



File and pay Form CT-1040 electronically using myconneCT at portal.ct.gov/DRS-myconneCT.

For January 1 - December 31, 2022, or other tax year beginning and ending

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Filing Status - Check only one box.

- Single Head of household Married filing separately
 Married filing jointly Qualifying surviving spouse

Enter spouse's name here and SSN below.

Your Social Security Number

Spouse's Social Security Number

Check if deceased

Check if deceased

Your first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

If joint return, spouse's first name

MI

Last name (If two last names, insert a space between names.)

Suffix (Jr./Sr.)

Mailing address (number and street)

Mailing address 2 (apartment number, PO Box)

City, town, or post office (If town is two words, leave a space between the words.)

State

ZIP code

Country code

Enter city or town of residence if different from above.

ZIP code

Check the appropriate box to identify if you are attaching a completed:

- Form CT-2210**, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates, checking any box from Part 1.
 Schedule CT-Dependent (Complete this schedule if you claimed dependents on your federal Form 1040.)
 Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
 Form CT-19IT, Title 19 Status Release
 Form CT-1040 CRC, Claim of Right Credit
 Form CT-8379, Nonobligated Spouse Claim

Whole Dollars Only

- 2**
- Federal adjusted gross income from federal Form 1040, Line 11, or federal Form 1040-SR, Line 11
 - Additions to federal adjusted gross income from *Schedule 1*, Line 38
 - Add Line 1 and Line 2.
 - Subtractions from federal adjusted gross income from *Schedule 1*, Line 50
 - Connecticut adjusted gross income:** Subtract Line 4 from Line 3.
 - Income tax from tax tables or Tax Calculation Schedule: See instructions.
 - Credit for income taxes paid to qualifying jurisdictions from *Schedule 2*, Line 59
 - Subtract Line 7 from Line 6. If Line 7 is greater than Line 6, enter "0."
 - Connecticut alternative minimum tax from Form CT-6251
 - Add Line 8 and Line 9.
 - Credit for property taxes paid on your primary residence, motor vehicle, or both: Attach completed *Schedule 3* on Page 4, Line 68 or your credit will be disallowed.
 - Subtract Line 11 from Line 10. If less than zero, enter "0."
 - Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11
 - Connecticut income tax:** Subtract Line 13 from Line 12. If less than zero, enter "0."
 - Individual use tax from *Schedule 4*, Line 69: If no tax is due, enter "0."
 - Add Line 14 and Line 15.

1.	<input type="text"/>	.00
2.	<input type="text"/>	.00
3.	<input type="text"/>	.00
4.	<input type="text"/>	.00
5.	<input type="text"/>	.00
6.	<input type="text"/>	.00
7.	<input type="text"/>	.00
8.	<input type="text"/>	.00
9.	<input type="text"/>	.00
10.	<input type="text"/>	.00
11.	<input type="text"/>	.00
12.	<input type="text"/>	.00
13.	<input type="text"/>	.00
14.	<input type="text"/>	.00
15.	<input type="text"/>	.00
16.	<input type="text"/>	.00

Clip check here. Do not use staples. Do not send Forms W-2 or 1099, or Schedules CT K-1.

Due date: April 15, 2023 - Attach a copy of all applicable schedules and forms to this return. Do not use staples.

Taxpayers must sign declaration on reverse side. Complete return in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Visit us at portal.ct.gov/DRS for more information.



Your Social Security Number •

____ - ____ - ____

17. Enter amount from Line 16.

17. _____ .00

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

	Column A - Employer's federal ID No. from Box b of W-2, or payer's federal ID No. from Form 1099	Column B - Connecticut wages, tips, etc.	Column C - Connecticut income tax withheld
Forms W-2 and 1099 Information Only enter information from your Forms W-2 and 1099 if Connecticut income tax was withheld.			
18a.	• _____	18a.	_____ .00
18b.	• _____	18b.	_____ .00
18c.	• _____	18c.	_____ .00
18d.	• _____	18d.	_____ .00
18e.	• _____	18e.	_____ .00
18f. Additional CT withholding from <i>Supplemental Schedule CT-1040WH</i>		18f.	_____ .00

18. **Total Connecticut income tax withheld:** Add amounts in Column C, Lines 18a, 18b, 18c, 18d, 18e, and 18f, and enter here.

