

Modifications to 2025 Workbook Problems for CT

Please make the following adjustments to the named problems for preparing CT returns.

Miller

- Pretend Sara's DFAS is NOT a Military Pension but is a normal pension she received from working as a civil employee. This will not change the FED AGI.
- You notice the Millers have a CT tax liability and AGI over \$100,000. Instead of filing jointly, prepare returns for each of them filing separately.

Because Itemized deductions are an extraneous complication (especially with changing sales tax amount as tables become updated and the use of CT not Illinois rates), ignore them for the MFJ/MFS analysis. Hint: once you are satisfied with the official solution, go back into Miller and delete the charitable deduction and mortgage statement. This will force the use of the standard deduction. The CT Answer Key will present the revised MFJ Federal results for comparison to the MFS. This change should reduce the data entry.

Garibaldi

Antonio presents you with two property tax bills:

1. Motor Vehicle bill due and payable 7/1/2024. Somehow it was overlooked and paid on 1/26/2025 when he could not register her car until paid. His check was for \$368.37, which included a \$58.37 interest penalty.
2. Motor Vehicle bill due and payable 7/1/2025. The vehicle is a towable camp trailer he brings to an RV camp site on Cape Cod each year from June-August for him and his extended family to use each summer. His check for \$265 is dated 7/26/2025.

In 2023, Antonio received \$11,500 as the beneficiary of his aunt's life insurance policy after she died. He immediately deposited the entire amount into a CHET account for his niece. He has taken the maximum allowable deduction each year on his CT return.

Janisch

Marek wishes to apply up to \$500 of his CT refund to TY2026 CT estimated taxes. (Hint: look in the "Payments" tab in TaxSlayer's CT module.)

Hanson:

Leshaun has a niece, Geraldine Hanson. He would like to contribute up to \$2,000 of any refund to her existing CHET account. He provides a copy of her CHET statement showing the last nine digits of her account as ... 876541367. (Hint: Choose "Contribution to Charities" from the TaxSlayer CT Module)