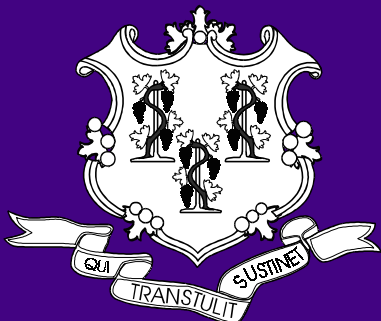


2003

FORM CT-1040 NR/PY

This booklet
contains:

- Form CT-1040NR/PY
- Schedule CT-1040WH
- Schedule CT-SI
- Schedule CT-1040AW
- Form CT-1040 EXT
- Form CT-1040ES
- Schedule CT-1040BA
- Individual Use Tax
Worksheet
- Tax Tables
- Tax Calculation
Schedule



Connecticut Nonresident or Part-Year Resident Income Tax

Return and Instructions

Dear Customer:

The Connecticut Department of Revenue Services (DRS) strives to provide taxpayers with the materials that will make tax filing as easy as possible. This booklet contains important information about tax changes that may affect you. Please read it carefully. It will also tell you how electronic filing through the Fed/State E-file Program can make it easier for you to file and pay state income taxes.

Should you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. Information on the back cover of this booklet will tell you how to reach them. The DRS Web site is also available anytime to provide you with access to forms, publications, and information to help you complete state tax forms.

DRS continues to focus on providing you with excellent customer service and a user-friendly approach to tax administration. We welcome your comments and ideas about how we can improve the way we do business. The back cover of this booklet lists all the ways you can access this Agency.

Sincerely,

Pam Law
Commissioner of Revenue Services

Taxpayer information is available on our Web site:
www.ct.gov/DRS

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

CONN-TAX

If you have a touch-tone phone, you can obtain important income tax information anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice shown below, or follow the prerecorded instructions.

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Extended Telephone Hours for the 2003 Filing Season:

Monday, **February 2** (until 7 p.m.)

Monday, **February 9** (until 7 p.m.)

Extended Telephone Personal Assistance and Walk-in Hours:

(25 Sigourney Street, Hartford Only)

Thursday, **April 15** (until 8 p.m.)

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WHAT'S NEW

- When entering amounts on Connecticut tax returns and schedules, taxpayers are now **required to round off cents** to the nearest whole dollar. If adding two or more amounts to compute the total to enter on a line, taxpayers must include cents and round off only the total. See Page 14 for more information.
- The **highest marginal income tax rate** for individuals has been increased from 4.5% to 5%.
- Individuals who had Connecticut income tax withheld during their 2003 taxable year must now complete **Schedule CT-1040WH, Connecticut Income Tax Withholding**, to be given credit for Connecticut income tax withheld. Individuals must file the completed schedule and all federal Forms W-2, W-2G, and 1099 showing Connecticut income tax withheld with their Connecticut income tax return.
- For **Connecticut minimum tax purposes**, the Connecticut minimum tax is now the lesser of 19% of adjusted federal tentative minimum tax, or 5.5% (formerly 5%) of adjusted federal alternative minimum taxable income. See **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.
- **Tier 1 and Tier 2 Railroad Retirement Benefits and Supplemental Annuities** may be subtracted from federal adjusted gross income in computing Connecticut adjusted gross income, but only to the extent such benefits were includable in federal gross income and were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). See **Form CT-1040NR/PY, Schedule 1, Modifications to Federal Adjusted Gross Income**, Line 44, on Page 20.
- Individuals who added bonus depreciation to their federal adjusted gross income on Line 34 of their 2002 **Form CT-1040NR/PY** may subtract 25% of that bonus depreciation amount on Line 45 of their 2003 **Form CT-1040NR/PY**, and 25% of that bonus depreciation amount on the comparable line of their Connecticut income tax return for the 2004, 2005, and 2006 taxable years. See **Form CT-1040NR/PY, Schedule 1, Modifications to Federal Adjusted Gross Income**, Line 45, on Page 20.
- The **“single” filer personal exemption** will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year. The maximum personal exemption for taxpayers making 2004 estimated tax payments as "single" individuals is **\$12,625**.
- The **“single” filer credit** will increase beginning with the 2004 taxable year, and continuing through the 2009 taxable year.
- Even if you are required to file a federal income tax return, **you may not be required to file** a Connecticut income tax return. Before filing a Connecticut income tax return, see *Who Must File Form CT-1040NR/PY*, on Page 5. If you determine you are required to file, consider using one of the electronic options provided below.

E-File Option

FILE YOUR TAX RETURN ELECTRONICALLY!

Refunds Issued in 4 Days

Easy to use • Immediate Proof of Filing • Safe and Secure

Paperless with IRS PIN

Available 24 hours a day, 7 days a week!

e-file for Connecticut Part-Year and Nonresident Returns!

File your Federal and State Tax Returns together using e-file!

Have your tax preparer electronically file your tax returns. Visit: **www.irs.gov/efile** or check the Yellow Pages under "Tax Return Preparation" for a list of approved preparers.

File your returns from home using a DRS-approved commercial tax filing web site or software product. Visit: **www.ct.gov/DRS** for a complete list!

Check with your preparer or software company to see if they support this new online option.

GENERAL INFORMATION

Tax Assistance

DRS is ready to help you and offers several resources where you can get answers to your Connecticut tax questions. Visit the DRS Web site at www.ct.gov/DRS or for personal assistance, refer to the back cover of this booklet for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m. If you visit, be sure to bring:

- Your “state copy” of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; **and**
- Your **completed** federal Form 1040EZ, 1040A, 1040, or federal TeleFile Tax Record.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Extended hours are offered for the filing season, see Page 2. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, or visit the DRS Web site for details.

Forms and Publications

Download and print Connecticut tax forms and publications anytime from the DRS Web site at www.ct.gov/DRS. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet, and at most public libraries, town halls, banks, and post offices during the tax filing season.

Important Reminders

Follow these tips to help us process your refund faster:

- Be sure you have received all your federal Forms W-2, W-2G, and 1099 before filing your Connecticut income tax return. Generally, you will receive these forms on or before January 31. If you receive an additional federal Form W-2, W-2G, or 1099 after filing your Connecticut income tax return, you may be required to file **Form CT-1040X**. See *Amended Returns* on Page 34.
- Use the preprinted peel-off label. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** enter your Social Security Number and the Social Security Number of your spouse (if filing a joint return), in the spaces next to your name(s).

If you did not receive a tax return package with a label, enter your name(s) and mailing address in the spaces provided at the top of your return.
- Check the correct filing status on your return.
- Complete and attach **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your Connecticut income tax return to be given credit for Connecticut income tax withheld. Also attach a legible “state copy” of each federal Form W-2 (Wages), W-2G (Winnings), 1099-R (Pensions), and any other forms showing Connecticut income tax withheld to the **front** of your Connecticut income tax return.
- Sign your return. If you and your spouse are filing jointly, both of you must sign.
- Have your paid preparer sign the return.

- Be sure both you and your spouse file your income tax returns at the same time if you filed joint estimated tax payments but elect to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File Form CT-1040NR/PY

You must file **Form CT-1040NR/PY**, if you were a nonresident or part-year resident of Connecticut in 2003 **and** any of the following is true for the 2003 taxable year:

- You had Connecticut income tax withheld; **or**
- You made estimated tax payments to Connecticut; **or**
- You were a part-year resident who meets the *Gross Income Test* (see below) or who had a federal alternative minimum tax liability; **or**
- You were a nonresident with Connecticut source income who meets the *Gross Income Test* (see below); or had a federal alternative minimum tax liability. See *Connecticut Source Income of a Nonresident* on Page 8.

If none of the above apply, do not file Form CT-1040NR/PY.

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2003 taxable year exceeds:

- \$12,000 and you will file as Married Filing Separately
- \$12,500 and you will file as Single
- \$19,000 and you will file as Head of Household
- \$24,000 and you will file as Married Filing Jointly

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

Gross income includes, but is not limited to:

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

The following examples explain the gross income test:

Example 1: A nonresident whose only income is from a sole proprietorship located in Connecticut files a federal Form 1040, reporting the following on Schedule C:

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

Because the **gross income** of \$100,000 exceeds the minimum requirement **and** the income is from a Connecticut source, this nonresident must file **Form CT-1040NR/PY**.

