

Amended Connecticut Income Tax Return and Instructions

Purpose and When to File Form CT-1040X

Form CT-1040X must be completed if, after filing your 1999 Connecticut income tax return:

- You discovered one or more errors or omissions. File **Form CT-1040X** to report additional tax due or to claim a refund no later than three years after the original due date of the return or, if an extension of time to file had been granted by the Department, no later than three years after the extended due date of the return.
- You amend your federal income tax return, and the amendment affects your Connecticut income tax liability. File **Form CT-1040X** no later than 90 days after the date of filing your amended federal income tax return.
- Your federal income tax liability is changed or corrected by the Internal Revenue Service or other competent authority, and the change or correction affects your Connecticut income tax liability. File **Form CT-1040X** no later than 90 days after the final determination of your federal income tax liability.
- You claimed credit on your Connecticut income tax return or **Form CT-6251, Connecticut Alternative Minimum Tax Return-Individuals**, for income tax paid to another jurisdiction, and as a result of your filing an amended income tax return with that jurisdiction, the amount of tax that you are finally required to pay to that jurisdiction is different than the amount used to determine the credit. **File Form CT-1040X** no later than 90 days after the date of filing an amended income tax return with that jurisdiction.
- You claimed credit on your Connecticut income tax return or **Form CT-6251, Connecticut Alternative Minimum Tax Return-Individuals**, for income tax paid to another jurisdiction, and as a result of your income tax return with that jurisdiction being changed or corrected by tax officials or other competent authority of that jurisdiction, the amount of tax that you are finally required to pay to that jurisdiction is different than the amount used to determine the credit. File **Form CT-1040X** no later than 90 days after the final determination of such amount.

This form may only be used to amend a 1999 Connecticut income tax return for individuals. It may not be used to amend any other year's return. Do not use this form to amend Form CT-1041, Form CT-1065 or Form CT-1120SI. If the above changes have no effect on the Connecticut tax liability, Form CT-1040X is not required to be filed.

General Information

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 *Schedule 1* if changes will be reported on Line 2 or Line 4 of **Form CT-1040X**. Complete *Schedule 2* if changes will be reported on Line 11. Complete *Schedule 3* if changes will be reported on Line 15.

Step 4 - Use Column A to enter the amounts shown on your original or previously adjusted return.

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 Line Instructions

Line 2 and Line 4 - If you are changing your modifications to Federal Adjusted Gross Income, you must complete **Form CT-1040X, Schedule 1 - Modifications to Federal Adjusted Gross Income**.

Lines 6 through 9 - Nonresidents and part-year residents: Refer to your previously filed **Form CT-1040NR/PY** when completing this section.

Line 8 - Calculate the tax on the amount you entered on Line 7, Column C, using the 1999 Tax Calculation Schedule on Page 4. 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 1999 Tax Calculation Schedule on Page 4. 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 - If you are changing your credit for taxes paid to other jurisdictions, you must complete **Form CT-1040X, Schedule 2 - Credit for Income Taxes Paid to Other Jurisdictions**. Enter the amount from Line 57 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** and attach it to **Form CT-1040X**. Write the word "AMENDED" across the top of the **Form CT-6251**.

Line 15 - Residents: If you are changing your property tax credit, you must complete **Form CT-1040X, Schedule 3 - Credit for Property Taxes Paid on your Primary Residence and/or Motor Vehicle**. This credit may not exceed \$425.

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** and attach it to **Form CT-1040X**. Write the word "AMENDED" across the top of **Form CT-8801**.

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

Line 21 - If changes are being made to your Connecticut income tax withholding, attach supporting documentation such as additional Forms W-2, W-2C, W-2G, and 1099.

NEW: The Connecticut Income Tax Calculation Schedule, instructions for amending your *Schedule 1 - Modifications to Federal Adjusted Gross Income*, and *Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle* are included with this form. Instructions for *Schedule 2 - Credit for Income Taxes Paid to Other Jurisdictions* are included in the instructions to **Form CT-1040** and **Form CT-1040NR/PY**.

