

# 2017

# FORM CT-1040

This booklet contains information and instructions for the following forms and schedules:

- Form CT-1040
- Schedule CT-EITC
- Schedule CT-CHET
- Tax Tables
- Tax Calculation Schedule
- Use Tax Information



# Connecticut Resident Income Tax Return Instructions

## Important 2017 Connecticut Income Tax Topics:

### File Electronically

**File electronically ... it is secure, fast and free!**

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to electronically file.

See *Taxpayer Service Center*, on Page 53.



### Refund Options

#### Direct Deposit

Choose direct deposit for the fastest way to receive your Connecticut income tax refund. Direct deposit is not available for first time Connecticut filers.

See *Refund Options, Direct Deposit*, on Page 4.

#### Paper Check

If you do not elect or qualify for direct deposit, your refund will be issued by paper check. Processing a paper check may increase the time it takes for you to receive your refund.

### Connecticut Earned Income Tax Credit

Full-year residents may be eligible to claim the Connecticut earned income tax credit (CT EITC).

See *CT EITC* on Page 6.

### Protecting Taxpayer Information and Refunds

Security of taxpayer information and financial transactions is a top priority for DRS to better protect your personal information and assure that refunds are delivered to their rightful owners.

See *Protecting Taxpayer Security*, on Page 16.

**File early to protect your refund from identity thieves.**

**“Taxes are the way we all contribute to an even better Connecticut. Thank you for doing your part!”**

**Commissioner Kevin B. Sullivan**

## **What’s New**

### **Property Tax Credit Limitation**

For taxable year 2017, in order to qualify for the property tax credit, you, or your spouse if married filing jointly, must be 65 years of age or older by the end of the taxable year, **or** you must have claimed at least one dependent on your federal income tax return. The maximum income tax credit for taxes paid to Connecticut municipalities remains at \$200. The phase out thresholds for all filing statuses remain at the 2016 levels.

### **Earned Income Tax Credit**

The earned income tax credit in effect for Connecticut residents for 2017 is 23 percent (23%) of the federal Earned Income Credit claimed and allowed on your federal income tax return.

### **Income Tax Exemption for Teacher Pensions**

Effective for taxable years beginning in January 1, 2017, and January 1, 2018, in determining a taxpayer’s Connecticut Adjusted Gross Income (AGI), a taxpayer is allowed a subtraction modification of 25% of the income received from the Connecticut teacher’s retirement system.

This modification applies to the extent such income is properly included in the taxpayer’s federal AGI for the taxable year.

### **Penalty Waiver Requests**

There is a one year statute of limitations imposed on penalty waiver requests received on or after July 1, 2017. The Commissioner cannot consider a request received more than one year from the date a notice of such penalty was first sent to the taxpayer requesting the waiver. For the taxpayer who self reports the penalty on his or her tax return, the filing date of such return is considered the date on which the taxpayer was notified of such penalty. See **Policy Statement 2017(6)**, *Requests for Waiver of Civil Penalties*.

### **Paid Preparers**

If you are a paid tax preparer preparing any Connecticut personal income tax return(s), you are required to sign the return(s) and include your Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service. You are no longer allowed to use your Social Security Number. You **must** use your PTIN.

If your PTIN is not used, a civil penalty of \$500 may be imposed. See **Special Notice 2017(8)**, *New Requirements for Income Tax Preparers and Facilitators of Refund Anticipation Loans or Checks*.

### **New Designated Charity**

The Mental Health Community Investment Account, was added on **Form CT-1040**, Schedule 5, *Contributions to Designated Charities*. You may contribute all or a portion of your refund to this charity on Line 70h.

## **Timely Filed Returns – April 17, 2018**

**The 2017 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 17, 2018.**

In 2018, the due date for filing a Connecticut income tax return (April 15) falls on a Sunday. The next business day is Monday, April 16, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 17, 2018.

## Angel Investor Tax Credit

The **Form CT-AIT**, *Angel Investor Tax Credit* is now obsolete. You must use **Schedule CT-IT Credit** to calculate the amount of the Angel Investor Tax Credit you can claim on your return. If you are claiming the Angel Investor Tax Credit, you must complete Part III of the Schedule CT-IT Credit.

## Crumbling Foundations Subtraction Modification

Effective for taxable years beginning on or after January 1, 2017, in determining a taxpayer's Connecticut AGI, a taxpayer is allowed a subtraction modification for the following:

- Amount of any financial assistance received by the taxpayer from the Crumbling Foundations Assistance Fund;
- Amounts paid to or on behalf of the taxpayer, as the owner of a residential building, under the Collapsing Foundations Credit Enhancements Program; **or**
- Amount of financial assistance received from a municipality by the taxpayer, as the owner of a residential building, to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.

This modification applies to the extent such income is properly included in the taxpayer's federal AGI for the taxable year.

## Organ Donation Expenses Subtraction Modification

Effective for taxable years beginning on or after January 1, 2017, in determining a taxpayer's Connecticut AGI, a taxpayer is allowed a subtraction modification for certain costs incurred by a taxpayer during the taxable year in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine or lung for purposes of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses, but the subtraction modification cannot exceed \$10,000.

## Filing and Paying Electronically

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return at [www.ct.gov/TSC](http://www.ct.gov/TSC).

Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors.

While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

## Single Sales Factor Apportionment and Market-Based Sourcing

For taxable years beginning on or after **January 1, 2017**, a business, trade, profession, or occupation carried on in Connecticut and outside of Connecticut must apportion its income using a single factor gross income percentage. These multistate businesses are required to utilize market-based sourcing for purposes of determining their gross income percentage.

Businesses must source receipts from the sales of services and intangible property on a market basis. Receipts from the rental, lease, or license of tangible personal property are sourced according to the location of the property. Receipts from the sale of tangible personal property continue to be sourced based upon the location of the purchaser. Businesses that cannot reasonably determine where their receipts should be sourced under the statutory rules may petition the Commissioner to use an alternate method that reasonably approximates such sourcing rules.

Sales of intangible property and tangible personal property are excluded from the apportionment calculation (numerator and denominator) if such property is not held by the business primarily for sale to customers in the ordinary course of the company's trade or business.

**Do not** apply the apportionment fraction to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or any gain or loss from the sale of this property is allocated out of state.

If receipts from the sale of tangible personal property are excluded from the sales factor, the net gain (or loss) from such sale should be allocated to the state where the property is located and is not subject to apportionment.

See **Special Notice 2017(1)**, *Legislative Changes Regarding Single-Sales Factor Apportionment and Market Based Sourcing*.

## Internal Revenue Code Section 457A Deferred Compensation

### The Tax Extenders and Alternative Minimum Tax Relief Act of 2008 enacted Internal Revenue Code Section 457A.

In determining your Connecticut adjusted gross income, to the extent not properly included in gross income for federal income tax purposes, any compensation required to be recognized under 26 U.S.C. §457A that is attributable to services performed within Connecticut must be included as an addition modification on your **Form CT-1040**, Schedule 1, Line 37.

Section 457A applies to deferred compensation paid to any service provider under a nonqualified deferred compensation plan that is attributable to services performed

after December 31, 2008. Deferred compensation earned before January 1, 2009 must be reported on or before taxable year 2017. This requirement includes management companies providing services to offshore hedge funds.

Pursuant to Conn. Gen. Stat. §12-711(a), compensation from nonqualified deferred compensation plans attributable to services performed within Connecticut, including compensation required to be included in federal gross income under section 457A of the Internal Revenue Code, is subject to Connecticut income tax.

Thus, if you are a service provider to whom section 457A applies, you must report such income as Connecticut sourced.

Consult your tax advisor for detailed information on the application of section 457A of the Internal Revenue Code.

## REFUND OPTIONS

### Direct Deposit

The fastest way to get your refund is to file your return electronically and elect direct deposit. Choosing direct deposit allows **the money to go directly into your bank account; it eliminates the possibility of the refund being lost, stolen or returned as undeliverable; and it saves tax dollars by costing the government less.**

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; **and**
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

In an effort to reduce fraud, direct deposit is not available to first-time Connecticut income tax filers.

### Paper Check

If you do not elect or qualify for direct deposit, a refund check will be issued and processing may be delayed.

**DRS recommends that taxpayers who are not first time Connecticut income tax filers choose direct deposit ... the most reliable and fastest way to receive your refund.**

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## Q & A About the Connecticut Individual Use Tax

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### 1. What is use tax?

Connecticut taxpayers owe **use tax** on purchases of taxable goods or services when Connecticut sales tax is not collected at the time of sale. Most often, this results from purchases made online or out-of-state. Together, sales and use taxes assure that taxable purchases of goods and services used in Connecticut are treated equally and fairly.

### 2. Who pays use tax?

If Connecticut sales tax is not paid to the retailer at the time of purchase, Connecticut law requires that the purchaser pay use tax directly to the DRS.

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

You must pay use tax on taxable goods whether purchased, leased or rented, and taxable services. Taxable goods include: furniture, jewelry, automobiles, appliances, cameras, computers, and computer software. Taxable services include: repair services to your television, motor vehicle, or computer; landscaping services for your home; and reupholstering services for your household furniture.

### 4. Are there exemptions from the use tax?

Yes. Generally, any purchase or lease of goods or services exempted from Connecticut sales tax is also exempt from Connecticut use tax. Some examples are newspapers, magazines by subscription, Internet access services, and repair and maintenance services to vessels.

### 5. Do I owe Connecticut use tax on all my out-of-state purchases of goods that are taxable in Connecticut?

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

Generally, if you purchase taxable goods from mail order companies, over the Internet or at an out-of-state location and had those goods shipped to Connecticut or brought back into Connecticut for use in Connecticut and did not pay Connecticut sales tax, you must pay the Connecticut use tax.

### 6. What are the use tax rates?

Use tax rates are the same as sales tax rates. The general rate is 6.35% for purchases of taxable goods or services. The rate on computer and data processing services is 1%. However, the sales tax rate on certain items of tangible personal property is 7.75%. (See *Schedule 4, Individual Use Tax*, on Page 34.)

### 7. When must individuals pay use tax?

You must pay use tax no later than April 15 for purchases made during the preceding calendar year (January - December). Your use tax liability may be reported either on Form OP-186, Form CT-1040, Form CT-1040NR/PY, or Form CT-1040X. If you are not required to file a Connecticut income tax return, you must file and pay your use tax liability using Form OP-186 no later than April 15. You may file one 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. Are there penalties and interest for not paying the use tax?

Yes. The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return. When you sign an annual income tax return, you are legally declaring the truthfulness, completeness, and correctness of all information – including the section for use tax payment.

### 9. How does an individual calculate their use tax liability?

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 applicable sales tax rate (1%, 6.35%, or 7.75%).

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

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



## 11. What if I do not report and pay the use tax I owe?

You or your preparer **must** sign and declare that your income tax filing is “true, complete, and correct.” **That includes calculating and reporting on Line 15 all purchases of goods or services, whether in Connecticut or from outside the state, on which Connecticut sales tax was due but not paid.** Failure to report use tax due on Line 15 and include that amount in the total amount due on Line 30 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both. For more information on Connecticut Individual Use Tax, please review **Informational Publication 2016(19), Q&A on the Connecticut Individual Use Tax.**

### Sample Use Tax Table

Total Purchases Subject to Use Tax	Use Tax Due at:		Total Purchases Subject to Use Tax	Use Tax Due at:	
	6.35%	7.75%		6.35%	7.75%
\$25	\$1.59	—	2,100	133.35	162.75
50	3.18	—	2,200	139.70	170.50
75	4.76	—	2,300	146.05	178.25
100	6.35	—	2,400	152.40	186.00
150	9.53	—	2,500	158.75	193.75
200	12.70	—	2,600	165.10	201.50
250	15.88	—	2,700	171.45	209.25
300	19.05	—	2,800	177.80	217.00
350	22.23	—	2,900	184.15	224.75
400	25.40	—	3,000	190.50	232.50
450	28.58	—	3,100	196.85	240.25
500	31.75	—	3,200	203.20	248.00
550	34.93	—	3,300	209.55	255.75
600	38.10	—	3,400	215.90	263.50
650	41.28	—	3,500	222.25	271.25
700	44.45	—	3,600	228.60	279.00
750	47.63	—	3,700	234.95	286.75
800	50.80	—	3,800	241.30	294.50
850	53.98	—	3,900	247.65	302.25
900	57.15	—	4,000	254.00	310.00
1,000	63.50	—	4,100	260.35	317.75
1,100	69.85	85.25	4,200	266.70	325.50
1,200	76.20	93.00	4,300	273.05	333.25
1,300	82.55	100.75	4,400	279.40	341.00
1,400	88.90	108.50	4,500	285.75	348.75
1,500	95.25	116.25	4,600	292.10	356.50
1,600	101.60	124.00	4,700	298.45	364.25
1,700	107.95	131.75	4,800	304.80	372.00
1,800	114.30	139.50	4,900	311.15	379.75
1,900	120.65	147.25	5,000	317.50	387.50
\$2,000	127.00	155.00			

Connecticut Earned  
Income Tax Credit

**CT EITC**  
You earned it, claim it.

**When filing your return, don't forget the Connecticut Earned Income Tax Credit.**

- To qualify for the Connecticut Earned Income Tax Credit (CT EITC), you must be a **full-year Connecticut resident**. Part-year residents and nonresidents with Connecticut sourced income do not qualify for the CT EITC and must file Form CT-1040NR/PY.
- Qualified taxpayers claim the CT EITC by completing **Schedule CT-EITC, Connecticut Earned Income Tax Credit** (included in this book).
- Schedule CT-EITC **must** be attached to Form CT-1040 (or Form CT-1040X) or the claim for credit will not be reviewed.
- The CT EITC is equal to 23% of the amount of the federal earned income credit claimed and allowed.



DRS EITC  
Website

See *Schedule CT-EITC - Connecticut Earned Income Tax Credit*, on Page 35.

Connecticut taxpayers may obtain help filing Schedule CT-EITC by visiting [www.ct.gov/drs/eitc](http://www.ct.gov/drs/eitc). See the back cover for more Connecticut tax information.



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# Important Information

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## Tax Assistance

DRS is ready to help you get answers to your Connecticut tax questions. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) or call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere) during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

For walk-in assistance, refer to the back cover for a list of DRS offices. 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.

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## Forms and Publications

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications anytime.

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## Connecticut Form 1099-G

If you itemize your deductions for federal income tax purposes and wish to obtain your Connecticut Form 1099-G information, you may do so by visiting [www.ct.gov/DRS](http://www.ct.gov/DRS), select *For Individuals* and select *Get Form 1099-G*. DRS will not mail paper copies of the Connecticut Form 1099-G.

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## Common Errors to Avoid that May Delay Your Refund

Follow these tips to avoid errors and to help us process your refund faster:

- Be sure you have received all your federal Forms W-2 and 1099 before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal Form W-2 or 1099 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 37.
- Most taxpayers qualify to electronically file their Connecticut income tax return. See *Filing the Connecticut Income Tax Return Electronically*, on Page 9.
- You **must** use blue or black ink to complete your paper return.
- Complete and 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.
- Do not send Forms W-2, Forms 1099, or Schedules CT K-1** with your Connecticut income tax return. 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.

- Enter your name, mailing address, your SSN or ITIN, and the name and SSN or ITIN for your spouse (if filing a joint return), and attach all required schedules or forms. If a SSN or ITIN is not provided for all taxpayers, DRS cannot process your tax return.
- Check the correct filing status on your return.
- Round all figures to the nearest whole dollars.
- 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 their tax preparer tax identification number (PTIN) issued by the Internal Revenue Service in the space provided.
- Check the box next to the deceased taxpayer's SSN if you are an executor, administrator, or spouse filing a return for a deceased taxpayer.
- 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-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts and Estates*.
- Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*. See *Nonobligated Spouse*, on Page 16.
- If you filed joint estimated tax payments but elect or are required to file separate income tax returns, both you and your spouse must file your income tax returns at the same time. No refund will be processed until both Connecticut returns are received.
- Use the correct DRS mailing address on the envelope when filing your paper return. One address is for all tax forms with payment. The other address is for refunds and all other tax forms without payment. See *Mailing Addresses for Form CT-1040*, on Page 13.
- If you qualify to claim the Connecticut Earned Income Tax Credit (CT EITC), complete and attach **Schedule CT-EITC**, *Connecticut Earned Income Tax Credit*. **Part-year residents and Nonresidents** of Connecticut do not qualify for the CT EITC.
- Elect direct deposit, by completing Lines 25a through 25c, for the fastest way to receive your refund. This option is **not** available to first-time filers. If you do not elect direct deposit, a refund check will be issued and refund processing may be delayed.
- If you have additional tax due with your electronically filed income tax return, send your payment with the **CT-1040V**, *Connecticut Electronic Filing Payment Voucher*. Do not send a paper copy of your electronically filed return with the payment.



- If you are filing an estimated income tax payment that is due April 15 using the **CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, and you are filing a **CT-1040V**, *Connecticut Electronic Filing Payment Voucher*, to pay any additional tax due, make sure you include the correct payment that corresponds with each form.
- If you are completing **Form CT-2210**, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates*, to calculate interest due or lower or eliminate interest that would otherwise apply on your underpaid estimated Connecticut income tax, make sure you check the appropriate box on Part 1, *Reasons For Filing*, if applicable.

### 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 2017 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;
- You had a federal alternative minimum tax liability; **or**
- You are claiming the Connecticut earned income tax credit (CT EITC).

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

**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 income from all sources within Connecticut and outside of Connecticut. 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.

### Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2017 taxable year exceeds:

- \$12,000 and you are married filing separately;
- \$15,000 and you are filing single;
- \$19,000 and you are filing head of household; **or**
- \$24,000 and you are married filing jointly or qualifying widow(er) with dependent child.

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	<b>\$100,000</b>
Expenses	<b>(\$92,000)</b>
Net Income	<b>\$8,000</b>

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 are a single individual. You received \$15,000 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your gross income (federal adjusted gross income with any additions to income from Form CT-1040, Schedule 1, Line 31, Interest on state and local government obligations other than Connecticut) is \$16,000. Therefore, you must file a Connecticut income tax return.

### Filing the Connecticut Income Tax Return Electronically

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center (TSC)** to file their Connecticut income tax return at [www.ct.gov/TSC](http://www.ct.gov/TSC). Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors.

While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

You may electronically file your Connecticut income tax return through the **TSC** 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 non-driver ID;
- Your filing status is the same as the last return DRS has on file, or, if your filing status changed since your last filing, your new filing status is displayed in the drop-down menu.

If your new filing status is not displayed in the drop-down menu, visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS), select *For Individuals* and select *E-Services* for information on other e-filing options;

- You are not filing **Form CT-1040CRC**, *Claim of Right Credit*; **and**
- You have no more than ten Forms W-2 or 1099 that show Connecticut income tax withheld.

Do not send a paper copy of your electronically filed return with the payment. Send only **Form CT-1040V**, *2017 Connecticut Electronic Filing Payment Voucher*, with your payment.

## 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 and 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)*.

The statute of limitations for requesting innocent spouse relief or separation of liability is two years from the date on which the DRS begins collection activities against you.

For equitable relief requests, the statute of limitations applicable to federal equitable relief requests will be applicable to Connecticut equitable relief requests. This statute of limitations is applicable to all open equitable relief requests.

See **Policy Statement 2016(2)**, *Innocent Spouse Relief, Separation of Liability, and Equitable Relief*.

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## Title 19 Recipients

If you are a Title 19 recipient, you must file a Connecticut income tax return if you meet the requirements for *Who Must File a Connecticut Resident Return* on Page 9.

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 2017; **and**
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2017.

Completing this form authorizes DRS to verify your Title 19 status for 2017 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; 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 a joint Connecticut income tax return if the surviving spouse filed a joint federal income tax return. Write "filing as surviving spouse" in the deceased spouse's signature line on the return. If both spouses died in 2017, 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*, to the front of the return.

Refund claims for deceased taxpayers should be made as soon as possible during the annual filing period. Under federal law, personal Social Security Numbers are not protected after death and will be disclosed by the Social Security Administration upon request. This is a major cause of fraudulent refund claims filed and paid before the legitimate taxpayer's claim is filed.

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*.

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## Special Information for Nonresident Aliens

If you are a nonresident alien, you must file a Connecticut income tax return if you meet the requirements of *Who Must File a Connecticut Resident Return*, on Page 9. In determining whether you meet the gross income test, you 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 you are a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. Any treaty income you report on federal Form 1040NR or Form 1040NR-EZ and not subject to federal income tax must be added to your federal adjusted gross income. See **Form CT-1040**, *Schedule 1*, Line 37, or **Form CT-1040NR/PY**, *Schedule 1*, Line 39.

If you do not have and are not eligible for a Social Security Number (SSN), you must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS and enter it in the space provided for an SSN.

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, enter *Applied For* or *NRA* in the SSN field, pay the tax due, and attach a copy of federal Form W-7, *Application for IRS Individual Taxpayer Identification*

Number. 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. DRS cannot process your return until we receive the ITIN.

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.

## 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.

### Resident

You are a **resident** for the 2017 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2017 taxable year; **or**
- You were not domiciled in Connecticut but you maintained a permanent place of abode in Connecticut during the entire 2017 taxable year **and** spent a total of more than 183 days in Connecticut during the 2017 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 *Special Rules for Married Individuals* on Page 18 and *Special Information for Nonresident Aliens* on Page 10.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2017 taxable year, you must file **Form CT-1040**.

### Part-Year Resident

You are a **part-year resident** for the 2017 taxable year if you changed your permanent legal residence by moving into

or out of Connecticut during the 2017 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 2017 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

### Nonresident

You are a **nonresident** for the 2017 taxable year if you are neither a resident nor a part-year resident for the 2017 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2017 taxable year, you must file Form CT-1040NR/PY.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2017 even if your domicile was Connecticut.

### Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2017 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2017 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2017 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:

$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum days allowed in Connecticut}$
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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 military 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*, above.

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. See *Example*, below.

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**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.

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Spouses of military personnel, see **Informational Publication 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

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## 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 an Executive Order from the President of the United States as areas in which the U.S. Armed Forces are engaging or have engaged in combat. A combat zone also includes an area designated by the federal government as a *qualified hazardous duty area*.

Spouses of military personnel and civilians supporting the military in a combat zone region who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the 180 day 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 2015(24)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

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## 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*.

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## Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes as 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 2017 are references to your taxable year beginning during 2017.

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

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## When to File

Your Connecticut income tax return is due on or before April 15, 2018. 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 return will be considered timely filed if filed by the next business day.

**The 2017 Connecticut income tax return (and payments) will be considered timely if filed on Tuesday, April 17, 2018.**

In 2018, the due date for filing a Connecticut income tax return (April 15) falls on a Sunday, the next business day is Monday, April 16, which is a legal holiday in the District of Columbia (Emancipation Day). Therefore, for filing purposes the next business day is Tuesday, April 17, 2018.

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 2016(4)**, *Designated Private Delivery Services and Designated Types of Service*, for a current list of qualified PDSs.

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 15 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](http://www.ct.gov/TSC) to file your extension electronically.

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 15 if you do not pay all the tax due with your extension request.

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

- Have requested an extension of time to file your 2017 federal income tax return and you expect to owe no additional Connecticut income tax for the 2017 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; **or**
- Pay your expected 2017 Connecticut income tax due using a credit card on or before the due date.

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**
- Have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2017 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.

### 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 received a federal extension of time to file beyond six months, to qualify for the federal foreign earned income exclusion and for the foreign housing exclusion or deduction, you may file your Connecticut return using the federal extension due date. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax return* by attaching it to the front of your Form CT-1040.

### 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.

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### Mailing Addresses for Form CT-1040

For tax forms **with payment** enclosed:

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

For tax forms requesting **refunds or tax forms without payment** enclosed:

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

For **payments without tax forms**:

Department of Revenue Services  
Processing  
PO Box 5088  
Hartford CT 06102-5088

To ensure proper posting of your payment, write “**2017 Form CT-1040**” and your SSN(s) (optional) on the front of your check.

### Estimated Tax Payments for Tax Year 2018

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 2018 taxable year.

Your required annual payment for the 2018 taxable year is the lesser of:

- **90%** of the income tax shown on your 2018 Connecticut income tax return; **or**



- **100%** of the income tax shown on your 2017 Connecticut income tax return, if you filed a 2017 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 2017 taxable year, and you did not file a 2017 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 2017 taxable year and you did not file a 2017 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 2017 taxable year, your required annual payment is 90% of the income tax shown on your 2018 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 2015(17), 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 the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) for more information. You may also pay your 2018 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 2018 using a paper return. If you made estimated tax payments in 2017, you will automatically receive coupons for the 2018 taxable year in mid-January. They will be preprinted with your name, address, and the last four digits of the SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2017, 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 to 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 2018(7), Is My Connecticut Withholding Correct?**

### Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in IRC §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, 2019, for the 2018 taxable year. The required installment is the lesser of 66<sup>2</sup>/<sub>3</sub>% of the income tax shown on your 2018 Connecticut income tax return or 100% of the income tax shown on your 2017 Connecticut income tax return.

If you file a 2018 Connecticut income tax return on or before March 1, 2019, and pay in full the amount computed on the return as payable on or before that date, you 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. 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 2010(16), 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**.

## 2018 Estimated Tax Due Dates

Due dates of installments and the amount of required payments for 2018 calendar year taxpayers are:

<b>April 15, 2018 *</b>	25% of your required annual payment
<b>June 15, 2018</b>	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)
<b>September 15, 2018</b>	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)
<b>January 15, 2019</b>	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 return will be considered timely if filed by the next business day.

\* The April 15, 2018, estimated payment will be considered timely if made on Tuesday, April 17, 2018.

## Filing Form CT-2210

You may be charged interest if your 2017 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.

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## 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.

### 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

To make a waiver of penalty request, taxpayers must complete and submit **Form DRS-PW, Request for Waiver of Civil Penalty**, to the DRS Operations Bureau/Penalty Waiver. Taxpayers may mail Form DRS-PW to the address listed below or fax it to the Operations Bureau/Penalty Waiver at 860-297-5727.

Department of Revenue Services  
Operations Bureau/Penalty Waiver  
PO Box 5089  
Hartford CT 06102-5089

DRS will not consider a penalty waiver request unless it is accompanied by a fully completed and properly executed Form DRS-PW. The Commissioner cannot consider a request received more than one year from the date a notice of such penalty was first sent to the taxpayer requesting the waiver. For the taxpayer who self reports the penalty on his or her tax return, the filing date of such return is considered the date on which the taxpayer was notified of such penalty. See *What's New* on Page 2 and **Policy Statement 2017(6), Requests for Waiver of Civil Penalties**.

### 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, 2018, or the date on which the underpayment is paid.

If you file a 2017 Connecticut income tax return on or before January 31, 2018, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2018.

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, 2018, if he or she files a 2017 Connecticut income tax return on or before March 1, 2018, and pays in full the amount computed on the return as payable on or before that date.

### Refund Information

There are two ways to get your refund: **Direct Deposit** or **Paper Check**.

**The fastest way to get your refund is to file your return electronically and elect direct deposit.** Paper return filers may request direct deposit. The direct deposit option is **not** available to first-time Connecticut income tax filers.

For faster service, DRS recommends that taxpayers use direct deposit to a savings or checking account.

For returns filed on paper, you must allow 10 to 12 weeks from the date you mailed the return before checking on the status of your refund. Your refund could be delayed if additional information or identity verification is required to prevent refund theft.

Anyone who receives a refund but has not filed a Connecticut income tax return must contact DRS immediately. Call the DRS Fraud Unit at 855-842-1441.

## Option 1: Direct Deposit

To elect direct deposit, complete Lines 25a through 25c. See *Line 25: Refund*, on Page 21.

Make your direct deposit successful by:

- Confirming your account number and routing number with your financial institution and entering them clearly on your tax return;
- Entering the direct deposit information separately for both your federal and state electronically filed returns; **and**
- Printing your software-prepared paper return only after you have entered the direct deposit information into the program.

Some financial institutions do not allow a joint refund to be deposited into an individual account.

## Option 2: Paper Check

If you do not elect direct deposit or are a first-time filer, a refund check will be issued and refund processing may be delayed.

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## Refund Status

Check the status of your refund using the **TSC** by visiting [www.ct.gov/myrefund](http://www.ct.gov/myrefund) or call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). You must provide your SSN (and your spouse's if filing jointly) and the exact amount of the refund 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 two thirds of one percent ( $\frac{2}{3}\%$ ) for each month or fraction of a month between the ninetieth day following receipt of your properly completed claim for refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

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## Protecting Taxpayer Security

**Tax fraud and refund theft are very serious challenges.**

DRS is committed to protecting taxpayer identity information and making sure thieves do not steal refunds. DRS continues to increase our anti-fraud efforts in coordination with the IRS, other state tax agencies, and tax preparers.

We still encourage taxpayers to file and pay electronically and opt for direct deposit of refunds. However, in situations where fraud is more likely, even direct deposit requests may be converted to a paper check.

In other circumstances of suspicious filing, refunds may be delayed while we work with the actual taxpayer to confirm that it is not a fraudulent claim. We ask for your understanding and patience; we are only doing this to protect you.

Anyone who receives a refund but has not filed their Connecticut return must contact the DRS immediately. Call the DRS Fraud Unit at 855-842-1441.

## 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 or the IRS, the spouse who is not obligated may be eligible to claim a share of the joint income tax refund. A nonobligated spouse who received income in 2017 and who made Connecticut income tax payments (withholding or estimates) for the 2017 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2017; **and**
- There was an overpayment of tax.

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

If you are filing a paper Form CT-1040, check the box on the front of your return to indicate that you are filing Form CT-8379. Attach Form CT-8379 and all forms W-2 and 1099 to the front of your return.

If you are filing Form CT-1040 electronically, select the Form CT-8379 indicator on your return. Mail the completed Form CT-8379 and all forms W-2 and 1099 to the Department of Revenue Services, P.O. Box 5035, Hartford, CT 06102-5035.

Do **not** use Form CT-8379 to claim your share of a Connecticut income tax refund that was applied to your spouse's federal income tax liability. For information about IRS offsets, contact the IRS at the telephone number listed on the Notice of Refund Offset issued to you.

## Payment Options

Electronically filing and paying your taxes is easy and accurate. It provides you with confirmation of receipt and reduces the possibility of errors. While some taxpayers may be reluctant to make electronic payments for security reasons, we want to assure you that our electronic funds transfer is safe and secure.

## Pay Electronically

To make a direct payment visit the **TSC** at [www.ct.gov/TSC](http://www.ct.gov/TSC) and follow the prompts or visit <https://drsindtax.ct.gov>. 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 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 to avoid penalty and interest.

Should you elect to file electronically but make your payment of tax due with a paper check, you are required to remit your payment with **Form CT-1040V**, *2017 Connecticut Electronic Filing Payment Voucher*. **Do not** send a paper copy of your electronically filed return with the payment.

## Pay by Credit Card or Debit Card



You may elect to pay your 2017 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 service provider. 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](http://www.officialpayments.com) and select *State Payments*. 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 “**2017 Form CT-1040**” and your SSN(s) (optional) on the front of your check. Sign your check and 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.

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## 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.

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**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.

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DRS does not round when issuing refunds.

## Angel Investor Income Tax Credit

The angel investor tax credit is applicable against the income tax and available to investors who meet the requirements of Conn. Gen. Stat. §12-704d, as amended by Conn. Pub. Acts 17-110 §1. An angel investor must apply to Connecticut Innovations, Inc. (CII) to reserve the credit and must receive an *Angel Investor Tax Credit Voucher* from CII before claiming the credit on the income tax return.

The credit is for a cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. The credit is equal to 25% of such investor’s cash investment provided the total tax credits allowed to any one investor shall not exceed \$250,000 and shall be claimed in the taxable year in which the cash investment was made. The credit cannot be used against the withholding tax liability imposed under Conn. Gen. Stat. §12-707 and cannot exceed the amount of income tax imposed under Chapter 229 of the Connecticut General Statutes for the taxable year.

Tax credits cannot be reserved for any investments made on or after July 1, 2019. Any tax credit claimed but not applied against the income tax liability may be carried forward for the five immediately succeeding taxable years until the full credit has been applied.

Effective for taxable years commencing on or after January 1, 2016, the angel investor tax credit may be assigned, transferred, or sold. The **Form CT-AIT**, *Angel Investor Tax Credit* is now obsolete. You must use **Schedule CT-IT Credit** to calculate the amount of the Angel Investor Tax Credit you can claim on your return. If you are claiming the Angel Investor Tax Credit, you must complete Part III of the Schedule CT-IT Credit. Attach Schedule CT-IT Credit to the back of your paper return.

The tax credit may be claimed by the shareholders or partners of an S corporation or an entity treated as a partnership for federal income tax purposes. If the entity is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner provided the owner is a person subject to Connecticut income tax.



# Completing Form CT-1040

Before you begin, gather all your records, including all your federal Forms W-2 and 1099. 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 only one box.

Check the appropriate box to indicate your filing status.

Generally, your filing status must match your federal income tax filing status for this year. If you are not certain of your filing status for 2017, consult the information in your federal income tax booklet or call the IRS at 800-829-1040.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals*, on this page.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040 or 1040A, do not enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN on Form CT-1040.

### Special Rules for Married Individuals

When one spouse is a Connecticut resident or a nonresident and the other spouse is a part-year resident, each spouse who is required to file a Connecticut income tax return must file as married filing separately.

When one spouse is a Connecticut resident and the other is a nonresident, each spouse who is required to file a Connecticut income tax return must file as married filing separately unless they:

- File jointly for federal income tax purposes; **and**
- Elect to be treated as if both were Connecticut residents for the entire taxable year.

When both spouses are **part-year residents** of Connecticut but do not have the same period of residency, married filing separately is their Connecticut income tax filing status.

When both spouses are **part-year residents** of Connecticut and have the same period of residency, they may choose married filing jointly or married filing separately as their Connecticut income tax filing status.

When both spouses are **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 married filing separately for Connecticut unless you both elect to file a joint Connecticut income tax return. If an election is made, married filing jointly is your Connecticut income tax filing status.

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

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; **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 would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the 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.

### Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. If your city or town of residence is different from your mailing address enter the additional information 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 10.

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, enter *Applied For* or *NRA* in the SSN field, 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. DRS cannot process your return until we receive the ITIN.

## 2 Calculate Your Tax

### Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2017 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 10.

### Line 2: Additions

Enter the amount from **Form CT-1040, Schedule I**, Line 38. See *Additions to Federal Adjusted Gross Income* on Page 24.



### 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 25.

### 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 married filing separately; \$15,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married 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.

If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* beginning on Page 38 to find your tax.

If your Connecticut adjusted gross income is more than \$102,000 but less than or equal to \$500,000, you may:

1. Use the **Income Tax Table** on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individuals*;
2. Use the *Tax Calculation Schedule* beginning on Page 48; or
3. Use the online **Tax Calculator** found on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individuals*.

If your Connecticut adjusted gross income is more than \$500,000, visit [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individuals* to use the **Income Tax Calculator** or use the *Tax Calculation Schedule* beginning on Page 48. You may also use the *Income Tax Calculator* or the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$500,000. If you calculate your tax manually, using the tax calculator on the DRS website will ensure your tax calculation is correct.

After you have found the calculated tax, enter that amount on Line 6.

### 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 28.

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 2017, 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 31.

You may also use the online **Property Tax Credit Calculator** found on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individual*. If you choose to use the online calculator, you **must** complete lines 60 through 63 of Schedule 3, **Property Tax Credit** found on the CT-1040, Page 4 or your credit will be denied.

The credit is limited to Connecticut residents who paid qualifying property tax on their residence and/or motor vehicle AND one or more of the following statements apply:

- You or your spouse is 65 years of age or older by the end of the taxable year.
- You claim one or more dependents on your federal tax return.

The maximum property tax credit allowed is **\$200** per return regardless of filing status. See *Property Tax Credit Table* on Page 32. This credit can be used to offset only your 2017 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: Allowable Credits

Enter the amount from **Schedule CT-IT Credit**, *Income Tax Credit Summary*, Part I, Line 11.

Use Schedule CT-IT Credit to claim the Angel Investor Tax Credit (see *Angel Investor Tax Credit*, on Page 17) or to claim the credit for a prior year alternative minimum tax from **Form CT-8801**, *Credit for Prior Year Connecticut Minimum Tax for Individuals, Trusts and Estates*.

### 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 the Connecticut Individual Use Tax Worksheet on Page 33, then complete and attach *Schedule 4* on Page 4 of

Form CT-1040. Enter on Line 15 the 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. **Failure to report use tax due on Line 15 and include that amount in Line 16 may subject you to a penalty of up to \$5,000, imprisonment for up to 5 years, or both.** See Pages 5, 6, and 34 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 form W-2 or 1099 where Connecticut income tax was withheld, enter the following on Lines 18a through 18e.

**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 five** federal form W-2 or 1099 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 18f.

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 form W-2 or 1099.** Keep these for your records. DRS may request them at a later date.

When filing **Form CT-8379, Nonobligated Spouse Claim,** attach all forms W-2 and 1099.

**Line 19: All 2017 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. Include any 2017 estimated payments made in 2017. **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 20a: Connecticut Earned Income Tax Credit**

A Connecticut resident taxpayer may claim an earned income tax credit (CT EITC) against the Connecticut income tax due for the taxable year. The amount of the CT EITC is 23% of the earned income credit claimed and allowed on the federal income tax return for the same taxable year. If the CT EITC exceeds the taxpayer’s Connecticut income tax liability, the excess is considered an overpayment and will be refunded without interest.

Complete **Schedule CT-EITC, Connecticut Earned Income Tax Credit,** to calculate your earned income tax credit. Enter the amount from Schedule CT-EITC, Line 16.

You **must attach a copy of your schedule** or the credit will be disallowed.

**Line 20b: Claim of Right Credit**

If you have claim of right income for federal tax purposes and are claiming the federal claim of right credit on your 2017 federal return, you may also be entitled to a claim of right credit for Connecticut income tax purposes.

If during your 2017 taxable year you had to repay income you included in your Connecticut adjusted gross income for an earlier taxable year, and the amount you repaid is more than \$3,000, you may be able to claim a credit against your Connecticut income tax for your 2017 taxable year. If you are eligible for the Connecticut Claim of Right Credit, complete **Form CT-1040CRC, Claim of Right Credit,** to claim a credit equal to the Connecticut income tax you would not have had to pay if the repaid amount had not been included in your Connecticut adjusted gross income in the earlier taxable year.

You are eligible for the Connecticut claim of right credit if you meet all of the following conditions:

- You were a resident, nonresident, or part-year resident individual who included income in Connecticut adjusted gross income for an earlier taxable year(s) (year(s) of receipt). A trust or estate is not eligible to claim relief for Connecticut income tax purposes;
- You were required to repay the income during your 2017 taxable year (year of repayment);
- The amount of the repayment exceeds \$3,000; **and**

- You determined your federal income tax liability for the year of repayment under IRC §1341(a)(4) (see Exceptions) or IRC.

If the Claim of Right Credit exceeds the taxpayer's Connecticut income tax liability, the excess is considered an overpayment and will be refunded.

Complete **Form CT-1040CRC**, *Claim of Right Credit*, to calculate your claim of right credit. Enter the amount from Form CT-1040CRC, Line 6.

### Line 21: Total Payments

Add Lines 18, 19, 20, 20a, and 20b and enter the total. This is the total of your Connecticut tax payments.

## 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 through 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 2018 Estimated Tax

Enter the amount of your 2017 overpayment you want applied to your 2018 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2018, 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, 2018, will be applied as of the date of receipt. **Your request to apply this amount to your 2018 estimated income tax is irrevocable.**

### Line 24: CHET Contribution from Schedule CT-CHET

Complete and attach **Schedule CT-CHET**, *Connecticut Higher Education Trust (CHET) 529 College Savings Plan Contribution* to contribute all or part of your Connecticut individual income tax overpayment (Line 22) to a CHET 529 College Savings Plan Account(s). Enter the total contributions as reported on Schedule CT-CHET, Line 4. **Your contribution is irrevocable.**

### Line 24a: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund of an overpayment. 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 7.

### Line 25: Refund

Subtract the total of Lines 23, 24, and 24a from Line 22. The result is the amount of your refund.

There are two refund options available:

#### Option 1: Direct Deposit

Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account. See *Refund Information*, on Page 15.

This option is **not** available to first-time filers.

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 characters.

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

Federal 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 mail your refund to you.

#### Option 2: Paper Check

If you do not elect or qualify for direct deposit, a refund check will be issued and refund processing may be delayed.

**If you wish to receive a paper check, you must complete Line 25.**

Your overpayment will be applied in the following order: penalty and interest you owe to DRS; other taxes you owe to 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 2018 estimated tax; CHET contributions; 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.



## 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 15.

**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, 2018.

## 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 16.

## 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. In addition, you and your spouse will be jointly entitled to any refund which will be issued to both names listed on the return.

### Taxpayer's Email Address

DRS tax returns have a line for taxpayers to enter their email address. If you provide an email address, DRS may use it to notify you of tax changes and programs. However, DRS will never use email to ask for sensitive information, such as your Social Security Number. If you ever have questions about an email claiming to be from DRS, contact DRS directly. See *Tax Information*, on back cover.

### Paid Preparer Signature

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

## Alternative Signature Methods

DRS conforms to IRS Notice 2004-54, which provides for alternative preparer signature procedures for federal income tax paper returns that paid practitioners prepare on behalf of their clients. Specifically, income tax return preparers may sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's tax preparer tax identification number (PTIN), and phone number.

Paid preparers can follow the same procedure with respect to paper Connecticut income tax returns prepared on behalf of their clients. This procedure only applies to preparers' signatures. It does not affect other signature requirements for taxpayers, and does not apply to documents other than tax returns.

## Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2017 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 2018 tax return. This is April 15, 2019, for most taxpayers.

Selecting a designee does not replace a power of attorney and will not authorize the designee to receive refunds, 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*.

## Income Tax Fraud

Income tax fraud is categorized as a class D felony, which carries a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

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## 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 “**2017 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-19IT**, *Title 19 Status Release*;
- **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*;
- **Form CT-8379**, *Nonobligated Spouse Claim*; **and**
- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Attach other required forms and schedules, including Form CT-1040CRC, *Claim of Right Credit*; Supplemental Schedule CT-1040WH; Schedule CT-IT Credit; Schedule CT-CHEP; and Schedule CT-EITC, 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.

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## 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.

DRS does not provide return envelopes for mailing completed forms. See *Mailing Addresses for Form CT-1040*, on Page 13 for the correct address to use for returns with payments, returns with refunds, or payments only.

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## Recordkeeping

Make copies of your tax return; completed worksheets and schedules; and records of all items appearing on the return (such as forms W-2 and 1099). Retain copies 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.

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## 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.

You may also visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to view and print copies of the current year and the two prior years income tax returns.



# 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: 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 33. 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 34: 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 **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. If your share of these modifications is an amount greater than zero, enter the amount on Line 34. 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 34 or, if less than zero, on Line 46.

