2009 FORM CT-1040

Connecticut Resident Income Tax

Return and Instructions

CT-1040EZ/Telefile is discontinued.

All resident taxpayers now file Form CT-1040.

This booklet contains:

- Form CT-1040
- Supplemental Schedule CT-1040WH
- Tax Tables
- Tax Calculation
 Schedule
- Index
- Use Tax Information (Pages 4 and 28)



Taxpayer Service Center (TSC) for Individuals

File Electronically ... it's FAST money!



Visit www.ct.gov/TSC to learn more about free filing options.

Contributions to Designated Charities

Below is a list of charities for which you may use your tax return to contribute all or a portion of your refund. Enter your total contributions on *Schedule 5*, Line 70, of **Form CT-1040**, *Connecticut Resident Income Tax Return*. **Your contribution is irrevocable.** To contribute directly, send your contribution to the address shown below.

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS).	Assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients.	Helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats.	Assists research, education, and community service programs related to breast cancer.	Protects the children of families who are no longer eligible for public assistance benefits.	Makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military services creates family financial hardship.
Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

What's New

- Form CT-1040EZ: All resident taxpayers must use Form CT-1040 to file their Connecticut income tax return. Form CT-1040EZ, Connecticut Resident EZ Income Tax Return, has been eliminated.
- **Telefile:** Taxpayers can no longer file their Connecticut income tax return using the Telefile system. Taxpayers are encouraged to file electronically through the **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC**.
- Income Tax Rates: New legislation increases Connecticut income taxes for those with Connecticut taxable incomes over \$1 million for joint filers, \$800,000 for head of household filers, and \$500,000 for single filers and married people filing separately. It adds a third, higher-income tax bracket and increases the marginal tax rate from 5.0% to 6.5% for income in that bracket. It also increases the flat income tax rate for trusts and estates from 5.0% to 6.5%.
- Personal Exemption and Credits: The annual increase to the personal exemption and credits used in calculating the tax for single filers has been delayed by three years. The personal exemptions and credits for the 2008 taxable year remain in effect for the 2009 taxable year. The scheduled increases will resume beginning with the 2012 taxable year.
- Property Tax Credit Limitation: The annual increase to the property tax credit limitation thresholds for single filers has been delayed three years. The property tax credit limitation amounts in effect for the 2008 taxable year remain in effect for the 2009 taxable year. The scheduled increases will resume beginning with the 2012 taxable year.
- Military Spouses Residency Relief Act: The Military Spouses Residency Relief Act provides that, effective for taxable years beginning on or after January 1, 2009, where a service member's spouse (spouse) is in Connecticut solely to be with the service member serving in compliance with military orders, income from services performed by the spouse in Connecticut shall not be deemed to be income derived from or connected with Connecticut sources unless the spouse's state of residence is Connecticut. If a spouse had income for services performed in Connecticut and had Connecticut income tax withheld from wages or made estimated payments for taxable year 2009, then he or she may file a 2009 Connecticut income tax return and request a refund.
- Cancellation of Debt Income: Section 1231 of the American Recovery and Reinvestment Act of 2009 allows a taxpayer, at the taxpayer's election, to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011. The cancellation of debt income, if the deferral election is made, must be included in federal gross income ratably over a period of five taxable years beginning in 2014.

For taxable years ending after December 31, 2008, in computing Connecticut adjusted gross income, a taxpayer making the federal deferral election must add back to his or her federal adjusted gross income the amount of cancellation of debt income deferred for federal income tax purposes.

This addition modification must be made on *Schedule 1*, Line 33, of Form CT-1040 for taxable years beginning January 1, 2009.

Where a taxpayer makes the federal election to defer cancellation of debt income and reports the amount as an addition modification on his or her Connecticut income tax return, and where the taxpayer is required to include those amounts ratably over the five year period beginning in 2014, the taxpayer will be allowed, in computing his or her Connecticut adjusted gross income, to subtract the ratable amounts from his or her federal adjusted gross income.

This provision affects partnerships, limited liability companies treated as partnerships for federal income tax purposes, S corporations, and individuals conducting a trade or business.

For more information on Section 1231 of the American Recovery and Reinvestment Act of 2009, visit the Internal Revenue Services website at **www.irs.gov**.

 Domestic Production Activity Deduction: For taxable years beginning on or after January 1, 2009, an individual is required, in computing his or her Connecticut adjusted gross income, to add back the deduction allowable under I.R.C. §199, to the extent the amount is deductible in determining federal adjusted gross income.

This addition modification must be made on *Schedule 1*, Line 37, of Form CT-1040 for taxable years beginning January 1, 2009.

- **50% of Military Retirement Pay:** The subtraction modification for 50% of military retirement pay must be entered on *Schedule 1*, Line 45, of Form CT-1040 for taxable years beginning January 1, 2009. This modification was entered on Line 49 for taxable year 2008.
- International ACH Transactions: New federal banking rules
 require the Department of Revenue Services (DRS) to request
 information about foreign bank accounts when the taxpayer
 requests the direct deposit of a refund into a bank account. If the
 refund is to be deposited in a bank outside the United States, DRS
 will issue a paper check.
- Use Tax: Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. See Pages 4 and 28 for more information on the use tax.
- Green Initiative: In our continuing efforts to cut costs and support green initiatives, Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals, are no longer included in this booklet. These forms can be filed electronically through the TSC at www.ct.gov/TSC.
- **How to Get Help:** Walk-in assistance to complete your Connecticut income tax return is now available only at the DRS office at 25 Sigourney Street in Hartford or by telephone. See *Tax Assistance* on Page 5.

Questions and Answers About the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2009(33)**, Q&A on the Connecticut Individual Use Tax.

1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to DRS. If Connecticut sales tax is not paid to the retailer, the purchaser must pay the use tax directly to DRS.

2. On what kinds of goods or services must I pay use tax?

You must pay use tax on taxable tangible personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers, and prewritten computer software. Some taxable services include repair services to your television, motor vehicle, or computer; landscaping services for your home; reupholstering services for your household furniture; or charges for online access to computer services.

3. Are there exemptions from the use tax?

Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax even though you buy them for use in Connecticut. Some examples are items of clothing that cost less than \$50, charges to access the Internet through an Internet provider's server, and repair and maintenance services to vessels.

4. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?

No. If all the items you purchased **and brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does **not** apply to items **shipped or mailed** to you.

Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax.

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

6. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?

If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax due is the difference between the Connecticut tax and the tax paid to the other state.

Example: You purchased a \$1,000 refrigerator in another state and paid a \$50 tax to that state. If you bought the refrigerator for use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10 after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. **Forms CT-1040** or **CT-1040NR/PY** must be filed on or before April 15, 2010, or use the **Taxpayer Service Center** (*TSC*) to file your 2009 income tax return. If you are not required to file a Connecticut income tax return, you must pay the use tax on **Form OP-186**, *Connecticut Individual Use Tax Return*. You may file Form OP-186 for the entire year or you may file several returns throughout the year.

If you are engaged in a trade or business, you must register with DRS for business use tax and report purchases made in connection with your trade or business on **Form OS-114**, *Sales and Use Tax Return*.

8. What are the penalties and interest for not paying the use tax?

The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

9. On what amount should the use tax be calculated?

Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

Electronic Filing!



Free and secure!

General Information

Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at **www.ct.gov/DRS** or call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) during business hours, 8:30 a.m. to 4:30 p.m. For walk-in assistance, visit the DRS office at 25 Sigourney Street, Hartford. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; and
- Your **completed** federal income tax return.

Forms and Publications

Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications anytime. Forms are also available at most public libraries, town halls, and post offices during the tax filing season.

Important Reminders

- ☐ Most taxpayers qualify to electronically file their Connecticut income tax return. See May I File My Connecticut Income Tax Return Over the Internet on Page 6.
- ☐ You **must** use blue or black ink only to complete your paper return.
- ☐ Remember to send all four pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information, the processing of your return will be delayed.
 - Make sure you enter your name, mailing address, your SSN or ITIN, the name and SSN or ITIN for your spouse (if filing a joint return) and attach all required schedules or forms.
- ☐ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form after filing your Connecticut income tax return, you may be required to file **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*. See *Amended Returns* on Page 29.
- □ Do not send W-2, 1099, or Schedule CT K-1 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. DRS will disallow your Connecticut withholding if you fail to complete all columns.
- ☐ Check the correct filing status on your return.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.

- ☐ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number (FEIN) in the space provided.
- ☐ Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law or a spouse in a marriage recognized under Public Act 2009-13.
- ☐ Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut **and** filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut **and** filing separately for Connecticut only.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
- □ Remember to check the box on the first page of your return if you are filing Form CT-1040CRC, Claim of Right Credit.
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- ☐ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 13.
- ☐ Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your paper return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2009 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;
- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

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

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2009 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are filing jointly or qualifying widow(er) with dependent child.

Gross income means all income you received in the form of money, goods, property, services not exempt from federal income tax, **and** any additions to income required to be reported on **Form CT-1040**, *Schedule 1*.

Gross income includes but is not limited to:

- Compensation for services, including wages, fees, commissions, taxable fringe benefits, and similar items;
- Gross income from a business;
- Capital gains;
- Interest and dividends;
- Gross rental income:
- Gambling winnings;
- Alimony;
- Taxable pensions and annuities;
- Prizes and awards;
- Your share of income from partnerships, S corporations, estates, or trusts;
- IRA distributions;
- Unemployment compensation;
- Federally taxable Social Security benefits; and
- Federally taxable disability benefits.

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040 reporting the following on Schedule C:

Gross Income \$100,000
Expenses (\$92,000)
Net Income \$8,000

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you do not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You file as single on a Connecticut income tax return and received \$12,625 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from Form CT-1040, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,625. Therefore, you must file a Connecticut income tax return.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return. For more information about the *TSC*, see Page 2. You may electronically file your Connecticut income tax return if all of the following are true:

You filed a Connecticut income tax return in the last three
years; or you have never filed a Connecticut income tax
return, but you have a valid Connecticut driver's license
or Connecticut nondriver ID;

- ☐ Your filing status is the same as the last return DRS has on file. If your filing status changed since your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu, you cannot file electronically through the *TSC* this year, but you may be able to file electronically through e-file;
- ☐ You are not filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;
- ☐ You are not filing **Form CT-1040CRC**, *Claim of Right Credit*; **and**
- ☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

Relief From Joint Liability

In general, if you and your spouse file a joint income tax return, you are both responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, in very limited, specific cases, relief may be granted if you believe all or any part of the amount due should be paid only by your spouse. You may request consideration by filing Form CT-8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). See Special Notice 99(15), Innocent Spouse Relief, Separation of Liability, and Equitable Relief.

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* on Page 5 are met.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2009; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2009.

Completing this form authorizes DRS to verify your Title 19 status for 2009 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

Generally, the Connecticut and federal filing status must be the same. A surviving spouse may file jointly for Connecticut if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under Public Act 2009-13 may file jointly for Connecticut as a surviving spouse although this will not be their federal filing status. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2009, their legal representative must file a final return.

Claiming a Refund for a Deceased Taxpayer

If you are a surviving spouse filing jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Income received by the estate of the decedent for the portion of the year after the decedent's death, and for succeeding taxable years until the estate is closed, must be reported each year on **Form CT-1041**, Connecticut Income Tax Return for Trusts and Estates.

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if he or she meets the requirements of *Who Must File a Connecticut Resident Return*. In determining whether the gross income test is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the United States and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to the nonresident alien's federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 38, or **Form CT-1040NR/PY**, *Schedule 1*, Line 40.

If the nonresident alien does not have and is not eligible for a Social Security Number (SSN), he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN. DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued an ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return and will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and they

do, in fact, file a joint federal income tax return. Any married individual filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint federal income tax return or a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately except as noted by the following.

A civil union partner or a spouse in a marriage recognized under Public Act 2009-13 who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as filing separately for Connecticut only.

Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

Domicile (permanent legal residence) is the place you intend to have as your permanent home. It is the place you intend to return to whenever you are away. You can have only one domicile although you may have more than one place to live. Your domicile does not change until you move to a new location and definitely intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (no matter how long), your domicile does not change. This also applies if you are working in a foreign country.

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2009 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2009 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2009 taxable year and spent a total of more than 183 days in Connecticut during the 2009 taxable year.

Nonresident aliens who meet either of these conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes. See also *Spouses With Different Residency Status* on Page 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2009 taxable year, you must file **Form CT-1040**.

You are a **part-year resident** for the 2009 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2009 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2009 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

You are a **nonresident** for the 2009 taxable year if you are neither a resident nor a part-year resident for the 2009 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2009 taxable year, you must file Form CT-1040NR/PY.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Spouses With Different Residency Status* on Page 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2009 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2009 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2009 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2009 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion

548

x 90 = Maximum days allowed in Connecticut

See **Special Notice 2000(17)**, 2000 Legislation Affecting the Connecticut Income Tax.

Military Personnel Filing Requirements

Military personnel and their spouses who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident*, *Part-Year Resident*, *or Nonresident* on Page 7.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident may be subject to Connecticut income tax. See the instructions for a Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

Example: Jill is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Jill had no other income . . .

Since Jill resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

If Jill had a part-time job in Connecticut . . .

Her Connecticut-sourced income from nonmilitary employment is taxable. Jill must file Form CT-1040NR/PY to report the income.

Spouses of military personnel, see *What's New* on Page 3 and **Informational Publication 2009(21)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by the President of the United States as a combat zone by executive order. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Members of the U.S. Armed Forces serving in military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the

combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See Informational Publication 2009(21), Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040, Schedule 1.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2009 are references to your taxable year beginning during 2009.

You must use the same method of accounting for Connecticut income tax purposes you use for federal income tax purposes.

If your taxable year or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File

Your Connecticut income tax return is due on or before April 15, 2010. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Your return meets the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify. This list is subject to change. See **Policy Statement 2008(3)**, Designated Private Delivery Services and Designated Types of Service. The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- **UPS Worldwide Express**

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 11 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals, and pay all the tax you expect to owe on or before the due date. Visit www.ct.gov/TSC to file your extension over the Internet.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2009 federal income tax return and you expect to owe no additional Connecticut income tax for the 2009 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- If you pay your expected 2009 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; or
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2009 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See Interest and Penalties on Page 11 if you do not pay all the tax due with your extension request.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the United States and Puerto Rico, or if you are in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a Connecticut income tax return on time, you must file Form CT-1040 EXT. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show that paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040 or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you **must** attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write "2009 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088

Where to File

For **refunds and all other tax forms without payment** enclosed, use the mailing label with this address and mail your return to:

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

For all tax forms with payment enclosed, use the mailing label with this address and mail your return with payment to:

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2010 taxable year.