18. _____ .00

19. All 2022 estimated tax payments and any overpayments applied from a prior year

19. _____ .00

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

20. _____ .00

20a. Connecticut earned income tax credit: From Schedule CT-EITC, Line 16.

20a. _____ .00

20b. Claim of right credit: From Form CT-1040 CRC, Line 6.

20b. _____ .00

20c. Pass-Through Entity Tax Credit: From Schedule CT-PE, Line 1. Schedule must be attached.

20c. _____ .00

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

21. _____ .00

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

22. _____ .00

23. Amount of Line 22 overpayment you want **applied to your 2023 estimated tax**

23. _____ .00

24. Amount of Line 22 overpayment you want applied as a CHET contribution from Schedule CT-CHET, Line 4.

24. _____ .00

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

24a. _____ .00

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

25. _____ .00

25a. Checking Savings 25c. Account number _____

25b. Routing number _____ 25d. Will this refund go to a bank account outside the U.S.? Yes

If you do not elect direct deposit, a refund check will be issued and processing may be delayed.

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

26. _____ .00

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

27. _____ .00

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

28. _____ .00

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

29. _____ .00

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

30. _____ .00

6 Declaration: I declare under penalty of law that I have examined this return and all accompanying schedules and statements, including reporting and payment of any use tax due, and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here	Your signature	Date (MMDDYYYY)	Home/cell telephone number
	Spouse's signature (if joint return)	Date (MMDDYYYY)	Daytime telephone number
	Your email address		
	Paid preparer's signature	Date (MMDDYYYY)	Telephone number
Keep a copy of this return for your records.	Type or print paid preparer's name	Firm's Federal Employer Identification Number (FEIN)	Check if self-employed <input type="checkbox"/>
	Firm's name, address, and ZIP code		Paid preparer's PTIN

Third Party Designee - Complete the following to authorize DRS to contact another person about this return.

Designee's name _____ Telephone number _____ Personal identification number (PIN) _____

Complete applicable schedules on Pages 3 and 4 and send all four pages of the return to DRS.

Visit us at portal.ct.gov/DRS for more information.



Your Social Security Number •

____ - ____ - ____

Schedule 1 - Modifications to Federal Adjusted Gross Income

See instructions.

Enter all items as positive numbers.

31. Interest on state and local government obligations other than Connecticut	31.		.00
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	32.		.00
33. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income	33.		.00
34. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if greater than zero.	34.		.00
35. Loss on sale of Connecticut state and local government bonds	35.		.00
36. Section 168(k) federal bonus depreciation deduction allowed for property placed in service during this year.	36.		.00
36a. 80% of Section 179 federal deduction. See instructions.	36a.		.00
37. Other - specify •	37.		.00
38. Total additions: Add Lines 31 through 37. Enter here and on Line 2.	38.		.00
39. Interest on U.S. government obligations	39.		.00
40. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	40.		.00
41. Social Security benefit adjustment: See <i>Social Security Benefit Adjustment Worksheet</i> instructions.	41.		.00
42. Refunds of state and local income taxes	42.		.00
43. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities	43.		.00
44. Military retirement pay	44.		.00
45. 50% of income received from the Connecticut Teachers' Retirement System	45.		.00
46. Beneficiary's share of Connecticut fiduciary adjustment: Enter only if less than zero.	46.		.00
47. Gain on sale of Connecticut state and local government bonds	47.		.00
48. Connecticut Higher Education Trust (CHET) contributions made in 2022 or an excess carried forward from a prior year. See instructions. Enter CHET account number: Do not add spaces or dashes.	48.		.00
48a. 25% of Section 168(k) federal bonus depreciation deduction added back in preceding four years.	48a.		.00
48b. 100% of pension or annuity income. See instructions.	48b.		.00
49. Other - specify: Do not include out of state income •	49.		.00
50. Total subtractions: Add Lines 39 through 49. Enter here and on Line 4.	50.		.00

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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

51. Modified Connecticut adjusted gross income.	51.		.00
		Column A	Column B
		Name	Code
		Name	Code
52. Enter qualifying jurisdiction's name and two-letter code.	52.		
53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return from <i>Schedule 2 Worksheet</i>	53.		.00
54. Divide Line 53 by Line 51. May not exceed 1.0000.	54.		.00
55. Income tax liability. Subtract Line 11 from Line 6.	55.		.00
56. Multiply Line 54 by Line 55.	56.		.00
57. Income tax paid to a qualifying jurisdiction.	57.		.00
58. Enter the lesser of Line 56 or Line 57.	58.		.00
59. Total credit: Add Line 58, all columns. Enter here and on Line 7.	59.		.00

Complete applicable schedules on Page 4 and send all four pages of the return to DRS.