#### Line 35: 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 36: Domestic Production Activity Deduction

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

#### Line 37: Other

Use Line 37 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. Add back the following distributions from an MRA established pursuant to Conn. Gen. Stat. §32-9zz:
  - 100% of any distribution from such MRA not used to purchase machinery or equipment for use in Connecticut or manufacturing facilities, as defined in Conn. Gen. Stat. §12-81(72), or for workforce training, development or expansion in Connecticut; **and**
  - 100% of any return of money remaining in the MRA at the end of the five-year period after such account's creation or organization, including any interest earned.

See **Special Notice 2012(6)**, *2012 Legislative Changes Affecting the Income Tax*.

9. Add back, to the extent not properly includible in gross income for federal income tax purposes, any compensation required to be recognized under 26 U.S.C. §457A that is attributable to services performed within Connecticut.
10. Also use Line 37 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 38: Total Additions

Add Lines 31 through 37 and enter the total.

### Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

### Line 39: 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 39 **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 40: 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 40 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 41: 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.

Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single or married filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or married 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 41 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*

## Social Security Benefit Adjustment Worksheet - Line 41

Enter the amount from Form CT-1040, Line 1.....	
If your filing status is <b>single</b> or <b>married filing separately</b> , is the amount on Line 1 \$50,000 or more? <input type="checkbox"/> Yes: <b>Complete</b> this worksheet. <input type="checkbox"/> No: <b>Do not complete</b> 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 41.	
If your filing status is <b>married filing jointly</b> , <b>qualifying widow(er)</b> , or <b>head of household</b> , is the amount on Line 1 \$60,000 or more? <input type="checkbox"/> Yes: <b>Complete</b> this worksheet. <input type="checkbox"/> No: <b>Do not complete</b> 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 41.	
A. Enter the amount reported on your 2017 federal Social Security Benefits Worksheet, Line 1. <div style="border: 1px solid black; border-radius: 10px; padding: 2px; display: inline-block; margin-top: 5px;">                     If Line A is zero or less, stop here and enter "0" on Line 41. Otherwise, go to Line B.                 </div>	A.
B. Enter the amount reported on your 2017 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2017, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet. <div style="border: 1px solid black; border-radius: 10px; padding: 2px; display: inline-block; margin-top: 5px;">                     If Line B is zero or less, stop here. Otherwise, go to Line C.                 </div>	B.
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 2017 federal Social Security Benefits Worksheet, Line 18.	E.
F. <b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 41. If Line D is greater than or equal to Line E, enter "0."	F.

Worksheet, above, and enter the amount from Line F on Line 41. If you did not use these worksheets, but instead used worksheets in federal Publication 590-A or federal Publication 915, see **Announcement 2017(10), Taxability of Social Security Benefits for Connecticut Income Tax Purposes**.

You may use the online **Social Security Benefit Adjustment Calculator** found on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individuals*.

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.

### Line 42: 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 43: 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 2017, 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 41 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 41 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 44: Military Retirement Pay

Subtract 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 military retirement pay exclusion.

### Line 45: 25% of Connecticut Teacher's Retirement Pay

Subtract 25% of the income received from the Connecticut teacher's retirement system, provided you properly included such income in federal adjusted gross income for federal income tax purposes.



## 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 Form CT-1041, *Schedule CT-1041B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary on Schedule CT-1041 K-1. 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 34.

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 includable 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.
9. Subtract contributions made to an MRA established pursuant to Conn. Gen. Stat. §32-9zz. See **Special Notice 2012(6)**, *2012 Legislative Changes Affecting the Income Tax*.
10. Subtract 20% of the Cancellation of Debt Income amount that you added to your federal adjusted gross income on either your 2009 or 2010 Form CT-1040, Line 33 or Form CT-1040NR/PY, Line 35. You may subtract 20% of that Cancellation of Debt Income



amount on the comparable line of your Connecticut income tax return for the 2017 and 2018 taxable years.

11. Subtract the amount, to the extent included in federal adjusted gross income, of any financial assistance received from the Crumbling Foundations Assistance Fund; paid to or on behalf of the taxpayer under the Collapsing Foundations Credit Enhancements Program; or financial assistance received from a municipality by the taxpayer to repair concrete foundations that have deteriorated due to the presence of pyrrhotite.
12. Subtract certain costs incurred by the taxpayer in connection with the donation to another person of human bone marrow, or all or part of a human liver, pancreas, kidney, intestine, or lung, for the purpose of organ transplantation. The costs include lost wages, medical expenses, travel expenses, and housing expenses. The subtraction can not exceed \$10,000.

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 *Special Rules for Married Individuals* on Page 18.

### Line 50: Total Subtractions

Add Lines 39 through 49 and enter the total.

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## Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

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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 31.

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### 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 2015(23)**, *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 30 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.**

Taxpayers filing Form CT-1040 electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

*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 31):
  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.

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## 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 2017 tax records. Do not attach it to your tax return.

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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.

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## 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 38 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 17, enter only the portion of the total federal adjustments to income **directly related** to income sourced in 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. 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

Alabama.....AL	Louisiana.....LA	Ohio.....OH
Arizona.....AZ	Maine.....ME	Oklahoma.....OK
Arkansas.....AR	Maryland.....MD	Oregon.....OR
California.....CA	Massachusetts...MA	Pennsylvania.....PA
Colorado.....CO	Michigan.....MI	Rhode Island.....RI
Delaware.....DE	Minnesota.....MN	South Carolina...SC
District of Columbia DC	Mississippi.....MS	Tennessee.....TN
Georgia.....GA	Missouri.....MO	Utah.....UT
Hawaii.....HI	Montana.....MT	Vermont.....VT
Idaho.....ID	Nebraska.....NE	Virginia.....VA
Illinois.....IL	New Jersey.....NJ	West Virginia...WV
Indiana.....IN	New Mexico.....NM	Wisconsin.....WI
Iowa.....IA	New York.....NY	
Kansas.....KS	North Carolina...NC	
Kentucky.....KY	North Dakota.....ND	

### 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.

## Schedule 2 - Worksheet

Complete this worksheet and enter the amount from Line 20, Column II, on Form CT-1040, Schedule 2, Line 53. Complete a separate worksheet for each qualifying jurisdiction 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, Schedule 2, Line 53.	20.		



## 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 \$8,850. 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	8,850 00	00
Line 56	4,425 00	00
Line 57	6,360 00	00
Line 58	4,425 00	00
Line 59	<b>Total Credit</b>	4,425 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 form W-2 or 1099. 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.

Do not enter negative amounts. If zero or less, enter "0".

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

Add the amounts from Line 58, Column A, Line 58, Column B, 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.

Taxpayers filing a paper Form CT-1040 must attach a copy of all income tax returns filed with qualifying jurisdictions to your Connecticut income tax return or the credit will be disallowed.

Taxpayers filing Form CT-1040 electronically should retain copies of all income tax returns filed with qualifying jurisdictions for three years from the date of filing. The forms must be provided to DRS upon request.

## Schedule 3 – Property Tax Credit

To qualify for the property tax credit, you, or your spouse if married filing jointly, must be 65 years of age or older by the end of the taxable year, **or** you must have claimed at least one dependent on your federal income tax return. 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 2017 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 2017(23), 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 2017 Connecticut income tax liability for qualifying 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 2017 qualify for this credit. This includes any installment payments you made during 2017 that were due in 2017 and any installments you prepaid during 2017 due in 2018. Supplemental property tax bills that were due during 2017 or 2018 also qualify if paid during 2017. 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 2017 (either by the leasing company or by you). Refer to your January 2018 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 2018, 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, 2015, grand list. The bill was payable in two installments, July 1, 2016, and January 1, 2017. If Lisa paid the January 1, 2017, installment on January 1, 2017, she is eligible to claim it on her 2017 income tax return. If she prepaid it during 2016, she is not eligible to take credit for it on her 2017 return, but she may have been eligible to take credit for it on her 2016 return.



# Property Tax Credit Table

To qualify for the property tax credit, you, or your spouse if married filing jointly, must be 65 years of age or older by the end of the taxable year, OR you must have claimed at least one dependent on your federal income tax return.

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:

<b>Single</b> and your Connecticut AGI is .....	<b>\$49,500 or less</b>
<b>Married Filing jointly or qualifying widow(er)</b> and your Connecticut AGI is .....	<b>\$70,500 or less</b>
<b>Married Filing separately</b> and your Connecticut AGI is .....	<b>\$35,250 or less</b>
<b>Head of household</b> and your Connecticut AGI is .....	<b>\$54,500 or less</b>

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.**

<b>Single</b>			<b>Married Filing Jointly or Qualifying Widow(er)</b>		
If you are single and your Connecticut AGI is:			If you are married filing jointly, or qualifying widow(er) and your Connecticut AGI is:		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$49,500	0	\$ 0	\$70,500	0
\$49,500	\$59,500	.15	\$70,500	\$80,500	.15
\$59,500	\$69,500	.30	\$80,500	\$90,500	.30
\$69,500	\$79,500	.45	\$90,500	\$100,500	.45
\$79,500	\$89,500	.60	\$100,500	\$110,500	.60
\$89,500	\$99,500	.75	\$110,500	\$120,500	.75
\$99,500	\$109,500	.90	\$120,500	\$130,500	.90
\$109,500	and up	1.00	\$130,500	and up	1.00

<b>Married Filing Separately</b>			<b>Head of Household</b>		
If you are married filing separately and your Connecticut AGI is:			If you are head of household and your Connecticut AGI is:		
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$35,250	0	\$ 0	\$54,500	0
\$35,250	\$40,250	.15	\$54,500	\$64,500	.15
\$40,250	\$45,250	.30	\$64,500	\$74,500	.30
\$45,250	\$50,250	.45	\$74,500	\$84,500	.45
\$50,250	\$55,250	.60	\$84,500	\$94,500	.60
\$55,250	\$60,250	.75	\$94,500	\$104,500	.75
\$60,250	\$65,250	.90	\$104,500	\$114,500	.90
\$65,250	and up	1.00	\$114,500	and up	1.00

**Example 2:** Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2016, grand list. The bill was payable in two installments, July 1, 2017, and January 1, 2018. Mary is eligible to take credit for both installments on her 2017 income tax return if she paid both installments during 2017. If Mary waited until January 1, 2018, to pay her second installment, she is not eligible to take credit on her 2017 return for this installment, but she may be eligible to take credit for it on her 2018 return.

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.

You may also use the online **Property Tax Credit Calculator** found on the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Individual*. If you choose to use the online calculator, you

## Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence, motor vehicle, or both) is **\$200** 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

**must** complete lines 60 through 63 of Schedule 3, **Property Tax Credit** found on the CT-1040, Page 4, or your credit will be denied.

**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 **\$200**.

**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	\$ 49,500 or less
Married filing jointly or qualifying widow(er)	\$ 70,500 or less
Married filing separately	\$ 35,250 or less
Head of household	\$ 54,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 32 or visit [www.ct.gov/DRS](http://www.ct.gov/DRS) to use the Property Tax Calculator.

**Connecticut Individual Use Tax Worksheet**

**Section A - 1% Tax Rate: Computer and Data Processing Services**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .01)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69a.						

**Section B - 6.35% Tax Rate**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0635)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69b.						

**Section C - 7.75% Tax Rate**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Date of Purchase	Description of Goods or Services	Retailer or Service Provider	Purchase Price	CT Tax Due (Col. 4 X .0775)	Taxes Paid	Balance Due (Col. 5 minus Col. 6)
Add Column 7 amounts and enter total here and on Form CT-1040, Schedule 4, Line 69c.						

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.

## Schedule 4 – Individual Use Tax

In general, goods or services purchased out-of-state that would be subject to the Connecticut sales tax if those goods or services were purchased from a Connecticut seller are subject to the Connecticut use tax if the out-of-state seller did not charge and collect sales tax on the sale. Generally, this includes purchases of goods by mail order, telephone, or online when the goods are shipped or delivered to Connecticut and when the purchaser brings goods back into Connecticut.

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. The general use tax rate is 6.35%. However, the following items are subject to a 7.75% use tax rate:

- Most motor vehicles exceeding \$50,000;
- Each piece of jewelry exceeding \$5,000;
- Each piece of clothing or pair of footwear exceeding \$1,000; **and**
- A handbag, luggage, umbrella, wallet, or watch exceeding \$1,000.

Computer and data processing services are subject to a 1% use tax rate.

Use the *Connecticut Individual Use Tax Worksheet*, on Page 33, to calculate your use tax liability. Keep the worksheet for your records. You must provide the worksheet to DRS upon request. See **Informational Publication 2016(19), Q&A on the Connecticut Individual Use Tax**.

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

The *Sample Use Tax Table* on Page 6 illustrates the use tax due only for various levels of purchases subject to the 6.35% and 7.75% use tax rates.

### Line 69

Complete the *Connecticut Individual Use Tax Worksheet* on Page 33. Enter the totals from Column 7 of each section on Lines 69a, 69b, and 69c. Add the amounts on Lines 69a, 69b, and 69c, and enter the total on Line 69. Also enter on Form CT-1040, Line 15.

If no Connecticut use tax is due, you must enter “0” on Form CT-1040, Line 15. If you do not make an entry on Line 15,

you will not have filed a use tax return. **Failure to file a use tax return and to remit use tax due will subject you to a 10% penalty of the total use tax due plus a 1% interest per month or a fraction of a month. You also may be subject to a penalty of up to \$5,000, imprisonment for up to 5 years, or both, for willfully submitting a false return.**

## Connecticut Individual Use Tax Worksheet Section Instructions

Complete the following sections for purchases subject to each tax rate:

- **Section A** for purchases of computer and data processing services subject to the 1% tax rate.
- **Section B** for purchases subject to the 6.35% tax rate.
- **Section C** for purchases subject to the 7.75% tax rate.

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## Column Instructions

### Column 1

Enter the month and day of the purchase.

### Column 2

Enter a brief description of the taxable item or service purchased (jewelry, computer, etc.).

### Column 3

Enter the name of the retailer the item or service was purchased from.

### Column 4

Enter the purchase price.

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.

### Column 5

Multiply the purchase price in Column 4 by the applicable tax rate and enter the result.

### Column 6

If you paid sales tax to another state, the District of Columbia, or a U.S. territory, enter the amount paid.

### Column 7

Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7.

Add Column 7 amounts and enter total. Do not enter negative amounts. If zero or less, enter “0.”

Enter the total tax for each Section on *Schedule 4*, Lines 69a through 69c.

# Schedule CT-EITC - Connecticut Earned Income Tax Credit

## Who qualifies?

To qualify for the Connecticut earned income tax credit (CT EITC) you must:

1. Have claimed and been allowed the 2017 federal earned income credit (EIC); **and**
2. Be a **full-year** resident of the State of Connecticut.

Part-year residents and nonresidents do not qualify for the CT EITC and must file Form CT-1040NR/PY.

## How to Claim the Connecticut Earned Income Tax Credit

Complete **Schedule CT-EITC**, *Connecticut Earned Income Tax Credit*, using the information from your federal return, worksheets, and, if applicable, federal EIC line instructions. Attach Schedule CT-EITC to the back of Form CT-1040.

## Protect Yourself

DRS wants to make it easy for qualified residents to receive their CT EITC, but also reminds taxpayers to take steps to prevent identity theft. Taxpayers need to protect Social Security Numbers and other taxpayer identity information to prevent others from improperly claiming the credit.

Do not let others prepare your Schedule CT-EITC with false information to get more money back for themselves. Avoid predatory tax preparers who charge high fees or claim they can get you a larger tax refund for a percentage of the refund. These activities are crimes and should be reported to DRS, at 855-842-1441.

## Eligibility Reviews

DRS reviews CT EITC requests to determine if taxpayers qualify for the credit. Approval of the federal earned income credit does not guarantee eligibility for the CT EITC. DRS may request additional information to determine if a credit claim is valid. You must keep accurate records to support all items reported on Schedule CT-EITC.

## Schedule CT-EITC - Line instructions

### Line 1

You must have claimed the 2017 federal earned income credit to claim the CT EITC.

### Line 2

You cannot claim the CT EITC if your investment income is more than \$3,450. Investment income is the total amount of:

- Taxable interest (federal Form 1040 or 1040A, Line 8a);
- Tax-exempt interest (federal Form 1040 or 1040A, Line 8b);
- Ordinary dividends income (federal Form 1040 or 1040A, Line 9a); **and**
- Capital gain net income from federal Form 1040A, Line 10, or Form 1040, Line 13 (if more than zero).

For additional information on what qualifies as investment income, see federal Publication 596, Earned Income Credit.

### Line 3

File Schedule CT-EITC with Form CT-1040. If Form CT-1040 was already filed, you must file a 2017 Form CT-1040X to claim the credit.

Schedule CT-EITC cannot be filed by itself. Schedule CT-EITC must be attached to a completed Form CT-1040 or Form CT-1040X.

### Line 4

If claiming qualifying children on federal Schedule EIC, mark an X in the **Yes** box and then complete Line 5. Otherwise, mark an X in the **No** box and go to Line 6.

### Line 5

If claiming qualifying children on federal Schedule EIC, list the same children (up to three) in the spaces provided. If claiming more than three qualifying children on federal Schedule EIC, enter the required information for three qualifying children in the spaces provided on the schedule and attach a statement with the required identifying information for each additional child. Include taxpayer name and social security number (SSN) on the attachment.

To be eligible to claim the CT EITC, you (and your spouse if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2017 return (including extensions). Any qualifying child listed on *Schedule CT-EITC* must have a valid SSN by the due date of your 2017 return (including extensions).

If a SSN for you or your spouse is missing from your return because either you or your spouse did not have a valid SSN by the due date or extended due date of your 2017 return, and you later get a valid SSN, you cannot file an amended return to claim the CT EITC.

If a social security number has been applied for by filing federal Form SS-5 with the Social Security Administration, but has not been received by the return due date you may file Form CT-1040 EXT, to request an extension of time to file. Form CT-1040 EXT does not extend the time to pay your income tax. You must pay the amount of tax that you expect to owe on or before the original due date of the return (see Form CT-1040 EXT).

Mark an X in the box confirming each child who was identified on federal Schedule EIC, box 4a, as a full-time student.

Mark an X in the box confirming each child who was identified on federal Schedule EIC, box 4b as disabled.



## Line 6

If you did not claim Connecticut withholding on Form CT-1040, Line 18, and *Wages, tips, and other compensation* was reported on forms W-2 or 1099, mark an X in the **Yes** box and enter the following information (from up to three jobs) on Lines 6a, 6b, and 6c. Otherwise, mark an X in the **No** box and go to Line 7.

### Column A

Enter the employer's federal identification number (EIN) from form W-2 or the payer's federal identification number from form 1099.

### Column B

Enter the employer's state identification number from form W-2 or form 1099.

### Column C

Enter your wages, tips, and other compensation from form W-2 or form 1099.

## Line 7

You are self-employed if you:

- Carry on a trade or business as a sole proprietor;
- Are an independent contractor;
- Are a member of a partnership;
- Are a member of a limited liability company; **or**
- Are in business for yourself in any other way.

Self-employment can include work in addition to your regular, full-time job. This could include part-time work you do in or outside your home.

If you were self-employed then you had business income or loss that you reported on your federal Form 1040. If you claimed income or loss from one or more businesses, mark an X in the **Yes** box and enter the following information (for up to three primary business activities) on Lines 7a, 7b, and 7c. Otherwise, mark an X in the **No** box and go to Line 8.

See **Informational Publication 2015(20)**, *Recordkeeping Suggestions for Self-Employed Persons*, or visit the DRS CT EITC website at [www.ct.gov/drs/eitc](http://www.ct.gov/drs/eitc).

## Column A

Enter your federal employer identification number (EIN) for your business. If any primary business activity does not have an EIN, enter your SSN.

## Column B

Enter the Connecticut tax registration number for your business.

## Column C

Enter the amount of business income or loss. Use a minus sign to show a loss or a negative amount.

## Line 8

Enter the federal EIC claimed for tax year 2017 from federal Form 1040, Line 66a; Form 1040A, Line 42a; or Form 1040EZ, Line 8a.

## Line 9

For the tax year 2017, the CT EITC is 23% (.23) of the federal EIC.

## Line 11

If your filing status was married filing jointly on your federal income tax return but you are required to file as married filing separately on your Connecticut Form CT-1040, mark an X in the **Yes** box and complete Lines 12 through 15. See *Taxpayer Information*, on Page 18.

Otherwise, mark an X in the **No** box and skip Lines 12 through 15.

## Line 16

This is your Connecticut Earned Income Tax Credit. If your filing status is married filing separately, enter the amount from Line 15. Otherwise, enter the amount from Line 10. Enter the amount from Line 16 on Form CT-1040, Line 20a.

# Amended Returns

**Purpose:** Use a 2017 Form CT-1040X to amend a previously-filed 2017 Connecticut income tax return for individuals. Visit the DRS **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file Form CT-1040X online.

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 15.