Filing Status

Your filing status for Connecticut must be the same as the filing status used on your federal income tax return. 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." Where 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 you file jointly for federal income tax purposes, and you elect to be treated as if both of you were Connecticut residents for the entire taxable year.

Interest

Interest at the rate of 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 15th day of the next month. Any fraction of a month is considered a whole month.

Schedule 1 - Modifications to Federal Adjusted Gross Income (Complete Only if Changed)

Enter the corrected amounts (including any amounts that were previously correct on your original return). Enter all amounts as positive numbers. See instructions for **Form CT-1040** or **Form CT-1040NR/PY**.

Line 31 - Interest on State and Local Government Obligations Other than Connecticut

Enter on Line 31 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, and U.S. Virgin Islands.

Line 32 - Exempt-Interest Dividends from a Mutual Fund Derived from State or Municipal Government Obligations Other than Connecticut

Enter on Line 32 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, and U.S. Virgin Islands.

Line 33 and Line 44 - Shareholder's Pro Rata Share of S Corporation Nonseparately Computed Income or Loss

If you are a shareholder of an S corporation that is subject to the Connecticut Corporation Business Tax, and the S corporation's taxable year for federal income tax purposes is the *calendar year*, multiply 55% of your pro rata share of the S corporation's nonseparately computed income or loss by the S corporation's Connecticut corporation business tax apportionment percentage and enter this amount on Line 33 (if loss) or on Line 44 (if income). If the S corporation's taxable year for federal income tax purposes is *other than the calendar year*, use 75% instead of 55%. Your pro rata share of the S corporation's nonseparately computed income or loss will be reported on federal Form 1120S, Schedule K-1. This form and the Connecticut corporation business tax apportionment percentage are furnished to you by the S corporation.

If any federal limitations apply, add back only 55% of the net loss (75% if the S corporation's taxable year is *other than the*

calendar year) included on federal Schedule E, multiplied by the S corporation's Connecticut corporation business tax apportionment percentage. If you have deductible losses from a prior year or other adjustments, subtract only 55% of the net income (75% if the S corporation's taxable year is *other than the calendar year*) included on the federal Schedule E, multiplied by the S corporation's Connecticut corporation business tax apportionment percentage.

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 on Line 34 that part of the distribution. Do not enter any part of the distribution reported on Line 11a of federal Form 1040A or Line 16a of federal Form 1040 or on Schedule D of federal Form 1040.

Line 35 and Line 45 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, any Connecticut modifications (that is, the Connecticut fiduciary adjustment) that apply to such income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule B**, 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 on Line 45.

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. If the net amount is less than zero, enter on Line 45.

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

Enter on Line 36 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 37 and Line 47 - Other

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

Line 39 - Interest on United States Government Obligations

Enter on Line 39 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 and Series HH, U.S. Treasury bills and 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 Schedule B of federal Form 1040 or Schedule 1 of federal Form 1040A.

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 40 - Exempt Dividends from Certain Qualifying Mutual Funds Derived from U.S. Government Obligations

Enter on Line 40 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 41 - 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**, enter on Line 41 the amount of federally taxable Social Security benefits reported on 1999 federal Form 1040, Line 20b or federal Form 1040A, Line 13b. If your filing status is **Married Filing Jointly** or **Head of Household** and the amount reported on **Form CT-1040X**, Line 1, Column C is **less than \$60,000**, enter on Line 41 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 13b. If your federal adjusted gross income is above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 4 and enter the amount from Line N on Line 41. When completing the worksheet, add to Line C the following amounts to the extent excluded from your federal adjusted gross income: employer-provided adoption benefits, qualified U.S. savings bond interest, foreign earned income or housing, and certain income of bona fide residents of American Samoa or Puerto Rico.

Line 42 - Refunds of State and Local Income Taxes

Enter on Line 42 the amount of taxable refunds of state and local income taxes reported on Line 10 of your federal Form 1040. If an amount is not reported on Line 10 of your federal Form 1040, or if you filed federal Forms 1040A, 1040EZ or TeleFile Tax Record, enter 0.