Your required annual payment for the 2010 taxable year is the lesser of:

- 90% of the income tax shown on your 2010 Connecticut income tax return; or
- 100% of the income tax shown on your 2009 Connecticut income tax return, if you filed a 2009 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2009 taxable year, and you did not file a 2009 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut-sourced income during the 2009 taxable year and you did not file a 2009 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut-sourced income during the 2009 taxable year, your required annual payment is 90% of the income tax shown on your 2010 Connecticut income tax return.

Annualized Income Installment Method

If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2008(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

You may file and pay your Connecticut estimated tax using the *TSC*. Visit our website at **www.ct.gov/TSC** for more information. You may also pay your 2010 estimated Connecticut income tax payments by credit card.

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2010 using a paper return. If you made estimated tax payments in 2009, you will automatically receive coupons for the 2010 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2009, use Form CT-1040ES to make your first estimated income tax payment. Form CT-1040ES is available on the DRS website. If you file this form, additional preprinted coupons will be mailed to you.

To avoid making estimated tax payments, you may request your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2010(7)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. \$6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2011, for the 2010 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2010 Connecticut income tax return or 100% of the income tax shown on your 2009 Connecticut income tax return.

A farmer or fisherman who files a 2010 Connecticut income tax return on or before March 1, 2011, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2008(19)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or **Informational Publication 2009(14)**, Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2010, or the date on which the underpayment is paid.

A taxpayer who files a 2009 Connecticut income tax return on or before January 31, 2010, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2010.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2010, if he or she files a 2009 Connecticut income tax return on or before March 1, 2010, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2009 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use Form CT-2210 to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% per month or fraction of a month until the tax is paid in full.

If you did not pay enough tax through withholding or estimated payments, or both, by any installment due date, you may be charged interest. This is true even if you are due a refund when you file your tax return. See *Interest on Underpayment of Estimated Tax* on this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% of the tax due. If a request for an extension of time to file has been granted, you can avoid a penalty for failure to pay the full amount due by the original due date if you:

- Pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return; and
- Pay the balance due with the return on or before the
 extended due date. If you file your return electronically and
 pay your balance due by check, then your check must be
 postmarked on whichever is earlier: the date of acceptance
 of the electronic return or the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

2010 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2010 calendar year taxpayers are:			
April 15, 2010	25% of your required annual payment		
June 15, 2010 25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)			
September 15, 2010 25% of your required annual payment (A total of 75% of your required annual payment (A total of 75% of your required annual payment (A total of 75% of your required annual payment).			
January 15, 2011	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)		

An estimate is considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Penalty for Failure to File

If you do not file your return and DRS files a return for you, the penalty for failure to file is 10% of the balance due or \$50, whichever is greater. If you are required to file Form CT-1040X, Amended Connecticut Income Tax Return for *Individuals*, and fail to do so, a penalty may be imposed.

Waiver of Penalty

You may request a waiver of penalty after you have filed a return and paid the tax and interest due. Your penalty may be waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest **cannot** be waived.

To apply for a waiver of penalty online, visit the DRS website at www.ct.gov/TSC, log into your account, and select Account Detail.

If you submit your request in writing, you must include:

- A clear and complete written explanation;
- Your name and SSN;
- The taxable filing period;
- The name of the original form filed or billing notice received; and
- Documentation supporting your explanation.

Attach your request to the **front** of your tax return **or** mail it separately with a copy of your tax return to:

> Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

Refund Information

DRS issues refund checks as quickly as possible. The fastest way to get your refund is to file your return electronically and elect direct deposit of your refund. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional review is required.

You can check on the status of your refund on the TSC at www.ct.gov/myrefund or you may call 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Be ready to provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund you requested. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment. Interest is computed at the rate of $\frac{2}{3}$ % for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe, other taxes you owe DRS, debts to other Connecticut state agencies, federal taxes you owe the IRS, taxes you owe to other states, amounts designated by you to be applied to your 2010 estimated tax, and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will receive an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2009 and who made Connecticut income tax payments (withholding or estimates) for the 2009 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2009; and
- An overpayment of tax was made.

If you are a nonobligated spouse, you may claim your share of a joint refund by filing Form CT-8379, Nonobligated Spouse Claim.

When filing Form CT-8379, attach all W-2 and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

Do **not** use Form CT-8379 to claim your share of a Connecticut refund that was applied to federal taxes you owe to the IRS. Contact the IRS Office of the Local Taxpayer Advocate in Hartford, Connecticut, at 860-756-4555.

Payment Options Pay Electronically







Visit the TSC at www.ct.gov/TSC and follow the prompts to make a direct payment or, visit https://drsindtax.ct.gov to make a direct payment if you do not want to login to the TSC. You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date (April 15, 2010) to avoid penalty and interest.

Pay by Credit Card or Debit Card

If you filed a 2008 Connecticut income tax return, you may elect to pay your 2009 Connecticut income tax liability using a credit card (American Express®, Discover®, MasterCard®, VISA®) or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records.

- Visit **www.officialpayments.com** and select *State Payments*; **or**
- Call Official Payments Corporation toll-free at 1-800-2PAY-TAX (1-800-272-9829). You will be asked to enter the Connecticut Jurisdiction Code: 1777.

Your payment is effective on the date you make the charge.

Pay by Mail

Make your check payable to: **Commissioner of Revenue Services**. To ensure proper posting of your payment, write "2009 Form CT-1040" and your SSN(s) (optional) on the front of your check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Failure to file or **failure to pay** the proper amount of tax when due **will result in penalty and interest charges**. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040 EXT.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

DRS does not round when issuing refunds.

Completing Form CT-1040

Before you begin, gather all your records, including all your federal W-2 and 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status

Check the appropriate box to indicate your filing status. You may check only one box. Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted.

Civil union partners or spouses in a marriage recognized under Public Act 2009-13 must use **filing jointly for Connecticut only** or **filing separately for Connecticut only**. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a resident or nonresident of Connecticut and your spouse is a part-year resident of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are both part-year residents of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under Public Act 2009-13 and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are both part-year residents of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are both nonresidents of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under Public Act 2009-13 and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

Qualifying Widow(er): If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040 for "Qualifying widow(er) with dependent child." **Do not enter** your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Spouses With Different Residency Status

When one spouse is a **nonresident alien** and the other spouse is a **citizen** or **resident** of the United States, **each** spouse who is required to file a Connecticut income tax return **must** file as filing separately for Connecticut only unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return, and they do, in fact, file a joint federal income tax return. This requirement does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut income tax return.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under Public Act 2009-13.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's spouse in a marriage recognized under Public Act 2009-13 may be taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If the taxpayer is deceased, see *Deceased Taxpayers* on Page 6.

If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us. If you fail to submit the information requested, the processing of your return will be delayed.

2 Calculate Your Tax

Any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2009 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 7. Civil union partners or spouses in a marriage recognized under Public Act 2009-13, see *Taxpayers Filing Jointly for Connecticut Only* on this page.

Line 2: Additions

Enter the amount from **Form CT-1040**, Schedule 1, Line 39. See Additions to Federal Adjusted Gross Income on Page 18.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 19.

Line 5: Connecticut Adjusted Gross Income

Subtract Line 4 from Line 3 and enter the result. This is your Connecticut adjusted gross income.

Line 6: Income Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

Tax Tables: If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 30 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 6.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 41 or visit **www.ct.gov/DRS** to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 22.

You **must attach a copy of your return** filed with the qualifying jurisdiction(s) or the credit will be disallowed.

Line 8

Subtract Line 7 from Line 6 and enter the result. If Line 7 is greater than Line 6, enter "0."

Line 9: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2009, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11: Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 25.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return regardless of filing status. See *Property Tax Credit Table* on Page 27. This credit can be used to offset only your 2009 income tax. **You may not carry this credit forward and it is not refundable.**

Line 12

Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

Line 13: Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*, on Line 13. If you did not pay Connecticut alternative minimum tax in 1993 or after, or if you entered an amount on Form CT-1040, Line 9, enter "0."

Line 14: Connecticut Income Tax

Subtract Line 13 from Line 12 and enter the result. If less than zero, enter "0."

Line 15: Individual Use Tax

Complete and attach *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 total use tax due as reported on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you have not filed a use tax return. See Pages 4 and 28 for more information on the use tax.

Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 Payments

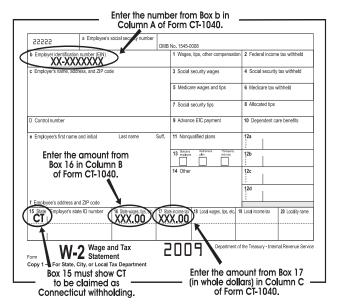
Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18g.

Electronic Filing!



Free and secure!



Column A: Enter the Employer Identification Number or Payer Identification Number.

Column B: Enter the amount of Connecticut wages, tips, etc.

Column C: Enter the amount of Connecticut income tax withheld.

You **must** complete all columns or your Connecticut withholding will be disallowed. Do **not** include tax withheld for other states or federal income tax withholding.

If you have **more than seven** federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 18.

Do not send copies of W-2 and 1099 forms. Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379**, *Nonobligated Spouse Claim*, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 19: All 2009 Estimated Tax Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2009 estimated payments made in 2010. **Do not** include any refunds received.

Line 20: Payments Made With Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter the amount you paid with that form.

Line 21: Total Payments

Add Lines 18, 19, and 20 and enter the total. This represents the total of all Connecticut tax payments made.

4 Overpayment

Line 22: Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25. If Line 21 is less than Line 17, go to Line 26.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*.

Line 23: Amount of Line 22 You Want Applied to Your 2010 Estimated Tax

Enter the amount of your 2009 overpayment you want applied to your 2010 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2010, if your return is filed on time or if you filed a timely request for extension and your return is filed within the extension period. Payments received after April 15, 2010, will be applied as of the date of receipt. Your request to apply this amount to your 2010 estimated income tax is irrevocable.

Line 24: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach *Schedule 5* on Page 4 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 2.

Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.

Name of Depositor			No. 101
Street Address		Date	
City, State, Zip Code Pay to the Order of		\$	_
Name of your Bank Street Address City, State, Zip Code			
092125789	091 025 025413	0101	
1 Routing Number	Account Number		

Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the

check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

If any of the bank information you supply for direct deposit does not match, a paper check will automatically be issued to you. Some financial institutions do not allow a joint refund to be deposited into an individual account.

Additionally, new banking rules require DRS to request information about foreign bank accounts (Line 25d) when the taxpayer requests the direct deposit of a refund into a bank account. If the refund is to be deposited in a bank outside the United States, DRS will issue a paper check.

Your overpayment will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2010 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 10.

Line 27: Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 11.

Late Filing Penalty: In the event that no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Line 28: Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at 1% per month or fraction of a month from the due date until payment is made.

Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210; leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2010.

Line 30: Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

See Payment Options on Page 12.

6 Sign Your Return

After you complete Form CT-1040, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is on Page 2 of Form CT-1040.

If you file a joint return, you **must** review the information with your spouse. When both you and your spouse sign the return, you become jointly and severally responsible for paying the full amount of tax, interest, and penalties due.

Paid Preparer Signature

Anyone you pay to prepare your return must sign and date it. Paid preparers must also enter their SSN or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2009 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). To authorize DRS to contact the paid preparer who signed your return, enter "Preparer" in the space for the designee's name. You do not have to provide the other information requested.

If you enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; and
- Respond to certain DRS notices you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS processes the return, the authorization ends. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing your 2010 tax return. This is April 15, 2011, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **LGL-001**, *Power of Attorney*.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2009 Form CT-1040" and your SSN(s) (optional) on the front of your check.

If you must file any of the following forms, attach the form(s) to the **front** of your income tax return in the following order:

- Form CT-1040CRC, Claim of Right Credit
- Form CT-19IT, Title 19 Status Release
- Form CT-1127, Application for Extension of Time for Payment of Income Tax
- Form CT-8379, Nonobligated Spouse Claim

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

Filing Your Return

Keep a copy of this return and all attachments for your records. Attach to this return any required schedules and forms. Do **not** attach copies of your federal income tax return or federal schedules.

- 1. Remove both labels from the envelope flap along the perforation.
- 2. Choose the correct label for your return, moisten, and place it on the return envelope.
- 3. Affix the correct postage to the envelope.

Do not use these mailing labels to send other correspondence to DRS. Using these labels for other purposes will delay our response to you.

Recordkeeping

Make a copy of your tax return, worksheets that you used, and records of all items appearing on the return (such as W-2 and 1099 forms) until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. You may need this information to prepare future returns or to file amended returns.

Copies of Returns

You may request a copy of a previously-filed Connecticut income tax return from DRS by completing **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. You can usually expect to receive your copy in approximately three weeks.

Form CT-1040 Schedules

The following modifications to federal adjusted gross income are provided in Conn. Gen. Stat. §12-701(a)(20). Your federal adjusted gross income may not be further modified in determining your Connecticut adjusted gross income except as expressly provided by Conn. Gen. Stat. §12-701(a)(20).

Schedule 1 Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 31: Interest on State and Local Government Obligations Other Than Connecticut

Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 32: Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

Line 33: Cancellation of Debt Income

Enter the amount of cancellation of debt income deferred for federal income tax purposes if an election was made to defer the inclusion in federal gross income of cancellation of debt income realized in connection with a reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011.

Line 34: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Line 35: Beneficiary's Share of Connecticut6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 35 or, if less than zero, on Line 46.

Line 36: Loss on Sale of Connecticut State and Local Government Bonds

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 37: Domestic Production Activity Deduction

Enter the amount reported as a domestic production activity deduction on federal Form 1040, Line 35.

Line 38: Other

Use Line 38 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
- 2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.
- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.

- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 40: Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).

For Series EE U.S. Savings Bonds, you are entitled to include on Line 40 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you will report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

Do not enter the amount of interest income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing interest income derived from these obligations and this interest income is taxable for Connecticut income tax purposes.

Do not enter the amount of interest paid to you on any federal income tax refund.

Line 41: Exempt Dividends From Certain Qualifying Mutual Funds Derived From U.S. Government Obligations

Enter the total amount of exempt dividends received from a qualifying mutual fund that are derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter** of its taxable year, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to you by the mutual fund.

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes.

Example: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 41 is \$55.

See Policy Statement, 2005(2), Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities.

Line 42: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under Public Act 2009-13 must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Informational Publication 2009(22)**, *Connecticut Tax Tips for Senior Citizens*.