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

<p>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.</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b> If you file Form CT-1040X no later than 90 days after the date of 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.</p>
<p>2. You filed a timely amended federal income tax return and the amendment results in your Connecticut income tax being overpaid or underpaid.</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b> If you file Form CT-1040X no later than 90 days after the date of the final determination, 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.</p>
<p>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).</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b> If you file Form CT-1040X no later than 90 days after the date of 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.</p>
<p>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).</p>	<p><b>File Form CT-1040X no later than 90 days after final determination.</b> If you file Form CT-1040X no later than 90 days after the date of the final determination on a timely-amended return with a qualifying jurisdiction 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.</p>
<p>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.</p>	<p><b>File Form CT-1040X no later than three years after the due date of your return,</b> 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.</p>

**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 IRC §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*.

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....				If CT AGI is ....**		And you are ....				If CT AGI 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
<b>\$0 - 12,000</b>		<b>NO TAX DUE</b>				<b>\$15,000</b>						<b>\$18,000</b>					
12,000	12,050	0	0	0	0	15,000	15,050	0	0	27	0	18,000	18,050	23	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	1	0	28	0	18,050	18,100	23	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	1	0	28	0	18,100	18,150	23	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	1	0	29	0	18,150	18,200	24	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	2	0	29	0	18,200	18,250	24	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	2	0	29	0	18,250	18,300	25	0	113	0
12,300	12,350	0	0	2	0	15,300	15,350	2	0	30	0	18,300	18,350	25	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	3	0	30	0	18,350	18,400	25	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	3	0	31	0	18,400	18,450	26	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	4	0	31	0	18,450	18,500	26	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	4	0	37	0	18,500	18,550	26	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	4	0	38	0	18,550	18,600	27	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	5	0	38	0	18,600	18,650	27	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	5	0	39	0	18,650	18,700	28	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	5	0	39	0	18,700	18,750	28	0	131	0
12,750	12,800	0	0	6	0	15,750	15,800	6	0	40	0	18,750	18,800	28	0	132	0
12,800	12,850	0	0	6	0	15,800	15,850	6	0	40	0	18,800	18,850	34	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	7	0	41	0	18,850	18,900	35	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	7	0	41	0	18,900	18,950	35	0	135	0
12,950	13,000	0	0	7	0	15,950	16,000	7	0	42	0	18,950	19,000	36	0	136	0
<b>\$13,000</b>						<b>\$16,000</b>						<b>\$19,000</b>					
13,000	13,050	0	0	8	0	16,000	16,050	8	0	48	0	19,000	19,050	36	0	137	0
13,050	13,100	0	0	8	0	16,050	16,100	8	0	49	0	19,050	19,100	37	0	138	1
13,100	13,150	0	0	8	0	16,100	16,150	8	0	50	0	19,100	19,150	37	0	139	1
13,150	13,200	0	0	9	0	16,150	16,200	9	0	50	0	19,150	19,200	38	0	140	1
13,200	13,250	0	0	9	0	16,200	16,250	9	0	51	0	19,200	19,250	38	0	141	2
13,250	13,300	0	0	10	0	16,250	16,300	10	0	51	0	19,250	19,300	38	0	142	2
13,300	13,350	0	0	10	0	16,300	16,350	10	0	52	0	19,300	19,350	45	0	143	2
13,350	13,400	0	0	10	0	16,350	16,400	10	0	53	0	19,350	19,400	46	0	144	3
13,400	13,450	0	0	11	0	16,400	16,450	11	0	53	0	19,400	19,450	46	0	145	3
13,450	13,500	0	0	11	0	16,450	16,500	11	0	54	0	19,450	19,500	47	0	146	4
13,500	13,550	0	0	11	0	16,500	16,550	11	0	61	0	19,500	19,550	48	0	147	4
13,550	13,600	0	0	12	0	16,550	16,600	12	0	62	0	19,550	19,600	48	0	148	4
13,600	13,650	0	0	12	0	16,600	16,650	12	0	62	0	19,600	19,650	49	0	149	5
13,650	13,700	0	0	13	0	16,650	16,700	13	0	63	0	19,650	19,700	49	0	150	5
13,700	13,750	0	0	13	0	16,700	16,750	13	0	64	0	19,700	19,750	50	0	151	5
13,750	13,800	0	0	13	0	16,750	16,800	13	0	64	0	19,750	19,800	50	0	152	6
13,800	13,850	0	0	14	0	16,800	16,850	14	0	65	0	19,800	19,850	58	0	153	6
13,850	13,900	0	0	14	0	16,850	16,900	14	0	66	0	19,850	19,900	59	0	154	7
13,900	13,950	0	0	14	0	16,900	16,950	14	0	66	0	19,900	19,950	59	0	155	7
13,950	14,000	0	0	15	0	16,950	17,000	15	0	67	0	19,950	20,000	60	0	156	7
<b>\$14,000</b>						<b>\$17,000</b>						<b>\$20,000</b>					
14,000	14,050	0	0	15	0	17,000	17,050	15	0	75	0	20,000	20,050	60	0	169	8
14,050	14,100	0	0	16	0	17,050	17,100	16	0	76	0	20,050	20,100	61	0	170	8
14,100	14,150	0	0	16	0	17,100	17,150	16	0	77	0	20,100	20,150	62	0	171	8
14,150	14,200	0	0	16	0	17,150	17,200	16	0	78	0	20,150	20,200	62	0	172	9
14,200	14,250	0	0	17	0	17,200	17,250	17	0	78	0	20,200	20,250	63	0	173	9
14,250	14,300	0	0	17	0	17,250	17,300	17	0	79	0	20,250	20,300	63	0	174	10
14,300	14,350	0	0	17	0	17,300	17,350	17	0	80	0	20,300	20,350	72	0	175	10
14,350	14,400	0	0	18	0	17,350	17,400	18	0	81	0	20,350	20,400	73	0	176	10
14,400	14,450	0	0	18	0	17,400	17,450	18	0	81	0	20,400	20,450	73	0	177	11
14,450	14,500	0	0	19	0	17,450	17,500	19	0	82	0	20,450	20,500	74	0	178	11
14,500	14,550	0	0	19	0	17,500	17,550	19	0	91	0	20,500	20,550	75	0	192	11
14,550	14,600	0	0	19	0	17,550	17,600	19	0	92	0	20,550	20,600	75	0	193	12
14,600	14,650	0	0	20	0	17,600	17,650	20	0	93	0	20,600	20,650	76	0	194	12
14,650	14,700	0	0	20	0	17,650	17,700	20	0	94	0	20,650	20,700	77	0	195	13
14,700	14,750	0	0	20	0	17,700	17,750	20	0	94	0	20,700	20,750	77	0	196	13
14,750	14,800	0	0	21	0	17,750	17,800	21	0	95	0	20,750	20,800	78	0	197	13
14,800	14,850	0	0	21	0	17,800	17,850	21	0	96	0	20,800	20,850	87	0	199	14
14,850	14,900	0	0	22	0	17,850	17,900	22	0	97	0	20,850	20,900	88	0	200	14
14,900	14,950	0	0	22	0	17,900	17,950	22	0	98	0	20,900	20,950	89	0	201	14
14,950	15,000	0	0	22	0	17,950	18,000	22	0	99	0	20,950	21,000	90	0	202	15

\* This column is also used by a qualifying widow(er).

Continued on the next page

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....				If CT AGI is ....**		And you are ....				If CT AGI 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
<b>\$21,000</b>						<b>\$24,000</b>						<b>\$27,000</b>					
21,000	21,050	90	0	217	15	24,000	24,050	176	0	384	45	27,000	27,050	341	23	676	144
21,050	21,100	91	0	218	16	24,050	24,100	177	1	386	46	27,050	27,100	343	23	678	145
21,100	21,150	92	0	219	16	24,100	24,150	178	1	388	46	27,100	27,150	345	23	681	146
21,150	21,200	93	0	220	16	24,150	24,200	179	1	390	47	27,150	27,200	347	24	683	147
21,200	21,250	93	0	221	17	24,200	24,250	180	2	392	47	27,200	27,250	350	24	685	148
21,250	21,300	94	0	223	17	24,250	24,300	181	2	394	47	27,250	27,300	352	25	687	149
21,300	21,350	104	0	224	17	24,300	24,350	182	2	396	48	27,300	27,350	354	25	690	150
21,350	21,400	105	0	225	18	24,350	24,400	183	3	398	48	27,350	27,400	356	25	692	151
21,400	21,450	106	0	226	18	24,400	24,450	184	3	401	49	27,400	27,450	358	26	694	152
21,450	21,500	107	0	227	19	24,450	24,500	185	4	403	49	27,450	27,500	360	26	696	153
21,500	21,550	108	0	243	19	24,500	24,550	186	4	405	58	27,500	27,550	362	26	699	166
21,550	21,600	108	0	244	19	24,550	24,600	187	4	407	59	27,550	27,600	364	27	701	167
21,600	21,650	109	0	245	20	24,600	24,650	188	5	409	59	27,600	27,650	367	27	703	168
21,650	21,700	110	0	247	20	24,650	24,700	189	5	411	60	27,650	27,700	369	28	705	169
21,700	21,750	111	0	248	20	24,700	24,750	190	5	413	60	27,700	27,750	371	28	708	170
21,750	21,800	112	0	249	21	24,750	24,800	191	6	415	61	27,750	27,800	373	28	710	171
21,800	21,850	123	0	251	21	24,800	24,850	192	6	418	61	27,800	27,850	375	29	712	172
21,850	21,900	124	0	252	22	24,850	24,900	193	7	420	62	27,850	27,900	377	29	714	173
21,900	21,950	125	0	253	22	24,900	24,950	194	7	422	62	27,900	27,950	379	29	717	174
21,950	22,000	126	0	254	22	24,950	25,000	195	7	424	63	27,950	28,000	381	30	719	175
<b>\$22,000</b>						<b>\$25,000</b>						<b>\$28,000</b>					
22,000	22,050	126	0	256	23	25,000	25,050	211	8	474	72	28,000	28,050	384	30	766	176
22,050	22,100	127	0	258	23	25,050	25,100	213	8	476	73	28,050	28,100	386	31	768	177
22,100	22,150	128	0	260	23	25,100	25,150	214	8	478	74	28,100	28,150	388	31	771	178
22,150	22,200	129	0	262	24	25,150	25,200	216	9	481	74	28,150	28,200	390	31	773	179
22,200	22,250	130	0	265	24	25,200	25,250	218	9	483	75	28,200	28,250	392	32	775	180
22,250	22,300	131	0	267	25	25,250	25,300	220	10	485	75	28,250	28,300	394	32	777	181
22,300	22,350	143	0	269	25	25,300	25,350	221	10	487	76	28,300	28,350	396	32	780	182
22,350	22,400	144	0	271	25	25,350	25,400	223	10	489	77	28,350	28,400	398	33	782	183
22,400	22,450	145	0	273	26	25,400	25,450	225	11	491	77	28,400	28,450	401	33	784	184
22,450	22,500	146	0	275	26	25,450	25,500	227	11	493	78	28,450	28,500	403	34	786	185
22,500	22,550	147	0	277	26	25,500	25,550	245	11	501	88	28,500	28,550	405	34	789	186
22,550	22,600	148	0	279	27	25,550	25,600	247	12	504	89	28,550	28,600	407	34	791	187
22,600	22,650	149	0	282	27	25,600	25,650	248	12	506	89	28,600	28,650	409	35	793	188
22,650	22,700	150	0	284	28	25,650	25,700	250	13	508	90	28,650	28,700	411	35	795	189
22,700	22,750	151	0	286	28	25,700	25,750	252	13	510	91	28,700	28,750	413	35	798	190
22,750	22,800	152	0	288	28	25,750	25,800	254	13	512	91	28,750	28,800	415	36	800	191
22,800	22,850	153	0	290	29	25,800	25,850	256	14	514	92	28,800	28,850	418	36	802	192
22,850	22,900	154	0	292	29	25,850	25,900	258	14	517	93	28,850	28,900	420	37	804	193
22,900	22,950	155	0	294	29	25,900	25,950	260	14	519	93	28,900	28,950	422	37	807	194
22,950	23,000	156	0	296	30	25,950	26,000	262	15	521	94	28,950	29,000	424	37	809	195
<b>\$23,000</b>						<b>\$26,000</b>						<b>\$29,000</b>					
23,000	23,050	156	0	299	30	26,000	26,050	281	15	573	105	29,000	29,050	426	38	856	195
23,050	23,100	157	0	301	31	26,050	26,100	283	16	575	106	29,050	29,100	428	38	858	196
23,100	23,150	158	0	303	31	26,100	26,150	285	16	578	107	29,100	29,150	430	38	861	197
23,150	23,200	159	0	305	31	26,150	26,200	287	16	580	108	29,150	29,200	432	39	863	198
23,200	23,250	160	0	307	32	26,200	26,250	289	17	582	108	29,200	29,250	435	39	865	199
23,250	23,300	161	0	309	32	26,250	26,300	291	17	584	109	29,250	29,300	437	40	867	200
23,300	23,350	162	0	311	32	26,300	26,350	293	17	586	110	29,300	29,350	439	40	870	201
23,350	23,400	163	0	313	33	26,350	26,400	295	18	589	111	29,350	29,400	441	40	872	202
23,400	23,450	164	0	316	33	26,400	26,450	297	18	591	111	29,400	29,450	443	41	874	203
23,450	23,500	165	0	318	34	26,450	26,500	299	19	593	112	29,450	29,500	445	41	876	204
23,500	23,550	166	0	320	34	26,500	26,550	320	19	602	124	29,500	29,550	447	41	879	205
23,550	23,600	167	0	322	34	26,550	26,600	322	19	604	125	29,550	29,600	449	42	881	206
23,600	23,650	168	0	324	35	26,600	26,650	324	20	606	126	29,600	29,650	452	42	883	207
23,650	23,700	169	0	326	35	26,650	26,700	326	20	609	127	29,650	29,700	454	43	885	208
23,700	23,750	170	0	328	35	26,700	26,750	328	20	611	127	29,700	29,750	456	43	888	209
23,750	23,800	171	0	330	36	26,750	26,800	330	21	613	128	29,750	29,800	458	43	890	210
23,800	23,850	172	0	333	36	26,800	26,850	333	21	615	129	29,800	29,850	460	44	892	211
23,850	23,900	173	0	335	37	26,850	26,900	335	22	617	130	29,850	29,900	462	44	894	212
23,900	23,950	174	0	337	37	26,900	26,950	337	22	620	131	29,900	29,950	464	44	897	213
23,950	24,000	175	0	339	37	26,950	27,000	339	22	622	132	29,950	30,000	466	45	899	214

\* This column is also used by a qualifying widow(er).

Continued on the next page



**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$30,000</b>						<b>\$33,000</b>						<b>\$36,000</b>								
30,000	30,050	511	54	946	215	33,000	33,050	802	162	1,216	273	36,000	36,050	1,081	234	1,441	452			
30,050	30,100	513	55	948	216	33,050	33,100	804	163	1,218	274	36,050	36,100	1,083	235	1,443	454			
30,100	30,150	515	55	951	217	33,100	33,150	807	164	1,221	275	36,100	36,150	1,086	236	1,446	456			
30,150	30,200	517	56	953	218	33,150	33,200	809	165	1,223	276	36,150	36,200	1,088	237	1,448	458			
30,200	30,250	520	56	955	219	33,200	33,250	811	166	1,225	277	36,200	36,250	1,090	238	1,450	460			
30,250	30,300	522	56	957	220	33,250	33,300	813	167	1,227	278	36,250	36,300	1,092	239	1,452	462			
30,300	30,350	524	57	960	221	33,300	33,350	825	168	1,230	279	36,300	36,350	1,095	240	1,455	464			
30,350	30,400	526	57	962	222	33,350	33,400	827	169	1,232	280	36,350	36,400	1,097	241	1,457	466			
30,400	30,450	528	58	964	223	33,400	33,450	829	170	1,234	281	36,400	36,450	1,099	242	1,459	469			
30,450	30,500	530	58	966	224	33,450	33,500	831	171	1,236	282	36,450	36,500	1,101	243	1,461	471			
30,500	30,550	532	69	969	225	33,500	33,550	834	186	1,239	283	36,500	36,550	1,104	244	1,464	473			
30,550	30,600	534	69	971	226	33,550	33,600	836	187	1,241	284	36,550	36,600	1,106	245	1,466	475			
30,600	30,650	537	70	973	227	33,600	33,650	838	188	1,243	285	36,600	36,650	1,108	246	1,468	477			
30,650	30,700	539	70	975	228	33,650	33,700	840	189	1,245	286	36,650	36,700	1,110	247	1,470	479			
30,700	30,750	541	71	978	229	33,700	33,750	843	190	1,248	287	36,700	36,750	1,113	248	1,473	481			
30,750	30,800	543	71	980	230	33,750	33,800	845	191	1,250	288	36,750	36,800	1,115	249	1,475	483			
30,800	30,850	545	72	982	231	33,800	33,850	847	192	1,252	289	36,800	36,850	1,117	250	1,477	486			
30,850	30,900	547	72	984	232	33,850	33,900	849	193	1,254	290	36,850	36,900	1,119	251	1,479	488			
30,900	30,950	549	73	987	233	33,900	33,950	852	194	1,257	291	36,900	36,950	1,122	252	1,482	490			
30,950	31,000	551	73	989	234	33,950	34,000	854	195	1,259	292	36,950	37,000	1,124	253	1,484	492			
<b>\$31,000</b>						<b>\$34,000</b>						<b>\$37,000</b>								
31,000	31,050	596	84	1,036	234	34,000	34,050	901	195	1,306	316	37,000	37,050	1,171	254	1,486	494			
31,050	31,100	598	85	1,038	235	34,050	34,100	903	196	1,308	317	37,050	37,100	1,173	255	1,488	496			
31,100	31,150	600	86	1,041	236	34,100	34,150	906	197	1,311	318	37,100	37,150	1,176	256	1,491	498			
31,150	31,200	602	86	1,043	237	34,150	34,200	908	198	1,313	319	37,150	37,200	1,178	257	1,493	500			
31,200	31,250	605	87	1,045	238	34,200	34,250	910	199	1,315	320	37,200	37,250	1,180	258	1,495	503			
31,250	31,300	607	87	1,047	239	34,250	34,300	912	200	1,317	321	37,250	37,300	1,182	259	1,497	505			
31,300	31,350	616	88	1,050	240	34,300	34,350	915	201	1,320	322	37,300	37,350	1,185	260	1,500	507			
31,350	31,400	618	89	1,052	241	34,350	34,400	917	202	1,322	323	37,350	37,400	1,187	261	1,502	509			
31,400	31,450	620	89	1,054	242	34,400	34,450	919	203	1,324	324	37,400	37,450	1,189	262	1,504	511			
31,450	31,500	622	90	1,056	243	34,450	34,500	921	204	1,326	325	37,450	37,500	1,191	263	1,506	513			
31,500	31,550	625	102	1,059	244	34,500	34,550	924	205	1,329	349	37,500	37,550	1,194	264	1,509	515			
31,550	31,600	627	102	1,061	245	34,550	34,600	926	206	1,331	350	37,550	37,600	1,196	265	1,511	517			
31,600	31,650	629	103	1,063	246	34,600	34,650	928	207	1,333	352	37,600	37,650	1,198	266	1,513	520			
31,650	31,700	631	104	1,065	247	34,650	34,700	930	208	1,335	353	37,650	37,700	1,200	267	1,515	522			
31,700	31,750	633	104	1,068	248	34,700	34,750	933	209	1,338	354	37,700	37,750	1,203	268	1,518	524			
31,750	31,800	635	105	1,070	249	34,750	34,800	935	210	1,340	355	37,750	37,800	1,205	269	1,520	526			
31,800	31,850	645	106	1,072	250	34,800	34,850	937	211	1,342	356	37,800	37,850	1,207	270	1,522	528			
31,850	31,900	647	106	1,074	251	34,850	34,900	939	212	1,344	357	37,850	37,900	1,209	271	1,524	530			
31,900	31,950	649	107	1,077	252	34,900	34,950	942	213	1,347	358	37,900	37,950	1,212	272	1,527	532			
31,950	32,000	651	108	1,079	253	34,950	35,000	944	214	1,349	359	37,950	38,000	1,214	273	1,529	534			
<b>\$32,000</b>						<b>\$35,000</b>						<b>\$38,000</b>								
32,000	32,050	697	120	1,126	254	35,000	35,050	991	215	1,396	385	38,000	38,050	1,261	273	1,531	579			
32,050	32,100	699	121	1,128	255	35,050	35,100	993	216	1,398	387	38,050	38,100	1,263	274	1,533	581			
32,100	32,150	701	122	1,131	256	35,100	35,150	996	217	1,401	389	38,100	38,150	1,266	275	1,536	583			
32,150	32,200	704	123	1,133	257	35,150	35,200	998	218	1,403	391	38,150	38,200	1,268	276	1,538	585			
32,200	32,250	706	123	1,135	258	35,200	35,250	1,000	219	1,405	393	38,200	38,250	1,270	277	1,540	588			
32,250	32,300	708	124	1,137	259	35,250	35,300	1,002	220	1,407	395	38,250	38,300	1,272	278	1,542	590			
32,300	32,350	718	125	1,140	260	35,300	35,350	1,005	221	1,410	397	38,300	38,350	1,275	279	1,545	592			
32,350	32,400	721	126	1,142	261	35,350	35,400	1,007	222	1,412	399	38,350	38,400	1,277	280	1,547	594			
32,400	32,450	723	126	1,144	262	35,400	35,450	1,009	223	1,414	401	38,400	38,450	1,279	281	1,549	596			
32,450	32,500	725	127	1,146	263	35,450	35,500	1,011	224	1,416	403	38,450	38,500	1,281	282	1,551	598			
32,500	32,550	727	141	1,149	264	35,500	35,550	1,014	225	1,419	430	38,500	38,550	1,284	283	1,554	600			
32,550	32,600	729	141	1,151	265	35,550	35,600	1,016	226	1,421	432	38,550	38,600	1,286	284	1,556	602			
32,600	32,650	732	142	1,153	266	35,600	35,650	1,018	227	1,423	435	38,600	38,650	1,288	285	1,558	605			
32,650	32,700	734	143	1,155	267	35,650	35,700	1,020	228	1,425	437	38,650	38,700	1,290	286	1,560	607			
32,700	32,750	736	144	1,158	268	35,700	35,750	1,023	229	1,428	439	38,700	38,750	1,293	287	1,563	609			
32,750	32,800	738	145	1,160	269	35,750	35,800	1,025	230	1,430	441	38,750	38,800	1,295	288	1,565	611			
32,800	32,850	749	146	1,162	270	35,800	35,850	1,027	231	1,432	443	38,800	38,850	1,297	289	1,567	613			
32,850	32,900	751	146	1,164	271	35,850	35,900	1,029	232	1,434	445	38,850	38,900	1,299	290	1,569	615			
32,900	32,950	753	147	1,167	272	35,900	35,950	1,032	233	1,437	447	38,900	38,950	1,302	291	1,572	617			
32,950	33,000	755	148	1,169	273	35,950	36,000	1,034	234	1,439	449	38,950	39,000	1,304	292	1,574	619			

\* This column is also used by a qualifying widow(er).