Example 2: A Connecticut part-year resident who files as single on **Form CT-1040NR/PY** 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, the Connecticut part-year resident will not be required to file a return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: A nonresident whose filing status is single for federal income tax purposes received \$12,500 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from **Form CT-1040NR/PY, Schedule 1** (interest on state or local obligations other than Connecticut), is \$13,500. Therefore, the nonresident must file **Form CT-1040NR/PY**.

Relief From Joint Liability

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

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File Form CT-1040NR/PY* are met.

However, if you do not have funds to pay your Connecticut income tax and during 2003:

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

complete **Form CT-19IT, Title 19 Status Release**, and attach it to the **front** of your Connecticut income tax return. By completing this form, you authorize DRS to verify your Title 19 status for 2003 with the Department of Social Services.

Deceased Taxpayers

A Connecticut income tax return must be filed for a taxpayer who died during the year if the requirements for *Who Must File Form CT-1040NR/PY* are met. The return must be signed and filed by his or her executor, administrator, or surviving spouse for the portion of the year before the taxpayer's death. The person who files the return must clearly write "**DECEASED**," the deceased taxpayer's name, and the date of death across the top of the return.

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. Write "**Filing as surviving**

spouse" in the deceased spouse's signature block on the return. If both spouses died in 2003, their legal representative must file a final return. The Connecticut and federal filing status must be the same.

Claiming a Refund for a Deceased Taxpayer

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

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

Special Information for Nonresident Aliens

A nonresident alien must file a Connecticut income tax return if the requirements of *Who Must File Form CT-1040NR/PY* are met. In determining whether the *Gross Income Test* is met, the nonresident alien must take into account any income not subject to federal income tax under an income tax treaty between the U.S. and the country of which the nonresident alien is a citizen or resident. Income tax treaty provisions are disregarded for Connecticut income tax purposes. When filing their Connecticut income tax return, nonresident aliens must enter on **Form CT-1040NR/PY**, Line 1, the amount reported on federal Form 1040NR, Line 33 or federal Form 1040NR-EZ, Line 10. Any treaty income reported on federal Form 1040NR or Form 1040NR-EZ, and not subject to federal income tax, must be added to the nonresident alien's federal adjusted gross income on **Form CT-1040, Schedule 1**, Line 36, or **Form CT-1040NR/PY, Schedule 1**, Line 38.

If the nonresident alien does not have and is not eligible for a Social Security Number, he or she must obtain an Individual Taxpayer Identification Number (ITIN) from the IRS, and enter it in the space provided for a Social Security Number.

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 U.S. and they have made an election to file a joint federal income tax return and, 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 as a married individual filing separately.

Am I a Resident, Part-Year Resident, or Nonresident

The following terms are used in this section:

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

Permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether or not you own it, and generally includes a residence owned by or

leased to your spouse. A place of abode is not permanent if it is maintained only during a temporary stay for the accomplishment of a particular purpose.

You are a **resident** for the 2003 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2003 taxable year; **or**
- You maintained a permanent place of abode in Connecticut and spent a total of more than 183 days in Connecticut during the 2003 taxable year, and you are not a part-year resident.

Nonresident aliens who meet either of the above conditions are considered Connecticut residents even if federal Form 1040NR-EZ or federal Form 1040NR is filed for federal income tax purposes.

If you are a resident and any of the following is true for the 2003 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**:

- You had Connecticut income taxes withheld;
- You made estimated tax payments to Connecticut;
- You meet the gross income test; **or**
- You had a federal alternative minimum tax liability.

You are a **part-year resident** for the 2003 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2003 taxable year. Part-year residents may not elect to be treated as resident individuals.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY*, for the 2003 taxable year, you must file **Form CT-1040NR/PY**.

You are a **nonresident** for the 2003 taxable year if you are neither a resident nor a part-year resident for the 2003 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2003 taxable year, you must file **Form CT-1040NR/PY**.

Although you and your spouse file jointly for federal purposes, you may be required to file separate Connecticut returns. See *Special Rules for Married Individuals* on Page 13.

Important: You may be treated as a nonresident for 2003 even if your domicile was Connecticut, if you meet **all** of the conditions in Group A or Group B:

Group A

1. You did not maintain a permanent place of abode in Connecticut for the entire 2003 taxable year;
2. You maintained a permanent place of abode outside of Connecticut for the entire 2003 taxable year; **and**
3. You spent not more than 30 days in the aggregate in Connecticut during the 2003 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 such portion of the taxable year bears to 548. See the calculation below:

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

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

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere will be subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Am I a Resident, Part-Year Resident, or Nonresident* on Page 6.

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 (including your spouse's nonmilitary income) may be subject to Connecticut income tax.

Example: Jennifer 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 Jennifer had no other income. . .

Since Jennifer 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 Jennifer had a part-time job in Connecticut. . .

Her Connecticut source income from nonmilitary employment is taxable. Jennifer must file **Form CT-1040NR/PY** to report this income.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Am I a Resident, Part-Year Resident, or Nonresident* on Page 6.

See **Informational Publication 2003(23)**, *Connecticut Income Tax Information for Military Personnel and Veterans*.

Combat Zone

The income tax return of any individual in the U.S. Armed Forces serving in a combat zone or injured and hospitalized while serving in a combat zone is due 180 days after returning. There will be no penalty or interest charged. For any individual who dies while on active duty in a combat zone or as a result of injuries received in a combat zone, no income tax or return is due for the year of death. A refund of tax paid will be provided to the legal representative of the estate or to the surviving spouse.

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

Members of the U.S. Armed Forces serving in the military operations in the Kosovo and Afghanistan regions are eligible for the 180 day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations but are not within the designated combat zone are also eligible for the extension. Individuals requesting an extension under the Kosovo provision should print the words “**Operation Allied Force**” at the top of the tax return. Individuals requesting an extension under the Afghanistan provision should print the words “**Operation Enduring Freedom**” at the top of the tax return. Individuals requesting an extension under the Arabian Peninsula Areas provision should print the words “**Operation Iraqi Freedom**” at the top of the tax return.

How Nonresidents and Part-Year Residents are Taxed

If you are a nonresident or a part-year resident, your tax liability is computed based upon the greater of your Connecticut adjusted gross income or your total income from Connecticut sources.

You must calculate the tax in the same manner as a resident individual. Then prorate the tax based upon the percentage of your Connecticut adjusted gross income that is derived from or connected with Connecticut sources.

What is Connecticut Adjusted Gross Income

For the purpose of completing **Form CT-1040NR/PY**, Connecticut adjusted gross income is your federal adjusted gross income as reported on federal Form 1040, Line 34; federal Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I, adding or subtracting the Connecticut modifications that are required to be reported on **Form CT-1040NR/PY, Schedule 1**.

Connecticut Source Income of a Nonresident

Connecticut source income of a nonresident is income derived from or connected with sources within Connecticut when the income is:

- Attributable to ownership or disposition of real or tangible personal property within Connecticut; including, but not limited to, the income from the rental or sale of such property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut (including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if such transmissions are received or exhibited within Connecticut);
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly within Connecticut; **or**
- From reportable Connecticut Lottery Winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager.

See **Informational Publication 2003(21)**, *Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut*.

In general, Connecticut source income of a nonresident **does not include** the following income even if it was included in your federal adjusted gross income:

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property, unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery Winnings shown on federal Form W-2G). See **Informational Publication 2001(29)**, *Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings*.
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); **or**
- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered to be Casual, Isolated, or Inconsequential

In general, activities that meet one of the following tests are considered casual, isolated, or inconsequential:

1. **\$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year.

Important: An employee’s wages for services performed in Connecticut are taxable, regardless of amount, unless the employee’s services meet the Ancillary Activity Test. Also, reportable Connecticut Lottery winnings are taxable regardless of amount.

2. **Ancillary Activity Test** - The nonresident’s presence in Connecticut is ancillary to his or her primary business or employment duties that are performed at a base of operations outside of Connecticut. Ancillary activities are those activities that are secondary to the individual’s primary out-of-state duties, and include such things as presence in the state for planning, training, attendance at conferences or symposia, etc.

Connecticut Source Income of a Part-Year Resident

Connecticut source income of a part-year resident is the sum of:

1. Connecticut adjusted gross income for the part of the year you were a resident;
2. Income derived from or connected with Connecticut sources for the part of the year you were a nonresident; **and**
3. Special accruals.

What Items are Subject to Special Accrual

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis, regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed.

