

Connecticut

What's New

Returns Included	e-File Approved*	e-File Activated
CT-706/709	Must be paper filed	Must be paper filed
CT-1040, CT-1040ES	12/21/2023	01/02/2024
CT-1041	01/12/2024	01/25/2024
CT-1065/CT-1120SI	01/26/2024	02/06/2024
CT-1065/CT-1120SI ES	01/29/2024	02/06/2024
CT-1120	01/29/2024	02/06/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

Tax Law Changes

- **Income tax**
 - The Property Tax Credit has increased to \$300. This credit remains available only to Connecticut residents who are age 65 before the end of the year or who have a valid claim for one or more dependents on their federal income tax return.
 - The CT EITC has increased to 40% of the federal EITC amount. The maximum CT EITC investment has increased from \$10,300 to \$11,000.
- **Personal income tax and pass-through entity tax** — 25% of section 168(k) federal bonus depreciation can still be added back for four preceding years.
- **Form CT-706/709** — Total annual exclusion for gifts has increased from \$16,000 to \$17,000.

Supported Forms

The following Connecticut forms are supported in Drake Tax 2023. CT forms cannot be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID	EST
CT-706 NT EXT	Application for Extension of Time for Filing Form CT-706 NT						✓
CT-706/709	Estate and Gift Tax Return	✓					✓
CT-706/709 EXT	Application for Estate and Gift Tax Return Filing Extension and Estate Tax Payment Extension	✓					✓
CT-1040	Resident Income Tax Return	✓					
CT-1040 CRC	Claim of Right Credit	✓					
CT-1040 EFW	Electronic Withdrawal Payment Record	✓					
CT-1040 EXT	Application for Extension of Time to File Income Tax Return for Individuals	✓					
CT-1040 TCS	Tax Calculation Schedule	✓					
CT-1040ES	Estimated Income Tax Payment Coupon for Individuals	✓					
CT-1040NR/PY	Nonresident and Part-Year Resident Income Tax Return	✓					
CT-1040V	Electronic Filing Payment Voucher	✓					
CT-1040X	Amended Income Tax Return for Individuals	✓					
CT-1041	Income Tax Return for Trusts and Estates						✓
CT-1041 EXT	Application for Extension of Time to File Connecticut Income Tax Return for Trusts and Estates						✓
CT-1041ES	Estimated Connecticut Income Tax Payment Coupon for Trusts and Estates						✓
CT-1041V	Electronic Filing Payment Voucher						✓
CT-1065/1120SI ES	Estimated Connecticut Pass-Through Entity Tax Payment Coupon			✓	✓		
CT-1065/CT-1120SI	Pass-Through Entity Tax Return			✓	✓		
CT-1065/CT-1120SI	Supplemental Attachment			✓	✓		
CT-1065/CT-1120SI EXT	Application for Extension of Time to File Connecticut Pass-Through Entity Tax Return			✓	✓		
CT-1120	Corporation Business Tax Return		✓				
CT-1120 ATT	Corporation Business Tax Return Attachment Schedules I, H, and J		✓				
CT-1120 EDPC	Electronic Data Processing Equipment Property Tax Credit		✓				
CT-1120 EXT	Application for Extension of Time to File Connecticut Corporation Business Tax Return		✓				
CT-1120 FCIC	Fixed Capital Investment Tax Credit		✓				
CT-1120 MEC	Machinery and Equipment Expenditures Tax Credit		✓				
CT-1120 RDC	Research and Development Expenditures Tax Credit		✓				
CT-1120 XCH	Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business		✓				
CT-1120A	Corporation Business Tax Return Apportionment Computation		✓				
CT-1120AT	Apprenticeship Training Tax Credit		✓				