If you are using a worksheet not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you should verify that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Social Security Benefit Adjustment Worksheet - Line 42			
Enter the amount from Form CT-1040, Line 1			
If your filing status is single or filing separately, is the amount on Line 1 \$50,000 or more?			
☐ Yes: Complete this worksheet.			
☐ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits	you reported on federal	
If your filing status is filing jointly, qualifying widow(er), or head of household, is the amount on Lin	ne 1	\$60,000 or more?	
☐ Yes: Complete this worksheet.			
No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.			
A. Enter the amount reported on your 2009 federal Social Security Benefits Worksheet, Line 1.			
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.			
B. Enter the amount reported on your 2009 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2009, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.	B.		
If Line B is zero or less, stop here. Otherwise, go to Line C.			
C. Enter the lesser of Line A or Line B.	C.		
D. Multiply Line C by 25% (.25).	D.		
E. Taxable amount of Social Security benefits reported on your 2009 federal Social Security Benefits Worksheet, Line 18.	E.		
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."	F.		

Line 43: Refunds of State and Local Income Taxes

Enter the amount of taxable refunds of state and local income taxes reported on your federal Form 1040, Line 10. If federal Form 1040, Line 10, is blank or if you filed federal Form 1040A or 1040EZ, enter "0."

Line 44: Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2009, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income.

Line 45: 50% of Military Retirement Pay

Subtract 50% of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard (retired military member) or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Payments received by a former spouse of a retired military member, under a final decree of divorce, dissolution, annulment, or legal separation or a court ordered, ratified, or approved property settlement incident to a decree dividing military retirement pay, do not qualify for the 50% retirement pay exclusion.

Line 46: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications if less than zero on Line 46.

Line 47: Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes.

Line 48: Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is filing jointly or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution. CHET contributions made in the current taxable year are used before using any carryover from prior years.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See **Special Notice 2006(11)**, 2006 Legislative Changes Affecting the Income Tax.

Line 49: Other

Use Line 49 to report any of the following modifications:

- 1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
- 3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and is attributable to a trade or business of that individual.
- 4. Subtract expenses paid or incurred for the production (including management, conservation, and maintenance of property held for production) or collection of income taxable in Connecticut but exempt from federal income tax, that are not deductible in determining federal adjusted gross income, and are attributable to a trade or business of that individual.
- 5. Subtract the amount of any distributions you received from the CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified state tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.

- 6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
- 7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income. This modification includes any Build America Bond tax credit amount if the Build America Bond, as described in Section 1531 of the American Recovery and Reinvestment Act of 2009 was issued by the State of Connecticut or a Connecticut subdivision and only to the extent the credit amount is treated as interest includible in gross income for federal income tax purposes.
- 8. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains are properly included in the gross income of the designated beneficiary for federal income tax purposes.

Do **not** use Line 49 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, below) or income of a nonresident spouse. See *Spouses With Different Residency Status* on Page 14.

Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You must first complete Form CT-1040, Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence, Motor Vehicle, or Both, before completing Schedule 2. See the instructions for Schedule 3 - Property Tax Credit on Page 25.

Am I Eligible for the Credit for Income Taxes Paid to Qualifying Jurisdictions

If you are a **resident** of Connecticut and if any part of your income was taxed by a **qualifying jurisdiction**, you may be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.

Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*, to calculate their alternative minimum tax credit.

Qualifying Jurisdiction

A qualifying jurisdiction includes another state of the United States, a local government within another state, or the District of Columbia. A qualifying jurisdiction does not include the State of Connecticut, the United States, or a foreign country or its provinces (for example, Canada and Canadian provinces).

Qualifying Income Tax Payments

Qualifying income tax payments are income taxes you actually paid on income:

- Derived from or connected with sources within the qualifying jurisdiction; and
- Subject to tax in the qualifying jurisdiction.

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;
- Gambling winnings from a state-conducted lottery. See Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut; or
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not considered derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

What Payments Do Not Qualify

- Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);
- Income tax payments made to a qualifying jurisdiction on income not included in your Connecticut adjusted gross income;
- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; or
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

Limitations to the Credit

The total credit is limited to whichever of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income sourced in the qualifying jurisdiction; **or**

• The amount of your Connecticut income tax entered on Form CT-1040, Line 6.

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then complete the Schedule 2 - Worksheet on Page 24 to determine the amount to enter on *Schedule 2*, Line 53.

The allowed credit must be separately computed for each qualifying jurisdiction. Use separate columns for each qualifying jurisdiction for which you are claiming a credit. Attach a copy of all income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.

Schedule 2 provides two columns, A and B, to compute the credit for two jurisdictions. If you need more than two columns, create a worksheet identical to Schedule 2 and attach it to the back of your Form CT-1040.

If you are claiming credit for income taxes paid to another state **and** to one of its political subdivisions, follow these rules to determine your credit.

- A. If the **same amount** of income is taxed by both the city and state (see example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *Schedule 2*, to calculate your credit;
 - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
 - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 57 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 - 1. Use **two** columns on Form CT-1040, Schedule 2;
 - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income derived from a qualifying jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions listed below.

- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; and
- You have paid income tax on the income to that qualifying jurisdiction.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2009 tax records. Do not attach it to your tax return.

The federal income tax return line references are to the federal Form 1040. If you file a federal Form 1040A or federal Form 1040EZ, use the appropriate lines from those forms.

Column I

Enter on Lines 1 through 15 of the worksheet the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. Subtract Form CT-1040, *Schedule 1*, Line 50, from Line 39 to arrive at this amount.

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19, enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction, you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

Example 1: Amy, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Amy works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Amy also enters \$100,000 on Form CT-1040, *Schedule* 2, Line 53.

Example 2: Luke and Lee file a joint federal Form 1040 and a joint Form CT-1040. Lee's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Lee enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Lee also enter \$20,000 on Form CT-1040, *Schedule* 2, Line 53.

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on Schedule C, \$35,000 is derived from the Massachusetts location.

Schedule 2 - Wo	orkshee	et	
Complete this worksheet and enter the amount from Line 20, Column II, on l CT-1040, <i>Schedule 2</i> , Line 53. Complete a separate worksheet for each qualifyirisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifying Jurisdiction
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest	2.		
3. Ordinary dividends	3.		
4. Taxable refunds, credits, or offsets of state and local income taxes	4.		
5. Alimony received	5.		
6. Business income or (loss)	6.		
7. Capital gain or (loss)	7.		
8. Other gains or (losses)	8.		
9. Taxable amount of IRA distributions	9.		
10. Taxable amount of pensions and annuities	10.		
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.		
12. Farm income or (loss)	12.		
13. Unemployment compensation	13.		
14. Taxable amount of social security benefits	14.		
15. Other income (including lump-sum distributions)	15.		
16. Add Lines 1 through 15.	16.		
17. Total federal adjustments to income	17.		
18. Federal adjusted gross income: Subtract Line 17 from Line 16.	18.		
19. Connecticut modifications: See instructions.	19.		
20. Connecticut adjusted gross income: Add Line 18 and Line 19. Enter the amount from Column II on Form CT-1040, <i>Schedule</i> 2, Line 53.	20.		

When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, *Schedule 2*, Line 53.

Schedule 2 - Line Instructions

Line 51: Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5 any **net** loss derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation whether or not income tax was actually paid to the jurisdiction(s). The modified amount is entered on Line 51.

Example: Fred's Connecticut adjusted gross income of \$60,000 includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter the \$80,000 on Line 51.

Line 52: Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and two-letter code of the state.

Standard Two-Letter Codes

AlabamaAL	LouisianaLA	OhioOH
Arizona AZ	MaineME	OklahomaOK
Arkansas AR	MarylandMD	OregonOR
California CA	MassachusettsMA	PennsylvaniaPA
ColoradoCO	MichiganMI	Rhode IslandRI
Delaware DE	MinnesotaMN	South CarolinaS C
District of Columbia DC	MississippiMS	TennesseeTN
GeorgiaGA	MissouriMO	UtahUT
HawaiiHI	MontanaMT	Vermont VT
Idaho ID	NebraskaNE	VirginiaVA
Illinois IL	New JerseyN J	West VirginiaWV
Indiana IN	New MexicoNM	Wisconsin WI
Iowa IA	New YorkNY	
Kansas KS	North CarolinaNC	
KentuckyKY	North DakotaND	

Line 53: Non-Connecticut Income

Complete the Schedule 2 Worksheet on this page to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jen is a Connecticut resident who worked in City Y, a city in State X, during the taxable year. Jen's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jen's Form CT-1040, Line 55, is \$7,800. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000 as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jen uses one column on Form CT-1040, *Schedule 2*. Jen pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jen's Form CT-1040, Line 51, is \$160,000, her *Schedule 2* is completed as follows:

	Column A	Column B
Line 52	State X, City Y	
Line 53	80,000 00	00
Line 54	.5000	
Line 55	7,800 00	00
Line 56	3,900 00	00
Line 57	6,360 00	00
Line 58	3,900 00	00
Line 59	Total Credit	3,900 00

Line 57: Income Tax Paid to a Qualifying Jurisdiction

Enter the total amount of income tax paid to a qualifying jurisdiction.

Income tax paid means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

Line 58

Enter the lesser of the amounts reported on Line 56 or Line 57.

Line 59: Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

You **must attach a copy of your return** filed with the qualifying jurisdiction(s) or the credit will be disallowed.

Schedule 3 – Property Tax Credit

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2009 to a Connecticut political subdivision on a primary residence, privately owned or leased motor vehicle, or both. You must attach Schedule 3 to Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2009(24)**, *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify

You may take credit against your 2009 Connecticut income tax liability for property tax payments you made on your primary residence, privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2009 qualify for this credit. This includes any installment payments you made during 2009 that were due in 2009 and any installments you prepaid during 2009 due in 2010. Supplemental property tax bills that were due during 2009 or 2010 also qualify if paid during 2009. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2009 (either by the leasing company or by you). Refer to your January 2010 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2010, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2007, grand list. The bill was payable in two installments, July 1, 2008, and January 1, 2009. If Lisa paid the January 1, 2009, installment on January 1, 2009, she is eligible to claim it on her 2009 income tax return. If she prepaid it during 2008, she is not eligible to take credit for it on her 2009 return, but she may have been eligible to take credit for it on her 2008 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2008, grand list. The bill was payable in two installments, July 1, 2009, and January 1, 2010. Mary is eligible to take credit for both installments on her 2009 income tax return if she paid both installments during 2009. If Mary waited until January 1, 2010, to pay her second installment, she is not eligible to take credit on her 2009 return for this installment, but she may be eligible to take credit for it on her 2010 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence, motor vehicle, or both) is \$500 per return regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040, Line 10, and is phased out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety and attach it to your return.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is single, filing separately, or head of household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 - Line Instructions

Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Date(s) Paid

Enter the date(s) you paid qualifying property tax.

Line 60: Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 61: Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is \$500.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 56,500 or less
Filing jointly or qualifying widow(e	r) \$100,500 or less
Filing separately	\$ 50,250 or less
Head of household	\$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 27 or visit the DRS website at **www.ct.gov/DRS** to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.

Property Tax Credit Table

Enter the amount from **Form CT-1040**, *Schedule 3 - Property Tax Credit*, Line 65, on Line 68 and Line 11, **if your filing status is:**

Otherwise, enter the decimal amount from the Property Tax Credit Table below on Form CT-1040, *Schedule 3*, Line 66.

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040, Line 5.

Single

If you are single and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$56,500	0
\$56,500	\$66,500	.10
\$66,500	\$76,500	.20
\$76,500	\$86,500	.30
\$86,500	\$96,500	.40
\$96,500	\$106,500	.50
\$106,500	\$116,500	.60
\$116,500	\$126,500	.70
\$126,500	\$136,500	.80
\$136,500	\$146,500	.90
\$146,500	and up	1.00

Filing Jointly or Qualifying Widow(er)

If you are filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$100,500	0
\$100,500	\$110,500	.10
\$110,500	\$120,500	.20
\$120,500	\$130,500	.30
\$130,500	\$140,500	.40
\$140,500	\$150,500	.50
\$150,500	\$160,500	.60
\$160,500	\$170,500	.70
\$170,500	\$180,500	.80
\$180,500	\$190,500	.90
\$190,500	and up	1.00

Filing Separately

If you are filing separately for federal and Connecticut or filing separately for Connecticut only and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

Head of Household

If you are head of household and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00

Schedule 4 – Individual Use Tax

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order companies or over the Internet and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete **Form CT-1040**, *Schedule 4 - Individual Use Tax*, to calculate your use tax liability.

List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price of these items should be reported. Multiply the sales and use tax rate of 6% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 4*, Line 69, and Form CT-1040, Line 15.

See Informational Publication 2009(33), *Q&A* on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.

Enter only those purchases subject to use tax you have not previously reported on **Form OP-186**, *Connecticut Individual Use Tax Return*.

You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15, you will not have filed a use tax return.

Line 69

Complete *Schedule 4 - Individual Use Tax* and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.

Use tax is due when taxable purchases are made but Connecticut sales tax is not paid. Any individual or business purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax must pay use tax. In general, the use tax rate for taxable goods or services is 6%. However, computer and data processing services are taxed at 1%.

The table below illustrates the use tax due for various levels of purchases subject to use tax.

		Sample Use	Tax Table		
Total Purchases Subject to Use Tax	Use Tax Due	Total Purchases Subject to Use Tax	Use Tax Due	Total Purchases Subject to Use Tax	Use Tax Due
\$ 25.00 50.00 75.00 100.00 150.00 200.00 250.00 300.00 350.00 400.00 450.00 500.00 650.00	\$ 1.50 3.00 4.50 6.00 9.00 12.00 15.00 18.00 21.00 24.00 27.00 30.00 33.00 36.00 39.00	\$ 1.100.00 1.200.00 1,300.00 1,400.00 1,500.00 1,600.00 1,700.00 1,800.00 1,900.00 2,000.00 2,100.00 2,200.00 2,300.00 2,400.00 2,500.00	\$ 66.00 72.00 78.00 84.00 90.00 96.00 102.00 108.00 114.00 120.00 132.00 138.00 144.00 150.00	\$ 3,200.00 3,300.00 3,400.00 3,500.00 3,600.00 3,700.00 3,800.00 4,000.00 4,100.00 4,200.00 4,400.00 4,500.00 4,600.00	\$ 192.00 198.00 204.00 210.00 216.00 222.00 228.00 234.00 240.00 246.00 252.00 258.00 264.00 270.00 282.00
700.00 750.00 800.00 850.00 900.00 1,000.00	42.00 45.00 48.00 51.00 54.00 60.00	2,600.00 2,700.00 2,800.00 2,900.00 3,000.00 3,100.00	156.00 162.00 168.00 174.00 180.00 186.00	4,700.00 4,800.00 4,900.00 5,000.00	282.00 288.00 294.00 300.00

Amended Returns

Purpose: Use a 2009 Form CT-1040X to amend a previously-filed 2009 Connecticut income tax return for individuals. If Form CT-1040X is filed to have an overpayment of Connecticut income tax refunded or credited, it must be filed before the Connecticut statute of limitations expires. Generally, the Connecticut statute of limitations for refunding or crediting any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of

limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If you were required to file an amended return, but failed to do so, a penalty may be imposed. Interest will also be assessed on any additional Connecticut income tax not paid on or before the due date. See *Interest and Penalties* on Page 11.

