

Form CT-W4P

**2000
CT-W4P**

(Rev. 12/99)

WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS

Purpose

This form allows Connecticut residents who receive pensions or annuities to instruct the payer of the pension or annuity to withhold Connecticut income tax.

You are **not required** to have Connecticut tax withheld from your pension or annuity payments. However, you must make estimated Connecticut income tax payments if you expect to owe, after subtracting your Connecticut income tax withheld from any other Connecticut source income, more than \$500 for 2000 after tax credits, if any, are taken into account and you expect your withholding from any other Connecticut source income, to be less than your required annual payment. Your required annual payment is the lesser of:

90% of the income tax shown on your **2000 Connecticut income tax return**; **or**

- 100%** of the income tax shown on your **1999 Connecticut income tax return**, if you filed a 1999 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 in 1999 and you did not file a 1999 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income in 1999 and you did not file a 1999 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 source income in 1999, then you **must** use 90% of the income tax shown on your 2000 Connecticut income tax return as your required annual payment.

Please send a completed Form CT-W4P to the payer of your pension or annuity if you wish to have Connecticut income tax withheld. Do not send this form to the Department of Revenue Services. If you do not want tax withheld from your pension or annuity payments, do not return this form.

Some Important Changes

- The personal income tax exemptions and credits for **Single** filers are increased over an eight-year period for taxable years beginning on or after January 1, 2000. See **Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals** for more information.
- For taxable years beginning on or after **January 1, 1999**, Social Security recipients whose filing status is: **Single** or **Married Filing Separately** and report a federal adjusted gross income of **less than \$50,000**; or **Married Filing Jointly** or **Head of Household** and report a federal adjusted gross income of **less than \$60,000** are not subject to Connecticut income tax on federally taxable Social Security benefits. Those recipients who meet any of the above conditions and all other Social Security recipients who pay federal income tax on their Social Security benefits should refer to **Form CT-1040ES**.

For Further Information

Contact the Department of Revenue Services at **1-800-382-9463** (toll-free from within Connecticut) or **860-297-5962** (from anywhere), 8:00 a.m. to 5:00 p.m., Monday through Friday. TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

General Instructions

If you wish to have Connecticut income tax withheld from your pension or annuity payments, you may either:

- Complete the worksheet on the back of this form to estimate how much income tax to have withheld, round to the nearest whole dollar but not less than \$10, and enter this amount on Line 1 of the Withholding Certificate. (This option is for people who want to include all income in determining their withholding amount.); **or**
- If you know how much you want your payer to withhold from each payment, you may fill in a *whole dollar amount*, but not less than \$10, on Line 1 of the Withholding Certificate.

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DETACH AND RETURN THIS CERTIFICATE TO THE PAYER OF YOUR PENSION. KEEP THE TOP PORTION FOR YOUR RECORDS.

2000 FORM CT-W4P

WITHHOLDING CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS

State of Connecticut
Department of Revenue Services

First Name	Middle Initial	Last Name	Social Security Number : : : : : : : : :
Home Address		PO Box	Claim Or Identification Number (If Any) Of Your Pension Or Annuity Contract
City, Town, or Post Office		State ZIP Code	
1. Amount of Connecticut income tax you want withheld from EACH payment.			1. .00
Sign Here	Signature		Date

2000 CT-W4P ESTIMATED INCOME TAX WORKSHEET

(Use this worksheet if you wish to include all 2000 estimated income in determining withholding amount.)