Line 43 - 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 1999, you may deduct the amount included in your federal adjusted gross income. Enter on Line 43 the amount of benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 11b or Line 13b. 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 46 - Gain on Sale of Connecticut State and Local Government Bonds

Enter on Line 46 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.

Schedule 3 - (Connecticut Residents Only) Credit for Property Taxes Paid on Your Primary Residence and/or Motor Vehicle (Complete Only if Changed)

Enter the corrected amounts (including any amounts that were previously correct on your original return). The credit is for property taxes paid during 1999 to a Connecticut political subdivision on a primary residence and/or a privately owned or leased motor vehicle. If you entered 0 on **Form CT-1040X**, Line 10, Column C, **DO NOT** complete this schedule. See **Informational Publication 99(34)**, Q & A: *Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify?

You may take credit against your 1999 Connecticut income tax liability for property tax payments that you made on your primary residence and/or privately owned or leased motor vehicle to a Connecticut political subdivision. Property tax bills that were due and paid during 1999 qualify for this credit. This includes any installment payments that you made during 1999 for installments due in 1999 and any installments that you prepaid during 1999 for installments due in 2000. Supplemental property tax bills that were due during 1999 or 2000 also qualify if paid during 1999. However, the late payment of any property tax bills or the payment of any interest, fees or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may claim credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year; and the property tax became due and was paid during 1999 (either by the leasing company or by you). Refer to your January 2000 billing statement from the leasing company in order to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number that you may call to obtain the necessary information. If you do not receive a billing statement in January 2000, contact your leasing company for the appropriate property tax information.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence and/or motor vehicle) is **\$425** per return, regardless of filing status. If you paid more than \$100 in property tax you may be subject to a limitation based on your Connecticut Adjusted Gross Income (AGI).

This credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on **Form CT-1040X**, Line 10, Column C. To receive this credit, you must complete *Schedule 3* in its entirety.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Anyone whose filing status is *Single*, *Married Filing Separately* or *Head of Household* is limited to the property tax paid on **one** motor vehicle. Those whose filing status is *Married Filing Jointly* are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 Instructions

Line 58 - Amount Paid - Primary Residence

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

Line 59 - Amount Paid - Auto 1

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

Line 60 - Amount Paid - Married Filing Jointly Only - Auto 2

Married Filing Jointly Only - Enter the amount of property tax paid on your second motor vehicle.

Line 64 - Limitation

Enter 0 on Line 64 and go to Line 65 if your filing status is **Single** and your Connecticut AGI is \$52,500 or less; **Married Filing Jointly** and your Connecticut AGI is \$100,500 or less; **Married Filing Separately** and your Connecticut AGI is \$50,250 or less; or **Head of Household** and your Connecticut AGI is \$78,500 or less. Otherwise, you **must** complete the *Property Tax Credit Limitation Worksheet* on Page 4.

Form CT-1040X
AMENDED CONNECTICUT INCOME TAX RETURN FOR INDIVIDUALS

1999

For the year January 1 - December 31, 1999, or other taxable year beginning _____, 1999, ending _____, _____.

Please Print or Type	Your First Name and Middle Initial	Last Name	Your Social Security Number	
	▶	▶	_____	_____
	If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number	
	▶	▶	_____	_____
Home Address	Number and Street	Apt. No.	PO Box	DEPARTMENT USE ONLY
▶	▶	▶	▶	
City, Town or Post Office	State	ZIP Code	Your Telephone Number ()	
▶	▶	▶	▶	

Filing Status: *On original return:* Single Married filing jointly/qualifying widow(er) Married filing separately Head of household
On this return: Single Married filing jointly/qualifying widow(er) Married filing separately Head of household

Are you amending your return as a result of federal or another state's changes? (See instructions) YES NO
 If YES, enter the date of federal change / / OR enter the date of other state's change / /

You are required to attach a copy of the IRS audit results, federal Form 1040X, the other state's audit results or amended return along with supporting documentation.