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Your Social Security Number •

Schedule 3 - Property Tax Credit - See instructions.

Qualifying Property	Name of Connecticut Tax Town or District	Description of Property <small>If primary residence, enter street address. If motor vehicle, enter year, make, and model.</small>	Date(s) Paid (MMDDYYYY)	Amount Paid
60. Primary Residence •	<input type="text"/>	<input type="text"/>	<input type="text"/>	60. <input type="text"/> .00
61. Auto 1 •	<input type="text"/>	<input type="text"/>	<input type="text"/>	61. <input type="text"/> .00
62. Auto 2 - Married filing jointly or qualifying surviving spouse only. •	<input type="text"/>	<input type="text"/>	<input type="text"/>	62. <input type="text"/> .00
63. Total property tax paid: Add Lines 60, 61, and 62.				63. <input type="text"/> .00
64. Maximum property tax credit allowed.				64. • <input type="text" value="3 0 0"/> .00
65. Enter the lesser of Line 63 or Line 64.				65. • <input type="text"/> .00
66. Enter the decimal amount for your filing status and Connecticut AGI from the Property Tax Credit Table. If zero, enter the amount from Line 65 on Line 68.				66. • <input type="text" value="."/> .00
67. Multiply Line 65 by Line 66.				67. • <input type="text"/> .00
68. Subtract Line 67 from Line 65. Enter here and on Line 11. Attach <i>Schedule 3</i> to your return or your credit will be disallowed.				68. <input type="text"/> .00

Failure to report and pay use tax is subject to as much as a \$5,000 fine, imprisonment for as much as 5 years, or both.

Schedule 4 - Individual Use Tax

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

Complete the *Connecticut Individual Use Tax Worksheet* to calculate your use tax liability. See instructions.

69a. Total use tax due at 1%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section A, Column 7	69a.	<input type="text"/>	.00
69b. Total use tax due at 6.35%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section B, Column 7	69b.	<input type="text"/>	.00
69c. Total use tax due at 7.75%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section C, Column 7	69c.	<input type="text"/>	.00
69d. Total use tax due at 2.99%: From <i>Connecticut Individual Use Tax Worksheet</i> , Section D, Column 7	69d.	<input type="text"/>	.00
69. Individual use tax: Add Lines 69a through 69d. If no use tax is due, you must enter "0." Enter here and on Line 15.	69. •	<input type="text"/>	.00

Schedule 5 - Contributions to Designated Charities - See instructions.

70a. AIDS Research	70a.	<input type="text"/>	.00
70b. Organ Transplant	70b.	<input type="text"/>	.00
70c. Endangered Species/Wildlife	70c.	<input type="text"/>	.00
70d. Breast Cancer Research	70d.	<input type="text"/>	.00
70e. Safety Net Services	70e.	<input type="text"/>	.00
70f. Military Relief	70f.	<input type="text"/>	.00
70g. CHET Baby Scholars	70g.	<input type="text"/>	.00
70h. Mental Health Community Investment Account	70h.	<input type="text"/>	.00
70. Total Contributions: Add Lines 70a through 70h. Enter amount here and on Line 24a.	70.	<input type="text"/>	.00

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

Use the correct mailing address for returns with a payment or requesting a refund.		Make your check payable to: Commissioner of Revenue Services To ensure proper posting, write your SSN(s) (optional) and "2022 Form CT-1040" on your check.
For all tax forms with payment: Department of Revenue Services PO Box 2977 Hartford CT 06104-2977	For refunds and all other tax forms without payment: Department of Revenue Services PO Box 2976 Hartford CT 06104-2976	