1. Federal Adjusted Gross Income you expect in 2000	1.	
2. Allowable Connecticut modifications (additions or subtractions, see instructions below)	2.	
3. Connecticut Adjusted Gross Income (Combine Line 1 and Line 2)	3.	
IMPORTANT: Nonresidents and part-year residents: Enter your Connecticut source income if greater than your Connecticut adjusted gross income.		
4. Connecticut income tax (See instructions below)	4.	
5. Apportionment factor (Connecticut residents enter 1.0000. Nonresidents and part-year residents, see instructions, Page 3)	5.	•
6. Multiply Line 5 by Line 4	6.	
7. Credit for income taxes due to other jurisdictions (See instructions, Page 3)	7.	
8. Subtract Line 7 from Line 6	8.	
9. Estimated Connecticut alternative minimum tax (See instructions, Page 3)	9.	
10. Add Line 8 and Line 9	10.	
11. Adjusted net Connecticut minimum tax credit (See instructions, Page 3)	11.	
12. Subtract Line 11 from Line 10	12.	
13. Connecticut income tax withheld or expected to be withheld in 2000 (on income other than this pension or annuity)	13.	
14. Subtract Line 13 from Line 12. (IMPORTANT: If this amount is \$500 or less, you are not required to prepay this amount)	14.	
15. Amount to be withheld from each payment (divide Line 14 by the number of payments you will receive in 2000). Round to the nearest whole dollar but not less than \$10	15.	

2000 CT-W4P Estimated Income Tax Worksheet

LINE INSTRUCTIONS

CAUTION: If you expect to owe more than \$500 in Connecticut income tax after subtracting Connecticut income tax withheld, you may be required to make estimated payments. Generally, if you do not prepay (through **timely** estimated tax payments or withholding, or both) the lesser of 100% of the income tax shown on your 1999 Connecticut income tax return or 90% of the income tax shown on your 2000 Connecticut income tax return, you may owe interest at the rate of 1% (.01) per month or fraction of a month.

- Line 1: Enter your estimated federal adjusted gross income. **Adjusted gross income** means wages, interest, dividends, alimony received and all income minus certain adjustments to income such as alimony paid and qualified contributions to an IRA.
- Line 2: Enter the total of your estimated allowable Connecticut modifications. **Subtractions** include any items included in federal adjusted gross income that are not taxable under Connecticut law. **Additions** include items that are taxable under Connecticut law but are not included in federal adjusted gross income. See instructions for **Form CT-1040** or **Form CT-1040NR/PY, Schedule 1 - Modifications to Federal Adjusted Gross Income** for information about the Social Security benefit adjustment, shareholders of S corporations (that are subject to Connecticut corporation business tax), and other allowable Connecticut modifications.
- Line 3: **Nonresidents and Part-Year Residents Only:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line.
- Line 4: Complete the following schedule to estimate your 2000 Connecticut income tax. Be sure to use the Table B - Exemptions, and Table C - Personal Tax Credits that apply to your filing status. **Single filers:** See Tables B and C on Page 3. **Married filing jointly or separately and head of household filers:** See Tables B and C on Page 4.

a. Enter CONNECTICUT adjusted gross income (from Line 3 of the Estimated Income Tax Worksheet, above)	a		
b. Enter exemption from Table B - Exemptions (Single filers see Page 3, all others see Page 4)	b		
c. Connecticut taxable income (Subtract Line b from Line a - if less than 0, enter 0)	c		
d. Connecticut income tax from Table A, Page 3	d		
e. Enter decimal amount from Table C - Personal Tax Credits. If zero, enter 0 (Single filers see Page 3, all others see Page 4)	e	•	
f. Multiply the amount on Line d by the decimal amount on Line e	f		
g. Connecticut income tax (Subtract Line f from Line d). Enter this amount on Line 4 of the worksheet, above	g		

TABLE A - CONNECTICUT INCOME TAX FOR 2000 (Line d)

Single/Married Filing Separately	Head of Household	Married Filing Jointly/Qualifying Widow(er)
If the amount on Line 4c is less than or equal to \$10,000, multiply by .03.	If the amount on Line 4c is less than or equal to \$16,000, multiply by .03.	If the amount on Line 4c is less than or equal to \$20,000, multiply by .03.
If the amount on Line 4c is more than \$10,000, multiply the excess over \$10,000 by .045 and add \$300.00.	If the amount on Line 4c is more than \$16,000, multiply the excess over \$16,000 by .045 and add \$480.00.	If the amount on Line 4c is more than \$20,000, multiply the excess over \$20,000 by .045 and add \$600.00.
For example, if the amount on Line 4c is \$13,000 enter \$435.00 on Line 4d. \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00	For example, if the amount on Line 4c is \$20,000 enter \$660.00 on Line 4d. \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00	For example, if the amount on Line 4c is \$22,500 enter \$712.50 on Line 4d. \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50

Line 5: **Apportionment Factor:** Nonresidents and part-year residents, if your Connecticut source income is **greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income is **less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

Do not enter a number that is less than zero or greater than 1. If the result is less than zero, enter 0; if the result is greater than 1, enter 1.0000. Round to four decimal places.