Enter in the space below the line number for each item you are changing and give the reason for each change. Attach supporting forms and schedules for items changed. Write your name and Social Security Number on all attachments.

		A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
Income	1. Federal Adjusted Gross Income (from federal Form 1040, Line 33; Form 1040A, Line 18; Form 1040EZ, Line 4; or Telefile Tax Record, Line I) 1			▶
	2. Additions, if any (If changed, see instructions) 2			▶
	3. Add Line 1 and Line 2 3			▶
	4. Subtractions, if any (If changed, see instructions) 4			▶
	5. Connecticut adjusted gross income (Subtract Line 4 from Line 3) 5 Residents go to Line 10; Nonresidents and Part-Year Residents go to Line 6			▶
Nonresidents and Part-Year Residents Only	6. Part-year and Nonresidents: Enter your income from Connecticut sources from Schedule CT-SI; (If less than or equal to zero, enter 0) 6			▶
	7. Enter the greater of Line 5 or Line 6 (If zero, go to Line 10 and enter 0) 7			▶
	8. Income tax (From Tax Calculation Schedule, see instructions) 8			▶
	9. Divide Line 6 by Line 5 (If Line 6 is equal to or greater than Line 5, enter 1.0000.) 9	.		▶ .
Tax Computation and Credits	10. Income tax (See instructions) 10			▶
	11. Credit for income taxes paid to other jurisdictions (If changed, see instructions) Residents and Part-Year Residents only 11			▶
	12. Subtract Line 11 from Line 10 12			▶
	13. Connecticut Alternative Minimum Tax (from Form CT-6251) 13			▶
	14. Add Line 12 and Line 13 14			▶
	15. Credit for property tax paid on your primary residence and/or motor vehicle. Resident Individuals only (See instructions) 15			▶
	16. Subtract Line 15 from Line 14 (If less than or equal to zero, enter 0) 16			▶
17. Adjusted Net Connecticut Minimum Tax Credit (from Form CT-8801) 17			▶	
Income Tax	18. Connecticut income tax (Subtract Line 17 from Line 16) 18			▶
Use Tax	19. Individual use tax (If changed, see instructions) 19			▶
TOTAL TAX	20. Total Tax (Add Line 18 and Line 19) 20			▶
Payments	21. Connecticut tax withheld (If changed, see instructions) 21			▶
	22. All 1999 estimated Connecticut income tax payments (including any overpayments applied from a prior year) and extension payments 22			
	23. Amounts paid with original return, plus additional tax paid after it was filed 23			
	24. Total payments (Add Lines 21, 22, and 23) 24			
	25. Overpayment, if any, as shown on original return (or as previously adjusted) 25			
	26. Subtract Line 25 from Line 24 26			
Refund	27. If Line 26, Column C is greater than Line 20, Column C, enter the amount overpaid REFUND ▶ 27			
Amount You Owe	28. If Line 20, Column C, is greater than Line 26, Column C, enter the amount you owe 28			
	29. Interest (Multiply Line 28 by number of months or fraction thereof, then by 1%(.01)) 29			
	30. Amount you owe with this return (Add Line 28, Column C and Line 29, Column C) AMOUNT YOU OWE ▶ 30			

ATTACH A COPY OF ALL APPLICABLE SCHEDULES AND FORMS TO THIS RETURN
SEE MAILING INSTRUCTIONS ON REVERSE — TAXPAYERS MUST SIGN DECLARATION ON REVERSE

SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (See Instructions, page 2)

Additions To Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

31. Interest on state and local government obligations other than Connecticut	31		
32. Exempt-interest dividends from a mutual fund derived from state or municipal government obligations other than Connecticut	32		
33. Shareholder's pro rata share of S corporation nonseparately computed loss	33		
34. Taxable amount of lump sum distributions from qualified plans not included in federal adjusted gross income	34		
35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero)	35		
36. Loss on sale of Connecticut state and local government bonds	36		
37. Other - specify _____	37		
38. Total additions (Add Lines 31 through 37); Enter here and on Line 2, Column C, on the front of this form.	38		