Visit the DRS **Taxpayer Service Center** (*TSC*) at www.ct.gov/TSC to file Form CT-1040X online.

You must file Form CT-1040X in the following circumstances:

1. The IRS or federal courts change or correct your federal income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than 90 days after the date you filed your timely amended federal return. If you file Form CT-1040X no later than 90 days after the date of filing the timely amended federal income tax return, any Connecticut income tax overpayment resulting from filing the timely amended federal income tax return will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
3. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and the tax officials or courts of the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the final determination. If you file Form CT-1040X no later than 90 days after the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
4. You claimed a credit for income tax paid to a qualifying jurisdiction on your original income tax return and you filed a timely amended income tax return with that qualifying jurisdiction and the amendment results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	File Form CT-1040X no later than 90 days after the date you filed your amended return with the qualifying jurisdiction. If you file Form CT-1040X no later than 90 days after the final determination and you claimed credit for income tax paid to a qualifying jurisdiction on your original income tax return, any Connecticut income tax overpayment resulting from the final determination will be refunded or credited to you, even if the Connecticut statute of limitations has otherwise expired.
5. If none of the above circumstances apply, but you made a mistake or omission on your Connecticut income tax return and the mistake or omission results in your Connecticut income tax being overpaid or underpaid.	File Form CT-1040X no later than three years after the due date of your return, or if you filed a timely request for an extension of time to file, three years after the date of filing the return or three years after the extended due date, whichever is earlier.

Do not file Form CT-1040X for any of the following reasons:

- To have an overpayment refunded instead of applied to next year's estimated tax or to change your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year to claim a credit for income tax paid on income included in your Connecticut adjusted gross income for that year and repaid in a later taxable year. File Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See **Policy Statement 2001(14)**, *Claims for Refund Made by Financially Disabled Individuals*.

If CT AG	l is ***	And you a	are			If CT AG	il is ***	And you	are			If CT AG	l is ***	And you	are		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
¢0	12,000	NO T	'AX DU	-		\$15.	000					\$18.	000		l	I	
	······	0		0	0			15	0	27	Λ			68	0	108	0
12,000	,		0		-	-	15,050				0		18,050				
12,050	,	0	0	1	0	15,050		16	0	28	0	,	18,100	69	0	109	0
12,100	,	0	0	1	0		15,150	16	0	28	0		18,150	69	0	110	0
12,150		0	0	1	0	15,150		16	0	29	0		18,200	70	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	17	0	29	0	18,250	18,300	71	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	17	0	30	0	18,300	18,350	80	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	18	0	30	0	18,350	18,400	81	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	18	0	31	0	18,400	18,450	81	0	116	0
12,450		0	0	4	0	15,450	15,500	19	0	31	0	18,450	18,500	82	0	117	0
40 500	40 EE0	0	0	4	0	45 500	4E EE0	10	0	27	0	40 E00	40 EE0	02	0	107	0
12,500		0		4	0	-	15,550	19	0	37	0		18,550	83		127	0
12,550	,	0	0	4	0		15,600	19	0	38	0		18,600	84	0	128	0
12,600	,	0	0	5	0		15,650	20	0	38	0		18,650	84	0	129	0
12,650		0	0	5	0	15,650		20	0	39	0		18,700	85	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	20	0	39	0	18,700	18,750	86	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	21	0	40	0	18,750	18,800	87	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	21	0	40	0	18,800	18,850	96	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	22	0	41	0	18,850	18,900	97	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	22	0	41	0	18,900	18,950	98	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	22	0	42	0	18,950	19,000	99	0	136	0
\$13	,000					\$16	,000					\$19	,000				
13,000	13,050	0	0	8	0	16,000	16,050	23	0	48	0		19,050	99	0	137	0
13,050	,	1	0	8	0		16,100	23	0	49	0		19,100	100	0	138	1
13,100	13,150	1	0	8	0	16,100	16,150	23	0	50	0	19,100	19,150	101	0	139	1
13,150	13,200	1	0	9	0	16,150	16,200	24	0	50	0	19,150	19,200	102	0	140	1
13,200		2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
13,250	13.300	2	0	10	0	16 250	16,300	25	0	51	0	19 250	19,300	104	0	142	2
13,300		2	0	10	0		16,350	30	0	52	0		19,350	114	0	143	2
13,350	,	3	0	10	0	16,350		30	0	53	0		19,400	115	0	143	3
13,400		3	0	11	0	16,400		31	0	53	0		19,450	116	0	145	3
13,450		4	0	11	0	-	16,500	31	0	53 54	0		19,500	117	0	145	4
												_					
13,500		4	0	11	0	-	16,550	32	0	61	0		19,550	117	0	147	4
13,550		4	0	12	0	16,550		32	0	62	0		19,600	118	0	148	4
13,600		5	0	12	0	-	16,650	33	0	62	0		19,650	119	0	149	5
13,650		5	0	13	0	16,650		33	0	63	0	,	19,700	120	0	150	5
13,700	13,750	5	0	13	0	16,700	16,750	34	0	64	0	19,700	19,750	121	0	151	5
13,750	13,800	6	0	13	0	16,750	16,800	34	0	64	0	19,750	19,800	122	0	152	6
13,800	13,850	6	0	14	0	16,800	16,850	40	0	65	0	19,800	19,850	133	0	153	6
13,850		7	0	14	0		16,900	41	0	66	0		19,900	134	0	154	7
13,900	13,950	7	0	14	0	16,900	16,950	41	0	66	0	19,900	19,950	135	0	155	7
13,950		7	0	15	0		17,000	42	0	67	0		20,000	136	0	156	7
\$14	,000					\$17	,000					\$20	,000				
14,000		8	0	15	0		17,050	42	0	75	0		20,050	137	0	169	8
14,050		8	0	16			17,100	43	0	76	0		20,100	138	0	170	8
14,100		8	0	16	0	17,100	17,150	43	0	77	0	20,100	20,150	139	0	171	8
14,150	14,200	9	0	16	0		17,200	44	0	78	0	20,150	20,200	140	0	172	9
14,200		9	0	17	0		17,250	44	0	78	0		20,250	141	0	173	9
14,250		10	0	17	0	17 250	17,300	45	0	79	0	20 250	20,300	142	0	174	10
14,300		10	0	17			17,350	52	0	80	0		20,350	143	0	175	10
14,350		10	0	18	0		17,330	53	0	81	0		20,330	143	0	176	10
14,400	,	11	0	18	0	,	17,450	53	0	81	0		20,450	145	0	177	11
14,450		11	0	19	0		17,500	54	0	82	0		20,500	146	0	177	11
14,500		11	0	19			17,550	54	0	91	0		20,550	147	0	192	11
14,550		12	0	19			17,600	55	0	92	0		20,600	148	0	193	12
14,600		12	0	20			17,650	56	0	93	0		20,650	149	0	194	12
14,650		13	0	20	0		17,700	56	0	94	0		20,700	150	0	195	13
14,700	14,750	13	0	20	0	17,700	17,750	57	0	94	0	20,700	20,750	151	0	196	13
14,750	14,800	13	0	21	0	17,750	17,800	57	0	95	0	20,750	20,800	152	0	197	13
14,800	14,850	14	0	21	0	17,800	17,850	65	0	96	0	20,800	20,850	153	0	199	14
14,850	14,900	14	0	22	0	17,850	17,900	66	0	97	0	20,850	20,900	154	0	200	14
14,900		14	0	22	0		17,950	66	0	98	0	20,900	20,950	155	0	201	14
14,950	15,000	15	0	22	0	17,950	18,000	67	0	99	0	20,950	21,000	156	0	202	15
* This co	lumn is als	o used for	civil unio	n filing joint	ly or by a q	ualifying	widow(er).	** This co	olumn is al:	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And you	are			If CT AG	il is ***	And you	are			If CT AG	il is ***	And you	are		
	Less		* Married	** Married			Less		* Married	** Married			Less		* Married	** Married	
More	Than or	Single	Filing	Filing	Head of Household	More	Than or	Single	Filing	Filing	Head of Household	More	Than or	Single	Filing	Filing	Head of Household
Than	Equal To		Jointly	Separately	nousellolu	Than	Equal To		Jointly	Separately	nousenoiu	Than	Equal To		Jointly	Separately	nousenoiu
\$21	.000				I	\$24	.000					\$27	.000		I		
21,000		156	0	217	15		24,050	299	0	384	45		27,050	511	23	676	144
21,050		157	0	218	16	-	24,100	301	1	386	46	1 -	27,100	513	23	678	145
21,100	, i	158	0	219	16	-	24,150	303	1	388	46	1 -	27,150	521	23	681	146
21,150	,	159	0	220	16	-	24,200	305	1	390	47	1 -	27,200	524	24	683	147
21,200	-	160	0	221		24,200		307	2	392	47		27,250	526	24	685	148
21,250	,	161	0	223	17	-	24,300	309	2	394	47	1 -	27,300	528	25	687	149
21,300	,	162	0	224	17	-	24,350	311	2	396	48	1 -	27,350	530	25	690	150
21,350	-	163	0	225	18		24,400	313	3	398	48	1 -	27,400	532	25	692	151
21,400		164	0	226	18		24,450	316	3	401	49	,	27,450	534	26	694	152
21,450	21,500	165	0	227	19	24,450	24,500	318	4	403	49	27,450	27,500	536	26	696	153
21,500	21,550	166	0	243	19	24,500	24,550	320	4	405	58	27,500	27,550	539	26	699	166
21,550	21,600	167	0	244	19	24,550	24,600	322	4	407	59	27,550	27,600	541	27	701	167
21,600	21,650	168	0	245	20	24,600	24,650	324	5	409	59	27,600	27,650	549	27	703	168
21,650	21,700	169	0	247	20	24,650	24,700	326	5	411	60	27,650	27,700	551	28	705	169
21,700	-	183	0	248	20		24,750	328	5	413	60	1 -	27,750	554	28	708	170
				249					4						28		171
21,750	,	184 185	0	249 251	21 21	-	24,800	330 333	6	415 419	61 61	1 -	27,800	556 558	28 29	710 712	171
21,800 21,850		185 196	0	251 252	21	-	24,850	333 335	6	418	61 62		27,850		29 29	712 714	172
21,850	, i	186 187	0	252 253	22	-	24,900	335	7 7	420 422	62 62	1 -	27,900	560 562		714 717	
21,900	, i	187 188	0	253 254	22 22		24,950 25,000	337	7	422 424	62 63		27,950 28,000	562 564	29 30	717 719	174 175
		100	U	4J4				JJ7		744	UJ			JU4	JU	117	173
	,000	100	^	OE/	าา		35.050	2/14	0	474	70		,000	/10	20	7//	17/
22,000		190	0	256	23		25,050	341	8	474	72 72	1 ′	28,050	610	30	766	176
22,050 22,100	,	191 192	0 0	258 260	23 23	,	25,100 25,150	343 345	8 8	476 478	73 74	1 ′	28,100 28,150	612 622	31 31	768 771	177 178
22,100	, i	192	0	262	23 24	-	25,130	343	9	476	74 74	1 -		624	31	771	176
22,130	-	208	0	265	24		25,250	350	9	483	74 75	1 -	28,200 28,250	626	32	775	180
22,250	,	209	0	267	25	-	25,300	352	10	485	75	1 -	28,300	628	32	777	181
22,300	,	210	0	269	25	-	25,350	354	10	487	76	1 -	28,350	630	32	780	182
22,350	-	211	0	271	25	-	25,400	356	10	489	77	1 -	28,400	633	33	782	183
22,400		212	0	273	26		25,450	358	11	491	77	1 -	28,450	635	33	784	184
22,450	22,500	213	0	275	26	25,450	25,500	360	11	493	78	28,450	28,500	637	34	786	185
22,500	22,550	214	0	277	26	25,500	25,550	362	11	501	88	28,500	28,550	639	34	789	186
22,550	22,600	215	0	279	27	25,550	25,600	364	12	504	89	28,550	28,600	641	34	791	187
22,600	22,650	217	0	282	27	25,600	25,650	367	12	506	89	28,600	28,650	651	35	793	188
22,650	22,700	218	0	284	28	25,650	25,700	369	13	508	90	28,650	28,700	653	35	795	189
22,700	22,750	233	0	286	28	25,700	25,750	371	13	510	91	28,700	28,750	655	35	798	190
22,750	22 800	235	0	288	28	25 750	25,800	373	13	512	91	28 750	28,800	657	36	800	191
22,800	,	236	0	290	29		25,850	375	14	514	92		28,850	660	36	802	192
22,850	,	237	0	292	29	-	25,900	377	14	517	93	,	28,900	662	37	804	193
22,900	-	238	0	294	29		25,950	379	14	519	93		28,950	664	37	807	194
22,950		239	0	296			26,000	381	15	521	94		29,000	666	37	809	195
	,000		-				,000				*		,000				-
23,000		241	0	299	30		26,050	426	15	573	105		29,050	713	38	856	195
23,050	,	243	0	301	31	-	26,100	428	16	575	106		29,100	715	38	858	196
23,100		245	0	303			26,150	430	16	578	107	,	29,150	726	38	861	197
23,150		247	0	305	31		26,200	432	16	580	108		29,200	728	39	863	198
23,200		265	0	307			26,250	435	17	582	108	1 ′	29,250	730	39	865	199
23,250		267		309			26,300	437	17		109		29,300	732		867	
23,250	,	267 269	0 0	309		26,250		437	17	584 586	110		29,300 29,350	735 735	40 40	867 870	200 201
23,350		209	0	313	33		26,350	439	18	589	110	1 ′	29,350	737	40	870 872	201
23,400	, i	273	0	316			26,450	443	18	591	111	1 ′	29,400	737	41	874	202
23,450		275	0	318		26,450		445	19	593	112	1 ′	29,500	741	41	876	203
23,500		277	0	320		26,500		447	19	602	124	1 -	29,550	744	41	879	205
23,550	,	279	0	322	34	-	26,600	449	19	604	125	1 -	29,600	746	42	881	206
23,600		282	0	324	35 25		26,650	452 454	20	606	126 127		29,650	748 750	42	883	207
23,650		284	0	326			26,700	454 456	20	609 611	127 127		29,700	750 753	43 43	885 888	208
23,700		286	0	328	35		26,750	456	20	611	127		29,750	753	43	888	209
23,750	,	288	0	330	36	-	26,800	458	21	613	128	1 -	29,800	755	43	890	210
23,800	,	290	0	333	36	-	26,850	460	21	615	129	1 -	29,850	757	44	892	211
23,850		292	0	335	37		26,900	462	22	617	130		29,900	759	44	894	212
23,900		294	0	337			26,950	464	22	620	131		29,950	762	44	897	213
23,950	24,000	296	0	339	37	26,950	27,000	466	22	622	132	29,950	30,000	764	45	899	214
* This co	lumn is als	so used for	civil unior	n filing join	tly or by a q	ualifying	widow(er).	** This co	lumn is als	so used for	civil union	filing sep	arately.	С	ontinued	on the n	ext page