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals that are not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions* on Page 31.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2003, sold property on the installment basis in April 2003. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2003 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2003, and moved to Florida. His employer notified him on August 15, 2003, that he would receive a \$1,000 bonus on September 15, 2003. He must accrue the \$1,000 bonus to the portion of 2003 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Cindy, a Connecticut resident, won the Connecticut Lottery in 2003. The proceeds from her wager were reported on federal Form W-2G. Cindy will receive her winnings on the installment basis for twenty years. During the 2003 taxable year, Cindy moved out of Connecticut, and is a part-year resident, because she changed her permanent legal residence. Ordinarily, Cindy's Connecticut Lottery winnings would be subject to special accrual; however, Cindy may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Cindy will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Cindy won another state's lottery during 2003, she would be subject to Connecticut income tax while a Connecticut resident. If Cindy moves out of Connecticut, and is a part-year resident because she changed her permanent legal residence, her lottery winnings would be subject to special accrual.

Payment of Tax

If you moved out of Connecticut during the taxable year and you have items of income or gain subject to special accrual, you must either:

- Include the items of accrual in the calculation of tax in the year you changed your residence; **or**
- File a surety bond or other security and pay the tax as a nonresident in the year(s) the income is actually received.

Surety Bond

You may elect to defer the payment of Connecticut income tax on items of special accrual by filing a surety bond with DRS in an amount not less than the amount of the additional Connecticut income tax that would be payable if no surety bond or other security were filed. If you choose this option, you must file **Form CT-1040NR/PY** for the taxable year when you change your residence. Include a separate statement showing the nature and amount of each item of special

accrual as of the date of change of residence, together with a computation of the additional Connecticut income tax which would be due if the election to file a surety bond had not been made. For further information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1, **Form CT-12-717A**, *Change of Resident Status - Special Accruals, Connecticut Surety Bond Form*, and **Form CT-12-717B**, *Change of Resident Status - Special Accruals, Other Acceptable Security Form*.

Change From Nonresident to Resident

If you moved into Connecticut during the taxable year, items of income, gain, loss, or deduction that accrue to the period of the year prior to your Connecticut residency are not included in your Connecticut source income. However, items of income which are derived from or connected with Connecticut sources may **not** be accrued to the nonresident period and must be included in calculating your Connecticut source income for that year.

Example: Jennifer was a California resident from January 1, 2003, until July 31, 2003. She became a Connecticut resident on August 1. While a resident of California, Jennifer earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2003. Jennifer also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2003. She received payment of the rent for the first four months of the year while she was living in California, and she received the remaining payments after she became a Connecticut resident.

Jennifer will file a Connecticut part-year resident return for 2003. The \$10,000 of California source income earned before Jennifer changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut source income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Forms and Schedules Included in This Booklet

In addition to **Form CT-1040NR/PY**, this booklet contains several forms you may have to complete. The following is a brief description of these forms and an explanation of who should complete them.

Form	Who Should Complete
Schedule CT-SI Parts 1 and 2: Employee Apportionment Worksheet:	All nonresidents and part-year residents A nonresident employee or part-year employee (for his or her nonresidency period) who worked in and outside of Connecticut and does not know the actual amount of Connecticut source income.
Schedule CT-1040AW	All part-year residents
Schedule CT-1040BA	A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to “2003” are references to your taxable year beginning during 2003.

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

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

When to File

Your Connecticut income tax return is due on or before April 15, 2004. If you are not a calendar year filer, your return is due on or before the fifteenth day of the fourth month following the close of your taxable year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. Your return will meet 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.

The following are the designated PDSs and designated types of service at the time of publication:

Airborne Express (Airborne) <ul style="list-style-type: none">Overnight Air Express ServiceNext Afternoon ServiceSecond Day Service	DHL Worldwide Express (DHL) <ul style="list-style-type: none">DHL “Same Day” ServiceDHL USA Overnight
Federal Express (FedEx) <ul style="list-style-type: none">FedEx Priority OvernightFedEx Standard OvernightFedEx 2DayFedEx International PriorityFedEx International First	United Parcel Service (UPS) <ul style="list-style-type: none">UPS Next Day AirUPS Next Day Air SaverUPS 2nd Day AirUPS 2nd Day Air A.M.UPS Worldwide Express Plus

This list is subject to change. See **Policy Statement 2002(4), Designated Private Delivery Services and Designated Types of Service.**

If **Form CT-1040NR/PY** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties*, on Page 12, 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/DRS to file your extension over the internet. If you pay your expected 2003 Connecticut income tax due by credit card, you do not need to file **Form CT-1040 EXT**. See **Form CT-1040 EXT**, included in this booklet.

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

U.S. Citizens Living Abroad

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

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show 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-1040NR/PY** 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; **and**
- A statement of your assets and liabilities; **and**
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write your Social Security Number(s) a “**2003 Form CT-1040NR/PY**” on the front of your check or money order. Mail payments to:

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

Where to File

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

Department of Revenue Services
PO Box 2968
Hartford CT 06104-2968

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

Department of Revenue Services
PO Box 2969
Hartford CT 06104-2969



Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is more than \$500, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2004 taxable year.

Your required annual payment for the 2004 taxable year is the lesser of:

- **90%** of the income tax shown on your **2004 Connecticut income tax return**; or
- **100%** of the income tax shown on your **2003 Connecticut income tax return**, if you filed a 2003 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 2003 taxable year and you did not file a 2003 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2003 taxable year and you did not file a 2003 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 during the 2003 taxable year, you **must** use 90% of the income tax shown on your 2004 Connecticut income tax return as your required annual payment.

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 2003(35)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2004. If you made estimated tax payments in 2003, you will automatically receive coupons for the 2004 taxable year in mid-January. They will be preprinted with your name, address, and Social Security Number. To ensure that your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2003, use **Form CT-1040ES**, included in this booklet, to make your first estimated income tax payment. If you file this form, additional preprinted coupons will be mailed to you.

You may pay your 2004 estimated Connecticut income tax payments by credit card. See **Form CT-1040ES**, included in this booklet.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised **Form CT-W4**, *Employee's Withholding Certificate*. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see **Informational Publication 2004(1)**, *Is My Connecticut Withholding Correct?*

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2005, for the 2004 taxable year. The required installment is the lesser of $66\frac{2}{3}\%$ of the income tax shown on your 2004 Connecticut income tax return or 100% of the income tax shown on your 2003 Connecticut income tax return.

A farmer or fisherman who files a 2004 Connecticut income tax return on or before March 1, 2005, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers and fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of **Form CT-2210**, Part I, and the box for **Form CT-2210** on the front of **Form CT-1040NR/PY**. See **Informational Publication 2003(20)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if

2004 Estimated Tax Due Dates		Due dates of installments and the amount of required payments for 2004 calendar year taxpayers are:
April 15, 2004	25% of your required annual payment	
June 15, 2004	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)	
September 15, 2004	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)	
January 15, 2005	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)	
An estimate will be considered timely filed if received on or before the due date, or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date. Taxpayers who report on other than a calendar year basis should use their federal estimated tax installment due dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.		

you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2004, or the date on which the underpayment is paid.

A taxpayer who files a 2003 Connecticut income tax return on or before January 31, 2004, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for failing to make the estimated payment due January 15, 2004.

A farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2004, if he or she files a 2003 Connecticut income tax return on or before March 1, 2004, and pays in full the amount computed on the return as payable on or before that date.

Filing Form CT-2210

You may be charged interest if your 2003 Connecticut income tax (after tax credits) minus Connecticut tax withheld, is more than \$500. Use **Form CT-2210, *Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates***, to calculate interest on the underpayment of estimated tax. **Form CT-2210** and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file **Form CT-2210** and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax that is 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% (.01) 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 Page 11.

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% (.10) of the tax due. If a request for an extension of time 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% (.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 no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is 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% (.10) of the balance due or \$50, whichever is greater. If you are required to file **Form CT-1040X** and fail to do so, a penalty may be imposed.

Waiver of Penalty

You may be able to have your penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or

due to neglect. However, interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid.

All requests must include:

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

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

**Department of Revenue Services
Penalty Review Committee
PO Box 5089
Hartford CT 06102-5089**

Refund Information

DRS issues refund checks as quickly as possible. If you have a touch-tone phone, you may check on the status of your refund anytime by calling **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere). Be ready to provide your Social Security Number (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

You should allow six to eight weeks before calling to check on the status of your refund. If you do not receive your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of $\frac{2}{3}\%$ for each month or fraction of a month between the ninetieth day following receipt of your claim for a refund or the due date of your return, whichever is later, and the date of notice that your refund is due.

