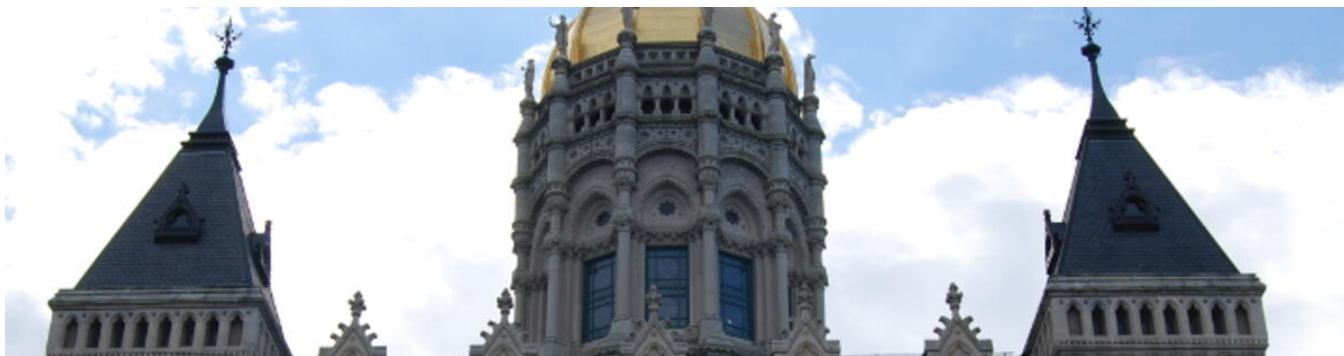


## State Income Tax Filing

### [State Income Tax Filing](#) [1]



*The information on this page pertains to Connecticut (CT) State Income Taxes only. If you received income in other states besides CT, you may need to file a state income tax return in those states as well. See the 'Income Tax Filing With Other States' section at the bottom of this page for more information.*

---

## Who Needs to File a Connecticut State Return?

You must file a Connecticut (CT) state income tax return if any of the following is true for the 2023 tax year:

- You had Connecticut income tax withheld (for W-2 form, see box 17)
- You made estimated tax payments to Connecticut, or a payment with Form CT-1040 EXT
- You meet the [Gross Income Test](#) [2] and had any income from Connecticut sources
- You were required to pay the [federal alternative minimum tax](#) [3]
- You are claiming the [Connecticut Earned Income Tax Credit](#) [4] (CT EITC).

If none of the above apply, do not file a Connecticut resident income tax return.

If you are using [Sprintax](#) [5] to prepare your taxes, it will inform you if you need to complete a CT state income tax return.

For more information about filing your CT state return, visit the [Yale Tax Office website](#) [6] or the [CT Department of Revenue Services \(DRS\) website](#) [7].

**The filing deadline for your 2023 CT tax return is April 15, 2024.**

---

## Determining Your CT State Tax Filing Status

Your CT state tax filing status will determine how you are taxed and which forms you must fill out. It differs from Federal tax filing status and may also differ from your immigration residency status.

The information below is provided as a general guide. For specific information about “nonresident” vs. “resident” for CT state tax purposes, refer to the [CT Income Tax Instructions](#) [8].

---

You are considered a **nonresident CT state tax filer** for the year if one or more of the below conditions are met:

- Your legal residence is outside of CT and you do not maintain a permanent place to live in CT for the entire tax year (you spent more than 183 days in the tax year at your permanent place to live).
- Your legal residence is in CT but you do not maintain a permanent place to live in CT, and you do not spend more than 30 days in CT in the tax year.

You are considered a **resident CT state tax filer** for the year if one or more of the below conditions are met:

- CT was your permanent legal residence for the entire tax year
- You maintained a permanent place of abode in CT during the entire tax year and spent a total of more than 183 days in CT during the tax year.

Please note, nonresidents for immigration purposes who meet either of the above conditions are considered CT residents for CT income tax purposes even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes.

---

## Filing Your CT State Tax Return

### CT Nonresident Tax Filers

If you are a CT nonresident or part-year resident for tax purposes, [complete CT-1040NR/PY](#) [9]; this form is most often used by individuals who have lived and/or worked in multiple states or resided in CT for less than 183 days in that calendar year.