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More Than	Less Than or Equal To	And you a	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	And you Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household
\$30	.000					\$ 33	.000					\$36	,000				
30,000	·	811	54	946	215		33,050	1081	162	1216	273		36,050	1351	234	1441	452
-		813	55			-	-	1081		1218	273	-			235		454
30,050	-			948	216	33,050	-		163			36,050		1353		1443	
30,100	-	816	55	951	217	33,100	-	1086	164	1221	275	36,100		1356	236	1446	456
30,150		818	56	953	218	33,150		1088	165	1223	276	36,150		1358	237	1448	458
30,200	30,250	820	56	955	219	33,200	33,250	1090	166	1225	277	36,200	36,250	1360	238	1450	460
30,250	30,300	822	56	957	220	33,250	33,300	1092	167	1227	278	36,250	36,300	1362	239	1452	462
30,300	30,350	825	57	960	221	33,300	33,350	1095	168	1230	279	36,300	36,350	1365	240	1455	464
30,350		827	57	962	222	33,350	-	1097	169	1232	280	36,350		1367	241	1457	466
30,400	-	829	58	964	223	33,400	-	1099	170	1234	281	36,400		1369	242	1459	469
30,450	-	831	58	966	224	33,450	-	1101	171	1236	282	36,450		1371	243	1461	471
												_	-				
30,500		834	69	969	225	-	33,550	1104	186	1239	283	36,500		1374	244	1464	473
30,550		836	69	971	226	33,550	-	1106	187	1241	284	36,550		1376	245	1466	475
30,600	,	838	70	973	227	33,600		1108	188	1243	285	36,600	,	1378	246	1468	477
30,650		840	70	975	228	33,650		1110	189	1245	286	36,650		1380	247	1470	479
30,700	30,750	843	71	978	229	33,700	33,750	1113	190	1248	287	36,700	36,750	1383	248	1473	481
30,750	30.800	845	71	980	230	33.750	33,800	1115	191	1250	288	36,750	36.800	1385	249	1475	483
30,800		847	72	982	231	33,800	-	1117	192	1252	289	36,800		1387	250	1477	486
30,850		849	72	984	232	33,850	,	1117	193	1252	290	36,850		1389	251	1477	488
30,900		852	73	987	232	33,900	-	1119	193	1254	290	36,900		1392	252	1479	490
-		854	73	989				1124	195	1257	292	36,950		1394	253	1484	490
30,950		034	13	707	∠34		34,000	1124	170	1207	L1L		· · ·	1374	۷۵۵	1404	474
	,000	001	0.4	1007	004		,000	1174	105	1007	017		,000	1444	05.4	1407	404
31,000		901	84	1036	234	-	34,050	1171	195	1306	316	37,000		1441	254	1486	494
31,050		903	85	1038	235	34,050	-	1173	196	1308	317	37,050		1443	255	1488	496
31,100	-	906	86	1041	236	-	34,150	1176	197	1311	318	37,100		1446	256	1491	498
31,150		908	86	1043	237	34,150		1178	198	1313	319	37,150		1448	257	1493	500
31,200	31,250	910	87	1045	238	34,200	34,250	1180	199	1315	320	37,200	37,250	1450	258	1495	503
31,250	31.300	912	87	1047	239	34,250	34.300	1182	200	1317	321	37,250	37.300	1452	259	1497	505
31,300		915	88	1050	240	34,300		1185	201	1320	322	37,300		1455	260	1500	507
31,350		917	89	1052	241	-	34,400	1187	202	1322	323	37,350		1457	261	1502	509
31,400		919	89	1054	241	-	34,450	1189	202	1324	324	37,400		1459	262	1502	511
31,450	-	921	90	1054	242		34,500	1191	203	1324	325	37,450		1461	263	1504	513
	•																
31,500		924	102	1059	244	-	34,550	1194	205	1329	349	37,500	,	1464	264	1509	515
31,550		926	102	1061	245	34,550	-	1196	206	1331	350	37,550	,	1466	265	1511	517
31,600	31,650	928	103	1063	246	34,600	34,650	1198	207	1333	352	37,600		1468	266	1513	520
31,650	31,700	930	104	1065	247		34,700	1200	208	1335	353	37,650		1470	267	1515	522
31,700	31,750	933	104	1068	248	34,700	34,750	1203	209	1338	354	37,700	37,750	1473	268	1518	524
31.750	31 200	935	105	1070	249	34,750		1205	210	1340	355	37,750		1475	269	1520	526
31,750	. ,	935 937	105	1070	249 250	34,750		1205	210	1340	356	37,800		1475	269 270	1520	526 528
31,850		937	106	1072			34,900	1207	211	1344	357	37,850	,	1477	270	1522	530
												′	′ ′			1524	
31,900		942	107	1077	252	34,900		1212	213	1347		37,900		1482	272	1527	532 524
31,950		944	108	1079	253	34,950		1214	214	1349	359	37,950		1484	273	1029	534
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32,000		991	120	1126	254	,	35,050	1261	215	1396	385		38,050	1531	273	1531	579
32,050		993	121	1128		35,050		1263	216	1398	387	38,050	,	1533	274	1533	581
32,100	,	996	122	1131		35,100		1266	217	1401	389	38,100		1536	275	1536	583
32,150		998	123	1133		35,150		1268	218	1403	391	38,150	,	1538	276	1538	585
32,200	32,250	1000	123	1135	258	35,200	35,250	1270	219	1405	393	38,200	38,250	1540	277	1540	588
32,250	32,300	1002	124	1137	259	35,250	35,300	1272	220	1407	395	38,250	38,300	1542	278	1542	590
32,300	-	1005	125	1140		35,300		1275	221	1410	397	38,300		1545	279	1545	592
32,350	-	1003	126	1142	261	-	35,400	1277	222	1412	399	38,350		1547	280	1547	594
32,400		1007	126	1144		35,400		1277	223	1414	401	-	38,450	1549	281	1549	596
32,450		1007	127	1144	263	35,450		1277	224	1416	403	38,450	,	1551	282	1551	598
													·				
32,500	-	1014	141	1149	264	35,500		1284	225	1419	430	38,500		1554	283	1554	600
32,550		1016	141	1151		35,550		1286	226	1421	432	38,550		1556	284	1556	602
32,600		1018	142	1153		-	35,650	1288	227	1423	435	38,600	,	1558	285	1558	605
32,650		1020	143	1155		35,650		1290	228	1425	437	38,650		1560	286	1560	607
32,700	32,750	1023	144	1158	268	35,700	35,750	1293	229	1428	439	38,700	38,750	1563	287	1563	609
32,750	32 800	1025	145	1160		35,750		1295	230	1430	441	38,750	38 800	1565	288	1565	611
	32,850	1023	145	1162		35,800		1297	231	1430	443	38,800		1567	289	1567	613
		1027				35,850		1297		1432		38,850		1567	289 290	1567	
	34.300		146	1164		-		1302	232 233	1434	445 447	38,900		1572	290 291	1569	615 617
32,850		1/122	1/1/					13117	/ 5 5	145/	44/	. 20 4000	20 4211	1277			nı/
32,850 32,900	32,950	1032	147	1167		35,900							,				
32,850 32,900 32,950	32,950 33,000	1034	148	1169		35,950	36,000	1304	234	1439	449	38,950	39,000	1574	292	1574	619 ext page

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* This column is also used for civil union filing jointly or by a qualifying widow(er). ** This column is also used for civil union filing separately. Continued on the next page	41,950	42,000	1709	458	1709	874	44,950	45,000	1844	551	1844	1156	47,950	48,000	1979	679	1979	1466
	* This co	lumn is als	so used for	civil unio	n filing join	lly or by a c	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