Line 7: **Resident and Part-Year Residents Only:** Enter estimated allowable credit for income taxes paid to other jurisdictions. Enter 0, if not applicable. (See instructions for **Form CT-1040** or **Form CT-1040NR/PY, Schedule 2 - Credit for Income Taxes Paid to Other Jurisdictions.**)

Line 9: If you expect to owe federal alternative minimum tax in 2000, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. (See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals.**)

Line 11: Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter 0 if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates.**)

Line 15: Divide the amount on Line 14 by the number of pension or annuity payments you will receive in 2000. Round to nearest whole dollar but not less than \$10. **Enter this amount on Line 1 of the certificate on the front of this form.**

SINGLE FILERS ONLY					
TABLE B - EXEMPTIONS FOR 2000 TAXABLE YEAR			TABLE C - PERSONAL TAX CREDITS FOR 2000 TAXABLE YEAR		
Connecticut AGI*		Exemption	Connecticut AGI*		Decimal Amount
More Than	Less Than Or Equal To		More Than	Less Than Or Equal To	
\$ 0	\$25,000	\$12,250	\$12,250	\$15,300	.75
\$25,000	\$26,000	\$11,250	\$15,300	\$15,800	.70
\$26,000	\$27,000	\$10,250	\$15,800	\$16,300	.65
\$27,000	\$28,000	\$9,250	\$16,300	\$16,800	.60
\$28,000	\$29,000	\$8,250	\$16,800	\$17,300	.55
\$29,000	\$30,000	\$7,250	\$17,300	\$17,800	.50
\$30,000	\$31,000	\$6,250	\$17,800	\$18,300	.45
\$31,000	\$32,000	\$5,250	\$18,300	\$18,800	.40
\$32,000	\$33,000	\$4,250	\$18,800	\$20,400	.35
\$33,000	\$34,000	\$3,250	\$20,400	\$20,900	.30
\$34,000	\$35,000	\$2,250	\$20,900	\$21,400	.25
\$35,000	\$36,000	\$1,250	\$21,400	\$21,900	.20
\$36,000	\$37,000	\$250	\$21,900	\$25,500	.15
\$37,000	and up	\$0	\$25,500	\$26,000	.14
			\$26,000	\$26,500	.13
			\$26,500	\$27,000	.12
			\$27,000	\$27,500	.11
			\$27,500	\$49,000	.10
			\$49,000	\$49,500	.09
			\$49,500	\$50,000	.08
			\$50,000	\$50,500	.07
			\$50,500	\$51,000	.06
			\$51,000	\$51,500	.05
			\$51,500	\$52,000	.04
			\$52,000	\$52,500	.03
			\$52,500	\$53,000	.02
			\$53,000	\$53,500	.01
			\$53,500	and up	.00

* **IMPORTANT:** Form CT-1040NR/PY filers **must** use income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.

Married Filing Jointly or Separately and Head of Household Filers

TABLE B - EXEMPTIONS FOR 2000 TAXABLE YEAR

Use the filing status that you expect to report on the front of your 2000 tax return and your CONNECTICUT AGI * (From the CT-W4P Estimated Income Tax Worksheet, Line 3, Page 2) to determine your exemption.

