

# Form CT-1NA

## Connecticut Nonresident Income Tax Agreement

– See Instructions Below –

Nonresident's Taxable Year Beginning _____, _____, and Ending _____, _____		Taxable Year of S Corporation Beginning _____, _____, and Ending _____, _____	
<b>NONRESIDENT SHAREHOLDER'S NAME AND MAILING ADDRESS</b>		<b>S CORPORATION'S NAME AND MAILING ADDRESS</b>	
NAME _____ _____ _____		NAME _____ _____ _____	
STREET OR OTHER MAILING ADDRESS _____ _____ _____		STREET OR OTHER MAILING ADDRESS _____ _____ _____	
CITY OR TOWN _____	STATE _____	ZIP CODE _____	CITY OR TOWN _____
SOCIAL SECURITY NUMBER ____-____-____ ____-____-____		SPOUSE'S SOCIAL SECURITY NUMBER ____-____-____ ____-____-____	CONNECTICUT TAX REGISTRATION NUMBER ____-____-____ ____-____-____
		FEDERAL EMPLOYER ID NUMBER ____-____-____ ____-____-____	

Internal Revenue Service Center Where Nonresident Individual's Federal Return is Filed \_\_\_\_\_

**Purpose:** File **Form CT-1NA**, *Connecticut Nonresident Income Tax Agreement*, with the S corporation to evidence the nonresident shareholder's agreement to file, if the shareholder is a nonresident individual, a timely **Form CT-1040NR/PY**, *Connecticut Nonresident or Part-Year Resident Income Tax Return*, for the taxable year and pay the Connecticut income tax shown to be due; or if the shareholder is a nonresident trust or estate, a timely **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*, for the trust or estate's taxable year and pay the income tax shown to be due.

An S corporation is required to make composite income tax payments on behalf of a nonresident shareholder, whether the shareholder is an individual, trust, or estate, unless one of the following conditions is met:

- The shareholder is a nonresident individual and has elected with nine or more other shareholders who are also nonresident individuals and who have the same taxable year and no income other than their pro rata share of the S corporation's income that is derived from or connected with Connecticut sources, to file **Form CT-G**, *Connecticut Group Income Tax Return*, and to make timely payment of the Connecticut income tax shown on **Form CT-G**; or
- The shareholder has agreed to file a Connecticut income tax return (whether **Form CT-1040NR/PY** or **Form CT-1041**), and to make timely payment of the Connecticut income tax shown on the return.

**Who May File:** A nonresident shareholder of an S corporation, whether the nonresident shareholder is an individual, trust, or estate, may file this form to evidence the shareholder's agreement to file a Connecticut income tax return and to make timely payment of the Connecticut income tax shown on the return. The S corporation is not required to make composite income tax payments on behalf of a nonresident shareholder who files **Form CT-1NA** with the S corporation.

**When and Where to File:** A nonresident shareholder agreeing to file a Connecticut income tax return and to make timely payment of the Connecticut income tax shown on the return must complete and file **Form CT-1NA** with the S corporation prior to the filing of **Form CT-1120SI**, *Connecticut S Corporation Information and Composite Income Tax Return*, by the S corporation. The S corporation shall keep and maintain the forms in its permanent records, and make them available to the Department of Revenue Services (DRS) upon request. **Form CT-1NA** filed by a nonresident shareholder for a taxable year of the shareholder beginning on or after January 1, 2001, will be effective for that taxable year and for all following taxable years, unless the shareholder revokes the agreement by providing written notice of the revocation to the S corporation. No such revocation shall be effective prior to the taxable year of the shareholder, following the taxable year during which written notice of the revocation was provided to the S corporation. The S corporation must keep and maintain such written notices in its permanent records, and make them available to DRS upon request.

**DECLARATION:** I declare that I am a nonresident of Connecticut (or, if I am acting as the fiduciary of a trust or estate, that the trust or estate is a nonresident trust or estate, respectively) and hereby agree that I will timely file **Form CT-1040NR/PY** for my taxable year (or, if I am acting as the fiduciary of a nonresident trust or estate, **Form CT-1041** for the trust or estate's taxable year) identified above and, unless I revoke this agreement by providing written notice of the revocation to the S corporation named above, for all subsequent taxable years; make timely payment of any income tax shown to be due on such return with respect to my pro rata share (or, if I am acting as the fiduciary of a nonresident trust or estate, the trust or estate's pro rata share) of the income of the S corporation named above; and agree to be subject to personal jurisdiction in Connecticut for purposes of the collection of said income tax, together with any additions to tax, interest, and penalties.

This agreement shall be binding upon my heirs, representatives, assigns, successors, executors, and administrators.

Sign Here \_\_\_\_\_  
Your Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse's Signature (if joint return) \_\_\_\_\_ Date \_\_\_\_\_