Offset Against Debts

If you are due a refund but have not paid certain obligations to Connecticut state agencies or the IRS, all or part of your overpayment may be used to pay all or part of these outstanding debts or taxes. You will be advised by mail if your refund is reduced for this reason and will be given information directing you to the agency to contact if you wish to appeal. Your refund may also be reduced if you owe penalty and interest on late-filed or underpaid Connecticut income tax returns.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support or a debt to any Connecticut state agency, the spouse who is not obligated may be eligible to claim a share of a joint income tax refund. A nonobligated spouse who received income in 2003 and who made Connecticut income tax payments (withholding or estimates) for the 2003 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2003; **and**
- An overpayment of tax was made.

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

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

STEPS TO COMPLETING FORM CT-1040NR/PY

Step One - Complete Your Federal Return

Before you begin, gather all your records, including your federal W-2s (Wages), W-2Gs (Winnings), 1099-Rs (Pensions), and other 1099 forms. Use this information to complete your federal income tax return. The information on your federal return is needed to complete your Connecticut return.

Step Two - Complete Your Connecticut Return

Remove the income tax forms from this booklet. Proceed item by item, reading the instructions for each line item before you enter any amount. Make a copy for your records. You may need information from it when you file next year's return, make estimated tax payments, or to respond to a question from DRS.

Step Three - Check Your Return

Take your time in completing your return. When you have finished, recheck all of your entries and arithmetic.

After you have completed your return, **be sure to sign it** and attach any required schedules, statements, or forms.

Step Four - Attach Your Label

Remove the preprinted peel-off label on the back cover of this booklet and place it over the name and address spaces of your return. The preprinted label **does not** include your Social Security Number(s). Therefore, you **must** write your Social Security Number(s) in the spaces provided next to your name(s).

Step Five - Order of Attachments

Staple all your W-2 forms, **Forms CT-4852** (substitute Form W-2), and any other forms showing Connecticut income tax withheld to the front of the income tax form in the appropriate area marked "**Staple W-2s, W-2Gs, and certain 1099s here.**"

Paper clip your check or money order in payment of the tax due to the front of the income tax form in the appropriate area marked "**Clip check or money order here.**" To ensure proper posting of your payment, write your Social Security Number(s) and "**2003 Form CT-1040NR/PY**" on the front of your check or money order.

In addition, 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:

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

Attach other required forms and schedules, including **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, to the **back** of your return, or as directed on the form.

Step Six - Mail Your Return

This package contains one envelope with two pre-addressed labels for mailing your return. Use the correct label to have your return and refund processed faster.

COMPLETING FORM CT-1040NR/PY

Name and Address

Be sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address spaces on your return. If there is no preprinted label, print or type the information requested in the space provided at the top of **Form CT-1040NR/PY**.

If your return is being completed by someone else, take your booklet to your tax preparer so that the preparer can attach the label to your return.

Social Security Number

The preprinted label **does not** include your Social Security Number. Therefore, you **must** enter your Social Security Number in the space provided next to your name. If you file a joint return, enter your Social Security Number and your spouse's Social Security Number in the order they appear on your federal return. If you are a nonresident alien and do not have a Social Security Number, enter your Individual Taxpayer Identification Number in the space provided next to your name.

Filing Status

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 2003, consult the information in your federal income tax booklet or call the IRS at 1-800-829-1040.

If your filing status is *qualifying widow(er) with dependent child* on federal Form 1040 or 1040A, check the box on **Form CT-1040NR/PY** for "Married filing jointly or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouse's name or Social Security Number in the spaces provided for Spouse's Name and Spouse's Social Security Number.

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**
- They elect to be treated as if both were Connecticut residents for the entire taxable year.

Where both spouses are part-year residents, and move into or out of Connecticut at different times during the taxable year, both spouses must file as *married filing separately*.

If both spouses are part-year residents and moved into or out of Connecticut on the same day and filed jointly for federal income tax purposes, a joint Connecticut income tax return must be filed.

Where both spouses are nonresidents and only one spouse has Connecticut source income, the 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**
- They elect to be treated as if both had Connecticut source income.

When one spouse is a **nonresident alien** and the other is a **citizen** or **resident** of the U.S., **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 that the joint federal adjusted gross income **must** be used on **Form CT-1040NR/PY**, 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. The Connecticut income tax calculated using the joint income must be prorated based on the income of the spouse derived from or connected with sources in Connecticut.

If filing a joint federal return and a separate Connecticut return, enter on **Form CT-1040NR/PY**, Line 1, only **your** portion of the income included in joint federal adjusted gross income.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

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

Line Instructions

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2003 federal income tax return. This is the amount reported on federal Form 1040, Line 34; federal Form 1040A, Line 21; federal Form 1040EZ, Line 4; or federal TeleFile Tax Record, Line I.

Nonresidents aliens, see *Special Information for Nonresident Aliens*, on Page 6.

Line 2 - Additions

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

Line 3

Add Line 1 and Line 2. Enter the total on Line 3.

Line 4 - Subtractions

Enter the amount from **Form CT-1040NR/PY**, *Schedule 1*, Line 49. See *Subtractions From Federal Adjusted Gross Income* on Page 19.

Line 5 - Connecticut Adjusted Gross Income

Subtract Line 4 from Line 3 and enter the result on Line 5. This is your Connecticut adjusted gross income.

Line 6 - Income From Connecticut Sources

Complete *Schedule CT-SI*. (See *Schedule CT-SI Instructions* on Page 25.) Enter the income from Connecticut sources from *Schedule CT-SI*, Line 27.

Line 7

Enter the greater of Line 5 or Line 6 on Line 7. If Line 5 and Line 6 are equal, enter that amount on Line 7. If the amount on Line 7 is zero or less, go to Line 12 and enter "0."

Line 8 - Income Tax

Let the Income Tax Calculator calculate your tax for you.
Visit: www.ct.gov/DRS

If the amount on Line 7 is: \$12,000 or less for married filing separate individuals; \$12,500 or less for single individuals; \$19,000 or less for head of household individuals; or \$24,000 or less for married filing joint individuals, enter "0" on Line 8. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

Tax Tables - If Line 7 is less than or equal to \$102,000, you may use the *Tax Tables* on Page 39 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 8.

Tax Calculation Schedule - You **must** use the *Tax Calculation Schedule* to figure your tax if Line 7 is more than \$102,000. You may also use the *Tax Calculation Schedule* if Line 7 is less than or equal to \$102,000. This schedule is found at the end of this booklet.

Important: Nonresidents or part-year residents must calculate the tax in the same manner as resident individuals. Then, nonresidents or part-year residents prorate the tax based upon the percentage of their Connecticut adjusted gross income that is derived from or connected with Connecticut sources.

Example 1: Sandy, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2003 taxable year. Sandy entered \$40,000 on **Form CT-1040NR/PY**, Line 5 and \$20,000 on **Form CT-1040NR/PY**, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sandy would enter \$40,000 on **Form CT-1040NR/PY**, Line 7. Sandy would then find the tax on \$40,000 in the *Tax Tables* and would enter \$1,620 on **Form CT-1040NR/PY**, Line 8. Sandy would then divide Line 6 by Line 5 and enter 50% (.50) on Line 9. Therefore, Sandy's Connecticut income tax is \$810 (\$1,620 x .50) and she would enter this amount on **Form CT-1040NR/PY**, Line 10.

Example 2: William, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2003. William entered \$20,000 on **Form CT-1040NR/PY**, Line 5 and \$40,000 on **Form CT-1040NR/PY**, Line 6. Because the amount on Line 6 is greater than the amount on Line 5, William would enter \$40,000 on **Form CT-1040NR/PY**, Line 7. William would then find the tax on \$40,000 in the *Tax Tables* and enter \$1,620 on **Form CT-1040NR/PY**, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, William would enter 1.0000 on Line 9. Therefore, William's Connecticut income tax is \$1,620 (\$1,620 x 1.0000) and he would enter this amount on **Form CT-1040NR/PY**, Line 10.

Line 9

If Line 5 is greater than Line 6, divide Line 6 by Line 5 and enter the result on Line 9. If the result is less than zero, enter "0." If Line 6 is equal to or greater than Line 5, enter 1.0000. **Do not** enter a number that is less than zero or greater than one. Round to four decimal places.

Line 10

Multiply Line 9 by Line 8 and enter the result on Line 10.

Line 11 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

If all or part of the income reported on this return for the period of your Connecticut residency 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-1040NR/PY**, *Schedule 2*, and enter the amount from Line 58 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, on Page 21.