Married Filing Separately			Head of Household			Married Filing Jointly/ Qualifying Widow(er)		
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	
\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000	\$ 0	\$48,000	\$24,000
\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000
\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000
\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000
\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000
\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000
\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000
\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000
\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000
\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000
\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000	\$57,000	\$58,000	\$14,000
\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000	\$58,000	\$59,000	\$13,000
\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000	\$59,000	\$60,000	\$12,000
			\$50,000	\$51,000	\$ 6,000	\$60,000	\$61,000	\$11,000
			\$51,000	\$52,000	\$ 5,000	\$61,000	\$62,000	\$10,000
			\$52,000	\$53,000	\$ 4,000	\$62,000	\$63,000	\$ 9,000
			\$53,000	\$54,000	\$ 3,000	\$63,000	\$64,000	\$ 8,000
			\$54,000	\$55,000	\$ 2,000	\$64,000	\$65,000	\$ 7,000
			\$55,000	\$56,000	\$ 1,000	\$65,000	\$66,000	\$ 6,000
			\$56,000	and up	\$ 0	\$66,000	\$67,000	\$ 5,000
						\$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

Married Filing Jointly or Separately and Head of Household Filers

TABLE C - PERSONAL TAX CREDITS FOR 2000 TAXABLE YEAR

Married Filing Separately			Head of Household			Married Filing Jointly/ Qualifying Widow(er)		
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	
\$12,000	\$15,000	.75	\$19,000	\$24,000	.75	\$24,000	\$30,000	.75
\$15,000	\$15,500	.70	\$24,000	\$24,500	.70	\$30,000	\$30,500	.70
\$15,500	\$16,000	.65	\$24,500	\$25,000	.65	\$30,500	\$31,000	.65
\$16,000	\$16,500	.60	\$25,000	\$25,500	.60	\$31,000	\$31,500	.60
\$16,500	\$17,000	.55	\$25,500	\$26,000	.55	\$31,500	\$32,000	.55
\$17,000	\$17,500	.50	\$26,000	\$26,500	.50	\$32,000	\$32,500	.50
\$17,500	\$18,000	.45	\$26,500	\$27,000	.45	\$32,500	\$33,000	.45
\$18,000	\$18,500	.40	\$27,000	\$27,500	.40	\$33,000	\$33,500	.40
\$18,500	\$20,000	.35	\$27,500	\$34,000	.35	\$33,500	\$40,000	.35
\$20,000	\$20,500	.30	\$34,000	\$34,500	.30	\$40,000	\$40,500	.30
\$20,500	\$21,000	.25	\$34,500	\$35,000	.25	\$40,500	\$41,000	.25
\$21,000	\$21,500	.20	\$35,000	\$35,500	.20	\$41,000	\$41,500	.20
\$21,500	\$25,000	.15	\$35,500	\$44,000	.15	\$41,500	\$50,000	.15
\$25,000	\$25,500	.14	\$44,000	\$44,500	.14	\$50,000	\$50,500	.14
\$25,500	\$26,000	.13	\$44,500	\$45,000	.13	\$50,500	\$51,000	.13
\$26,000	\$26,500	.12	\$45,000	\$45,500	.12	\$51,000	\$51,500	.12
\$26,500	\$27,000	.11	\$45,500	\$46,000	.11	\$51,500	\$52,000	.11
\$27,000	\$48,000	.10	\$46,000	\$74,000	.10	\$52,000	\$96,000	.10
\$48,000	\$48,500	.09	\$74,000	\$74,500	.09	\$96,000	\$96,500	.09
\$48,500	\$49,000	.08	\$74,500	\$75,000	.08	\$96,500	\$97,000	.08
\$49,000	\$49,500	.07	\$75,000	\$75,500	.07	\$97,000	\$97,500	.07
\$49,500	\$50,000	.06	\$75,500	\$76,000	.06	\$97,500	\$98,000	.06
\$50,000	\$50,500	.05	\$76,000	\$76,500	.05	\$98,000	\$98,500	.05
\$50,500	\$51,000	.04	\$76,500	\$77,000	.04	\$98,500	\$99,000	.04
\$51,000	\$51,500	.03	\$77,000	\$77,500	.03	\$99,000	\$99,500	.03
\$51,500	\$52,000	.02	\$77,500	\$78,000	.02	\$99,500	\$100,000	.02
\$52,000	\$52,500	.01	\$78,000	\$78,500	.01	\$100,000	\$100,500	.01
\$52,500	and up	.00	\$78,500	and up	.00	\$100,500	and up	.00

***IMPORTANT: FORM CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut Adjusted Gross Income.**