Continued on the next page

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$39,000</b>						<b>\$42,000</b>						<b>\$45,000</b>								
39,000	39,050	1,351	293	1,576	664	42,000	42,050	1,621	460	1,711	919	45,000	45,050	1,846	554	1,846	1,216			
39,050	39,100	1,353	294	1,578	666	42,050	42,100	1,623	461	1,713	921	45,050	45,100	1,848	556	1,848	1,218			
39,100	39,150	1,356	295	1,581	668	42,100	42,150	1,626	462	1,716	923	45,100	45,150	1,851	558	1,851	1,220			
39,150	39,200	1,358	296	1,583	670	42,150	42,200	1,628	463	1,718	925	45,150	45,200	1,853	560	1,853	1,222			
39,200	39,250	1,360	297	1,585	673	42,200	42,250	1,630	465	1,720	928	45,200	45,250	1,855	562	1,855	1,224			
39,250	39,300	1,362	298	1,587	675	42,250	42,300	1,632	466	1,722	930	45,250	45,300	1,857	564	1,857	1,227			
39,300	39,350	1,365	299	1,590	677	42,300	42,350	1,635	467	1,725	932	45,300	45,350	1,860	566	1,860	1,229			
39,350	39,400	1,367	300	1,592	679	42,350	42,400	1,637	469	1,727	934	45,350	45,400	1,862	568	1,862	1,231			
39,400	39,450	1,369	301	1,594	681	42,400	42,450	1,639	470	1,729	936	45,400	45,450	1,864	571	1,864	1,233			
39,450	39,500	1,371	302	1,596	683	42,450	42,500	1,641	471	1,731	938	45,450	45,500	1,866	573	1,866	1,235			
39,500	39,550	1,374	303	1,599	685	42,500	42,550	1,644	472	1,734	940	45,500	45,550	1,869	575	1,869	1,252			
39,550	39,600	1,376	304	1,601	687	42,550	42,600	1,646	474	1,736	942	45,550	45,600	1,871	577	1,871	1,254			
39,600	39,650	1,378	305	1,603	690	42,600	42,650	1,648	475	1,738	945	45,600	45,650	1,873	579	1,873	1,256			
39,650	39,700	1,380	306	1,605	692	42,650	42,700	1,650	476	1,740	947	45,650	45,700	1,875	581	1,875	1,258			
39,700	39,750	1,383	307	1,608	694	42,700	42,750	1,653	477	1,743	949	45,700	45,750	1,878	583	1,878	1,260			
39,750	39,800	1,385	308	1,610	696	42,750	42,800	1,655	479	1,745	951	45,750	45,800	1,880	585	1,880	1,263			
39,800	39,850	1,387	309	1,612	698	42,800	42,850	1,657	480	1,747	953	45,800	45,850	1,882	588	1,882	1,265			
39,850	39,900	1,389	310	1,614	700	42,850	42,900	1,659	481	1,749	955	45,850	45,900	1,884	590	1,884	1,267			
39,900	39,950	1,392	311	1,617	702	42,900	42,950	1,662	483	1,752	957	45,900	45,950	1,887	592	1,887	1,269			
39,950	40,000	1,394	312	1,619	704	42,950	43,000	1,664	484	1,754	959	45,950	46,000	1,889	594	1,889	1,272			
<b>\$40,000</b>						<b>\$43,000</b>						<b>\$46,000</b>								
40,000	40,050	1,441	337	1,621	749	43,000	43,050	1,711	485	1,756	1,004	46,000	46,050	1,891	596	1,891	1,333			
40,050	40,100	1,443	338	1,623	751	43,050	43,100	1,713	486	1,758	1,006	46,050	46,100	1,893	598	1,893	1,335			
40,100	40,150	1,446	339	1,626	753	43,100	43,150	1,716	488	1,761	1,008	46,100	46,150	1,896	600	1,896	1,338			
40,150	40,200	1,448	340	1,628	755	43,150	43,200	1,718	489	1,763	1,010	46,150	46,200	1,898	602	1,898	1,340			
40,200	40,250	1,450	341	1,630	758	43,200	43,250	1,720	490	1,765	1,013	46,200	46,250	1,900	605	1,900	1,342			
40,250	40,300	1,452	342	1,632	760	43,250	43,300	1,722	492	1,767	1,015	46,250	46,300	1,902	607	1,902	1,344			
40,300	40,350	1,455	343	1,635	762	43,300	43,350	1,725	493	1,770	1,017	46,300	46,350	1,905	609	1,905	1,347			
40,350	40,400	1,457	344	1,637	764	43,350	43,400	1,727	494	1,772	1,019	46,350	46,400	1,907	611	1,907	1,349			
40,400	40,450	1,459	345	1,639	766	43,400	43,450	1,729	495	1,774	1,021	46,400	46,450	1,909	613	1,909	1,351			
40,450	40,500	1,461	346	1,641	768	43,450	43,500	1,731	497	1,776	1,023	46,450	46,500	1,911	615	1,911	1,353			
40,500	40,550	1,464	372	1,644	770	43,500	43,550	1,734	498	1,779	1,025	46,500	46,550	1,914	617	1,914	1,356			
40,550	40,600	1,466	373	1,646	772	43,550	43,600	1,736	499	1,781	1,027	46,550	46,600	1,916	619	1,916	1,358			
40,600	40,650	1,468	374	1,648	775	43,600	43,650	1,738	500	1,783	1,030	46,600	46,650	1,918	622	1,918	1,360			
40,650	40,700	1,470	375	1,650	777	43,650	43,700	1,740	502	1,785	1,032	46,650	46,700	1,920	624	1,920	1,362			
40,700	40,750	1,473	376	1,653	779	43,700	43,750	1,743	503	1,788	1,034	46,700	46,750	1,923	626	1,923	1,365			
40,750	40,800	1,475	377	1,655	781	43,750	43,800	1,745	504	1,790	1,036	46,750	46,800	1,925	628	1,925	1,367			
40,800	40,850	1,477	379	1,657	783	43,800	43,850	1,747	506	1,792	1,038	46,800	46,850	1,927	630	1,927	1,369			
40,850	40,900	1,479	380	1,659	785	43,850	43,900	1,749	507	1,794	1,040	46,850	46,900	1,929	632	1,929	1,371			
40,900	40,950	1,482	381	1,662	787	43,900	43,950	1,752	508	1,797	1,042	46,900	46,950	1,932	634	1,932	1,374			
40,950	41,000	1,484	382	1,664	789	43,950	44,000	1,754	509	1,799	1,044	46,950	47,000	1,934	636	1,934	1,376			
<b>\$41,000</b>						<b>\$44,000</b>						<b>\$47,000</b>								
41,000	41,050	1,531	409	1,666	834	44,000	44,050	1,801	511	1,801	1,102	47,000	47,050	1,936	639	1,936	1,423			
41,050	41,100	1,533	410	1,668	836	44,050	44,100	1,803	513	1,803	1,104	47,050	47,100	1,938	641	1,938	1,425			
41,100	41,150	1,536	411	1,671	838	44,100	44,150	1,806	515	1,806	1,106	47,100	47,150	1,941	643	1,941	1,428			
41,150	41,200	1,538	412	1,673	840	44,150	44,200	1,808	517	1,808	1,108	47,150	47,200	1,943	645	1,943	1,430			
41,200	41,250	1,540	413	1,675	843	44,200	44,250	1,810	520	1,810	1,110	47,200	47,250	1,945	647	1,945	1,432			
41,250	41,300	1,542	415	1,677	845	44,250	44,300	1,812	522	1,812	1,113	47,250	47,300	1,947	649	1,947	1,434			
41,300	41,350	1,545	416	1,680	847	44,300	44,350	1,815	524	1,815	1,115	47,300	47,350	1,950	651	1,950	1,437			
41,350	41,400	1,547	417	1,682	849	44,350	44,400	1,817	526	1,817	1,117	47,350	47,400	1,952	653	1,952	1,439			
41,400	41,450	1,549	418	1,684	851	44,400	44,450	1,819	528	1,819	1,119	47,400	47,450	1,954	656	1,954	1,441			
41,450	41,500	1,551	419	1,686	853	44,450	44,500	1,821	530	1,821	1,121	47,450	47,500	1,956	658	1,956	1,443			
41,500	41,550	1,554	447	1,689	855	44,500	44,550	1,824	532	1,824	1,136	47,500	47,550	1,959	660	1,959	1,446			
41,550	41,600	1,556	448	1,691	857	44,550	44,600	1,826	534	1,826	1,139	47,550	47,600	1,961	662	1,961	1,448			
41,600	41,650	1,558	449	1,693	860	44,600	44,650	1,828	537	1,828	1,141	47,600	47,650	1,963	664	1,963	1,450			
41,650	41,700	1,560	451	1,695	862	44,650	44,700	1,830	539	1,830	1,143	47,650	47,700	1,965	666	1,965	1,452			
41,700	41,750	1,563	452	1,698	864	44,700	44,750	1,833	541	1,833	1,145	47,700	47,750	1,968	668	1,968	1,455			
41,750	41,800	1,565	453	1,700	866	44,750	44,800	1,835	543	1,835	1,147	47,750	47,800	1,970	670	1,970	1,457			
41,800	41,850	1,567	455	1,702	868	44,800	44,850	1,837	545	1,837	1,149	47,800	47,850	1,972	673	1,972	1,459			
41,850	41,900	1,569	456	1,704	870	44,850	44,900	1,839	547	1,839	1,152	47,850	47,900	1,974	675	1,974	1,461			
41,900	41,950	1,572	457	1,707	872	44,900	44,950	1,842	549	1,842	1,154	47,900	47,950	1,977	677	1,977	1,464			
41,950	42,000	1,574	458	1,709	874	44,950	45,000	1,844	551	1,844	1,156	47,950	48,000	1,979	679	1,979	1,466			

\* This column is also used by a qualifying widow(er).

Continued on the next page

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$48,000</b>						<b>\$51,000</b>						<b>\$54,000</b>								
48,000	48,050	1,981	724	2,003	1,513	51,000	51,050	2,121	1,013	2,305	1,783	54,000	54,050	2,269	1,306	2,561	2,053			
48,050	48,100	1,983	726	2,005	1,515	51,050	51,100	2,123	1,015	2,308	1,785	54,050	54,100	2,272	1,308	2,564	2,055			
48,100	48,150	1,986	728	2,008	1,518	51,100	51,150	2,126	1,018	2,310	1,788	54,100	54,150	2,274	1,311	2,567	2,058			
48,150	48,200	1,988	730	2,010	1,520	51,150	51,200	2,128	1,020	2,313	1,790	54,150	54,200	2,277	1,313	2,570	2,060			
48,200	48,250	1,990	732	2,012	1,522	51,200	51,250	2,131	1,022	2,316	1,792	54,200	54,250	2,279	1,315	2,572	2,062			
48,250	48,300	1,992	734	2,015	1,524	51,250	51,300	2,133	1,024	2,318	1,794	54,250	54,300	2,282	1,317	2,575	2,064			
48,300	48,350	1,995	736	2,017	1,527	51,300	51,350	2,136	1,026	2,321	1,797	54,300	54,350	2,284	1,320	2,578	2,067			
48,350	48,400	1,997	738	2,019	1,529	51,350	51,400	2,138	1,029	2,324	1,799	54,350	54,400	2,287	1,322	2,581	2,069			
48,400	48,450	1,999	741	2,021	1,531	51,400	51,450	2,141	1,031	2,326	1,801	54,400	54,450	2,289	1,324	2,583	2,071			
48,450	48,500	2,001	743	2,024	1,533	51,450	51,500	2,143	1,033	2,329	1,803	54,450	54,500	2,292	1,326	2,586	2,073			
48,500	48,550	2,004	745	2,048	1,536	51,500	51,550	2,145	1,047	2,356	1,806	54,500	54,550	2,294	1,329	2,589	2,076			
48,550	48,600	2,006	747	2,050	1,538	51,550	51,600	2,148	1,049	2,358	1,808	54,550	54,600	2,296	1,331	2,592	2,078			
48,600	48,650	2,008	749	2,053	1,540	51,600	51,650	2,150	1,051	2,361	1,810	54,600	54,650	2,299	1,333	2,594	2,080			
48,650	48,700	2,010	751	2,055	1,542	51,650	51,700	2,153	1,054	2,364	1,812	54,650	54,700	2,301	1,335	2,597	2,082			
48,700	48,750	2,013	753	2,057	1,545	51,700	51,750	2,155	1,056	2,367	1,815	54,700	54,750	2,304	1,338	2,600	2,085			
48,750	48,800	2,015	755	2,060	1,547	51,750	51,800	2,158	1,058	2,369	1,817	54,750	54,800	2,306	1,340	2,603	2,087			
48,800	48,850	2,017	758	2,062	1,549	51,800	51,850	2,160	1,060	2,372	1,819	54,800	54,850	2,309	1,342	2,605	2,089			
48,850	48,900	2,019	760	2,064	1,551	51,850	51,900	2,163	1,062	2,375	1,821	54,850	54,900	2,311	1,344	2,608	2,091			
48,900	48,950	2,022	762	2,067	1,554	51,900	51,950	2,165	1,065	2,377	1,824	54,900	54,950	2,314	1,347	2,611	2,094			
48,950	49,000	2,024	764	2,069	1,556	51,950	52,000	2,168	1,067	2,380	1,826	54,950	55,000	2,316	1,349	2,614	2,096			
<b>\$49,000</b>						<b>\$52,000</b>						<b>\$55,000</b>								
49,000	49,050	2,026	809	2,094	1,603	52,000	52,050	2,170	1,126	2,407	1,873	55,000	55,050	2,319	1,396	2,616	2,143			
49,050	49,100	2,028	811	2,096	1,605	52,050	52,100	2,173	1,128	2,410	1,875	55,050	55,100	2,321	1,398	2,619	2,145			
49,100	49,150	2,031	813	2,098	1,608	52,100	52,150	2,175	1,131	2,413	1,878	55,100	55,150	2,324	1,401	2,622	2,148			
49,150	49,200	2,033	815	2,101	1,610	52,150	52,200	2,178	1,133	2,415	1,880	55,150	55,200	2,326	1,403	2,625	2,150			
49,200	49,250	2,035	817	2,103	1,612	52,200	52,250	2,180	1,135	2,418	1,882	55,200	55,250	2,329	1,405	2,627	2,152			
49,250	49,300	2,037	819	2,105	1,614	52,250	52,300	2,183	1,137	2,421	1,884	55,250	55,300	2,331	1,407	2,650	2,154			
49,300	49,350	2,040	821	2,108	1,617	52,300	52,350	2,185	1,140	2,423	1,887	55,300	55,350	2,334	1,410	2,653	2,157			
49,350	49,400	2,042	823	2,110	1,619	52,350	52,400	2,188	1,142	2,426	1,889	55,350	55,400	2,336	1,412	2,656	2,159			
49,400	49,450	2,044	826	2,112	1,621	52,400	52,450	2,190	1,144	2,429	1,891	55,400	55,450	2,339	1,414	2,658	2,161			
49,450	49,500	2,046	828	2,115	1,623	52,450	52,500	2,193	1,146	2,432	1,893	55,450	55,500	2,341	1,416	2,661	2,163			
49,500	49,550	2,049	830	2,140	1,626	52,500	52,550	2,195	1,149	2,459	1,896	55,500	55,550	2,343	1,419	2,664	2,166			
49,550	49,600	2,051	832	2,142	1,628	52,550	52,600	2,197	1,151	2,462	1,898	55,550	55,600	2,346	1,421	2,667	2,168			
49,600	49,650	2,053	834	2,144	1,630	52,600	52,650	2,200	1,153	2,464	1,900	55,600	55,650	2,348	1,423	2,669	2,170			
49,650	49,700	2,055	836	2,147	1,632	52,650	52,700	2,202	1,155	2,467	1,902	55,650	55,700	2,351	1,425	2,672	2,172			
49,700	49,750	2,058	838	2,149	1,635	52,700	52,750	2,205	1,158	2,470	1,905	55,700	55,750	2,353	1,428	2,675	2,175			
49,750	49,800	2,060	840	2,151	1,637	52,750	52,800	2,207	1,160	2,493	1,907	55,750	55,800	2,356	1,430	2,678	2,177			
49,800	49,850	2,062	843	2,154	1,639	52,800	52,850	2,210	1,162	2,495	1,909	55,800	55,850	2,358	1,432	2,680	2,179			
49,850	49,900	2,064	845	2,156	1,641	52,850	52,900	2,212	1,164	2,498	1,911	55,850	55,900	2,361	1,434	2,683	2,181			
49,900	49,950	2,067	847	2,158	1,644	52,900	52,950	2,215	1,167	2,501	1,914	55,900	55,950	2,363	1,437	2,686	2,184			
49,950	50,000	2,069	849	2,161	1,646	52,950	53,000	2,217	1,169	2,504	1,916	55,950	56,000	2,366	1,439	2,689	2,186			
<b>\$50,000</b>						<b>\$53,000</b>						<b>\$56,000</b>								
50,000	50,050	2,071	904	2,186	1,693	53,000	53,050	2,220	1,216	2,506	1,963	56,000	56,050	2,368	1,486	2,691	2,233			
50,050	50,100	2,074	906	2,189	1,695	53,050	53,100	2,222	1,218	2,509	1,965	56,050	56,100	2,371	1,488	2,694	2,235			
50,100	50,150	2,076	908	2,192	1,698	53,100	53,150	2,225	1,221	2,512	1,968	56,100	56,150	2,373	1,491	2,697	2,238			
50,150	50,200	2,079	911	2,194	1,700	53,150	53,200	2,227	1,223	2,515	1,970	56,150	56,200	2,376	1,493	2,700	2,240			
50,200	50,250	2,081	913	2,197	1,702	53,200	53,250	2,230	1,225	2,517	1,972	56,200	56,250	2,378	1,495	2,702	2,242			
50,250	50,300	2,084	915	2,218	1,704	53,250	53,300	2,232	1,227	2,520	1,974	56,250	56,300	2,381	1,497	2,705	2,244			
50,300	50,350	2,086	917	2,221	1,707	53,300	53,350	2,235	1,230	2,523	1,977	56,300	56,350	2,383	1,500	2,708	2,247			
50,350	50,400	2,089	919	2,224	1,709	53,350	53,400	2,237	1,232	2,526	1,979	56,350	56,400	2,386	1,502	2,711	2,249			
50,400	50,450	2,091	921	2,226	1,711	53,400	53,450	2,240	1,234	2,528	1,981	56,400	56,450	2,388	1,504	2,713	2,251			
50,450	50,500	2,094	923	2,229	1,713	53,450	53,500	2,242	1,236	2,531	1,983	56,450	56,500	2,391	1,506	2,716	2,253			
50,500	50,550	2,096	936	2,255	1,716	53,500	53,550	2,244	1,239	2,534	1,986	56,500	56,550	2,411	1,509	2,719	2,256			
50,550	50,600	2,098	939	2,258	1,718	53,550	53,600	2,247	1,241	2,537	1,988	56,550	56,600	2,413	1,511	2,722	2,258			
50,600	50,650	2,101	941	2,260	1,720	53,600	53,650	2,249	1,243	2,539	1,990	56,600	56,650	2,416	1,513	2,724	2,260			
50,650	50,700	2,103	943	2,263	1,722	53,650	53,700	2,252	1,245	2,542	1,992	56,650	56,700	2,418	1,515	2,727	2,262			
50,700	50,750	2,106	945	2,265	1,725	53,700	53,750	2,254	1,248	2,545	1,995	56,700	56,750	2,421	1,518	2,730	2,265			
50,750	50,800	2,108	947	2,268	1,727	53,750	53,800	2,257	1,250	2,548	1,997	56,750	56,800	2,423	1,520	2,733	2,267			
50,800	50,850	2,111	949	2,271	1,729	53,800	53,850	2,259	1,252	2,550	1,999	56,800	56,850	2,426	1,522	2,735	2,269			
50,850	50,900	2,113	952	2,273	1,731	53,850	53,900	2,262	1,254	2,553	2,001	56,850	56,900	2,428	1,524	2,738	2,271			
50,900	50,950	2,116	954	2,276	1,734	53,900	53,950	2,264	1,257	2,556	2,004	56,900	56,950	2,431	1,527	2,741	2,274			
50,950	51,000	2,118	956	2,279	1,736	53,950	54,000	2,267	1,259	2,559	2,006	56,950	57,000	2,433	1,529	2,744	2,276			

\* This column is also used by a qualifying widow(er).