The credit for income tax paid to other jurisdictions is limited to part-year residents for the period of their Connecticut residency.

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

Line 12

Subtract Line 11 from Line 10. Enter the result on Line 12. If Line 11 is greater than Line 10, enter "0."

Line 13 - Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2003, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter on Line 13 the amount shown on **Form CT-6251**, Line 26.

Line 14

Add Line 12 and Line 13. Enter the total on Line 14.

Line 15 - Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts and Estates*, on Line 15. If you did not pay Connecticut alternative minimum tax in 1994 or thereafter, or if you entered an amount on **Form CT-1040NR/PY**, Line 13, enter "0."

Line 16 - Connecticut Income Tax

Subtract Line 15 from Line 14. Enter the result on Line 16. If less than zero, enter "0."

Line 17 - Individual Use Tax

Enter on Line 17 the total use tax due as reported on the *Individual Use Tax Worksheet*, on Page 37. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 18 - Total Tax

Add Line 16 and Line 17. Enter the total on Line 18.

Line 19 - Connecticut Tax Withheld

Complete **Schedule CT-1040WH**, *Connecticut Income Tax Withholding*, and enter the amount from Line 3 on **Form CT-1040NR/PY**, Line 19. **Do not** include tax withheld for other states or federal income tax withholding.

Be sure you attach **Schedule CT-1040WH** to the **back** of your Connecticut income tax return and staple the "state copy" of all W-2 forms, and any other forms showing Connecticut tax withheld to the **front** of your return or your claim of amounts withheld will not be allowed. If you have not received Form W-2 from your employer or Form 1099-R from your pension, annuity, retirement, or profit sharing plan, you should request **Form CT-4852** (substitute Form W-2) to report your earnings and withholding.

If the amount on Line 19 does not equal the amounts of Connecticut withholding as reported on the forms that you attached to your return, the processing of your **Form CT-1040NR/PY** will be delayed.

Attach copies of W-2G and 1099 forms only if they show Connecticut tax withheld.

Line 20 - All 2003 Estimated Payments

Enter on Line 20 the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2003 estimated tax payments made in 2004. **Do not** include any refunds received.

Line 21 - Payments Made With Form CT-1040 EXT

If you filed **Form CT-1040 EXT**, *Application for Extension of Time to File*, enter on Line 21 the amount you paid with that form.

Line 22 - Total Payments

Add Lines 19, 20, and 21. Enter the total on Line 22. This represents the total of all Connecticut tax payments made.

Line 23 - Amount Overpaid

If Line 22 is greater than Line 18, subtract Line 18 from Line 22 and enter the result on Line 23. This is your overpayment. To properly allocate your overpayment, go to Lines 24, 25, and 26. If Line 22 is less than Line 18, go to Line 27.

Line 24 - Amount of Line 23 You Want Applied to Your 2004 Estimated Tax

Enter the amount of your 2003 overpayment that you want applied to your 2004 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2004, 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, 2004, will be applied as of the date of receipt. **Your request to apply this amount to your 2004 estimated income tax is irrevocable.**

Line 25 - Amount of Line 23 You Want to Contribute

You may contribute all or a portion of your refund to one or more of five designated funds. Complete *Schedule 3, Contributions of Refund to Designated Charities* on the back of **Form CT-1040NR/PY**. Enter on Line 25 the total contributions as reported on *Schedule 3, Line 59*.

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. However, you may also make **direct** contributions by following the instructions on Page 24.

Line 26 - Amount of Line 23 You Want Refunded to You

Subtract the total of Line 24 and Line 25 from Line 23. Enter the result on Line 26. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 26a, 26b, and 26c to have your refund directly deposited into your checking or savings account.

Enter your nine-digit bank routing number and your bank account number in Lines 26b and 26c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

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

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

Important: Your overpayment is applied in the following order: penalty and interest you owe, amounts designated by you to be applied to your 2004 estimated tax, other taxes you may owe DRS, debts to other Connecticut state agencies, federal taxes you may owe the IRS, and charitable contributions designated by you. Any remaining balance will be refunded to you.

Line 27 - If Line 18 is Greater Than Line 22, Enter the Amount of Tax You Owe.

If Line 18 is greater than Line 22, subtract Line 22 from Line 18 and enter the result on Line 27. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 11.

Line 28 - Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% (.10) of such amount due.

Taxpayers who pay at least 90% (.90) of the income tax shown to be due on the return on or before the original due date of the return and remit the balance due with the return on or before the extended due date will avoid penalty for failure to pay the full amount due by the original due date. Interest of 1% (.01) per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full.

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 that is required by law to be filed.

Line 29 - Interest for Late Payment or Late Filing

If you fail to pay the tax when due, interest will be charged at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made.

Line 30 - Interest on Underpayment of Estimated Tax

If Line 16 minus Line 19 is more than \$500, you may owe interest on estimated tax that 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, 2004.

Line 31 - Amount You Owe

Add Lines 27 through 30. Enter the total on Line 31. This is the total amount you owe. Pay the amount in full with your return.

Payment Options

To Pay by Credit Card:

If you filed a 2002 Connecticut income tax return, you may elect to pay your 2003 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.5% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction, you will be given a confirmation number for your records. Check the box on **Form CT-1040NR/PY**, Line 31 to indicate payment by credit card, and:

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

Your payment will be effective on the date you make the charge.

To Pay by Mail:

Make your check or money order payable to the “**Commissioner of Revenue Services**.” To ensure proper posting of your payment, write your Social Security Number(s) and “**2003 Form CT-1040NR/PY**” on the front of your check or money order. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.**

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.

Third Party Designee

If you wish to authorize DRS to contact your friend, family member, or any other person, to discuss your 2003 tax return, check the “Yes” box in the “Third Party Designee” area of your return. Enter the designee’s name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you wish 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 check the “Yes” box, 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 that you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS completes processing 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 2004 tax return. This is April 15, 2005, for most taxpayers. The box does not replace a power of attorney and will not authorize the designee to receive refund checks, bind you to anything (including additional tax liabilities), or represent you before DRS. To authorize another individual to represent you or act on your behalf, you must complete **Form LGL-001, Power of Attorney**.

Sign Your Return

After completing your Connecticut **Form CT-1040NR/PY**, 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 located on the back of **Form CT-1040NR/PY**.

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

Paid Preparer Signature

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

Filing Your Return

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

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

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

Recordkeeping

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

Copies of Returns

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

SCHEDULE 1 - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

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).

Additions to Federal Adjusted Gross Income (Enter all Amounts as Positive Numbers)

Line 32 - 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 33 - 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 34 - Special Depreciation Allowance for Qualified Property Placed in Service During This Year

If you filed federal Form 4562, Depreciation and Amortization (including Information on Listed Property), enter on Line 34 the sum of the following:

- For qualified property placed in service **on or before May 5, 2003**, for which an additional 30% special depreciation allowance applies, the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.
- For qualified property placed in service **after May 5, 2003**, for which an additional 50% special depreciation allowance applies, 60% of the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.
- For qualified property placed in service **after May 5, 2003**, for which an additional 30% special depreciation allowance applies (because you elected to deduct the 30% special depreciation allowance instead of the 50% special depreciation allowance), the sum of the amounts you entered for that property on federal Form 4562, Line 14 and Line 25.

See **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*.

Line 35 - 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 35. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

Part-year residents should enter this amount on *Schedule CT-1040AW, Part-Year Resident Income Allocation*, Line 14, Column A.

Line 36 - 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 apply to such income will be shown on **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates, Schedule B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 36. 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 such modifications, if greater than zero, on Line 36.

Line 37 - 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 in determining gain (loss) for federal income tax purposes, whether or not the entire loss is used in computing federal adjusted gross income.

Line 38 - Other

Use Line 38 to report any of the following modifications:

1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe, where such loss or deduction is derived from or connected with Indian country of such 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 U.S. 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. Enter any item of income or gain subject to special accrual to the extent such item was not includible in federal adjusted gross income for the taxable year. See *What Items are Subject to Special Accrual* on Page 8.
9. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 32 through 37.

Line 39 - Total Additions

Add Lines 32 through 38. Enter the total on **Form CT-1040NR/PY, Schedule I, Line 39.**

Subtractions From Federal Adjusted Gross Income (Enter all Amounts as Positive Numbers)

Line 40 - Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government

obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE and Series HH, U.S. Treasury bills and notes).

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

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

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

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

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

Do not enter the amount of dividend income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations, and this income is taxable for Connecticut income tax purposes. See example on Page 20.

