

HOW TO FILE AN AMENDED CONNECTICUT RETURN

For all CT Resident Taxpayers

When you need to amend a tax return for a nonresident alien taxpayer, take the following steps.

1. Download and print the appropriate Form 1040-X (instructions are included in the pdf following the actual form)
 - a. [For 2019](#)
 - b. [For all other years](#)
2. READ THE FORM CAREFULLY, IT TELLS YOU EXACTLY WHAT TO DO USING **BLUE** OR **BLACK INK** ONLY complete the form as follows
 - a. Fill in all of the appropriate information in the top half of the form
 - b. Fill in Column A with all of the information from the client's originally filed state tax return.
 - c. You can fill in Column B next, with the changes necessary to get to the correct amounts, or you can fill in Column C next with the correct amounts, then calculate the appropriate numbers in Column B.
 - d. Complete the withholding schedule using the client's W-2
 - e. Read each of the payment lines carefully to determine which are appropriate, based on the taxpayer's circumstances.
 - f. At the top of page 4, there is a section to enter the reasons for amending the return. However, there is not a lot of room here. If there is not enough room, write "See attached" and attach a document entitled "Page 4, Reasons for amending return." The following is an example of how you might write up this part.

Line 1, net increase of Federal AGI = \$1,500.
The Federal and State tax returns were prepared by the Volunteer Income Tax Assistance Program at the University of Connecticut. The preparer entered \$1,465 QTRE as "Scholarship and fellowship grants excluded" in the Federal return (form 1040-NR-EZ line 8), but neglected to enter the taxpayer's scholarship income. The Federal return was therefore rejected, corrected and retransmit, but <CLIENT NAME> had already mailed his State of CT return, based on the original erroneous Federal return. This amended return is accurate based on the corrected Federal return, because it increases Federal AGI by \$1,500.

Line 10, net increase of income tax = \$123.
Increase in tax liability due to increase in Federal AGI.
 - g. If you are amending the return because the client's excluded treaty income was not added back at the state level, then you'll need to complete Schedule 1.
 - i. On line 37, write "TREATY INCOME" and then put enter the appropriate amount. This amount should be the same as the change and corrected amount on Page 2, Line 2.
 - h. The rest of the form is most likely not applicable, UNLESS IT IS...
3. Provide the client with instructions regarding how to submit these documents to the address provided at the bottom of the first page of the form.
4. Provide a copy to the taxpayer for their records.