Continued on the next page

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$57,000</b>						<b>\$60,000</b>						<b>\$63,000</b>								
57,000	57,050	2,436	1,576	2,746	2,278	60,000	60,050	2,613	1,846	2,931	2,413	63,000	63,050	2,965	2,116	3,136	2,548			
57,050	57,100	2,438	1,578	2,749	2,280	60,050	60,100	2,615	1,848	2,934	2,415	63,050	63,100	2,967	2,118	3,139	2,550			
57,100	57,150	2,441	1,581	2,752	2,283	60,100	60,150	2,618	1,851	2,937	2,418	63,100	63,150	2,970	2,121	3,142	2,553			
57,150	57,200	2,443	1,583	2,755	2,285	60,150	60,200	2,620	1,853	2,940	2,420	63,150	63,200	2,973	2,123	3,145	2,555			
57,200	57,250	2,446	1,585	2,757	2,287	60,200	60,250	2,623	1,855	2,942	2,422	63,200	63,250	2,975	2,125	3,147	2,557			
57,250	57,300	2,448	1,587	2,760	2,289	60,250	60,300	2,625	1,857	2,965	2,424	63,250	63,300	2,978	2,127	3,150	2,559			
57,300	57,350	2,451	1,590	2,763	2,292	60,300	60,350	2,628	1,860	2,968	2,427	63,300	63,350	2,981	2,130	3,153	2,562			
57,350	57,400	2,453	1,592	2,766	2,294	60,350	60,400	2,630	1,862	2,971	2,429	63,350	63,400	2,983	2,132	3,156	2,564			
57,400	57,450	2,456	1,594	2,768	2,296	60,400	60,450	2,633	1,864	2,973	2,431	63,400	63,450	2,986	2,134	3,158	2,566			
57,450	57,500	2,458	1,596	2,771	2,298	60,450	60,500	2,635	1,866	2,976	2,433	63,450	63,500	2,989	2,136	3,161	2,568			
57,500	57,550	2,460	1,599	2,774	2,301	60,500	60,550	2,667	1,869	2,979	2,436	63,500	63,550	3,022	2,139	3,164	2,571			
57,550	57,600	2,463	1,601	2,777	2,303	60,550	60,600	2,669	1,871	2,982	2,438	63,550	63,600	3,025	2,141	3,167	2,573			
57,600	57,650	2,465	1,603	2,779	2,305	60,600	60,650	2,672	1,873	2,984	2,440	63,600	63,650	3,028	2,143	3,169	2,575			
57,650	57,700	2,468	1,605	2,782	2,307	60,650	60,700	2,675	1,875	2,987	2,442	63,650	63,700	3,030	2,145	3,172	2,577			
57,700	57,750	2,470	1,608	2,785	2,310	60,700	60,750	2,677	1,878	2,990	2,445	63,700	63,750	3,033	2,148	3,175	2,580			
57,750	57,800	2,473	1,610	2,808	2,312	60,750	60,800	2,680	1,880	2,993	2,447	63,750	63,800	3,036	2,150	3,178	2,582			
57,800	57,850	2,475	1,612	2,810	2,314	60,800	60,850	2,682	1,882	2,995	2,449	63,800	63,850	3,038	2,152	3,180	2,584			
57,850	57,900	2,478	1,614	2,813	2,316	60,850	60,900	2,685	1,884	2,998	2,451	63,850	63,900	3,041	2,154	3,183	2,586			
57,900	57,950	2,480	1,617	2,816	2,319	60,900	60,950	2,687	1,887	3,001	2,454	63,900	63,950	3,044	2,157	3,186	2,589			
57,950	58,000	2,483	1,619	2,819	2,321	60,950	61,000	2,690	1,889	3,004	2,456	63,950	64,000	3,046	2,159	3,189	2,591			
<b>\$58,000</b>						<b>\$61,000</b>						<b>\$64,000</b>								
58,000	58,050	2,485	1,666	2,821	2,323	61,000	61,050	2,722	1,936	3,006	2,458	64,000	64,050	3,080	2,206	3,191	2,593			
58,050	58,100	2,488	1,668	2,824	2,325	61,050	61,100	2,724	1,938	3,009	2,460	64,050	64,100	3,083	2,208	3,194	2,595			
58,100	58,150	2,490	1,671	2,827	2,328	61,100	61,150	2,727	1,941	3,012	2,463	64,100	64,150	3,086	2,211	3,197	2,598			
58,150	58,200	2,493	1,673	2,830	2,330	61,150	61,200	2,729	1,943	3,015	2,465	64,150	64,200	3,088	2,213	3,200	2,600			
58,200	58,250	2,495	1,675	2,832	2,332	61,200	61,250	2,732	1,945	3,017	2,467	64,200	64,250	3,091	2,215	3,202	2,602			
58,250	58,300	2,498	1,677	2,835	2,334	61,250	61,300	2,734	1,947	3,020	2,469	64,250	64,300	3,094	2,217	3,205	2,604			
58,300	58,350	2,500	1,680	2,838	2,337	61,300	61,350	2,737	1,950	3,023	2,472	64,300	64,350	3,097	2,220	3,208	2,607			
58,350	58,400	2,503	1,682	2,841	2,339	61,350	61,400	2,739	1,952	3,026	2,474	64,350	64,400	3,099	2,222	3,211	2,609			
58,400	58,450	2,505	1,684	2,843	2,341	61,400	61,450	2,742	1,954	3,028	2,476	64,400	64,450	3,102	2,224	3,213	2,611			
58,450	58,500	2,508	1,686	2,846	2,343	61,450	61,500	2,745	1,956	3,031	2,478	64,450	64,500	3,105	2,226	3,216	2,613			
58,500	58,550	2,510	1,689	2,849	2,346	61,500	61,550	2,795	1,959	3,034	2,481	64,500	64,550	3,139	2,229	3,219	2,616			
58,550	58,600	2,512	1,691	2,852	2,348	61,550	61,600	2,798	1,961	3,037	2,483	64,550	64,600	3,142	2,231	3,222	2,618			
58,600	58,650	2,515	1,693	2,854	2,350	61,600	61,650	2,801	1,963	3,039	2,485	64,600	64,650	3,144	2,233	3,224	2,620			
58,650	58,700	2,517	1,695	2,857	2,352	61,650	61,700	2,803	1,965	3,042	2,487	64,650	64,700	3,147	2,235	3,227	2,622			
58,700	58,750	2,520	1,698	2,860	2,355	61,700	61,750	2,806	1,968	3,045	2,490	64,700	64,750	3,150	2,238	3,230	2,625			
58,750	58,800	2,522	1,700	2,863	2,357	61,750	61,800	2,808	1,970	3,048	2,492	64,750	64,800	3,153	2,240	3,233	2,627			
58,800	58,850	2,525	1,702	2,865	2,359	61,800	61,850	2,811	1,972	3,050	2,494	64,800	64,850	3,155	2,242	3,235	2,629			
58,850	58,900	2,527	1,704	2,868	2,361	61,850	61,900	2,814	1,974	3,053	2,496	64,850	64,900	3,158	2,244	3,238	2,631			
58,900	58,950	2,530	1,707	2,871	2,364	61,900	61,950	2,816	1,977	3,056	2,499	64,900	64,950	3,161	2,247	3,241	2,634			
58,950	59,000	2,532	1,709	2,874	2,366	61,950	62,000	2,819	1,979	3,059	2,501	64,950	65,000	3,164	2,249	3,244	2,636			
<b>\$59,000</b>						<b>\$62,000</b>						<b>\$65,000</b>								
59,000	59,050	2,535	1,756	2,876	2,368	62,000	62,050	2,851	2,026	3,061	2,503	65,000	65,050	3,166	2,296	3,246	2,638			
59,050	59,100	2,537	1,758	2,879	2,370	62,050	62,100	2,854	2,028	3,064	2,505	65,050	65,100	3,169	2,298	3,249	2,640			
59,100	59,150	2,540	1,761	2,882	2,373	62,100	62,150	2,857	2,031	3,067	2,508	65,100	65,150	3,172	2,301	3,252	2,643			
59,150	59,200	2,542	1,763	2,885	2,375	62,150	62,200	2,859	2,033	3,070	2,510	65,150	65,200	3,175	2,303	3,255	2,645			
59,200	59,250	2,545	1,765	2,887	2,377	62,200	62,250	2,862	2,035	3,072	2,512	65,200	65,250	3,177	2,305	3,257	2,647			
59,250	59,300	2,547	1,767	2,890	2,379	62,250	62,300	2,864	2,037	3,075	2,514	65,250	65,300	3,180	2,307	3,280	2,649			
59,300	59,350	2,550	1,770	2,893	2,382	62,300	62,350	2,867	2,040	3,078	2,517	65,300	65,350	3,183	2,310	3,283	2,652			
59,350	59,400	2,552	1,772	2,896	2,384	62,350	62,400	2,870	2,042	3,081	2,519	65,350	65,400	3,186	2,312	3,286	2,654			
59,400	59,450	2,555	1,774	2,898	2,386	62,400	62,450	2,872	2,044	3,083	2,521	65,400	65,450	3,188	2,314	3,288	2,656			
59,450	59,500	2,557	1,776	2,901	2,388	62,450	62,500	2,875	2,046	3,086	2,523	65,450	65,500	3,191	2,316	3,291	2,658			
59,500	59,550	2,559	1,779	2,904	2,391	62,500	62,550	2,908	2,049	3,089	2,526	65,500	65,550	3,194	2,319	3,294	2,661			
59,550	59,600	2,562	1,781	2,907	2,393	62,550	62,600	2,910	2,051	3,092	2,528	65,550	65,600	3,197	2,321	3,297	2,663			
59,600	59,650	2,564	1,783	2,909	2,395	62,600	62,650	2,913	2,053	3,094	2,530	65,600	65,650	3,199	2,323	3,299	2,665			
59,650	59,700	2,567	1,785	2,912	2,397	62,650	62,700	2,916	2,055	3,097	2,532	65,650	65,700	3,202	2,325	3,302	2,667			
59,700	59,750	2,569	1,788	2,915	2,400	62,700	62,750	2,918	2,058	3,100	2,535	65,700	65,750	3,205	2,328	3,305	2,670			
59,750	59,800	2,572	1,790	2,918	2,402	62,750	62,800	2,921	2,060	3,123	2,537	65,750	65,800	3,208	2,330	3,308	2,672			
59,800	59,850	2,574	1,792	2,920	2,404	62,800	62,850	2,924	2,062	3,125	2,539	65,800	65,850	3,210	2,332	3,310	2,674			
59,850	59,900	2,577	1,794	2,923	2,406	62,850	62,900	2,926	2,064	3,128	2,541	65,850	65,900	3,213	2,334	3,313	2,676			
59,900	59,950	2,579	1,797	2,926	2,409	62,900	62,950	2,929	2,067	3,131	2,544	65,900	65,950	3,216	2,337	3,316	2,679			
59,950	60,000	2,582	1,799	2,929	2,411	62,950	63,000	2,931	2,069	3,134	2,546	65,950	66,000	3,219	2,339	3,319	2,681			



**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$66,000</b>						<b>\$69,000</b>						<b>\$72,000</b>								
66,000	66,050	3,221	2,386	3,321	2,683	69,000	69,050	3,406	2,656	3,506	2,818	72,000	72,050	3,591	2,881	3,691	2,953			
66,050	66,100	3,224	2,388	3,324	2,685	69,050	69,100	3,409	2,658	3,509	2,820	72,050	72,100	3,594	2,883	3,694	2,955			
66,100	66,150	3,227	2,391	3,327	2,688	69,100	69,150	3,412	2,661	3,512	2,823	72,100	72,150	3,597	2,886	3,697	2,958			
66,150	66,200	3,230	2,393	3,330	2,690	69,150	69,200	3,415	2,663	3,515	2,825	72,150	72,200	3,600	2,888	3,700	2,960			
66,200	66,250	3,232	2,395	3,332	2,692	69,200	69,250	3,417	2,665	3,517	2,827	72,200	72,250	3,602	2,890	3,702	2,962			
66,250	66,300	3,235	2,397	3,335	2,694	69,250	69,300	3,420	2,667	3,520	2,829	72,250	72,300	3,605	2,892	3,705	2,964			
66,300	66,350	3,238	2,400	3,338	2,697	69,300	69,350	3,423	2,670	3,523	2,832	72,300	72,350	3,608	2,895	3,708	2,967			
66,350	66,400	3,241	2,402	3,341	2,699	69,350	69,400	3,426	2,672	3,526	2,834	72,350	72,400	3,611	2,897	3,711	2,969			
66,400	66,450	3,243	2,404	3,343	2,701	69,400	69,450	3,428	2,674	3,528	2,836	72,400	72,450	3,613	2,899	3,713	2,971			
66,450	66,500	3,246	2,406	3,346	2,703	69,450	69,500	3,431	2,676	3,531	2,838	72,450	72,500	3,616	2,901	3,716	2,973			
66,500	66,550	3,269	2,409	3,349	2,706	69,500	69,550	3,434	2,679	3,534	2,841	72,500	72,550	3,619	2,904	3,719	2,976			
66,550	66,600	3,272	2,411	3,352	2,708	69,550	69,600	3,437	2,681	3,537	2,843	72,550	72,600	3,622	2,906	3,722	2,978			
66,600	66,650	3,274	2,413	3,354	2,710	69,600	69,650	3,439	2,683	3,539	2,845	72,600	72,650	3,624	2,908	3,724	2,980			
66,650	66,700	3,277	2,415	3,357	2,712	69,650	69,700	3,442	2,685	3,542	2,847	72,650	72,700	3,627	2,910	3,727	2,982			
66,700	66,750	3,280	2,418	3,360	2,715	69,700	69,750	3,445	2,688	3,545	2,850	72,700	72,750	3,630	2,913	3,730	2,985			
66,750	66,800	3,283	2,420	3,363	2,717	69,750	69,800	3,448	2,690	3,548	2,852	72,750	72,800	3,633	2,915	3,753	2,987			
66,800	66,850	3,285	2,422	3,365	2,719	69,800	69,850	3,450	2,692	3,550	2,854	72,800	72,850	3,635	2,917	3,755	2,989			
66,850	66,900	3,288	2,424	3,368	2,721	69,850	69,900	3,453	2,694	3,553	2,856	72,850	72,900	3,638	2,919	3,758	2,991			
66,900	66,950	3,291	2,427	3,371	2,724	69,900	69,950	3,456	2,697	3,556	2,859	72,900	72,950	3,641	2,922	3,761	2,994			
66,950	67,000	3,294	2,429	3,374	2,726	69,950	70,000	3,459	2,699	3,559	2,861	72,950	73,000	3,644	2,924	3,764	2,996			
<b>\$67,000</b>						<b>\$70,000</b>						<b>\$73,000</b>								
67,000	67,050	3,296	2,476	3,376	2,728	70,000	70,050	3,461	2,746	3,561	2,863	73,000	73,050	3,646	2,926	3,766	2,998			
67,050	67,100	3,299	2,478	3,379	2,730	70,050	70,100	3,464	2,748	3,564	2,865	73,050	73,100	3,649	2,928	3,769	3,000			
67,100	67,150	3,302	2,481	3,382	2,733	70,100	70,150	3,467	2,751	3,567	2,868	73,100	73,150	3,652	2,931	3,772	3,003			
67,150	67,200	3,305	2,483	3,385	2,735	70,150	70,200	3,470	2,753	3,570	2,870	73,150	73,200	3,655	2,933	3,775	3,005			
67,200	67,250	3,307	2,485	3,387	2,737	70,200	70,250	3,472	2,755	3,572	2,872	73,200	73,250	3,657	2,935	3,777	3,007			
67,250	67,300	3,310	2,487	3,390	2,739	70,250	70,300	3,475	2,757	3,595	2,874	73,250	73,300	3,660	2,937	3,780	3,009			
67,300	67,350	3,313	2,490	3,393	2,742	70,300	70,350	3,478	2,760	3,598	2,877	73,300	73,350	3,663	2,940	3,783	3,012			
67,350	67,400	3,316	2,492	3,396	2,744	70,350	70,400	3,481	2,762	3,601	2,879	73,350	73,400	3,666	2,942	3,786	3,014			
67,400	67,450	3,318	2,494	3,398	2,746	70,400	70,450	3,483	2,764	3,603	2,881	73,400	73,450	3,668	2,944	3,788	3,016			
67,450	67,500	3,321	2,496	3,401	2,748	70,450	70,500	3,486	2,766	3,606	2,883	73,450	73,500	3,671	2,946	3,791	3,018			
67,500	67,550	3,324	2,499	3,404	2,751	70,500	70,550	3,489	2,769	3,609	2,886	73,500	73,550	3,674	2,949	3,794	3,021			
67,550	67,600	3,327	2,501	3,407	2,753	70,550	70,600	3,492	2,771	3,612	2,888	73,550	73,600	3,677	2,951	3,797	3,023			
67,600	67,650	3,329	2,503	3,409	2,755	70,600	70,650	3,494	2,773	3,614	2,890	73,600	73,650	3,679	2,953	3,799	3,025			
67,650	67,700	3,332	2,505	3,412	2,757	70,650	70,700	3,497	2,775	3,617	2,892	73,650	73,700	3,682	2,955	3,802	3,027			
67,700	67,750	3,335	2,508	3,415	2,760	70,700	70,750	3,500	2,778	3,620	2,895	73,700	73,750	3,685	2,958	3,805	3,030			
67,750	67,800	3,338	2,510	3,438	2,762	70,750	70,800	3,503	2,780	3,623	2,897	73,750	73,800	3,688	2,960	3,808	3,032			
67,800	67,850	3,340	2,512	3,440	2,764	70,800	70,850	3,505	2,782	3,625	2,899	73,800	73,850	3,690	2,962	3,810	3,034			
67,850	67,900	3,343	2,514	3,443	2,766	70,850	70,900	3,508	2,784	3,628	2,901	73,850	73,900	3,693	2,964	3,813	3,036			
67,900	67,950	3,346	2,517	3,446	2,769	70,900	70,950	3,511	2,787	3,631	2,904	73,900	73,950	3,696	2,967	3,816	3,039			
67,950	68,000	3,349	2,519	3,449	2,771	70,950	71,000	3,514	2,789	3,634	2,906	73,950	74,000	3,699	2,969	3,819	3,041			
<b>\$68,000</b>						<b>\$71,000</b>						<b>\$74,000</b>								
68,000	68,050	3,351	2,566	3,451	2,773	71,000	71,050	3,516	2,836	3,636	2,908	74,000	74,050	3,701	2,971	3,821	3,077			
68,050	68,100	3,354	2,568	3,454	2,775	71,050	71,100	3,519	2,838	3,639	2,910	74,050	74,100	3,704	2,973	3,824	3,079			
68,100	68,150	3,357	2,571	3,457	2,778	71,100	71,150	3,522	2,841	3,642	2,913	74,100	74,150	3,707	2,976	3,827	3,081			
68,150	68,200	3,360	2,573	3,460	2,780	71,150	71,200	3,525	2,843	3,645	2,915	74,150	74,200	3,710	2,978	3,830	3,084			
68,200	68,250	3,362	2,575	3,462	2,782	71,200	71,250	3,527	2,845	3,647	2,917	74,200	74,250	3,712	2,980	3,832	3,086			
68,250	68,300	3,365	2,577	3,465	2,784	71,250	71,300	3,530	2,847	3,650	2,919	74,250	74,300	3,715	2,982	3,835	3,088			
68,300	68,350	3,368	2,580	3,468	2,787	71,300	71,350	3,533	2,850	3,653	2,922	74,300	74,350	3,718	2,985	3,838	3,091			
68,350	68,400	3,371	2,582	3,471	2,789	71,350	71,400	3,536	2,852	3,656	2,924	74,350	74,400	3,721	2,987	3,841	3,093			
68,400	68,450	3,373	2,584	3,473	2,791	71,400	71,450	3,538	2,854	3,658	2,926	74,400	74,450	3,723	2,989	3,843	3,095			
68,450	68,500	3,376	2,586	3,476	2,793	71,450	71,500	3,541	2,856	3,661	2,928	74,450	74,500	3,726	2,991	3,846	3,097			
68,500	68,550	3,379	2,589	3,479	2,796	71,500	71,550	3,564	2,859	3,664	2,931	74,500	74,550	3,729	2,994	3,849	3,134			
68,550	68,600	3,382	2,591	3,482	2,798	71,550	71,600	3,567	2,861	3,667	2,933	74,550	74,600	3,732	2,996	3,852	3,136			
68,600	68,650	3,384	2,593	3,484	2,800	71,600	71,650	3,569	2,863	3,669	2,935	74,600	74,650	3,734	2,998	3,854	3,138			
68,650	68,700	3,387	2,595	3,487	2,802	71,650	71,700	3,572	2,865	3,672	2,937	74,650	74,700	3,737	3,000	3,857	3,141			
68,700	68,750	3,390	2,598	3,490	2,805	71,700	71,750	3,575	2,868	3,675	2,940	74,700	74,750	3,740	3,003	3,860	3,143			
68,750	68,800	3,393	2,600	3,493	2,807	71,750	71,800	3,578	2,870	3,678	2,942	74,750	74,800	3,743	3,005	3,863	3,145			
68,800	68,850	3,395	2,602	3,495	2,809	71,800	71,850	3,580	2,872	3,680	2,944	74,800	74,850	3,745	3,007	3,865	3,148			
68,850	68,900	3,398	2,604	3,498	2,811	71,850	71,900	3,583	2,874	3,683	2,946	74,850	74,900	3,748	3,009	3,868	3,150			
68,900	68,950	3,401	2,607	3,501	2,814	71,900	71,950	3,586	2,877	3,686	2,949	74,900	74,950	3,751	3,012	3,871	3,152			
68,950	69,000	3,404	2,609	3,504	2,816	71,950	72,000	3,589	2,879	3,689	2,951	74,950	75,000	3,754	3,014	3,874	3,154			