SOCIAL SECURITY BENEFIT ADJUSTMENT WORKSHEET - Line 42

Enter the amount from Form CT-1040NR/PY, Line 1.		
If your filing status is Single or Married Filing Separately , is the amount on Line 1 \$50,000 or more?		
<input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 42.		
If your filing status is Married Filing Jointly or Head of Household , is the amount on Line 1 \$60,000 or more?		
<input type="checkbox"/> Yes: Complete this worksheet. <input type="checkbox"/> No: Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 42.		
A. Enter the amount reported on your 2003 federal Social Security Benefits Worksheet, Line 1.	A.	
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.		
B. Enter the amount reported on your 2003 federal Social Security Benefits Worksheet, Line 9.	B.	
If Line B is zero or less, stop here. Otherwise, go to Line C.		
C. Enter the lesser of Line A or Line B.	C.	
D. Multiply Line C by 25% (.25).	D.	
E. Taxable amount of Social Security benefits reported on your 2003 federal Social Security Benefits Worksheet, Line 18.	E.	
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040NR/PY, Schedule I, Line 42. (If Line D is greater than or equal to Line E, enter "0.")	F.	

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 that should be reported on Line 41 is \$55.

Line 42 - Social Security Benefit Adjustment

If you receive Social Security benefits that are subject to federal income tax, you may reduce or eliminate the amount of your benefits that are subject to Connecticut income tax. Your Social Security benefits are fully exempt from Connecticut income tax, if your filing status is **Single** or **Married Filing Separately** and the amount reported on **Form CT-1040NR/PY**, Line 1 is **less than \$50,000**, or **Married Filing Jointly** or **Head of Household** and the amount reported on **Form CT-1040NR/PY**, Line 1 is **less than \$60,000**. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax, if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* on Page 19 and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Announcement 2001(4)**, *Taxability of Social Security Benefits for Connecticut Income Tax Purposes*.

Important: If you are using a worksheet that is 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 43 - Refunds of State and Local Income Taxes

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

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

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2003, you may deduct the amount included in your federal adjusted gross income but only to the extent such benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. See **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury, because these benefits are not included in your federal adjusted gross income.

Line 45 - Special Depreciation Allowance for Qualified Property Placed in Service During the Preceding Year

If you added bonus depreciation to your federal adjusted gross income on Line 34 of your **2002 Form CT-1040NR/PY**, you may

subtract 25% of that bonus depreciation amount on Line 45 and 25% of that bonus depreciation amount on the comparable line of your Connecticut income tax return for the 2004, 2005, and 2006 taxable years. See **Special Notice 2003(21)**, *2003 Legislation Affecting the Connecticut Income Tax*.

Example: Linda was required to make an addition modification of \$3000 on Line 34 of her **2002 Form CT-1040NR/PY**. This amount was 30% of the special depreciation allowance from her 2002 federal Form 4562. In 2003 she will take a subtraction modification of \$750 on **Form CT-1040NR/PY**, Line 45. This amount is 25% of the \$3000 reported on her **2002 Form CT-1040NR/PY**, Line 34.

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 apply to such income will be shown on **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, Schedule B*, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 36.

If you are a beneficiary of more than one trust or estate, enter the net amount of all such 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 in determining gain (loss) for federal income tax purposes.

Line 48 - Other

Use Line 48 to report any of the following modifications:

1. Subtract the amount of any distributions that you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.

Note: Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET), to the extent that 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 48.

2. 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 such income or gain is derived from or connected with Indian country of such tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member" as the case may be.
3. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account, to the extent included in federal adjusted gross income.
4. 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 that is attributable to a trade or business of that individual.
5. 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, which were not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
 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 that is attributable to a trade or business of that individual.

7. Enter any item of loss or deduction subject to special accrual to the extent such item was not deductible in determining federal gross income for the taxable year. See *What Items are Subject to Special Accrual* on Page 8.
8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut, which interest income is included in federal adjusted gross income.

Do **not** use Line 48 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 13.

Line 49 - Total Subtractions

Add Lines 40 through 48. Enter the total on **Form CT-1040NR/PY**, *Schedule 1*, Line 49.

SCHEDULE 2 - CREDIT FOR INCOME TAXES PAID TO QUALIFYING JURISDICTIONS (PART-YEAR RESIDENTS ONLY)

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

If you are a **part-year resident** of Connecticut and if any part of your income earned during the residency portion of your taxable year 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 that you have made.

Nonresidents may not claim a credit for income taxes paid to other jurisdictions.

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.

What is a Qualifying Jurisdiction

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

What are Qualifying Income Tax Payments

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

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

What is Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation that is 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 2003(21)**, *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 or Connecticut source 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.

What Limitations Apply to the Credit

The total credit is limited to whichever amount is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The amount of Connecticut income tax due on the portion of Connecticut adjusted gross income that is sourced in the qualifying jurisdiction and earned during the residency portion of your taxable year; **or**
- The amount entered on **Form CT-1040NR/PY**, Line 10.

How Do I Calculate the Credit

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete *Schedule 2 - Worksheet*, on Page 22, to determine the amount to enter on *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, Line 52.

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

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

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 58 on Page 24):
1. Use only **one** column on **Form CT-1040NR/PY, 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 56 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-1040NR/PY, Schedule 2**;
 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete *Schedule 2 – Worksheet* below to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income that you earned during the residency portion of your taxable year and that are entered on *Schedule CT-1040AW*, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;
- 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 such jurisdiction; **and**
- You have paid income tax on the income to that qualifying jurisdiction.

SCHEDULE 2 - WORKSHEET (Part-Year Residents Only)			
Column I Enter on Lines 1 through 27, Column I, the amounts entered on Lines 1 through 27, Column B, respectively, of <i>Schedule CT-1040AW</i> . (See instructions on Page 31.)		Column I (From Column B, <i>Schedule CT-1040AW</i>)	Column II Amount Taxable in Qualifying Jurisdiction
Column II For each line, enter that portion of the amount entered on the same line of Column I that you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications, if any, that are directly related to income sourced in the qualifying jurisdiction.	Complete this worksheet to determine the amount of income earned during the residency portion of your taxable year and taxed by a qualifying jurisdiction. Complete a separate worksheet for each qualifying jurisdiction if you paid income tax to more than one qualifying jurisdiction.		
Enter the amount from Line 27, Column II, on Form CT-1040NR/PY, Schedule 2 , Line 52.			
To this amount add back any item of loss or deduction and subtract any item of income or gain that was included in Column II as an item of special accrual. Enter the result on Line 52.			
Keep this worksheet with your 2003 tax records. Do not attach to your tax return.			
	1. Wages, salaries, tips, etc.	1	
	2. Taxable interest	2	
	3. Ordinary dividends	3	
	4. Alimony received	4	
	5. Business income or (loss)	5	
	6. Capital gain or (loss)	6	
	7. Other gains or (losses)	7	
	8. Taxable amount of IRA distributions	8	
	9. Taxable amount of pensions and annuities	9	
	10. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	10	
	11. Farm income or (loss)	11	
	12. Unemployment compensation	12	
	13. Taxable amount of social security benefits	13	
	14. Other income (including lump-sum distributions)	14	
	15. Add lines 1 through 14	15	
	16. Educator expenses	16	
	17. IRA deduction	17	
	18. Student loan interest deduction	18	
	19. Tuition and fees deduction	19	
	20. Moving expenses	20	
	21. One-half of self-employment tax	21	
	22. Self-employed health insurance deduction	22	
	23. Self-employed SEP, SIMPLE, and qualified plans	23	
	24. Penalty on early withdrawal of savings	24	
	25. Alimony paid	25	
	26. Total adjustments - Add Lines 16 through 25	26	
	27. Subtract Line 26 from Line 15	27	

Example 1: Laura, a single taxpayer, was employed in the State of New York during the entire taxable year and moved into Connecticut on July 1, 2003. Her Connecticut adjusted gross income is \$105,000. On **Form CT-1040NR/PY, Schedule CT-1040AW**, Column A, Laura reported the following: \$76,000 in wages, \$4,000 in interest and \$25,000 from dividends (which was received November 21, 2003). Laura will enter on *Schedule 2 – Worksheet*, Column I, the amounts that she entered on **Form CT-1040NR/PY, Schedule CT-1040AW**, Column B: Line 1, \$38,000; Line 2, \$2,000; and Line 3, \$25,000. In Column II, she will enter: Line 1, \$38,000. Credit is allowed for the New York tax paid on her \$38,000 of wage income because it is derived from or connected to New York during the Connecticut residency portion of her taxable year.

