

What's New for 2022

Filing Status Name Change from Qualifying Window(er) to Qualifying Surviving Spouse

In conformance with the Internal Revenue Service (IRS), the filing status Qualifying Widow(er) has been changed to Qualifying Surviving Spouse (QSS).

New Schedule CT-Dependent

Schedule CT-Dependent, *Connecticut Resident Dependent Information*, will be used to determine Connecticut residents' eligibility for certain programs administered by the Department. Use this form to report dependents claimed on your 2022 federal Form 1040.

New Country Code Requirement

When filing your Connecticut income tax return, you are now required to enter a country code. If your mailing address is in the United States, enter "USA." The full list of country codes is available at portal.ct.gov/DRS-countrycodes.

Property Tax Credit

Legislation increases the property tax credit from \$200 to \$300 and expands the scope of persons eligible for such credit. For taxable years 2017 through 2021, only persons 65 years of age or older and persons who validly claimed dependents on their federal income tax return in a given taxable year were eligible for the credit.

Credit for the Birth of a Stillborn Child

Legislation establishes a credit for the birth of a stillborn child. Eligible taxpayers may claim a credit of \$2,500 against their Connecticut income tax liability. Follow the instructions on **Schedule CT-IT**, *Income Tax Credit Summary*, to apply the credit to your 2022 income tax return.

Subtraction Modification for Pension and Annuity Income

Legislation accelerates the phase-in of the subtraction modification for pension and annuity income. Subject to income thresholds, and effective for taxable years commencing on or after January 1, 2022, eligible persons are authorized to subtract from their adjusted gross income 100% of pension and annuity income when calculating their Connecticut income tax liability.

Subtraction Modification for Enhanced Earned Income Tax (EITC) Payments

Under this legislation, any person who received an enhanced EITC payment under the 2020 Earned Income Tax Credit enhancement program and any person who receives an enhanced

EITC payment under the 2021 Earned Income Tax Credit enhancement program is authorized to subtract such payments from their federal adjusted gross income when calculating their Connecticut income tax liability.

Expansion of Credit for Taxes Paid to Other Jurisdictions

Corresponding amendments to Conn. Gen. Stat. § 12-704 and Conn. Gen. Stat. § 12-732 serve to authorize claims for refund due to changes made by another jurisdiction impacting a taxpayer's Connecticut income tax liability on or before the ninetieth day after the final determination of said change, even if an original return was not filed.

Responsible Person Provision

Legislation amends Conn. Gen. Stat. § 12-736 to impose a responsible person penalty that includes tax, penalty, and interest as opposed to just tax. Previously, the responsible person penalty assessed in connection with withholding tax was limited to a penalty for the amount of tax exclusive of penalty and interest. This legislation brings Conn. Gen. Stat. § 12-736 into conformity with Conn. Gen. Stat. § 12-414a.

For a detailed list of What's New, see **SN 2022(4)**, *2022 Legislative Changes Affecting the Income Tax*.

Due Date - April 18, 2023

The 2022 Connecticut income tax return (and payment) will be considered timely filed on or before Tuesday, April 18, 2023.