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$75,000</b>						<b>\$78,000</b>						<b>\$81,000</b>								
75,000	75,050	3,756	3,016	3,876	3,191	78,000	78,050	3,941	3,151	4,041	3,545	81,000	81,050	4,106	3,286	4,206	3,768			
75,050	75,100	3,759	3,018	3,879	3,193	78,050	78,100	3,944	3,153	4,044	3,548	81,050	81,100	4,109	3,288	4,209	3,771			
75,100	75,150	3,762	3,021	3,882	3,196	78,100	78,150	3,947	3,156	4,047	3,550	81,100	81,150	4,112	3,291	4,212	3,774			
75,150	75,200	3,765	3,023	3,885	3,198	78,150	78,200	3,950	3,158	4,050	3,553	81,150	81,200	4,115	3,293	4,215	3,777			
75,200	75,250	3,767	3,025	3,887	3,200	78,200	78,250	3,952	3,160	4,052	3,555	81,200	81,250	4,117	3,295	4,217	3,779			
75,250	75,300	3,770	3,027	3,890	3,203	78,250	78,300	3,955	3,162	4,055	3,558	81,250	81,300	4,120	3,297	4,220	3,782			
75,300	75,350	3,773	3,030	3,893	3,205	78,300	78,350	3,958	3,165	4,058	3,560	81,300	81,350	4,123	3,300	4,223	3,785			
75,350	75,400	3,776	3,032	3,896	3,207	78,350	78,400	3,961	3,167	4,061	3,563	81,350	81,400	4,126	3,302	4,226	3,788			
75,400	75,450	3,778	3,034	3,898	3,210	78,400	78,450	3,963	3,169	4,063	3,565	81,400	81,450	4,128	3,304	4,228	3,790			
75,450	75,500	3,781	3,036	3,901	3,212	78,450	78,500	3,966	3,171	4,066	3,568	81,450	81,500	4,131	3,306	4,231	3,793			
75,500	75,550	3,784	3,039	3,904	3,249	78,500	78,550	3,969	3,174	4,069	3,638	81,500	81,550	4,154	3,309	4,234	3,796			
75,550	75,600	3,787	3,041	3,907	3,251	78,550	78,600	3,972	3,176	4,072	3,641	81,550	81,600	4,157	3,311	4,237	3,799			
75,600	75,650	3,789	3,043	3,909	3,254	78,600	78,650	3,974	3,178	4,074	3,643	81,600	81,650	4,159	3,313	4,239	3,801			
75,650	75,700	3,792	3,045	3,912	3,256	78,650	78,700	3,977	3,180	4,077	3,646	81,650	81,700	4,162	3,315	4,242	3,804			
75,700	75,750	3,795	3,048	3,915	3,258	78,700	78,750	3,980	3,183	4,080	3,648	81,700	81,750	4,165	3,318	4,245	3,807			
75,750	75,800	3,798	3,050	3,918	3,261	78,750	78,800	3,983	3,185	4,083	3,651	81,750	81,800	4,168	3,320	4,248	3,810			
75,800	75,850	3,800	3,052	3,920	3,263	78,800	78,850	3,985	3,187	4,085	3,653	81,800	81,850	4,170	3,322	4,250	3,812			
75,850	75,900	3,803	3,054	3,923	3,265	78,850	78,900	3,988	3,189	4,088	3,656	81,850	81,900	4,173	3,324	4,253	3,815			
75,900	75,950	3,806	3,057	3,926	3,268	78,900	78,950	3,991	3,192	4,091	3,658	81,900	81,950	4,176	3,327	4,256	3,818			
75,950	76,000	3,809	3,059	3,929	3,270	78,950	79,000	3,994	3,194	4,094	3,661	81,950	82,000	4,179	3,329	4,259	3,821			
<b>\$76,000</b>						<b>\$79,000</b>						<b>\$82,000</b>								
76,000	76,050	3,811	3,061	3,931	3,307	79,000	79,050	3,996	3,196	4,096	3,663	82,000	82,050	4,181	3,331	4,261	3,823			
76,050	76,100	3,814	3,063	3,934	3,310	79,050	79,100	3,999	3,198	4,099	3,666	82,050	82,100	4,184	3,333	4,264	3,826			
76,100	76,150	3,817	3,066	3,937	3,312	79,100	79,150	4,002	3,201	4,102	3,668	82,100	82,150	4,187	3,336	4,267	3,829			
76,150	76,200	3,820	3,068	3,940	3,314	79,150	79,200	4,005	3,203	4,105	3,671	82,150	82,200	4,190	3,338	4,270	3,832			
76,200	76,250	3,822	3,070	3,942	3,317	79,200	79,250	4,007	3,205	4,107	3,673	82,200	82,250	4,192	3,340	4,272	3,834			
76,250	76,300	3,825	3,072	3,945	3,319	79,250	79,300	4,010	3,207	4,110	3,676	82,250	82,300	4,195	3,342	4,275	3,837			
76,300	76,350	3,828	3,075	3,948	3,321	79,300	79,350	4,013	3,210	4,113	3,678	82,300	82,350	4,198	3,345	4,278	3,840			
76,350	76,400	3,831	3,077	3,951	3,324	79,350	79,400	4,016	3,212	4,116	3,681	82,350	82,400	4,201	3,347	4,281	3,843			
76,400	76,450	3,833	3,079	3,953	3,326	79,400	79,450	4,018	3,214	4,118	3,683	82,400	82,450	4,203	3,349	4,283	3,845			
76,450	76,500	3,836	3,081	3,956	3,329	79,450	79,500	4,021	3,216	4,121	3,686	82,450	82,500	4,206	3,351	4,286	3,848			
76,500	76,550	3,859	3,084	3,959	3,366	79,500	79,550	4,024	3,219	4,124	3,688	82,500	82,550	4,209	3,354	4,289	3,883			
76,550	76,600	3,862	3,086	3,962	3,368	79,550	79,600	4,027	3,221	4,127	3,691	82,550	82,600	4,212	3,356	4,292	3,886			
76,600	76,650	3,864	3,088	3,964	3,371	79,600	79,650	4,029	3,223	4,129	3,693	82,600	82,650	4,214	3,358	4,294	3,888			
76,650	76,700	3,867	3,090	3,967	3,373	79,650	79,700	4,032	3,225	4,132	3,696	82,650	82,700	4,217	3,360	4,297	3,891			
76,700	76,750	3,870	3,093	3,970	3,376	79,700	79,750	4,035	3,228	4,135	3,698	82,700	82,750	4,220	3,363	4,300	3,894			
76,750	76,800	3,873	3,095	3,973	3,378	79,750	79,800	4,038	3,230	4,138	3,701	82,750	82,800	4,223	3,365	4,303	3,897			
76,800	76,850	3,875	3,097	3,975	3,380	79,800	79,850	4,040	3,232	4,140	3,703	82,800	82,850	4,225	3,367	4,305	3,899			
76,850	76,900	3,878	3,099	3,978	3,383	79,850	79,900	4,043	3,234	4,143	3,706	82,850	82,900	4,228	3,369	4,308	3,902			
76,900	76,950	3,881	3,102	3,981	3,385	79,900	79,950	4,046	3,237	4,146	3,708	82,900	82,950	4,231	3,372	4,311	3,905			
76,950	77,000	3,884	3,104	3,984	3,388	79,950	80,000	4,049	3,239	4,149	3,711	82,950	83,000	4,234	3,374	4,314	3,908			
<b>\$77,000</b>						<b>\$80,000</b>						<b>\$83,000</b>								
77,000	77,050	3,886	3,106	3,986	3,425	80,000	80,050	4,051	3,241	4,151	3,713	83,000	83,050	4,236	3,376	4,316	3,910			
77,050	77,100	3,889	3,108	3,989	3,428	80,050	80,100	4,054	3,243	4,154	3,716	83,050	83,100	4,239	3,378	4,319	3,913			
77,100	77,150	3,892	3,111	3,992	3,430	80,100	80,150	4,057	3,246	4,157	3,719	83,100	83,150	4,242	3,381	4,322	3,916			
77,150	77,200	3,895	3,113	3,995	3,433	80,150	80,200	4,060	3,248	4,160	3,722	83,150	83,200	4,245	3,383	4,325	3,919			
77,200	77,250	3,897	3,115	3,997	3,435	80,200	80,250	4,062	3,250	4,162	3,724	83,200	83,250	4,247	3,385	4,327	3,921			
77,250	77,300	3,900	3,117	4,000	3,437	80,250	80,300	4,065	3,252	4,165	3,727	83,250	83,300	4,250	3,387	4,330	3,924			
77,300	77,350	3,903	3,120	4,003	3,440	80,300	80,350	4,068	3,255	4,168	3,730	83,300	83,350	4,253	3,390	4,333	3,927			
77,350	77,400	3,906	3,122	4,006	3,442	80,350	80,400	4,071	3,257	4,171	3,733	83,350	83,400	4,256	3,392	4,336	3,930			
77,400	77,450	3,908	3,124	4,008	3,445	80,400	80,450	4,073	3,259	4,173	3,735	83,400	83,450	4,258	3,394	4,338	3,932			
77,450	77,500	3,911	3,126	4,011	3,447	80,450	80,500	4,076	3,261	4,176	3,738	83,450	83,500	4,261	3,396	4,341	3,935			
77,500	77,550	3,914	3,129	4,014	3,485	80,500	80,550	4,079	3,264	4,179	3,741	83,500	83,550	4,264	3,399	4,344	3,938			
77,550	77,600	3,917	3,131	4,017	3,488	80,550	80,600	4,082	3,266	4,182	3,744	83,550	83,600	4,267	3,401	4,347	3,941			
77,600	77,650	3,919	3,133	4,019	3,490	80,600	80,650	4,084	3,268	4,184	3,746	83,600	83,650	4,269	3,403	4,349	3,943			
77,650	77,700	3,922	3,135	4,022	3,492	80,650	80,700	4,087	3,270	4,187	3,749	83,650	83,700	4,272	3,405	4,352	3,946			
77,700	77,750	3,925	3,138	4,025	3,495	80,700	80,750	4,090	3,273	4,190	3,752	83,700	83,750	4,275	3,408	4,355	3,949			
77,750	77,800	3,928	3,140	4,028	3,497	80,750	80,800	4,093	3,275	4,193	3,755	83,750	83,800	4,278	3,410	4,358	3,952			
77,800	77,850	3,930	3,142	4,030	3,500	80,800	80,850	4,095	3,277	4,195	3,757	83,800	83,850	4,280	3,412	4,360	3,954			
77,850	77,900	3,933	3,144	4,033	3,502	80,850	80,900	4,098	3,279	4,198	3,760	83,850	83,900	4,283	3,414	4,363	3,957			
77,900	77,950	3,936	3,147	4,036	3,505	80,900	80,950	4,101	3,282	4,201	3,763	83,900	83,950	4,286	3,417	4,366	3,960			
77,950	78,000	3,939	3,149	4,039	3,507	80,950	81,000	4,104	3,284	4,204	3,766	83,950	84,000	4,289	3,419	4,369	3,963			

**2017 CONNECTICUT INCOME TAX TABLES**  
**ALL EXEMPTIONS AND CREDITS ARE INCLUDED**

If CT AGI is ....**		And you are ....					If CT AGI is ....**		And you are ....					If CT AGI 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			
<b>\$84,000</b>						<b>\$87,000</b>						<b>\$90,000</b>								
84,000	84,050	4,291	3,421	4,371	3,965	87,000	87,050	4,476	3,556	4,536	4,162	90,000	90,050	4,641	3,691	4,701	4,327			
84,050	84,100	4,294	3,423	4,374	3,968	87,050	87,100	4,479	3,558	4,539	4,165	90,050	90,100	4,644	3,693	4,704	4,330			
84,100	84,150	4,297	3,426	4,377	3,971	87,100	87,150	4,482	3,561	4,542	4,168	90,100	90,150	4,647	3,696	4,707	4,333			
84,150	84,200	4,300	3,428	4,380	3,974	87,150	87,200	4,485	3,563	4,545	4,171	90,150	90,200	4,650	3,698	4,710	4,336			
84,200	84,250	4,302	3,430	4,382	3,976	87,200	87,250	4,487	3,565	4,547	4,173	90,200	90,250	4,652	3,700	4,712	4,338			
84,250	84,300	4,305	3,432	4,385	3,979	87,250	87,300	4,490	3,567	4,550	4,176	90,250	90,300	4,655	3,702	4,715	4,341			
84,300	84,350	4,308	3,435	4,388	3,982	87,300	87,350	4,493	3,570	4,553	4,179	90,300	90,350	4,658	3,705	4,718	4,344			
84,350	84,400	4,311	3,437	4,391	3,985	87,350	87,400	4,496	3,572	4,556	4,182	90,350	90,400	4,661	3,707	4,721	4,347			
84,400	84,450	4,313	3,439	4,393	3,987	87,400	87,450	4,498	3,574	4,558	4,184	90,400	90,450	4,663	3,709	4,723	4,349			
84,450	84,500	4,316	3,441	4,396	3,990	87,450	87,500	4,501	3,576	4,561	4,187	90,450	90,500	4,666	3,711	4,726	4,352			
84,500	84,550	4,319	3,444	4,399	3,993	87,500	87,550	4,504	3,579	4,564	4,190	90,500	90,550	4,669	3,714	4,729	4,387			
84,550	84,600	4,322	3,446	4,402	3,996	87,550	87,600	4,507	3,581	4,567	4,193	90,550	90,600	4,672	3,716	4,732	4,390			
84,600	84,650	4,324	3,448	4,404	3,998	87,600	87,650	4,509	3,583	4,569	4,195	90,600	90,650	4,674	3,718	4,734	4,392			
84,650	84,700	4,327	3,450	4,407	4,001	87,650	87,700	4,512	3,585	4,572	4,198	90,650	90,700	4,677	3,720	4,737	4,395			
84,700	84,750	4,330	3,453	4,410	4,004	87,700	87,750	4,515	3,588	4,575	4,201	90,700	90,750	4,680	3,723	4,740	4,398			
84,750	84,800	4,333	3,455	4,413	4,007	87,750	87,800	4,518	3,590	4,578	4,204	90,750	90,800	4,683	3,725	4,743	4,401			
84,800	84,850	4,335	3,457	4,415	4,009	87,800	87,850	4,520	3,592	4,580	4,206	90,800	90,850	4,685	3,727	4,745	4,403			
84,850	84,900	4,338	3,459	4,418	4,012	87,850	87,900	4,523	3,594	4,583	4,209	90,850	90,900	4,688	3,729	4,748	4,406			
84,900	84,950	4,341	3,462	4,421	4,015	87,900	87,950	4,526	3,597	4,586	4,212	90,900	90,950	4,691	3,732	4,751	4,409			
84,950	85,000	4,344	3,464	4,424	4,018	87,950	88,000	4,529	3,599	4,589	4,215	90,950	91,000	4,694	3,734	4,754	4,412			
<b>\$85,000</b>						<b>\$88,000</b>						<b>\$91,000</b>								
85,000	85,050	4,346	3,466	4,426	4,020	88,000	88,050	4,531	3,601	4,591	4,217	91,000	91,050	4,696	3,736	4,756	4,414			
85,050	85,100	4,349	3,468	4,429	4,023	88,050	88,100	4,534	3,603	4,594	4,220	91,050	91,100	4,699	3,738	4,759	4,417			
85,100	85,150	4,352	3,471	4,432	4,026	88,100	88,150	4,537	3,606	4,597	4,223	91,100	91,150	4,702	3,741	4,762	4,420			
85,150	85,200	4,355	3,473	4,435	4,029	88,150	88,200	4,540	3,608	4,600	4,226	91,150	91,200	4,705	3,743	4,765	4,423			
85,200	85,250	4,357	3,475	4,437	4,031	88,200	88,250	4,542	3,610	4,602	4,228	91,200	91,250	4,707	3,745	4,767	4,425			
85,250	85,300	4,360	3,477	4,440	4,034	88,250	88,300	4,545	3,612	4,605	4,231	91,250	91,300	4,710	3,747	4,770	4,428			
85,300	85,350	4,363	3,480	4,443	4,037	88,300	88,350	4,548	3,615	4,608	4,234	91,300	91,350	4,713	3,750	4,773	4,431			
85,350	85,400	4,366	3,482	4,446	4,040	88,350	88,400	4,551	3,617	4,611	4,237	91,350	91,400	4,716	3,752	4,776	4,434			
85,400	85,450	4,368	3,484	4,448	4,042	88,400	88,450	4,553	3,619	4,613	4,239	91,400	91,450	4,718	3,754	4,778	4,436			
85,450	85,500	4,371	3,486	4,451	4,045	88,450	88,500	4,556	3,621	4,616	4,242	91,450	91,500	4,721	3,756	4,781	4,439			
85,500	85,550	4,374	3,489	4,454	4,048	88,500	88,550	4,559	3,624	4,619	4,245	91,500	91,550	4,724	3,759	4,784	4,442			
85,550	85,600	4,377	3,491	4,457	4,051	88,550	88,600	4,562	3,626	4,622	4,248	91,550	91,600	4,727	3,761	4,787	4,445			
85,600	85,650	4,379	3,493	4,459	4,053	88,600	88,650	4,564	3,628	4,624	4,250	91,600	91,650	4,729	3,763	4,789	4,447			
85,650	85,700	4,382	3,495	4,462	4,056	88,650	88,700	4,567	3,630	4,627	4,253	91,650	91,700	4,752	3,765	4,792	4,450			
85,700	85,750	4,385	3,498	4,465	4,059	88,700	88,750	4,570	3,633	4,630	4,256	91,700	91,750	4,755	3,768	4,795	4,453			
85,750	85,800	4,388	3,500	4,468	4,062	88,750	88,800	4,573	3,635	4,633	4,259	91,750	91,800	4,758	3,770	4,798	4,456			
85,800	85,850	4,390	3,502	4,470	4,064	88,800	88,850	4,575	3,637	4,635	4,261	91,800	91,850	4,760	3,772	4,800	4,458			
85,850	85,900	4,393	3,504	4,473	4,067	88,850	88,900	4,578	3,639	4,638	4,264	91,850	91,900	4,763	3,774	4,803	4,461			
85,900	85,950	4,396	3,507	4,476	4,070	88,900	88,950	4,581	3,642	4,641	4,267	91,900	91,950	4,766	3,777	4,806	4,464			
85,950	86,000	4,399	3,509	4,479	4,073	88,950	89,000	4,584	3,644	4,644	4,270	91,950	92,000	4,769	3,779	4,809	4,467			
<b>\$86,000</b>						<b>\$89,000</b>						<b>\$92,000</b>								
86,000	86,050	4,401	3,511	4,481	4,075	89,000	89,050	4,586	3,646	4,646	4,272	92,000	92,050	4,771	3,781	4,811	4,469			
86,050	86,100	4,404	3,513	4,484	4,078	89,050	89,100	4,589	3,648	4,649	4,275	92,050	92,100	4,774	3,783	4,814	4,472			
86,100	86,150	4,407	3,516	4,487	4,081	89,100	89,150	4,592	3,651	4,652	4,278	92,100	92,150	4,777	3,786	4,817	4,475			
86,150	86,200	4,410	3,518	4,490	4,084	89,150	89,200	4,595	3,653	4,655	4,281	92,150	92,200	4,780	3,788	4,820	4,478			
86,200	86,250	4,412	3,520	4,492	4,086	89,200	89,250	4,597	3,655	4,657	4,283	92,200	92,250	4,782	3,790	4,822	4,480			
86,250	86,300	4,415	3,522	4,495	4,089	89,250	89,300	4,600	3,657	4,660	4,286	92,250	92,300	4,785	3,792	4,825	4,483			
86,300	86,350	4,418	3,525	4,498	4,092	89,300	89,350	4,603	3,660	4,663	4,289	92,300	92,350	4,788	3,795	4,828	4,486			
86,350	86,400	4,421	3,527	4,501	4,095	89,350	89,400	4,606	3,662	4,666	4,292	92,350	92,400	4,791	3,797	4,831	4,489			
86,400	86,450	4,423	3,529	4,503	4,097	89,400	89,450	4,608	3,664	4,668	4,294	92,400	92,450	4,793	3,799	4,833	4,491			
86,450	86,500	4,426	3,531	4,506	4,100	89,450	89,500	4,611	3,666	4,671	4,297	92,450	92,500	4,796	3,801	4,836	4,494			
86,500	86,550	4,429	3,534	4,509	4,103	89,500	89,550	4,614	3,669	4,674	4,300	92,500	92,550	4,799	3,804	4,839	4,497			
86,550	86,600	4,432	3,536	4,512	4,106	89,550	89,600	4,617	3,671	4,677	4,303	92,550	92,600	4,802	3,806	4,842	4,500			
86,600	86,650	4,435	3,538	4,514	4,109	89,600	89,650	4,620	3,673	4,680	4,306	92,600	92,650	4,805	3,808	4,845	4,503			
86,650	86,700	4,438	3,540	4,516	4,112	89,650	89,700	4,623	3,675	4,683	4,309	92,650	92,700	4,808	3,810	4,848	4,506			
86,700	86,750	4,441	3,543	4,519	4,115	89,700	89,750	4,626	3,677	4,686	4,312	92,700	92,750	4,811	3,813	4,851	4,509			
86,750	86,800	4,444	3,545	4,522	4,118	89,750	89,800	4,629	3,679	4,689	4,315	92,750	92,800	4,814	3,815	4,854	4,512			
86,800	86,850	4,447	3,547	4,525	4,121	89,800	89,850	4,632	3,681	4,692	4,318	92,800	92,850	4,817	3,817	4,857	4,515			
86,850	86,900	4,450	3,549	4,528	4,124	89,850	89,900	4,635	3,683	4,695	4,321	92,850	92,900	4,820	3,819	4,860	4,518			
86,900	86,950	4,453	3,551	4,531	4,127	89,900	89,950	4,638	3,685	4,698	4,324	92,900	92,950	4,823	3,821	4,863	4,521			
86,950	87,000	4,456	3,553	4,534	4,130	89,950	90,000	4,641	3,687	4,701	4,327	92,950	93,000	4,826	3,823	4,866	4,524			