Example 2: Luke and Leslie are part-year residents who file a joint federal Form 1040 and a joint **Form CT-1040NR/PY**. Luke’s wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Leslie’s wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 7, (and on Line 1, Column A of their *Schedule CT-1040AW*), Luke and Leslie entered \$70,000. Luke and Leslie will enter on the *Schedule 2 – Worksheet*, \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Leslie will also enter \$20,000 on **Form CT-1040NR/PY, Schedule 2, Line 52**.

Example 3: Linda, a part-year resident, is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. All of Linda’s income was earned while she was a Connecticut resident. 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 her Schedule C, \$35,000 is derived from the Massachusetts location. When completing *Schedule 2 – Worksheet*, Linda will enter \$100,000 in Column I, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column II, Line 5. Linda will also enter \$55,000 on **Form CT-1040NR/PY, Schedule 2, Line 52**.

Line 51 - Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter on Line 51 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 on Line 51 the name and the two-letter code of the state. These codes are listed below.

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 52 - Non-Connecticut Income

Complete *Schedule 2 - Worksheet*, on Page 22, to determine the total of non-Connecticut income that is included in your Connecticut adjusted gross income for the residency portion of your taxable year and that is reported on a qualifying jurisdiction’s income tax return. To the amount on *Schedule 2 - Worksheet*, Line 27, Column II, add back any item of loss or deduction and subtract any item of income or gain that was included in Column II as an item of special accrual. Enter the result on Line 52.

Line 53

Divide the amount on Line 52 by the amount on Line 50. The result cannot exceed 1.0000. Round to four decimal places.

Line 54 - Apportioned Income Tax

To determine the portion of your 2003 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

1. Divide the amount on the *Schedule 2 - Worksheet*, Line 27, Column I, by the amount on **Form CT-1040NR/PY**, Line 6. (Round to four decimal places. The result may not exceed 1.0000.)
2. Multiply the result by the amount on **Form CT-1040NR/PY**, Line 10, and enter on Line 54.

Line 55

Multiply the percentage arrived at on Line 53 by the amount reported on Line 54.

Line 56 - Income Tax Paid to a Qualifying Jurisdiction (While a Resident)

Enter on Line 56 the total amount of income tax paid to a qualifying jurisdiction on income derived from or connected with sources in that jurisdiction during the residency portion of your taxable year.

If the tax you paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, you must prorate the amount of tax for which you are claiming credit. The proration is based upon the relationship that the income earned in that jurisdiction during your Connecticut residency (from *Schedule 2 - Worksheet*, Line 27, Column II) bears to the total amount of income that you earned in that jurisdiction in the taxable year.

Schedule 2 - Line Instructions

Line 50 - Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year

The amount from *Schedule CT-1040AW, Part-Year Resident Income Allocation*, Line 27, Column B will be entered on Line 50 with the following exceptions:

1. **Add** to the amount on Line 27, Column B any **net** loss during the residency portion of your taxable year that was 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)).
2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain which was included in *Schedule CT-1040AW*, Column B as an item of special accrual.

Enter the modified amount on Line 50.

Example: Claudia’s Connecticut adjusted gross income for the residency portion of her taxable year is \$60,000 which 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. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 50.

Example: George, a part-year resident, worked in Rhode Island all year and paid \$1,200 in Rhode Island tax for 2003. His total Rhode Island wages for 2003 were \$20,000 of which \$15,000 was earned while he was a Connecticut resident. The income tax paid to Rhode Island during the residency portion of his taxable year is:

$$\frac{\$15,000}{\$20,000} \times \$1,200 = \$900$$

He should enter \$900 on Line 56.

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 any penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. You **must** first complete a return for the qualifying jurisdiction in order to determine the amount of income tax paid.

Line 57

Enter on Line 57 the lesser of the amounts reported on Line 55 or Line 56.

Line 58 - Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 57A, Line 57B, and Line 57 of any additional worksheets. The amount on Line 58 cannot exceed the amount on Line 55. Enter the total on Line 58.

Attach a copy of the income tax return filed with each qualifying jurisdiction to your Connecticut income tax return or the credit will be disallowed.

Example: Louise, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Louise's Connecticut adjusted gross income is \$75,000 (**Form CT-1040NR/PY**, Line 5). Louise's income from Connecticut sources (**Form CT-1040NR/PY**, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (*Schedule CT-1040AW*, Column B, Line 27) is \$50,000. Louise completes *Schedule CT-1040AW* as follows: Line 1: Col. A, \$73,000; Col. B, \$49,000; Col. C, \$24,000; and Col. D, \$0.

Line 2: Col. A, \$2,000; Col. B, \$1,000; Col. C, \$1,000; and Col. D, \$0. Louise will use the amounts in Column B when completing *Schedule 2 - Worksheet*, Column I. Louise's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (**Form CT-1040NR/PY**, Line 10). Since the amount of income taxed by both State X and City Y are equal, Louise will use only one column on **Form CT-1040NR/PY**, *Schedule 2*. Louise will enter \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 52, Column A. Louise pays an income tax of \$6,100 to State X; however, only \$4,039 (($\$49,000/\$74,000$) x \$6,100) of that amount is attributable to her income sourced to State X during her Connecticut residency period. Louise pays an income tax of \$510 to City Y; however, only \$338 (($\$49,000/\$74,000$) x \$510) is attributable to her income sourced to City Y during her Connecticut residency period. Therefore, the total tax paid to State X and City Y on the common amount of income is \$4,377 (\$4,039 + \$338). When completing **Form CT-1040NR/PY**, *Schedule 2*, Louise will enter \$50,000 on Line 50 and complete *Schedule 2* as follows:

	COLUMN A	COLUMN B
LINE 51	State X, City Y	
LINE 52	49,000	00
LINE 53	.9800	
LINE 54	2,367	00
LINE 55	2,320	00
LINE 56	4,377	00
LINE 57	2,320	00
LINE 58	TOTAL CREDIT	2,320 00

Schedule 3 – Contributions of Refund to Designated Charities

Check the appropriate box or write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total here and on the front of **Form CT-1040NR/PY**, Line 25. **Your contribution is irrevocable.**

Designated Contributions				
<p>AIDS RESEARCH EDUCATION FUND</p> <p>This fund was created to assist research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: Department of Public Health AIDS and Chronic Diseases Division MS#11APV PO Box 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer, State of Connecticut/AIDS Fund"</p>	<p>ORGAN TRANSPLANT FUND</p> <p>This fund assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: "Commissioner of Social Services/Organ Transplant Fund"</p>	<p>ENDANGERED SPECIES, NATURAL AREA PRESERVES, AND WATCHABLE WILDLIFE FUND</p> <p>This fund was established to help preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats. The fund is administered by the Connecticut Department of Environmental Protection.</p> <p>To contribute directly send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127 Make check payable to: "DEP-Endangered Species/Wildlife Fund"</p>	<p>BREAST CANCER RESEARCH AND EDUCATION FUND</p> <p>This fund was created to assist research, education, and community service programs related to Breast Cancer. The fund is administered by the Connecticut Department of Public Health.</p> <p>To contribute directly send to: Department of Public Health Breast and Cervical Cancer Early Detection Program AIDS and Chronic Diseases Division MS#11 HLS PO Box 340308 Hartford CT 06134-0308 Make check payable to: "Treasurer, State of Connecticut/ Breast Cancer Fund"</p>	<p>SAFETY NET SERVICES FUND</p> <p>This fund was created to protect the children of families who are no longer eligible for public assistance benefits. The fund is administered by the Connecticut Department of Social Services.</p> <p>To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003 Make check payable to: "Commissioner of Social Services/Safety Net Fund"</p>

SCHEDULE CT-SI INSTRUCTIONS

General Information

If you are a nonresident or part-year resident, you must use *Schedule CT-SI, Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources*, to report items of income, gain, loss, or deduction that make up your federal adjusted gross income that were derived from or connected with sources within Connecticut.

Nonresidents

Report in *Schedule CT-SI*, Part 1, all items of income you received from Connecticut sources with modifications as described below. Report in *Schedule CT-SI*, Part 2, adjustments that are directly related to the income items in Part 1.

Part-Year Residents

You **must** first complete *Schedule CT-1040AW, Part-Year Resident Income Allocation*, to determine your income from Connecticut sources. See instructions on Page 31. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of *Schedule CT-SI*.