Options for filing your CT State Tax Return:

- Download the form(s) yourself and mail them in when completed. Remember to sign and date your forms and mail them to the address found at the bottom of the form. If you owe money, make your check payable to 'Commissioner of Revenue Services'.
- For further assistance filling out your CT state tax return, nonresident tax filers may use [Sprintax](#) [5] for an additional fee.

### CT Resident Tax Filers

If you are a CT resident for tax purposes, complete [Form CT-1040](#) [10].

Options for filing your CT State Tax Return:

- Download the form(s) yourself and fill them out. Remember to sign and date your forms and mail them to the address found at the bottom of the form. If you owe money, make your check payable to 'Commissioner of Revenue Services'.
- Use the [myconneCT Revenue Services website](#) [11] if you filed CT state income taxes the previous tax year.
- For further assistance filling out your CT state tax return, purchase commercial tax preparation software for individual use (such as Turbo Tax or H&R Block).

---

## Frequently Asked Questions About CT State Income Tax Filing

### Do I Need to Report Treaty Income for CT Income Tax Filing?

Federal income tax treaty provisions are not recognized for CT state income tax purposes. **Any treaty income reported on your federal 1040NR or 1040NR-EZ must be added to your federal Adjusted Gross Income**

---

## State Income Tax Filing

Published on Office of International Students & Scholars (<https://oiss.yale.edu>)

---

**(AGI) on your CT-1040** (calculations are done on CT Schedule 1, line 38, write in tax treaty wages, then go to line 2 of CT-1040). For complete information, refer to [Special Instructions for Nonresident Aliens](#) [12].

## Can I File Without a SSN/ITIN?

If you do not have a social security and have not received your ITIN by April 15, you can file your return without the ITIN by attaching a copy of the federal Form W-7. The CT Department of Revenue Services (DRS) will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and forward the information to them. If you fail to submit the information requested, the processing of your return will be delayed. Please refer to the [CT Department of Revenue Services \(DRS\) page](#) [12] for more information on this topic.

---

## Keep Copies!

Remember to keep copies of what you file each year (in case your return gets reviewed and there is a problem or if the CT Department of Revenue audits you in the future).

---

## Where's My Refund?

If you have determined that you are due a refund for state income tax purposes, it will take the CT Department of Revenue Services some time to process your refund. If you submit your return(s) on or close to the filing deadline, it is not uncommon to have to wait several weeks (sometimes 10 to 12 weeks) before receiving your refund or a notice. You can check the status of your return with the [CT Department of Revenue Services](#) [13] for your state refund.

---

## Income Tax Filing With Other States

If you earned income in another state (for example, if you (as a student) had a paid summer internship in NY or if you (as a student or scholar) transferred from another U.S. institution in another state to Yale in the tax year), you may need to file an income tax return for the state in which you earned income. Each state has its own income tax regulations, forms, and definitions of tax status, so be sure to do your research. You will need to refer to the information from that particular state's Department of Revenue.

---

**Source URL:** <https://oiss.yale.edu/employment-taxes/for-scholars/us-taxes/state-income-tax-filing>

### Links

[1] <https://oiss.yale.edu/employment-taxes/us-taxes/state-income-tax-filing> [2] <https://portal.ct.gov/DRS/Individuals/Resident-Income-Tax/Tax-Information#grossinc> [3] <https://www.irs.gov/taxtopics/tc556> [4] <https://portal.ct.gov/DRS/CT---EITC/CT-EITC-Information/CT-Earned-Income-Tax-Credit> [5] <https://oiss.yale.edu/federal-income-tax-filing-nonresident/sprintax-tax-preparation-software> [6] <https://your.yale.edu/work-yale/financial-management/tax-compliance-and-planning/international-tax-office> [7] <https://portal.ct.gov/DRS> [8] <https://portal.ct.gov/DRS/DRS-Forms/Current-Year-Forms/Individual-Income-Tax-Forms> [9] <https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information> [10] <https://portal.ct.gov/DRS/Individuals/Resident-Income-Tax/Tax-Information> [11] <https://drs.ct.gov/eservices/> / [12] <https://portal.ct.gov/DRS/Individuals/Nonresident-Part-year/Tax-Information#nonresidentaliens> [13] <https://portal.ct.gov/DRS/Individuals/Individual-Tax-Page/Status-of-Refund>

---

