### Line 67 - Decimal Amount

Enter "0" on Line 67 and enter the amount from Line 66 on Line 69 if your:

Filing status is: Connecticut adjusted gross income is:

**Single** ..... \$ 55,000 or less  
**Married Filing Jointly** ..... \$100,500 or less  
**Married Filing Separately** ..... \$ 50,250 or less  
**Head of Household** ..... \$ 78,500 or less

Otherwise, enter the decimal amount from the *Property Tax Credit Table* (below) on Form CT-1040X, *Schedule 3*, Line 67.

## Property Tax Credit Table

Use your filing status shown on Form CT-1040X and your Connecticut AGI - Form CT-1040X, Line 5, Column C.

### Connecticut AGI is:

More Than Less Than or Equal To Decimal Amount

Single

\$0	\$55,000	0
\$55,000	\$65,000	.10
\$65,000	\$75,000	.20
\$75,000	\$85,000	.30
\$85,000	\$95,000	.40
\$95,000	\$105,000	.50
\$105,000	\$115,000	.60
\$115,000	\$125,000	.70
\$125,000	\$135,000	.80
\$135,000	\$145,000	.90
\$145,000	and up	1.00

### Connecticut AGI is:

More Than Less Than or Equal To Decimal Amount

Married Filing Separately

\$0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

### Connecticut AGI is:

More Than Less Than or Equal To Decimal Amount

Married Filing Jointly

\$0	\$100,500	0
\$100,500	\$110,500	.10
\$110,500	\$120,500	.20
\$120,500	\$130,500	.30
\$130,500	\$140,500	.40
\$140,500	\$150,500	.50
\$150,500	\$160,500	.60
\$160,500	\$170,500	.70
\$170,500	\$180,500	.80
\$180,500	\$190,500	.90
\$190,500	and up	1.00

### Connecticut AGI is:

More Than Less Than or Equal To Decimal Amount

Head of Household

\$0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00