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Than	Equal To	Olligie	Jointly	Separately	Household	Than	Equal To	Omgre	Jointly	Separately	Household	Than	Equal To	Olligie	Jointly	Separately	Household
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48,000	,	1981	724	2003		51,000		2116	1013	2281	1783	,	54,050	2376	1306	2501	2053
48,050	48,100	1983	726	2005	1515	51,050	51,100	2118	1015	2283	1785	54,050	54,100	2379	1308	2504	2055
48,100	48,150	1986	728	2008	1518	51,100	51,150	2121	1018	2286	1788	54,100	54,150	2381	1311	2506	2058
48,150	48,200	1988	730	2010	1520	51,150	51,200	2123	1020	2288	1790	54,150	54,200	2383	1313	2509	2060
48,200	48,250	1990	732	2012	1522	51,200	51,250	2125	1022	2290	1792	54,200	54,250	2386	1315	2511	2062
		1992	734	2015	1524			2127	1024	2293	1794		54,300	2388	1317	2514	2064
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48,300	,	1995	736	2017	1527	51,300		2130	1026	2295	1797	1 -	54,350	2390	1320	2516	2067
48,350	′	1997	738	2019	1529	51,350		2132	1029	2298	1799	1 -	54,400	2393	1322	2519	2069
48,400		1999	741	2021	1531	51,400		2134	1031	2300	1801	1 -	54,450	2395	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2136	1033	2303	1803	54,450	54,500	2398	1326	2524	2073
48,500	48,550	2004	745	2048	1536	51,500	51,550	2139	1047	2329	1806	54,500	54,550	2425	1329	2526	2076
48,550		2006	747	2050	1538	51,550		2141	1049	2331	1808	1 -	54,600	2428	1331	2529	2078
48,600		2008	749	2053	1540	51,600		2143	1051	2334	1810	1 -	54,650	2430	1333	2531	2080
48,650	,	2010	751	2055	1542	51,650	,	2145	1054	2336	1812		54,700	2432	1335	2534	2082
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48,800		2017	758	2062	1549	51,800		2152	1060	2343	1819	1 -	54,850	2440	1342	2541	2089
48,850		2019	760	2064	1551	51,850		2154	1062	2346	1821	1 -	54,900	2442	1344	2544	2091
48,900	48,950	2022	762	2067	1554	51,900	51,950	2157	1065	2348	1824	54,900	54,950	2444	1347	2546	2094
48,950	49,000	2024	764	2069	1556	51,950	52,000	2159	1067	2351	1826	54,950	55,000	2447	1349	2549	2096
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49,000		2026	809	2094	1603	52,000		2185	1126	2377	1873		55,050	2475	1396	2551	2143
49,050		2028	811	2096	1605	52,050		2187	1128	2380	1875	1 -	55,100	2477	1398	2554	2145
49,100		2020	813	2098	1608	52,100		2190	1131	2382	1878		55,150	2480	1401	2556	2148
49,150	,	2033	815	2101	1610	52,150		2192	1133	2385	1880	1 -	55,200	2482	1403	2559	2150
49,200		2035	817	2101	1612	52,200		2194	1135	2387	1882	1 -	55,250	2484	1405	2561	2152
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49,250	,	2037	819	2105	1614	52,250		2197	1137	2390	1884	1 -	55,300	2487	1407	2564	2154
49,300		2040	821	2108	1617	52,300		2199	1140	2392	1887		55,350	2489	1410	2566	2157
49,350		2042	823	2110	1619	52,350	52,400	2201	1142	2395	1889	55,350	55,400	2492	1412	2569	2159
49,400	49,450	2044	826	2112	1621	52,400	52,450	2203	1144	2397	1891	55,400	55,450	2494	1414	2571	2161
49,450	49,500	2046	828	2115	1623	52,450	52,500	2206	1146	2400	1893	55,450	55,500	2497	1416	2574	2163
49,500	49 550	2049	830	2140	1626	52,500	52 550	2232	1149	2426	1896	55 500	55,550	2525	1419	2576	2166
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49,600		2053	834	2144	1630	52,600			1153	2431	1900		55,650	2530	1423	2581	2170
49,650		2055	836	2147	1632	52,650		2239	1155	2434	1902		55,700	2532	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2241	1158	2436	1905	55,700	55,750	2535	1428	2586	2175
49,750	49,800	2060	840	2151	1637	52,750	52,800	2244	1160	2439	1907	55,750	55,800	2537	1430	2589	2177
49,800	49,850	2062	843	2154	1639	52,800	52,850	2246	1162	2441	1909	55,800	55,850	2539	1432	2591	2179
49,850	49,900	2064	845	2156	1641	52,850	52,900	2248	1164	2444	1911	55,850	55,900	2542	1434	2594	2181
49,900	′	2067	847	2158	1644	52,900		2251	1167	2446	1914		55,950	2544	1437	2596	2184
49,950	,	2069	849	2161		52,950		2253	1169	2449	1916		56,000	2547	1439	2599	2186
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50,100		2076	908	2191		53,100		2284	1221	2456	1968	1 -	56,150	2580	1491	2606	2238
50,150		2078	911	2193		53,150		2287	1223	2459	1970		56,200	2583	1493	2609	2240
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50,250	50,300	2082	915	2198	1704	53,250	53,300	2291	1227	2464	1974	56,250	56,300	2588	1497	2614	2244
50,300	50,350	2085	917	2200	1707	53,300	53,350	2294	1230	2466	1977	56,300	56,350	2590	1500	2616	2247
50,350		2087	919	2203		53,350		2296	1232	2469	1979		56,400	2593	1502	2619	2249
50,400		2089	921	2205		53,400	53,450	2298	1234	2471	1981	56,400	56,450	2595	1504	2621	2251
50,450		2091	923	2208		53,450		2301	1236	2474	1983	1 ′	56,500	2598	1506	2624	2253
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50,500		2094	936	2233	1716	53,500		2328	1239	2476	1986	1 -	56,550	2626	1509	2626	2256
50,550		2096	939	2236		53,550		2330	1241	2479	1988		56,600	2629	1511	2629	2258
50,600		2098	941	2238		53,600		2332	1243	2481	1990		56,650	2631	1513	2631	2260
50,650		2100	943	2240		53,650		2335	1245	2484	1992		56,700	2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750	50.800	2105	947	2245	1727	53,750	53.800	2339	1250	2489	1997	56.750	56,800	2639	1520	2639	2267
50,800		2107	949	2248	1729	53,800		2342	1252	2491	1999	1 -	56,850	2641	1522	2641	2269
50,850		2107	952	2250		53,850		2344	1254	2494	2001		56,900	2644	1524	2644	2271
50,900		2112	954	2252		53,900		2344	1254	2494	2001	1 -	56,950	2646	1527	2646	2274
				2252		53,950			1257	2490		1 -	-		1527		2274
50,950		2114	956					2349	******		2006	***************************************	57,000	2649		2649	
* This co	lumn is als	so used for	civil unio	n filing join	lly or by a q	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And you a	are				il is ***						6l is ***	And you	are		
	Less		* Married	** Married			Less		* Married	** Married		ĺ	Less		* Married	** Married	
More	Than or	Single	Filing	Filing	Head of	More	Than or	Single	Filing	Filing	Head of	More	Than or	Single	Filing	Filing	Head of
Than	Equal To		Jointly	Separately	Household	Than	Equal To	3	Jointly	Separately	Household	Than	Equal To		Jointly	Separately	Household
¢ = 7	000				I	¢co	<u> </u>		I			463	1				<u> </u>
<u> </u>	,000	0/51	157/	0/51	0070		,000	2001	104/	2001	0.44.0		3,000	2051	0117	2051	0540
57,000		2651	1576	2651	2278		60,050	2801	1846	2801	2413		63,050	2951	2116	2951	2548
57,050		2654	1578	2654	2280		60,100	2804	1848	2804	2415		63,100	2954	2118	2954	2550
57,100		2656	1581	2656	2283	60,100		2806	1851	2806	2418		63,150	2956	2121	2956	2553
57,150		2659	1583	2659	2285		60,200	2809	1853	2809	2420		63,200	2959	2123	2959	2555
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
57,250	57,300	2664	1587	2664	2289	60,250	60,300	2814	1857	2814	2424	63,250	63,300	2964	2127	2964	2559
57,300	57,350	2666	1590	2666	2292	60,300	60,350	2816	1860	2816	2427	63,300	63,350	2966	2130	2966	2562
57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819			63,400	2969	2132	2969	2564
57,400	57,450	2671	1594	2671	2296	60,400	60,450	2821	1864	2821	2431		63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,500	57 550	2676	1599	2676	2301	60,500		2826	1869	2826	2436		63,550	2976	2139	2976	2571
57,550		2679	1601	2679	2303		60,600	2829	1871	2829	2438		63,600	2979	2141	2979	2573
57,600		2681	1603	2681	2305		60,650	2831	1873	2831	2440		63,650	2979	2141	2981	2575
57,650		2684	1605	2684	2307	60,650		2834	1875	2834	2440		63,700	2984	2145	2984	2577
		2686	1608						1878		2442		-	2986	2143	2986	2580
57,700				2686	2310	l •	60,750	2836		2836		1	63,750				
57,750		2689	1610	2689	2312		60,800	2839	1880	2839	2447	1 1	63,800	2989	2150	2989	2582
57,800		2691	1612	2691	2314	,	60,850	2841	1882	2841	2449		63,850	2991	2152	2991	2584
57,850		2694	1614	2694	2316	60,850		2844	1884	2844	2451		63,900	2994	2154	2994	2586
57,900		2696	1617	2696	2319		60,950	2846	1887	2846			63,950	2996	2157	2996	2589
57,950	<u>-</u>	2699	1619	2699	2321	60,950	61,000	2849	1889	2849	2456		64,000	2999	2159	2999	2591
\$58	,000					\$61	,000					\$64	,000				
58,000	58,050	2701	1666	2701	2323	61,000	61,050	2851	1936	2851	2458		64,050	3001	2206	3001	2593
58,050		2704	1668	2704	2325		61,100	2854	1938	2854			64,100	3004	2208	3004	2595
58,100		2706	1671	2706	2328	61,100	,	2856	1941	2856	2463		64,150	3006	2211	3006	2598
58,150		2709	1673	2709	2330		61,200	2859	1943	2859	2465		64,200	3009	2213	3009	2600
58,200	58,250	2711	1675	2711	2332	61,200	61,250	2861	1945	2861	2467	64,200	64,250	3011	2215	3011	2602
58,250	58,300	2714	1677	2714	2334	61,250	61,300	2864	1947	2864	2469	64,250	64,300	3014	2217	3014	2604
58,300	58,350	2716	1680	2716	2337	61,300	61,350	2866	1950	2866	2472	64,300	64,350	3016	2220	3016	2607
58,350	58,400	2719	1682	2719	2339	61,350	61,400	2869	1952	2869	2474	64,350	64,400	3019	2222	3019	2609
58,400	58,450	2721	1684	2721	2341	61,400	61,450	2871	1954	2871	2476	64,400	64,450	3021	2224	3021	2611
58,450	58,500	2724	1686	2724	2343	61,450	61,500	2874	1956	2874	2478	64,450	64,500	3024	2226	3024	2613
58,500	58 550	2726	1689	2726	2346	61,500	61 550	2876	1959	2876	2481	64 500	64,550	3026	2229	3026	2616
58,550		2729	1691	2729	2348		61,600	2879	1961	2879	2483		64,600	3029	2231	3029	2618
58,600		2731	1693	2731	2350	61,600		2881	1963	2881	2485		64,650	3031	2233	3031	2620
58,650		2734	1695	2734	2352		61,700	2884	1965	2884	2487		64,700	3034	2235	3034	2622
58,700		2736	1698	2736	2355	61,700		2886	1968	2886	2490		64,750	3036	2238	3036	2625
_																	
58,750	· ·	2739 2741	1700 1702	2739 2741	2357 2359	1 ′	61,800	2889 2891	1970 1972	2889 2891	2492 2494		64,800 64,850	3039 3041	2240 2242	3039 3041	2627 2629
58,800						61,800		2894	1972			1 1	,				
58,850 58 900	,	2744 2746	1704 1707	2744 2746	2361 2364	61,850 61,900		2894 2896	1974	2894 2896	2496 2499		64,900 64,950	3044 3046	2244 2247	3044 3046	2631 2634
58,900 58,950		2740	1707	2749	2366		62,000	2899	1977	2899			65,000	3049	2247	3049	2636
		£147	1/07	<u> </u>	2300			∠U77	17/7	<u> 2077</u>	ZJUI			JU47	<u> </u>	JU47	2000
\$59 59,000	,000	7751	175/	2751	2240		,000 62,050	2001	2024	2001	2502		65.050	2051	2296	2051	2420
59,050	· ·	2751 2754	1756 1758	2751	2368 2370	1 ′	62,050	2901 2904	2026 2028	2901 2904	2503 2505		65,050 65,100	3051 3054	2298	3051 3054	2638 2640
59,100		2754 2756	1761	2754 2756	2370	62,100	,	2904 2906	2028	2904 2906	2505		65,100	3054 3056	2301	3054 3056	2643
59,150		2759	1763	2759	2375		62,130	2900	2031	2900	2510	1 1	65,200	3059	2303	3059	2645
59,200		2761	1765	2761	2377	62,200		2911	2035	2911			65,250	3061	2305	3061	2647
i i	· ·						·										
59,250		2764	1767	2764	2379	62,250		2914	2037	2914		1 1	65,300	3064	2307	3064	2649
59,300		2766	1770	2766	2382	62,300		2916	2040	2916	2517		65,350	3066	2310	3066	2652
59,350 59,400		2769 2771	1772 1774	2769 2771	2384 2386	1 ′	62,400 62,450	2919 2921	2042 2044	2919 2921	2519 2521	1 1	65,400 65,450	3069 3071	2312 2314	3069 3071	2654 2656
59,400 59,450		2774	1774	2774	2388	62,450	,	2921	2044	2921 2924			65,500	3071	2314	3071	2658
i i	· ·						·										
59,500		2776	1779	2776	2391	62,500		2926	2049	2926			65,550	3076	2319	3076	2661
59,550		2779	1781	2779	2393		62,600	2929	2051	2929	2528		65,600	3079	2321	3079	2663
59,600		2781	1783	2781	2395		62,650	2931	2053	2931	2530		65,650	3081	2323	3081	2665
59,650		2784	1785	2784	2397		62,700	2934	2055	2934	2532		65,700	3084	2325	3084	2667
59,700	o9,/50	2786	1788	2786	2400	62,700	·	2936	2058	2936	2535	00,700	65,750	3086	2328	3086	2670
59,750		2789	1790	2789	2402	62,750	62,800	2939	2060	2939	2537		65,800	3089	2330	3089	2672
59,800	59,850	2791	1792	2791	2404	62,800	62,850	2941	2062	2941	2539	65,800	65,850	3091	2332	3091	2674
59,850		2794	1794	2794	2406		62,900	2944	2064	2944	2541	65,850	65,900	3094	2334	3094	2676
59,900	50 050	2796	1797	2796	2409	62,900	62,950	2946	2067	2946	2544		65,950	3096	2337	3096	2679
	33,330										05.47						
59,950		2799	1799	2799	2411	62,950	63,000	2949	2069	2949	2546	65,950	66,000	3099	2339	3099	2681

If CT AG	l is ***	And you	aro	ALI			I is ***			ЛІЗА				And you	aro		
More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Head of Household	More	Less Than or Equal To	Single	* Married Filing Jointly	** Married Filing Separately	Household
\$66	.000					\$60	.000					\$72	,000				
		2101	2204	2101	2402		***************************************	2251	2454	2251	2010			2401	2001	2401	2052
66,000		3101	2386	3101	2683		69,050	3251	2656	3251	2818		72,050	3401	2881	3401	2953
66,050		3104	2388	3104	2685	69,050	-	3254	2658	3254	2820	1 1	72,100	3404	2883	3404	2955
66,100		3106	2391	3106	2688	69,100	-	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958
66,150	66,200	3109	2393	3109	2690	69,150		3259	2663	3259	2825	72,150	72,200	3409	2888	3409	2960
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,250	66 200	3114	2397	3114	2694	60.250	69,300	3264	2667	3264	2829	72 250	72,300	3414	2892	3414	2964
-						69,300	,		2670								
66,300		3116	2400	3116	2697	1 1	,	3266		3266	2832		72,350	3416	2895	3416	2967
66,350		3119	2402	3119	2699	69,350	-	3269	2672	3269	2834	1 -	72,400	3419	2897	3419	2969
66,400		3121	2404	3121	2701	69,400	-	3271	2674	3271	2836	1 -	72,450	3421	2899	3421	2971
66,450	66,500	3124	2406	3124	2703	69,450	69,500	3274	2676	3274	2838	72,450	72,500	3424	2901	3424	2973
66,500	66,550	3126	2409	3126	2706	69,500	69,550	3276	2679	3276	2841	72,500	72,550	3426	2904	3426	2976
66,550		3129	2411	3129	2708	69,550	-	3279	2681	3279	2843	1 -	72,600	3429	2906	3429	2978
66,600		3131	2413	3131	2710	69,600	-	3281	2683	3281	2845		72,650	3431	2908	3431	2980
66,650		3134	2415	3134	2712	69,650		3284	2685	3284	2847		72,700	3434	2910	3434	2982
66,700		3136	2418	3136	2715	69,700		3286	2688	3286	2850	1 -	72,750	3436	2913	3436	2985
	•					'	,					1	•				
66,750		3139	2420	3139	2717	1 1	69,800	3289	2690	3289	2852	1 -	72,800	3439	2915	3439	2987
66,800		3141	2422	3141	2719		69,850	3291	2692	3291	2854	1 -	72,850	3441	2917	3441	2989
66,850	66,900	3144	2424	3144	2721	69,850	69,900	3294	2694	3294	2856	72,850	72,900	3444	2919	3444	2991
66,900	66,950	3146	2427	3146	2724	69,900	69,950	3296	2697	3296	2859		72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861	72,950	73,000	3449	2924	3449	2996
\$67	.000					\$70	.000					\$73	,000				
67,000	67,050	3151	2476	3151	2728	70,000	70,050	3301	2746	3301	2863	73,000	73,050	3451	2926	3451	2998
67,050	67,100	3154	2478	3154	2730	70,050	70,100	3304	2748	3304	2865	73,050	73,100	3454	2928	3454	3000
67,100	67,150	3156	2481	3156	2733	70,100	70,150	3306	2751	3306	2868	73,100	73,150	3456	2931	3456	3003
67,150		3159	2483	3159	2735		70,200	3309	2753	3309	2870	1 -	73,200	3459	2933	3459	3005
67,200		3161	2485	3161	2737	70,200		3311	2755	3311	2872		73,250	3461	2935	3461	3007
67,250		3164	2487	3164	2739	70,250		3314	2757	3314	2874		73,300	3464	2937	3464	3009
67,300	,	3166	2490	3166	2742		70,350		2760	3314	2877	1 -	73,350	3466	2940	3466	3012
-							-	3316				1 -					
67,350		3169	2492	3169	2744		70,400	3319	2762	3319	2879	1 -	73,400	3469	2942	3469	3014
67,400		3171	2494	3171	2746		70,450	3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67,550	3176	2499	3176	2751	70,500	70,550	3326	2769	3326	2886	73,500	73,550	3476	2949	3476	3021
67,550	67,600	3179	2501	3179	2753	70,550	70,600	3329	2771	3329	2888	73,550	73,600	3479	2951	3479	3023
67,600	67.650	3181	2503	3181	2755		70,650	3331	2773	3331	2890	1 -	73,650	3481	2953	3481	3025
67,650		3184	2505	3184	2757		70,700	3334	2775	3334	2892		73,700	3484	2955	3484	3027
67,700		3186	2508	3186	2760		70,750	3336	2778	3336	2895	1 1	73,750	3486	2958	3486	3030
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67,750	,	3189	2510	3189	2762		70,800	3339	2780	3339	2897		73,800	3489	2960	3489	3032
67,800	,	3191	2512	3191	2764	70,800		3341	2782	3341	2899		73,850	3491	2962	3491	3034
67,850		3194	2514	3194	2766		70,900	3344	2784	3344			73,900	3494	2964	3494	3036
67,900		3196	2517	3196	2769	70,900		3346	2787	3346		73,900		3496	2967	3496	3039
67,950		3199	2519	3199	2771	70,950		3349	2789	3349	2906	73,950		3499	2969	3499	3041
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68,000		3201	2566	3201	2773	71,000		3351	2836	3351		,	74,050	3501	2971	3501	3077
68,050		3204	2568	3204		71,050		3354	2838	3354		74,050		3504	2973	3504	3079
68,100		3206	2571	3206		71,100		3356	2841	3356		74,100		3506	2976	3506	3081
68,150		3209	2573	3209	2780	71,150		3359	2843	3359		74,150		3509	2978	3509	3084
68,200	68,250	3211	2575	3211	2782	71,200	71,250	3361	2845	3361	2917	74,200	74,250	3511	2980	3511	3086
68,250	68,300	3214	2577	3214	2784	71,250	71,300	3364	2847	3364	2919	74,250	74,300	3514	2982	3514	3088
68,300	68,350	3216	2580	3216	2787	71,300	71,350	3366	2850	3366	2922	74,300	74,350	3516	2985	3516	3091
68,350	68,400	3219	2582	3219	2789	71,350	71,400	3369	2852	3369	2924	74,350	74,400	3519	2987	3519	3093
68,400	68,450	3221	2584	3221	2791	71,400		3371	2854	3371	2926	74,400	74,450	3521	2989	3521	3095
68,450	68,500	3224	2586	3224	2793	71,450	71,500	3374	2856	3374	2928	74,450	74,500	3524	2991	3524	3097
68,500	68.550	3226	2589	3226	2796		71,550	3376	2859	3376	2931	74.500	74,550	3526	2994	3526	3134
68,550		3229	2591	3229	2798	71,550	-	3379	2861	3379		1 -	74,600	3529	2996	3529	3136
68,600		3231	2593	3231			71,650	3381	2863	3381		74,600		3531	2998	3531	3138
68,650		3234	2595	3234	2802	71,650		3384	2865	3384		74,650		3534	3000	3534	3141
68,700		3236	2598	3236		71,700		3386	2868	3386		74,700		3536	3003	3536	3143
-																	
68,750		3239	2600	3239	2807	71,750		3389	2870	3389		74,750		3539	3005	3539	3145
68,800		3241	2602	3241		71,800		3391	2872	3391		74,800		3541	3007	3541	3148
68,850		3244	2604	3244		71,850		3394	2874	3394		74,850		3544	3009	3544	3150
68,900		3246	2607	3246			71,950	3396	2877	3396		74,900		3546	3012	3546	3152
			2400	3249	2816	171 950	72,000	3399	2879	3399	2951	74.950	75,000	3549	3014	3549	3154
68,950	69,000	3249	2609	J247	2010	1. 1,000	- =,000	0077	2017			,		l			next page