Form	Description	IND	CRP	SCRP	PTR	FID	EST
CT-1120DL	Donation of Land Tax Credit		✓				
CT-1120ES	Estimated Connecticut Corporation Business Tax Payment Coupon		✓				
CT-1120HR	Historic Rehabilitation Tax Credit		✓				
CT-1120HS	Historic Structures Rehabilitation Tax Credit		✓				
CT-1120I	Computation of Interest Due on Underpayment of Estimated Tax		✓				
CT-1120K	Business Tax Credit Summary		✓				
CT-1120PE	Pass-Through Entity Tax Credit		✓				
CT-1120RC	Research and Experimental Expenditures Tax Credit		✓				
CT-1127	Application for Extension of Time for Payment of Income Tax	✓		✓	✓	✓	
CT-19IT	Title 19 Status Release	✓					
CT-2210	Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates	✓				✓	
CT-6251	Alternative Minimum Tax Return – Individuals	✓					
CT-8379	Nonobligated Spouse Claim	✓					
CT-8801	Credit for Prior-Year Connecticut Minimum Tax for Individuals, Trusts, and Estates	✓				✓	
CT-8822	Change of Address	✓		✓	✓	✓	
CT-8822C	Corporation Business Tax Change of Address		✓				
CT-8857	Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)	✓					
CT-IRF	Insurance Reinvestment Fund Tax Credit		✓				
CT-W4	Employee’s Withholding Certificate	✓					
CT-W4NA	Employee’s Withholding Certificate Nonresident Apportionment	✓					
DRS-EWVR	Electronic Filing and Payment Waiver Request		✓	✓	✓		
LGL-001	Power of Attorney	✓	✓	✓	✓	✓	✓
LGL-002	Request for Disclosure of Tax Returns or Tax Return Information	✓	✓	✓	✓	✓	✓
LGL-003	Limited Power of Attorney	✓	✓	✓	✓	✓	✓
OP-186	Individual Use Tax Return	✓					
Schedule 2 (CT-1040)	Credit for Income Taxes Paid to Qualifying Jurisdictions – Residents	✓					
Schedule A (CT-2210)	Annualized Income Installment Statement	✓				✓	
Schedule A (CT-6251)	Credit for Alternative Minimum Tax Paid to Qualifying Jurisdictions	✓					
Schedule B (CT-2210)	Interest Calculation	✓				✓	
Schedule CT-706	Farmland						✓
Schedule CT-709	Farmland	✓					
Schedule CT-1040AW	Part-Year Resident Income Allocation	✓					
Schedule CT-1040BA	Nonresident Business Apportionment	✓					

Form	Description	IND	CRP	SCRIP	PTR	FID	EST
Schedule CT-1040WH	Income Tax Withholding	✓					
Schedule CT-1041ESBT	Electing Small Business Trust					✓	
Schedule CT-1041 K-1	Beneficiary's Share of Certain Connecticut Items					✓	
Schedule CT-1041B	Fiduciary Adjustment Allocation					✓	
Schedule CT-1041C	Taxable Income Calculation					✓	
Schedule CT-1041FA	Fiduciary Allocation					✓	
Schedule CT-1041WH	Income Tax Withholding					✓	
Schedule CT K-1	Member's Share of Certain Connecticut Items			✓	✓		
Schedule CT-AB	Alternative Base Calculation			✓	✓		
Schedule CT-CE	Combined Election			✓	✓		
Schedule CT-CHET	Higher Education Trust (CHET) 529 College Savings Plan Contribution	✓					
Schedule CT-Dependent	Resident Dependent Information	✓					
Schedule CT-EITC	Earned Income Tax Credit	✓					
Schedule CT-IT Credit	Income Tax Credit Summary	✓				✓	
Schedule CT-NR	Elective Composite Income Tax Remittance Calculation			✓	✓		
Schedule CT-PE	Pass-Through Entity Tax Credit	✓				✓	
Schedule CT-SI	Nonresident or Part-Year Resident Schedule of Income from Connecticut Sources	✓					
Schedule I (CT-1041)	Alternative Minimum Tax Computation of Trust or Estates					✓	