Subtractions From Federal Adjusted Gross Income - Enter All Amounts as Positive Numbers

39. Interest on United States government obligations	39		
40. Exempt dividends from certain qualifying mutual funds derived from United States government obligations	40		
41. Social Security benefit adjustment (See Social Security Benefit Adjustment Worksheet, page 4)	41		
42. Refunds of state and local income taxes	42		
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43		
44. Shareholder's pro rata share of S corporation nonseparately computed income	44		
45. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero)	45		
46. Gain on sale of Connecticut state and local government bonds	46		
47. Other- specify (Do not include out-of-state income) _____	47		
48. Total subtractions (Add Lines 39 through 47); Enter here and on Line 4, Column C, on the front of this form.	48		

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS

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

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

49. Modified Connecticut adjusted gross income	49			
FOR EACH COLUMN, ENTER THE FOLLOWING:	COLUMN A		COLUMN B	
	Name	Code	Name	Code
50. Enter other jurisdiction's name and two-letter code	50			
51. Non-Connecticut income included on Line 49 and reported on another jurisdiction's income tax return (from Schedule 2 Worksheet)	51			
52. Divide Line 51 by Line 49 (may not exceed 1.0000)	52	.	.	
53. Income tax liability (Subtract Line 15, Column C from Line 10, Column C)	53			
54. Multiply Line 52 by Line 53	54			
55. Income tax paid to another jurisdiction	55			
56. Enter the lesser of Line 54 or Line 55	56			
57. TOTAL CREDIT (Add Line 56, all columns) Enter here and on Line 11, Column C, on the front of this form.	57			

SCHEDULE 3 (Connecticut Residents Only) - CREDIT FOR PROPERTY TAXES PAID ON YOUR PRIMARY RESIDENCE AND/OR MOTOR VEHICLE - Failure to complete this schedule could result in the disallowance of this credit.

QUALIFYING PROPERTY	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	
	NAME OF CONNECTICUT TAX TOWN OR DISTRICT	DESCRIPTION OF PROPERTY Enter description of property If primary residence, enter street address If motor vehicle, enter year, make, and model	LIST/BILL NUMBER (Enter list or bill number from your bill, if available.)	DATE PAID (Enter date you paid property taxes.)	AMOUNT PAID (Enter amount of property taxes paid.)	
PRIMARY RESIDENCE					58	
AUTO 1					59	
MARRIED FILING JOINTLY ONLY - AUTO 2					60	
61. Total property tax paid (Add all amounts for Column E)					61	
62. Maximum property tax credit allowed \$425 (subject to limitation).					62	425 00
63. Enter the Lesser of Line 61 or Line 62. (If \$100 or less, enter this amount on Line 65. If greater than \$100, go to Line 64.)					63	
64. Limitation - Enter the result from the <i>Property Tax Credit Limitation Worksheet</i> (See instructions, page 3)					64	
65. Subtract Line 64 from Line 63. Enter here and on Line 15, Column C, on the front of this form.					65	

Make your check or money order payable to: COMMISSIONER OF REVENUE SERVICES
Write your Social Security Number(s) and "1999 Form CT-1040X" on your check or money order.

MAIL TO: Department of Revenue Services
PO Box 2978
Hartford CT 06104-2978

DECLARATION: I declare under the penalty of false statement 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. The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Your Return	Your Signature	Date	Spouse's Signature (if joint return)	Date
	Paid Preparer's Signature			Date
	Firm Name			Preparer's EIN, SSN or PTIN

SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET (Line 41)		
CAUTION: See instructions on Page 3 to determine if you must complete this worksheet.		
A. Enter the total amount from Box 5 of all your Forms SSA-1099 and Forms RRB-1099 If Line A is zero or less, stop here and enter 0 on Line 41. Otherwise, go to Line B.	A.	
B. Divide Line A above by 2	B.	
C. Add the amounts on your federal Form 1040, Lines 7, 8a, 9 through 14, 15b, 16b, 17 through 19, and 21; or federal Form 1040A, Lines 7, 8a, 9, 10b, 11b, and 12. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099	C.	
D. Enter the amount from federal Form 1040 or 1040A, Line 8b	D.	
E. Add Lines B, C, and D	E.	
F. Add the amounts on your federal Form 1040, Lines 23, and 25 through 31a, and any amount you entered on the dotted line next to Line 32 or federal Form 1040A, Line 15	F.	
G. Subtract Line F from Line E	G.	
H. Enter on Line H the amount shown below for your filing status: • Single, Head of Household, or qualifying widow(er), enter \$25,000 • Married Filing Jointly, enter \$32,000 • Married Filing Separately, enter 0 (\$25,000 if you lived apart from your spouse for all of 1999)		
I. Subtract Line H from Line G. If zero or less, enter 0	I.	
J. Divide Line I by 2	J.	
K. Enter the lesser of Line B or Line J	K.	
L. Multiply the amount on Line K by 50% (.50)	L.	
M. Taxable amount of Social Security benefits as reported on 1999 federal Form 1040, Line 20b or Federal Form 1040A, Line 13b	M.	
N. Social Security Benefit Adjustment - Subtract Line L from Line M. Enter the amount here and on Form CT-1040X, Schedule 1, Line 41. (If Line L is greater than or equal to Line M, enter 0)	N.	

LINE 64 - PROPERTY TAX CREDIT LIMITATION WORKSHEET (Connecticut Residents ONLY)

IMPORTANT: If you meet any of the conditions listed below, enter 0 on **Form CT-1040X, Schedule 3, Line 64** and go to Line 65.

- Your filing status is **Single** and your Connecticut AGI is **\$52,500, or less;**
- Your filing status is **Married Filing Jointly** and your Connecticut AGI is **\$100,500, or less;**
- Your filing status is **Married Filing Separately** and your Connecticut AGI is **\$50,250, or less;** or
- Your filing status is **Head of Household** and your Connecticut AGI is **\$78,500, or less.**

Otherwise, complete the worksheet below and enter the amount from Line 5 on **Form CT-1040X, Schedule 3, Line 64.**

Property Tax Credit Limitation Worksheet

1. Enter the amount reported on Form CT-1040X, Schedule 3, Line 63	1.		
2. Credit allowed (not subject to limitation)	2.	100.00	
3. Subtract Line 2 from Line 1	3.		
4. Enter the decimal amount from the Property Tax Credit Limitation Table exactly as it appears in the chart at right. (If zero, stop here, your credit is not limited.)	4.	•	
5. Multiply Line 3 by Line 4. Enter the result here and on Form CT-1040X, Schedule 3, Line 64.	5.		

PROPERTY TAX CREDIT LIMITATION TABLE

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

Single			Married Filing Jointly		
Connecticut AGI is:			Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$ 0	\$ 52,500	0	\$ 0	\$ 100,500	0
\$ 52,500	\$ 62,500	.10	\$ 100,500	\$ 110,500	.10
\$ 62,500	\$ 72,500	.20	\$ 110,500	\$ 120,500	.20
\$ 72,500	\$ 82,500	.30	\$ 120,500	\$ 130,500	.30
\$ 82,500	\$ 92,500	.40	\$ 130,500	\$ 140,500	.40
\$ 92,500	\$ 102,500	.50	\$ 140,500	\$ 150,500	.50
\$ 102,500	\$ 112,500	.60	\$ 150,500	\$ 160,500	.60
\$ 112,500	\$ 122,500	.70	\$ 160,500	\$ 170,500	.70
\$ 122,500	\$ 132,500	.80	\$ 170,500	\$ 180,500	.80
\$ 132,500	\$ 142,500	.90	\$ 180,500	\$ 190,500	.90
\$ 142,500	and up	1.00	\$ 190,500	and up	1.00