If CT AG	l is ***	And you	are		LAL			And you)110 F				And you	are		
		, iii y c ii						, y o u						, and you			
More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of	More	Less Than or	Single	* Married Filing	** Married Filing	Head of
Than	Equal To	Olligio	Jointly	Separately	Household	Than	Equal To	Onigio	Jointly	Separately	Household	Than	Equal To	Omgic	Jointly	Separately	Household
.						A70						CO4					
\$75							,000						,000				
75,000	-	3551	3016	3551	3191	,	78,050	3701	3151	3701	3545	81,000		3851	3286	3851	3731
75,050	′ ′	3554	3018	3554	3193		78,100	3704	3153	3704	3548	81,050		3854	3288	3854	3734
75,100		3556	3021	3556	3196		78,150	3706	3156	3706	3550	81,100	-	3856	3291	3856	3736
75,150		3559	3023	3559	3198		78,200	3709	3158	3709	3553	81,150		3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75.300	3564	3027	3564	3203	78.250	78,300	3714	3162	3714	3558	81,250	81.300	3864	3297	3864	3744
75,300	-	3566	3030	3566	3205		78,350	3716	3165	3716	3560	81,300		3866	3300	3866	3746
75,350	· ·	3569	3032	3569	3207	78,350	,	3719	3167	3719	3563	81,350		3869	3302	3869	3749
75,400		3571	3034	3571	3210		78,450	3721	3169	3721	3565	81,400		3871	3304	3871	3751
75,450		3574	3036	3574	3212		78,500	3724	3171	3724	3568	81,450	-	3874	3306	3874	3754
													-				
75,500		3576	3039	3576	3249		78,550	3726	3174	3726	3606	81,500		3876	3309	3876	3756
75,550		3579	3041	3579	3251		78,600	3729	3176	3729	3609	81,550		3879	3311	3879	3759
75,600		3581	3043	3581	3254		78,650	3731	3178	3731	3611	81,600		3881	3313	3881	3761
75,650		3584	3045	3584	3256		78,700	3734	3180	3734	3614	81,650		3884	3315	3884	3764
75,700	75,750	3586	3048	3586	3258	78,700	78,750	3736	3183	3736	3616	81,700	81,750	3886	3318	3886	3766
75,750	75.800	3589	3050	3589	3261	78,750	78,800	3739	3185	3739	3619	81,750	81.800	3889	3320	3889	3769
75,800		3591	3052	3591	3263	78,800	-	3741	3187	3741	3621	81,800		3891	3322	3891	3771
75,850		3594	3054	3594	3265		78,900	3744	3189	3744	3624	81,850		3894	3324	3894	3774
75,900		3596	3057	3596	3268	78,900	-	3746	3192	3746	3626	81,900		3896	3327	3896	3776
75,950	-	3599	3059	3599		78,950		3749	3194	3749		81,950		3899	3329	3899	3779
\$76		0077	0007	0077	02.10		,000	07.17	0171	07.17	0027		,000	0077	0027	0077	0777
		3601	3061	3601	3307			3751	3196	3751	3631		•	3901	3331	3901	3781
76,000 76,050		3604	3063	3604	3307	79,000	79,050	3751	3198	3751	3634	82,000 82,050		3901	3333	3901	3781
76,100		3606	3066	3606	3312		79,150	3756	3201	3756	3636	82,100		3904	3336	3904	3786
76,100		3609	3068	3609	3314	79,150	,	3759	3203	3759	3639	82,150		3909	3338	3909	3789
76,130		3611	3070	3611	3317	79,200		3761	3205	3761	3641	82,200		3911	3340	3911	3791
70,200	70,230	3011	3070	3011	3317	79,200	19,230	3/01	3203	3/01	3041	02,200	02,230	3711	3340	3711	3/71
76,250	-	3614	3072	3614	3319	79,250	79,300	3764	3207	3764	3644	82,250	82,300	3914	3342	3914	3794
76,300	76,350	3616	3075	3616	3321	79,300	79,350	3766	3210	3766	3646	82,300	82,350	3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350		3919	3347	3919	3799
76,400	76,450	3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76.550	3626	3084	3626	3366	79.500	79,550	3776	3219	3776	3656	82,500	82.550	3926	3354	3926	3806
76,550		3629	3086	3629	3368		79,600	3779	3221	3779	3659	82,550		3929	3356	3929	3809
76,600		3631	3088	3631	3371		79,650	3781	3223	3781	3661	82,600	-	3931	3358	3931	3811
76,650		3634	3090	3634	3373		79,700	3784	3225	3784	3664	82,650		3934	3360	3934	3814
76,700		3636	3093	3636	3376	79,700		3786	3228	3786	3666	82,700	,	3936	3363	3936	3816
												-					
76,750		3639	3095	3639	3378		79,800	3789	3230	3789	3669	82,750		3939	3365	3939	3819
76,800		3641	3097	3641	3380	,	79,850	3791	3232	3791	3671	82,800		3941	3367	3941	3821
76,850		3644	3099	3644	3383		79,900	3794	3234	3794	3674	82,850		3944	3369	3944	3824
76,900	-	3646	3102	3646	3385	79,900		3796	3237	3796		82,900		3946	3372	3946	3826
76,950		3649	3104	3649	3388	79,950		3799	3239	3799	3679	82,950		3949	3374	3949	3829
	,000						,000						,000				
77,000		3651	3106	3651	3425		80,050	3801	3241	3801	3681	83,000		3951	3376	3951	3831
77,050		3654	3108	3654		80,050	,	3804	3243	3804		83,050	,	3954	3378	3954	3834
77,100		3656	3111	3656		80,100		3806	3246	3806	3686	83,100	,	3956	3381	3956	3836
77,150		3659	3113	3659		80,150		3809	3248	3809	3689	83,150		3959	3383	3959	3839
77,200	11,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841
77,250		3664	3117	3664		80,250		3814	3252	3814	3694	83,250	83,300	3964	3387	3964	3844
77,300	77,350	3666	3120	3666		80,300	,	3816	3255	3816	3696	83,300		3966	3390	3966	3846
77,350	77,400	3669	3122	3669	3442	80,350	80,400	3819	3257	3819	3699	83,350	83,400	3969	3392	3969	3849
77,400	77,450	3671	3124	3671	3445	80,400	80,450	3821	3259	3821	3701	83,400	83,450	3971	3394	3971	3851
77,450	77,500	3674	3126	3674	3447	80,450	80,500	3824	3261	3824	3704	83,450	83,500	3974	3396	3974	3854
77,500	77.550	3676	3129	3676	3485	80,500	80 550	3826	3264	3826	3706	83,500	83 550	3976	3399	3976	3856
77,550		3679	3131	3679		80,550	-	3829	3266	3829	3700	83,550		3979	3401	3979	3859
77,600	-	3681	3133	3681		80,600		3831	3268	3831	3711	83,600		3981	3403	3981	3861
77,650		3684	3135	3684		80,650	-	3834	3270	3834		83,650		3984	3405	3984	3864
77,700		3686	3138	3686		80,700		3836	3273	3836	3714	83,700		3986	3408	3986	3866
	·																
77,750	-	3689	3140	3689		80,750	-	3839	3275	3839		83,750		3989	3410	3989	3869
77,800		3691	3142	3691		80,800	-	3841	3277	3841	3721	83,800		3991	3412	3991	3871
77,850		3694	3144	3694			80,900	3844	3279	3844	3724	83,850		3994	3414	3994	3874
77,900		3696	3147	3696			80,950	3846	3282	3846	3726	83,900		3996	3417	3996	3876
77,950	78,000	3699	3149	3699	3507	80,950	81,000	3849	3284	3849	3729	83,950	84,000	3999	3419	3999	3879
* This co	lumn is als	so used for	civil unio	n filing join	ly or by a q	ualifying	widow(er).	** This co	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

More Than 884,00 8	Less Than or Equal To	Single	* Married Filing	** Married Filing	Head of	More	l is *** Less	And you	* Married	** Married		More	l is *** Less	And you	* Married	** Married	
84,000 8			Jointly	Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Head of Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Head of Household
84,000 8	າດດ					\$87	,000					\$90	.000				
- ,		4001	3421	4001	3881	87,000	***************************************	4151	3556	4151	4031	90,000		4301	3691	4301	4181
84,050 8	,	4004	3423	4004	3884	87,050		4154	3558	4154	4034	90,050	, ,	4304	3693	4304	4184
84,100 8		4004	3426	4004	3886	87,100		4156	3561	4156	4034	90,100	, ,	4304	3696	4304	4186
		4000			3889	-		4159	3563	4159						4300	4189
84,150 8			3428	4009		87,150					4039	90,150		4309	3698		
84,200 8	54,250	4011	3430	4011	3891	87,200	87,230	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250 8	34,300	4014	3432	4014	3894	87,250	87,300	4164	3567	4164	4044	90,250	90,300	4314	3702	4314	4194
84,300 8	34,350	4016	3435	4016	3896	87,300	87,350	4166	3570	4166	4046	90,300	90,350	4316	3705	4316	4196
84,350 8	34,400	4019	3437	4019	3899	87,350	87,400	4169	3572	4169	4049	90,350	90,400	4319	3707	4319	4199
84,400 8	34,450	4021	3439	4021	3901	87,400	87,450	4171	3574	4171	4051	90,400	90,450	4321	3709	4321	4201
84,450 8	34,500	4024	3441	4024	3904	87,450	87,500	4174	3576	4174	4054	90,450	90,500	4324	3711	4324	4204
04 500 0	A 550	4026	3444	4026	3906	97 E00	97 EE0	4176	3579	4176	1054	00 500	00 550	4326	3714	4326	4206
84,500 8						87,500					4056	90,500					
84,550 8		4029	3446	4029	3909	87,550		4179	3581	4179	4059	90,550		4329	3716	4329	4209
84,600 8		4031	3448	4031	3911	87,600		4181	3583	4181	4061	90,600	,	4331	3718	4331	4211
84,650 8		4034	3450	4034	3914	87,650		4184	3585	4184	4064	90,650		4334	3720	4334	4214
84,700 8	94,750	4036	3453	4036	3916	87,700	61,150	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84,750 8	34,800	4039	3455	4039	3919	87,750	87,800	4189	3590	4189	4069	90,750	90,800	4339	3725	4339	4219
84,800 8	34,850	4041	3457	4041	3921	87,800	87,850	4191	3592	4191	4071	90,800	· ·	4341	3727	4341	4221
84,850 8		4044	3459	4044	3924	87,850		4194	3594	4194	4074	90,850		4344	3729	4344	4224
84,900 8	,	4046	3462	4046	3926	87,900		4196	3597	4196	4076	90,900		4346	3732	4346	4226
84,950 8		4049	3464	4049	3929	87,950		4199	3599	4199	4079	90,950		4349	3734	4349	4229
\$85,0							,000						.000				
85,000 8		4051	3466	4051	3931	88,000		4201	3601	4201	4081	91,000		4351	3736	4351	4231
85,050 8		4054	3468	4054	3934	88,050		4201	3603	4201	4084	91,050	,	4354	3738	4354	4234
85,100 8		4056	3471	4056	3936	88,100		4206	3606	4206	4086	91,100		4356	3741	4356	4236
85,150 8		4050	3471	4059	3939	88,150		4200	3608	4200	4089	91,150	· ·	4359	3743	4359	4239
85,200 8		4059	3475	4059		88,200		4209	3610	4209	4009	91,200		4361	3745	4361	4239
												_					
85,250 8		4064	3477	4064		88,250		4214	3612	4214	4094	91,250		4364	3747	4364	4244
85,300 8		4066	3480	4066	3946	88,300		4216	3615	4216	4096	91,300		4366	3750	4366	4246
85,350 8		4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350		4369	3752	4369	4249
85,400 8	35,450	4071	3484	4071	3951	88,400		4221	3619	4221	4101	91,400	91,450	4371	3754	4371	4251
85,450 8	35,500	4074	3486	4074	3954	88,450	88,500	4224	3621	4224	4104	91,450	91,500	4374	3756	4374	4254
85,500 8	85 550	4076	3489	4076	3956	88,500		4226	3624	4226	4106	91,500	91 550	4376	3759	4376	4256
85,550 8		4079	3491	4079	3959	88,550		4229	3626	4229	4109	91,550	, ,	4379	3761	4379	4259
85,600 8		4079	3493	4079	3961	88,600		4229	3628	4229	4111	91,600	,	4379	3763	4379	4259
85,650 8		4084	3495	4084	3964	88,650		4234	3630	4234	4114	91,650		4384	3765	4384	4264
85,700 8		4086	3498	4086	3966	88,700		4236	3633	4236	4116	91,700		4386	3768	4386	4266
05,700 0	33,730					00,700	00,730				4110	-					4200
85,750 8	,	4089	3500	4089	3969	88,750	,	4239	3635	4239	4119	91,750	- ,	4389	3770	4389	4269
85,800 8	,	4091	3502	4091	3971	88,800		4241	3637	4241	4121	91,800		4391	3772	4391	4271
85,850 8	· 1	4094	3504	4094	3974	88,850	88,900	4244	3639	4244	4124	91,850	91,900	4394	3774	4394	4274
85,900 8		4096	3507	4096		88,900		4246	3642	4246		91,900		4396	3777	4396	4276
85,950 8	36,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86,0	000					\$89	,000					\$92	,000				
86,000 8	36,050	4101	3511	4101	3981	89,000	89,050	4251	3646	4251	4131	92,000	92,050	4401	3781	4401	4281
86,050 8	36,100	4104	3513	4104	3984	89,050	89,100	4254	3648	4254	4134	92,050	92,100	4404	3783	4404	4284
86,100 8	36,150	4106	3516	4106	3986	89,100	89,150	4256	3651	4256	4136	92,100	92,150	4406	3786	4406	4286
86,150 8	36,200	4109	3518	4109		89,150		4259	3653	4259	4139	92,150	92,200	4409	3788	4409	4289
86,200 8		4111	3520	4111		89,200		4261	3655	4261	4141	92,200		4411	3790	4411	4291
86,250 8		4114	3522	4114		89,250		4264	3657	4264	4144	92,250	92 300	4414	3792	4414	4294
86,300 8		4114	3522 3525			89,300						92,250		4414	3792 3795	4414	4294 4296
			3525 3527	4116 4110	3996 3999	-		4266 4260	3660 3662	4266 4260		92,300		4416	3795 3797	4416	4296 4299
86,350 8		4119 4121	352 <i>1</i> 3529	4119 4121		89,350		4269 4271	3662 3664	4269 4271		,	, ,		3797 3799		
86,400 8		4121		4121		89,400		4271	3664	4271	4151 4154	92,400		4421		4421	4301
86,450 8	00,300	4124	3531	4124	4004	89,450		4274	3666	4274	4154	92,450	32,300	4424	3801	4424	4304
86,500 8	36,550	4126	3534	4126	4006	89,500		4276	3669	4276	4156	92,500	92,550	4426	3804	4426	4306
86,550 8		4129	3536	4129		89,550		4279	3671	4279	4159	92,550		4429	3806	4429	4309
86,600 8	36,650	4131	3538	4131	4011	89,600	89,650	4281	3673	4281	4161	92,600	92,650	4431	3808	4431	4311
86,650 8	36,700	4134	3540	4134	4014	89,650	89,700	4284	3675	4284	4164	92,650	92,700	4434	3810	4434	4314
86,700 8	36,750	4136	3543	4136		89,700		4286	3678	4286	4166	92,700		4436	3813	4436	4316
86,750 8		4139	3545	4139		89,750		4289	3680	4289	4169	92,750		4439	3815	4439	4319
86,800 8		4139	3545 3547			89,800						92,750		4439 4441	3815	4439 4441	
				4141				4291	3682	4291							4321
		4144 4146	3549 3552	4144		89,850 89,900		4294 4296	3684 3687	4294 4296	4174 4176	92,850		4444	3819 3822	4444	4324
86,850 8		// / / / / /	<nh <="" th=""><th>// 1 // 6</th><th>/111/6</th><th></th><th>XU UNII</th><th>4796</th><th>snx/</th><th>4746</th><th>/11/6</th><th></th><th>47 450</th><th>4446</th><th>4877</th><th>4446</th><th>4326</th></nh>	// 1 // 6	/111/6		XU UNII	4796	snx/	4746	/11/6		47 450	4446	4877	4446	4326
86,900 8				4146		-						92,900					
86,900 8 86,950 8	37,000	4149	3554	4149 n filing joint	4029	89,950	90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329 ext page