# 2017 CONNECTICUT INCOME TAX TABLES

## ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AGI is ....**		And you are ....				If CT AGI is ....**		And you are ....				If CT AGI 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
<b>\$93,000</b>						<b>\$96,000</b>						<b>\$99,000</b>					
93,000	93,050	4,826	3,826	4,866	4,524	96,000	96,050	4,991	4,005	5,031	4,721	99,000	99,050	5,176	4,415	5,196	4,918
93,050	93,100	4,829	3,828	4,869	4,527	96,050	96,100	4,994	4,007	5,034	4,724	99,050	99,100	5,179	4,417	5,199	4,921
93,100	93,150	4,832	3,831	4,872	4,530	96,100	96,150	4,997	4,010	5,037	4,727	99,100	99,150	5,182	4,420	5,202	4,924
93,150	93,200	4,835	3,833	4,875	4,533	96,150	96,200	5,000	4,012	5,040	4,730	99,150	99,200	5,185	4,422	5,205	4,927
93,200	93,250	4,837	3,835	4,877	4,535	96,200	96,250	5,002	4,014	5,042	4,732	99,200	99,250	5,187	4,424	5,207	4,929
93,250	93,300	4,840	3,837	4,880	4,538	96,250	96,300	5,005	4,017	5,045	4,735	99,250	99,300	5,190	4,427	5,210	4,932
93,300	93,350	4,843	3,840	4,883	4,541	96,300	96,350	5,008	4,019	5,048	4,738	99,300	99,350	5,193	4,429	5,213	4,935
93,350	93,400	4,846	3,842	4,886	4,544	96,350	96,400	5,011	4,021	5,051	4,741	99,350	99,400	5,196	4,432	5,216	4,938
93,400	93,450	4,848	3,844	4,888	4,546	96,400	96,450	5,013	4,023	5,053	4,743	99,400	99,450	5,198	4,434	5,218	4,940
93,450	93,500	4,851	3,846	4,891	4,549	96,450	96,500	5,016	4,026	5,056	4,746	99,450	99,500	5,201	4,437	5,221	4,943
93,500	93,550	4,854	3,849	4,894	4,552	96,500	96,550	5,039	4,072	5,059	4,749	99,500	99,550	5,204	4,485	5,224	4,946
93,550	93,600	4,857	3,851	4,897	4,555	96,550	96,600	5,042	4,074	5,062	4,752	99,550	99,600	5,207	4,487	5,227	4,949
93,600	93,650	4,859	3,853	4,899	4,557	96,600	96,650	5,044	4,077	5,064	4,754	99,600	99,650	5,209	4,490	5,229	4,951
93,650	93,700	4,862	3,855	4,902	4,560	96,650	96,700	5,047	4,079	5,067	4,757	99,650	99,700	5,212	4,492	5,232	4,954
93,700	93,750	4,865	3,858	4,905	4,563	96,700	96,750	5,050	4,081	5,070	4,760	99,700	99,750	5,215	4,495	5,235	4,957
93,750	93,800	4,868	3,860	4,908	4,566	96,750	96,800	5,053	4,084	5,073	4,763	99,750	99,800	5,218	4,497	5,238	4,960
93,800	93,850	4,870	3,862	4,910	4,568	96,800	96,850	5,055	4,086	5,075	4,765	99,800	99,850	5,220	4,499	5,240	4,962
93,850	93,900	4,873	3,864	4,913	4,571	96,850	96,900	5,058	4,088	5,078	4,768	99,850	99,900	5,223	4,502	5,243	4,965
93,900	93,950	4,876	3,867	4,916	4,574	96,900	96,950	5,061	4,091	5,081	4,771	99,900	99,950	5,226	4,504	5,246	4,968
93,950	94,000	4,879	3,869	4,919	4,577	96,950	97,000	5,064	4,093	5,084	4,774	99,950	100,000	5,229	4,507	5,249	4,971
<b>\$94,000</b>						<b>\$97,000</b>						<b>\$100,000</b>					
94,000	94,050	4,881	3,871	4,921	4,579	97,000	97,050	5,066	4,140	5,086	4,776	100,000	100,050	5,232	4,555	5,252	4,973
94,050	94,100	4,884	3,873	4,924	4,582	97,050	97,100	5,069	4,142	5,089	4,779	100,050	100,100	5,235	4,558	5,255	4,976
94,100	94,150	4,887	3,876	4,927	4,585	97,100	97,150	5,072	4,144	5,092	4,782	100,100	100,150	5,238	4,561	5,258	4,979
94,150	94,200	4,890	3,878	4,930	4,588	97,150	97,200	5,075	4,147	5,095	4,785	100,150	100,200	5,241	4,564	5,261	4,982
94,200	94,250	4,892	3,880	4,932	4,590	97,200	97,250	5,077	4,149	5,097	4,787	100,200	100,250	5,244	4,566	5,264	4,984
94,250	94,300	4,895	3,882	4,935	4,593	97,250	97,300	5,080	4,151	5,100	4,790	100,250	100,300	5,247	4,569	5,267	4,987
94,300	94,350	4,898	3,885	4,938	4,596	97,300	97,350	5,083	4,154	5,103	4,793	100,300	100,350	5,250	4,572	5,270	4,990
94,350	94,400	4,901	3,887	4,941	4,599	97,350	97,400	5,086	4,156	5,106	4,796	100,350	100,400	5,253	4,574	5,273	4,993
94,400	94,450	4,903	3,889	4,943	4,601	97,400	97,450	5,088	4,158	5,108	4,798	100,400	100,450	5,256	4,577	5,276	4,995
94,450	94,500	4,906	3,891	4,946	4,604	97,450	97,500	5,091	4,161	5,111	4,801	100,450	100,500	5,259	4,580	5,279	4,998
94,500	94,550	4,909	3,894	4,949	4,639	97,500	97,550	5,094	4,208	5,114	4,804	100,500	100,550	5,262	4,669	5,282	5,001
94,550	94,600	4,912	3,896	4,952	4,642	97,550	97,600	5,097	4,210	5,117	4,807	100,550	100,600	5,265	4,672	5,285	5,004
94,600	94,650	4,914	3,898	4,954	4,644	97,600	97,650	5,099	4,212	5,119	4,809	100,600	100,650	5,268	4,674	5,288	5,006
94,650	94,700	4,917	3,900	4,957	4,647	97,650	97,700	5,102	4,215	5,122	4,812	100,650	100,700	5,271	4,677	5,291	5,009
94,700	94,750	4,920	3,903	4,960	4,650	97,700	97,750	5,105	4,217	5,125	4,815	100,700	100,750	5,274	4,680	5,294	5,012
94,750	94,800	4,923	3,905	4,963	4,653	97,750	97,800	5,108	4,219	5,128	4,818	100,750	100,800	5,277	4,683	5,297	5,015
94,800	94,850	4,925	3,907	4,965	4,655	97,800	97,850	5,110	4,222	5,130	4,820	100,800	100,850	5,280	4,685	5,300	5,017
94,850	94,900	4,928	3,909	4,968	4,658	97,850	97,900	5,113	4,224	5,133	4,823	100,850	100,900	5,283	4,688	5,303	5,020
94,900	94,950	4,931	3,912	4,971	4,661	97,900	97,950	5,116	4,226	5,136	4,826	100,900	100,950	5,286	4,691	5,306	5,023
94,950	95,000	4,934	3,914	4,974	4,664	97,950	98,000	5,119	4,229	5,139	4,829	100,950	101,000	5,289	4,694	5,309	5,026
<b>\$95,000</b>						<b>\$98,000</b>						<b>\$101,000</b>					
95,000	95,050	4,936	3,916	4,976	4,666	98,000	98,050	5,121	4,276	5,141	4,831	101,000	101,050	5,292	4,696	5,312	5,028
95,050	95,100	4,939	3,918	4,979	4,669	98,050	98,100	5,124	4,279	5,144	4,834	101,050	101,100	5,295	4,699	5,315	5,031
95,100	95,150	4,942	3,921	4,982	4,672	98,100	98,150	5,127	4,281	5,147	4,837	101,100	101,150	5,298	4,702	5,318	5,034
95,150	95,200	4,945	3,923	4,985	4,675	98,150	98,200	5,130	4,283	5,150	4,840	101,150	101,200	5,301	4,705	5,321	5,037
95,200	95,250	4,947	3,925	4,987	4,677	98,200	98,250	5,132	4,286	5,152	4,842	101,200	101,250	5,304	4,707	5,324	5,039
95,250	95,300	4,950	3,927	4,990	4,680	98,250	98,300	5,135	4,288	5,155	4,845	101,250	101,300	5,307	4,710	5,327	5,042
95,300	95,350	4,953	3,930	4,993	4,683	98,300	98,350	5,138	4,290	5,158	4,848	101,300	101,350	5,310	4,713	5,330	5,045
95,350	95,400	4,956	3,932	4,996	4,686	98,350	98,400	5,141	4,293	5,161	4,851	101,350	101,400	5,313	4,716	5,333	5,048
95,400	95,450	4,958	3,934	4,998	4,688	98,400	98,450	5,143	4,295	5,163	4,853	101,400	101,450	5,316	4,718	5,336	5,050
95,450	95,500	4,961	3,936	5,001	4,691	98,450	98,500	5,146	4,298	5,166	4,856	101,450	101,500	5,319	4,721	5,339	5,053
95,500	95,550	4,964	3,939	5,004	4,694	98,500	98,550	5,149	4,345	5,169	4,891	101,500	101,550	5,342	4,724	5,342	5,056
95,550	95,600	4,967	3,941	5,007	4,697	98,550	98,600	5,152	4,348	5,172	4,894	101,550	101,600	5,345	4,727	5,345	5,059
95,600	95,650	4,969	3,943	5,009	4,699	98,600	98,650	5,154	4,350	5,174	4,896	101,600	101,650	5,348	4,729	5,348	5,061
95,650	95,700	4,972	3,945	5,012	4,702	98,650	98,700	5,157	4,352	5,177	4,899	101,650	101,700	5,351	4,732	5,351	5,064
95,700	95,750	4,975	3,948	5,015	4,705	98,700	98,750	5,160	4,355	5,180	4,902	101,700	101,750	5,354	4,735	5,354	5,067
95,750	95,800	4,978	3,950	5,018	4,708	98,750	98,800	5,163	4,357	5,183	4,905	101,750	101,800	5,357	4,738	5,357	5,070
95,800	95,850	4,980	3,952	5,020	4,710	98,800	98,850	5,165	4,360	5,185	4,907	101,800	101,850	5,360	4,740	5,360	5,072
95,850	95,900	4,983	3,954	5,023	4,713	98,850	98,900	5,168	4,362	5,188	4,910	101,850	101,900	5,363	4,743	5,363	5,075
95,900	95,950	4,986	3,95														



# Tax Calculation Schedule



Calculate your tax instantly online using the Connecticut 2017 Income Tax Calculator. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.

1. Enter Connecticut adjusted gross income (AGI) from Form CT-1040, Line 5.	1.	00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. Enter amount from <i>Table B, Initial Tax Calculation</i> .	4.	00
5. Enter amount from <i>Table C, 3% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.	00
6. Enter the amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	00
7. Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on Form CT-1040, Line 6.	10.	00

## Table A - Personal Exemptions

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$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						
			\$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 - Initial Tax Calculation

Enter the initial tax calculation amount on the *Tax Calculation Schedule*, Line 4 and continue to Line 5.

Complete **all** lines of the *Tax Calculation Schedule* on Page 48 to correctly calculate your 2017 Connecticut income tax.

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



Calculate your tax instantly online using the Connecticut *2017 Income Tax Calculator*. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.

### Single or Married Filing Separately

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 10,000.....	3.00%
More than \$10,000, but less than or equal to .....	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to .....	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to .....	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to .....	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000, but less than or equal to .....	\$500,000.....	\$14,300 plus 6.9% of the excess over \$250,000
More than \$500,000 .....		\$31,550 plus 6.99% of the excess over \$500,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

#### Single or Married Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450

$$\begin{aligned} \$13,000 - \$10,000 &= \$3,000 \\ \$3,000 \times .05 &= \$150 \\ \$300 + \$150 &= \$450 \end{aligned}$$

Line 3 is \$525,000, Line 4 is \$33,298

$$\begin{aligned} \$525,000 - \$500,000 &= \$25,000 \\ \$25,000 \times .0699 &= \$1,748 \\ \$31,550 + \$1,748 &= \$33,298 \end{aligned}$$

### Married Filing Jointly/Qualifying Widow(er)

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 20,000.....	3.00%
More than \$20,000, but less than or equal to .....	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to .....	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to .....	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to .....	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000, but less than or equal to .....	\$1,000,000.....	\$28,600 plus 6.9% of the excess over \$500,000
More than \$1,000,000 .....		\$63,100 plus 6.99% of the excess over \$1,000,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

#### Married Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725

$$\begin{aligned} \$22,500 - \$20,000 &= \$2,500 \\ \$2,500 \times .05 &= \$125 \\ \$600 + \$125 &= \$725 \end{aligned}$$

Line 3 is \$1,100,000, Line 4 is \$70,090

$$\begin{aligned} \$1,100,000 - \$1,000,000 &= \$100,000 \\ \$100,000 \times .0699 &= \$6,990 \\ \$63,100 + \$6,990 &= \$70,090 \end{aligned}$$

### Head of Household

If the amount on Line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 16,000.....	3.00%
More than \$16,000, but less than or equal to .....	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to .....	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to .....	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to .....	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000, but less than or equal to .....	\$800,000.....	\$22,880 plus 6.9% of the excess over \$400,000
More than \$800,000 .....		\$50,480 plus 6.99% of the excess over \$800,000

◀ Enter result on Tax Calculation Schedule, Line 4 (on Page 48) and continue to Line 5. ▶

#### Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$680

$$\begin{aligned} \$20,000 - \$16,000 &= \$4,000 \\ \$4,000 \times .05 &= \$200 \\ \$480 + \$200 &= \$680 \end{aligned}$$

Line 3 is \$825,000, Line 4 is \$52,228

$$\begin{aligned} \$825,000 - \$800,000 &= \$25,000 \\ \$25,000 \times .0699 &= \$1,748 \\ \$50,480 + \$1,748 &= \$52,228 \end{aligned}$$



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## Table C - 3% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	<b>\$ 0</b>	\$ 0	\$100,500	<b>\$ 0</b>	\$ 0	\$50,250	<b>\$ 0</b>	\$ 0	\$ 78,500	<b>\$ 0</b>
\$ 56,500	\$ 61,500	<b>\$ 20</b>	\$100,500	\$105,500	<b>\$ 40</b>	\$50,250	\$52,750	<b>\$ 20</b>	\$ 78,500	\$ 82,500	<b>\$ 32</b>
\$ 61,500	\$ 66,500	<b>\$ 40</b>	\$105,500	\$110,500	<b>\$ 80</b>	\$52,750	\$55,250	<b>\$ 40</b>	\$ 82,500	\$ 86,500	<b>\$ 64</b>
\$ 66,500	\$ 71,500	<b>\$ 60</b>	\$110,500	\$115,500	<b>\$120</b>	\$55,250	\$57,750	<b>\$ 60</b>	\$ 86,500	\$ 90,500	<b>\$ 96</b>
\$ 71,500	\$ 76,500	<b>\$ 80</b>	\$115,500	\$120,500	<b>\$160</b>	\$57,750	\$60,250	<b>\$ 80</b>	\$ 90,500	\$ 94,500	<b>\$128</b>
\$ 76,500	\$ 81,500	<b>\$100</b>	\$120,500	\$125,500	<b>\$200</b>	\$60,250	\$62,750	<b>\$100</b>	\$ 94,500	\$ 98,500	<b>\$160</b>
\$ 81,500	\$ 86,500	<b>\$120</b>	\$125,500	\$130,500	<b>\$240</b>	\$62,750	\$65,250	<b>\$120</b>	\$ 98,500	\$102,500	<b>\$192</b>
\$ 86,500	\$ 91,500	<b>\$140</b>	\$130,500	\$135,500	<b>\$280</b>	\$65,250	\$67,750	<b>\$140</b>	\$102,500	\$106,500	<b>\$224</b>
\$ 91,500	\$ 96,500	<b>\$160</b>	\$135,500	\$140,500	<b>\$320</b>	\$67,750	\$70,250	<b>\$160</b>	\$106,500	\$110,500	<b>\$256</b>
\$ 96,500	\$101,500	<b>\$180</b>	\$140,500	\$145,500	<b>\$360</b>	\$70,250	\$72,750	<b>\$180</b>	\$110,500	\$114,500	<b>\$288</b>
\$101,500	and up	<b>\$200</b>	\$145,500	and up	<b>\$400</b>	\$72,750	and up	<b>\$200</b>	\$114,500	and up	<b>\$320</b>



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## Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7.

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

Single or Married Filing Separately			Married Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ 0
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 280
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 420
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 560
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 700
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 840
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 980
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,120
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,260
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,400
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,540
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,680
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,820
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,960
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,100
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,240
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,380
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,520
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,660
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,800
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,940
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,080
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,220
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,360
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,500
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,640
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,780
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,920
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,060
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,200
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,280
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,360
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,440
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,520
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,600
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,680
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,760
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,840
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,920





Calculate your tax instantly online using the Connecticut 2017 Income Tax Calculator. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *For Individuals*.

## Table E - Personal Tax Credits

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9.

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

Single			Married Filing Jointly or Qualified Widow(er)			Married Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$15,000	\$18,800	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$18,800	\$19,300	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$19,300	\$19,800	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$19,800	\$20,300	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$20,300	\$20,800	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$20,800	\$21,300	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$21,300	\$21,800	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$21,800	\$22,300	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$22,300	\$25,000	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$25,000	\$25,500	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$25,500	\$26,000	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$26,000	\$26,500	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$26,500	\$31,300	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$31,300	\$31,800	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$31,800	\$32,300	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$32,300	\$32,800	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$32,800	\$33,300	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$33,300	\$60,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$60,000	\$60,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$60,500	\$61,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$61,000	\$61,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$61,500	\$62,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$62,000	\$62,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$62,500	\$63,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$63,000	\$63,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$63,500	\$64,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$64,000	\$64,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$64,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

# TAXPAYER SERVICE CENTER (TSC)

Most Connecticut taxpayers can electronically file through the DRS electronic Taxpayer Service Center (*TSC-IND*). The *TSC-IND* allows you to:

- **File your Connecticut resident income tax return;**
- **File your Connecticut Earned Income Tax Credit (CT EITC);**
- **File Schedule CT-CHET;**
- **File a Connecticut extension of time to file request; and**
- **Make online payments of estimated tax or income tax bills.**

In addition, the *TSC-IND* has expanded options including the ability to:

- File Connecticut nonresident and part-year resident returns;
- Check the status of your income tax refund;
- View account period details;
- View returns filed in the *TSC*;
- View/cancel scheduled payments made in the *TSC*; **and**
- View processed payments.











Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to learn more about free filing options.



Choose to file returns, pay amounts due, and direct deposit refunds electronically using the **TSC**.

It's fast and free!

Internet	<p><b>Tax Information</b></p> <p>The <b>TSC</b> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p>  <p>TSC FAQ</p>	<p><b>Forms and Publications</b></p> <p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting <a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a> the DRS website.</p>  <p>DRS Website</p>	Internet				
Phone	<p>For telephone assistance, call the Department of Revenue Services (DRS) at <b>800-382-9463</b> (Connecticut calls outside the Greater Hartford calling area only); or <b>860-297-5962</b> (from anywhere).</p>   <p>860-297-5962      800-382-9463</p>	<p><b>800-382-9463</b> (Connecticut calls outside the Greater Hartford calling area only) and select <b>Option 2</b>; or <b>860-297-4753</b> (from anywhere).</p>  <p>860-297-4753</p>	Phone				
E-Mail	<p>Send routine tax questions to <a href="mailto:drs@po.state.ct.us">drs@po.state.ct.us</a> (do not send account-related inquiries). For account-related questions, including bill and refund inquiries, use the <b>Secure Mailbox</b> feature by logging into the <b>TSC</b>.</p>  <p>DRS Email</p>	<p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to <a href="mailto:ctforms.drs@po.state.ct.us">ctforms.drs@po.state.ct.us</a></p>  <p>DRS Forms Email</p>	E-Mail				
Walk-In	<p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.</p> <table border="0" data-bbox="156 1678 1254 1781"> <tr> <td><b>Bridgeport</b> 10 Middle St</td> <td><b>Hartford</b> 450 Columbus Blvd</td> <td><b>Norwich</b> 401 West Thames St Building 700</td> <td><b>Waterbury</b> 55 West Main St Suite 100</td> </tr> </table>  <p>Directions</p>		<b>Bridgeport</b> 10 Middle St	<b>Hartford</b> 450 Columbus Blvd	<b>Norwich</b> 401 West Thames St Building 700	<b>Waterbury</b> 55 West Main St Suite 100	Walk-In
<b>Bridgeport</b> 10 Middle St	<b>Hartford</b> 450 Columbus Blvd	<b>Norwich</b> 401 West Thames St Building 700	<b>Waterbury</b> 55 West Main St Suite 100				
<p><b>Federal Tax Information</b></p> <p>For questions about <b>federal taxes</b>, visit <a href="http://www.irs.gov">www.irs.gov</a> or call the Internal Revenue Service (IRS) at 800-829-1040. To order <b>federal tax forms</b>, call 800-829-3676.</p> 		<p><b>Statewide Services</b></p> <p>Visit the <b>Official State of Connecticut Website</b> at <a href="http://www.ct.gov">www.ct.gov</a> for information on statewide services and programs.</p> 					