Married Filing Separately			Head of Household		
Connecticut AGI is:			Connecticut AGI is:		
More Than	Less Than or Equal to	Decimal Amount	More Than	Less Than or Equal to	Decimal Amount
\$ 0	\$ 50,250	0	\$ 0	\$ 78,500	0
\$ 50,250	\$ 55,250	.10	\$ 78,500	\$ 88,500	.10
\$ 55,250	\$ 60,250	.20	\$ 88,500	\$ 98,500	.20
\$ 60,250	\$ 65,250	.30	\$ 98,500	\$ 108,500	.30
\$ 65,250	\$ 70,250	.40	\$ 108,500	\$ 118,500	.40
\$ 70,250	\$ 75,250	.50	\$ 118,500	\$ 128,500	.50
\$ 75,250	\$ 80,250	.60	\$ 128,500	\$ 138,500	.60
\$ 80,250	\$ 85,250	.70	\$ 138,500	\$ 148,500	.70
\$ 85,250	\$ 90,250	.80	\$ 148,500	\$ 158,500	.80
\$ 90,250	\$ 95,250	.90	\$ 158,500	\$ 168,500	.90
\$ 95,250	and up	1.00	\$ 168,500	and up	1.00

TAX CALCULATION SCHEDULE

1. Residents: Enter the amount from 1999 Form CT-1040X, Line 5, Column C. Nonresidents and Part-Year Residents: Enter the amount from 1999 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 1999 Form CT-1040X, Line 10, Column C. Nonresidents and Part-Year Residents: Enter this amount on Form CT-1040X, Line 8, Column C.	7		

TABLE A - EXEMPTIONS FOR 1999 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 Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
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	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$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 1999 TAXABLE YEAR

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

Single/Married Filing Separately	Head of Household	Married Filing Jointly/Qualifying Widow(er)
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.
Example: If the amount on Line 3 is \$13,000 enter \$435.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$ 3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	Example: If the amount on Line 3 is \$20,000 enter \$660.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$ 4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00	Example: If the amount on Line 3 is \$22,500 enter \$712.50 on Line 4. \$22,500 - \$20,000 = \$2,500 \$ 2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50

TABLE C - PERSONAL TAX CREDITS FOR 1999 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 credit percentage.

Single/Married Filing Separately			Head of Household			Married Filing Jointly/Qualifying Widow(er)		
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	
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	\$24,000	\$30,000	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	\$30,000	\$30,500	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	\$30,500	\$31,000	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	\$31,000	\$31,500	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	\$31,500	\$32,000	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	\$32,000	\$32,500	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	\$32,500	\$33,000	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	\$33,000	\$33,500	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	\$33,500	\$40,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	\$40,000	\$40,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	\$40,500	\$41,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	\$41,000	\$41,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	\$41,500	\$50,000	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	\$50,000	\$50,500	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	\$50,500	\$51,000	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	\$51,000	\$51,500	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	\$51,500	\$52,000	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	\$52,000	\$96,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	\$96,000	\$96,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	\$96,500	\$97,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	\$97,000	\$97,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	\$97,500	\$98,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	\$98,000	\$98,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	\$98,500	\$99,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	\$99,000	\$99,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	\$99,500	\$100,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	\$100,000	\$100,500	.01
\$52,500	and up	.00	\$78,500	and up	.00	\$100,500	and up	.00

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

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

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

Personal Taxpayer Assistance is available during business hours listed at right. Extended hours will be offered January through April. Call Conn-Tax or visit our Web site for details.

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

FORMS AND PUBLICATIONS

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

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

WALK-IN OFFICES

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

BRIDGEPORT

10 Middle Street
203-579-6251

HAMDEN

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

HARTFORD

25 Sigourney Street
860-297-5962

NORWICH

2 Cliff Street
860-889-2669

WATERBURY *

91 Schraffts Drive
203-596-4310

* This office will be moving in 2000. To verify the address, please call before you visit.

STATEWIDE SERVICES

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

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

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

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

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