If CT AG	lie ***	And you	aro				l is ***			ЛІЗР			l is ***	And you	aro		
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More	Less	Cingle	* Married	** Married	Head of	More	Less	Cinalo	* Married	** Married	Head of	More	Less	Cinalo	* Married	** Married Filing	Head of
Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Filing Jointly	Separately	Household
	l						<u> </u>			, , ,			1 .				
\$93	,000					\$96	,000					\$99	,000				
93,000	93,050	4451	3826	4451	4331	96,000	96,050	4601	4005	4601	4481	99,000	99,050	4751	4415	4751	4631
93,050	93,100	4454	3828	4454	4334	96,050	96,100	4604	4007	4604	4484	99,050	99,100	4754	4417	4754	4634
93,100	93,150	4456	3831	4456	4336	96,100	96,150	4606	4010	4606	4486	99,100	99,150	4756	4420	4756	4636
93,150	93.200	4459	3833	4459	4339	96,150		4609	4012	4609	4489	99.150	99,200	4759	4422	4759	4639
93,200		4461	3835	4461	4341	96,200		4611	4014	4611	4491		99,250	4761	4424	4761	4641
													-				
93,250		4464	3837	4464	4344	96,250		4614	4017	4614	4494		99,300	4764	4427	4764	4644
93,300	,	4466	3840	4466	4346	96,300		4616	4019	4616	4496	,	99,350	4766	4429	4766	4646
93,350	93,400	4469	3842	4469	4349	96,350	96,400	4619	4021	4619	4499	99,350	99,400	4769	4432	4769	4649
93,400	93,450	4471	3844	4471	4351	96,400	96,450	4621	4023	4621	4501	99,400	99,450	4771	4434	4771	4651
93,450	93,500	4474	3846	4474	4354	96,450	96,500	4624	4026	4624	4504	99,450	99,500	4774	4437	4774	4654
93,500	93 550	4476	3849	4476	4356	96,500	96 550	4626	4072	4626	4506	99 500	99,550	4776	4485	4776	4656
93,550		4479	3851	4479	4359	96,550		4629	4074	4629	4509	,	99,600	4779	4487	4779	4659
					4361				4077			,		4777			
93,600	,	4481	3853	4481		96,600		4631		4631	4511	,	99,650		4490	4781	4661
93,650	-	4484	3855	4484	4364	96,650	-	4634	4079	4634	4514		99,700	4784	4492	4784	4664
93,700	93,750	4486	3858	4486	4366	96,700	96,750	4636	4081	4636	4516	99,700	99,750	4786	4495	4786	4666
93,750	93,800	4489	3860	4489	4369	96,750	96,800	4639	4084	4639	4519	99,750	99,800	4789	4497	4789	4669
93,800	,	4491	3862	4491	4371	96,800		4641	4086	4641	4521	99.800	99,850	4791	4499	4791	4671
93,850	,	4494	3864	4494	4374	96,850		4644	4088	4644	4524		99,900	4794	4502	4794	4674
93,900	-	4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950	,	4499	3869	4499	4379	96,950		4649	4093	4649	4529		100,000	4799	4507	4799	4679
	.000	,	2307	, ,	,		,000	.517	.575	.517	.527		0.000	,,	.507	,	.5,,
	•	4501	3871	4501	4381	97,000	*	14E1	4140	4651	4531	 		4801	4555	4801	4681
94,000	,					· 1	,	4651					100,050				
94,050		4504	3873	4504	4384	97,050		4654	4142	4654	4534		100,100	4804	4558	4804	4684
94,100	,	4506	3876	4506	4386	97,100		4656	4144	4656	4536	,	100,150	4806	4560	4806	4686
94,150		4509	3878	4509	4389	97,150		4659	4147	4659	4539		100,200	4809	4563	4809	4689
94,200	94,250	4511	3880	4511	4391	97,200	97,250	4661	4149	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94,300	4514	3882	4514	4394	97,250	97,300	4664	4151	4664	4544	100,250	100,300	4814	4568	4814	4694
94,300		4516	3885	4516	4396	97,300		4666	4154	4666	4546	100,300	100,350	4816	4570	4816	4696
94,350	,	4519	3887	4519	4399	97,350		4669	4156	4669	4549		100,400	4819	4573	4819	4699
94,400	, i	4521	3889	4521	4401	97,400		4671	4158	4671	4551		100,450	4821	4575	4821	4701
94,450	,	4524	3891	4524	4404	97,450		4674	4161	4674	4554		100,500	4824	4578	4824	4704
1						-	-										
94,500	, i	4526	3894	4526	4406	97,500		4676	4208	4676	4556		100,550	4826	4626	4826	4706
94,550	,	4529	3896	4529	4409	97,550	97,600	4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600	94,650	4531	3898	4531	4411	97,600	97,650	4681	4212	4681	4561	100,600	100,650	4831	4631	4831	4711
94,650	94,700	4534	3900	4534	4414	97,650	97,700	4684	4215	4684	4564	100,650	100,700	4834	4634	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686	4217	4686	4566	100,700	100,750	4836	4636	4836	4716
94,750	94 800	4539	3905	4539	4419	97,750	97 800	4689	4219	4689	4569	100 750	100,800	4839	4639	4839	4719
94,800	, i	4541	3907	4541	4421	97,800	,	4691	4222	4691	4571	,	100,850	4841	4641	4841	4721
94,850	,	4544	3909	4544	4424	97,850		4694	4224	4694	4574		100,900	4844	4644	4844	4724
94,900	,						-										
94,950	, i	4546 4549	3912 3914	4546 4549	4426 4429	97,900 97,950		4696 4699	4226 4229	4696 4699	4576 4579	100,900		4846 4849	4646 4649	4846 4849	4726 4729
		4747	J714	4747	4427			4077	4227	4077	4017			4047	4047	4047	4127
	,000	4554	2017	AFE4	4404		,000	1704	4071	4701	4504	1	1,000	4051	1/5-	4051	4701
95,000	, i	4551	3916	4551	4431	98,000		4701	4276	4701	4581		101,050	4851	4651	4851	4731
95,050		4554	3918	4554		98,050		4704	4279	4704	4584		101,100	4854	4654	4854	4734
95,100	, i	4556	3921	4556	4436	98,100		4706	4281	4706	4586		101,150	4856	4656	4856	4736
95,150	, i	4559	3923	4559	4439	98,150	,	4709	4283	4709	4589		101,200	4859	4659	4859	4739
95,200	95,250	4561	3925	4561	4441	98,200	98,250	4711	4286	4711	4591	101,200	101,250	4861	4661	4861	4741
95,250	95,300	4564	3927	4564	4444	98,250	98,300	4714	4288	4714	4594	101,250	101,300	4864	4664	4864	4744
95,300		4566	3930	4566	4446	98,300		4716	4290	4716	4596		101,350	4866	4666	4866	4746
95,350	,	4569	3932	4569		98,350		4719	4293	4719	4599		101,400	4869	4669	4869	4749
95,400	,	4571	3934	4571	4451	98,400		4721	4295	4721	4601		101,450	4871	4671	4871	4751
95,450		4574	3936	4574	4454	98,450	,	4724	4298	4724	4604		101,500	4874	4674	4874	4754
						-	-										
95,500		4576	3939	4576	4456	98,500		4726	4345	4726	4606		101,550	4876	4676	4876	4756
95,550		4579	3941	4579	4459	98,550		4729	4348	4729	4609		101,600	4879	4679	4879	4759
95,600	,	4581	3943	4581		98,600		4731	4350	4731	4611		101,650	4881	4681	4881	4761
95,650		4584	3945	4584	4464	98,650		4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700	95,750	4586	3948	4586	4466	98,700	98,750	4736	4355	4736	4616	101,700	101,750	4886	4686	4886	4766
95,750	95,800	4589	3950	4589	4469	98,750	98,800	4739	4357	4739	4619	101,750	101,800	4889	4689	4889	4769
95,800		4591	3952	4591	4471	98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594		98,850		4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900	,	4596	3957	4596	4476	98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950		4599	3959	4599	4479	98,950		4749	4367	4749	4629		102,000	4899	4699	4899	4779
1 his co	iumn is als	so used for	civil unio	n filing join	ly or by a c	lualitying	widow(er).	** This co	oumn is als	o used for	civil union	Tiling sepa	arately.	\$102,000	+ use Tax	Calculation	n Schedule

Table A - Exemptions for 2009 Taxable Year

Use the filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, *Line 1*) to determine your exemption.

	Single		Filing Join	tly/Qualifying	Widow(er)	Filing Separately Head of House			d of Househ	old	
Connect	icut AGI		Connec	ticut AGI		Connect	cticut AGI		Connect	icut AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or_			or_			or_			or_	
	Equal To			Equal To			Equal To			Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1, 000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000	1			\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000	1					
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2009 Taxable Year

Use the filing status shown on the front of your return.

Single or Filing Separately	Examples:	Line 3 is \$13,000; Line 4 is \$450.
If the amount on Line 3 of the Tax Calculation Schedule is:		\$13,000 - \$10,000 = \$3,000 \$2,000 × 05 - \$450
Less than or equal to \$10,0003%		\$3,000 x .05 = \$150 \$300 + \$150 = \$450
More than \$10,000, but less than or equal to \$500,000\$300 plus 5% of the excess over \$10,000 More than \$500,000\$24,800 plus 6.5% of the excess over \$500,000		Line 3 is \$525,000; Line 4 is \$26,425. \$525,000 - \$500,000 = \$25,000 \$25,000 x .065 = \$1,625
Hard of Harrack all		\$24,800 + \$1,625 = \$26,425
Head of Household	Examples:	Line 3 is \$20,000; Line 4 is \$680.
If the amount on Line 3 of the Tax Calculation Schedule is:		\$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200
Less than or equal to \$16,0003%		\$480 + \$200 = \$680
More than \$16,000, but		Line 3 is \$825,000; Line 4 is \$41,305.
less than or equal to \$800,000\$480 plus 5% of the excess over \$16,000 More than \$800,000\$39,680 plus 6.5% of the excess over \$800,000		\$825,000 - \$800,000 = \$25,000 \$25,000 x .065 = \$1,625
		\$39,680 + \$1,625 = \$41,305
Filing Jointly/Qualifying Widow(er)	Examples:	Line 3 is \$22,500; Line 4 is \$725.
If the amount on Line 3 of the Tax Calculation Schedule is:		\$22,500 - \$20,000 = \$2,500
Less than or equal to \$20,0003%		\$2,500 x .05 = \$125 \$600 + \$125 = \$725
More than \$20,000,		Line 3 is \$1,100,000; Line 4 is \$56,100.
less than or equal to \$1,000,000 \$600 plus 5% of the excess over \$20,000		\$1,100,000 - \$1,000,000 = \$100,000
More than \$1,000,000\$49,600 plus 6.5% of the excess over \$1,000,000		\$100,000 x .065 = \$6,500 \$49,600 + \$6,500 = \$56,100

Table C - Personal Tax Credits for 2009 Taxable Year

Use your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, *Line 1*) to determine your decimal amount.

	Single			ling Jointly lified Widov		Filing Separately Head of Ho			d of House	usehold	
Connec	ticut AGI		Connecticut AGI			Connec	ticut AGI		Connecticut AGI		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

1. Enter Connecticut AGI from Form CT-1040 , Line 5.	1	00
2. Enter Personal Exemption from <i>Table A, Exemptions</i> .	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6.	7	00

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