Report in *Schedule CT-SI*, Part 1, the income that you received from all sources earned while you were a Connecticut resident and your Connecticut source income for the part of the year you were a nonresident of Connecticut. Report in *Schedule CT-SI*, Part 2, adjustments that are a result of transactions that occurred while you were a Connecticut resident or that are directly related to Connecticut source income for the part of the year you were a nonresident.

Modifications

All amounts reported in Part 1 should include any modifications to federal adjusted gross income as provided on **Form CT-1040NR/PY, Schedule 1**.

Example: Dave, a part-year Connecticut resident received \$1,000 in taxable interest income reported on federal Form 1040 and \$1,000 in interest from New York bonds while a Connecticut resident. Dave would report \$2,000 on *Schedule CT-SI*, Part 1, Line 2.

Special Accrual

For part-year residents, the amounts included on *Schedule CT-1040AW* and on *Schedule CT-SI*, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *What Items are Subject to Special Accrual* on Page 8.

Part-year residents who file a surety bond or other security in lieu of special accruals do not include accruals in the amounts in *Schedule CT-SI*, Parts 1 and 2.

Capital Losses, Passive Activity Losses, and Net Operating Losses

Capital losses, passive activity losses, and net operating losses generated from activities within Connecticut can reduce Connecticut adjusted gross income derived from or connected with Connecticut sources of a nonresident to the extent that they are properly computed for federal income tax purposes and are offset against income derived from or connected with Connecticut sources. A nonresident must recompute capital losses, passive activity losses, and net operating losses as if such nonresident's federal adjusted gross income consisted only of items derived from Connecticut sources.

Example: Brenda, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her 2003 federal income tax return. Brenda also reported on her federal income tax return a capital loss of \$8,000 from sources exclusively within Connecticut (from the sale of real property not used in Brenda's trade or business). For federal income tax purposes, Brenda has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Brenda has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 on her 2003 **Form CT-1040NR/PY** (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance of the capital loss to the succeeding taxable year(s), even though for federal income tax purposes, she will show no capital loss carryforward.

Election to Forego Carryback

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back such net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the 15 taxable years following the taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely **Form CT-1040NR/PY** for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

No loss incurred by a nonresident for taxable years beginning prior to January 1, 1991, may be carried forward to a succeeding taxable year. Likewise, no loss incurred by a nonresident in a taxable year beginning on or after January 1, 1991, may be carried back to a taxable year beginning prior to January 1, 1991.

Part 1 - Connecticut Income - Line Instructions

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

Line 1 - Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

- **Part-Year Resident**

Enter the total of the amounts from *Schedule CT-1040AW*, Line 1, Column B and Column D

- **Nonresident**

Enter all wages, salaries, tips, and other compensation that you earned for services performed in Connecticut while you were a nonresident of Connecticut.

If you worked both in and outside of Connecticut while you were a nonresident, and the amount of Connecticut source income is not known, complete the *Employee Apportionment Worksheet*. See instructions on Page 29.

Income from employment activities in Connecticut that meet the Ancillary Activity Test are considered casual, isolated, or inconsequential and are **not** part of the Connecticut source income of a nonresident. See *Ancillary Activity Test* on Page 8.

Line 2 - Taxable Interest

(federal Form 1040, Line 8a)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 2, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of shares of an S corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see instructions for *Schedule CT-SI*, Line 5 below.

Line 3 - Ordinary Dividends

(federal Form 1040, Line 9a)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 3, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents dividend income earned as a nonresident that is part of the receipts of a business, trade, profession, or occupation carried on in Connecticut or from the ownership of shares of an S corporation doing business in Connecticut and not otherwise exempt from Connecticut income tax. If the business is conducted both in and outside of Connecticut, see instructions for *Schedule CT-SI*, Line 5 below.

Line 4 - Alimony Received

(federal Form 1040, Line 11)

- **Part-Year Resident**

Enter the amount from *Schedule CT-1040AW*, Line 4, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 5 - Business Income or (Loss)

(federal Form 1040, Line 12)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 5, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents business income (loss) you received from a business, trade, profession, or occupation carried on in Connecticut.

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not considered part of the Connecticut source income of a nonresident. See *Activities Considered to be Casual, Isolated, or Inconsequential* on Page 8.

Where a Business, Trade, Profession, or Occupation is Carried on: Generally, your business, trade, profession, or occupation (not including personal services as an employee) is considered to be carried on at the location:

1. Where you maintain, operate, or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

Example 1: A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts area, which require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

Example 2: Assume the same facts as in Example 1, except that the taxpayer carries on his business from an office in Auburn, Massachusetts, and has maintenance contracts with housing authorities in northeast Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted in this state with a fair measure of permanency and continuity).

Business Carried on Both In and Outside of Connecticut: If your business, trade, profession, or occupation is carried on both in and outside of Connecticut and you maintain books and records that satisfactorily disclose the portion of income that is derived from or connected with sources within Connecticut, enter the net profit (loss) from business carried on in Connecticut on Line 5. Complete *Schedule CT-1040BA, Nonresident Business Apportionment*, Schedule A. If you report income using this method, your income reported to other states in which you carry on your business, where such states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. (Where another state does not permit allocation on the basis of separate books and records, such a consistent allocation of income may not be possible.)

Example 3: In Example 1, assume the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

Apportionment Formula: If your books and records do not satisfactorily disclose the portion of income that is derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned according to a prescribed formula or an approved alternative method.

Schedule CT-1040BA, Nonresident Business Apportionment, containing the formula and other instructions pertaining to the apportionment of business income, must be completed for this purpose and attached to *Schedule CT-SI*. If you submit an alternative method of apportionment, you must also complete *Schedule CT-1040BA* and submit all information about your alternative method of apportionment.

Line 6 - Capital Gain or (Loss)

(federal Form 1040, Line 13a)

• Part-Year Resident

Enter the total of *Schedule, CT-1040AW*, Line 6, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources **as limited by the following highlighted information**. Use a copy of federal Form 1040, Schedule D as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions that were from Connecticut sources in 2003. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on the Connecticut return. Any balance of a 2003 net capital loss (in excess of the amount claimed on the 2003 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

No loss incurred by a nonresident for taxable years beginning prior to January 1, 1991, may be carried forward to a succeeding taxable year. No loss incurred by a nonresident in a taxable year beginning on or after January 1, 1991, can be carried back to a taxable year beginning prior to January 1, 1991.

Capital Transactions From Connecticut Sources: Include transactions resulting in capital gains (losses) derived from real or tangible personal property located within Connecticut, whether or not connected with a trade or business, and capital gains (losses) from stocks, bonds, and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut. Include your share of any capital gain (loss) derived from Connecticut sources of a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (*Schedule CT-1040BA*) in determining the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property in computing capital gains (losses).

Line 7 - Other Gains or (Losses)

(federal Form 1040, Line 14)

• Part-Year Resident

Enter the total of *Schedule CT-1040AW*, Line 7, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents the gain (loss) from the sale or exchange of non-capital assets from Connecticut sources. Apply the federal provisions for determining gains (losses) from the sale or exchange of other than capital assets to your Connecticut transactions.

Non-capital Transactions From Connecticut Sources: Include non-capital transactions pertaining to property used in connection with a business, trade, profession, or occupation carried on in Connecticut. Also include your share of any non-capital gain (loss) from a partnership of which you are a partner, an estate or trust of which you are a beneficiary, or an S corporation of which you are a shareholder. If any capital gains (losses) are from business property (other than real property) of a business carried on both in and outside of Connecticut, apply the business apportionment method (*Schedule CT-1040BA*) in determining the Connecticut capital gain (loss). Gains and losses from the sale or disposition of real property are not subject to apportionment. In all cases, use the federal basis of property in computing capital gains (losses).

Line 8 - Taxable Amount of IRA Distributions

(federal Form 1040, Line 15b)

• Part-Year Resident

Enter the amount from *Schedule CT-1040AW*, Line 8, Column B.

• Nonresident

This line does not apply to a nonresident.

Line 9 - Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

• Part-Year Resident

Enter the amount from *Schedule CT-1040AW*, Line 9, Column B.

• Nonresident

This line does not apply to a nonresident.

Line 10 - Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

(federal Form 1040, Line 17)

• Part-Year Resident

Enter the total of *Schedule CT-1040AW*, Line 10, Column B and Column D.

• Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY, Schedule 1**) that represents income or losses from rents, royalties, partnerships, S corporations, trusts, and estates that were derived from or connected with Connecticut sources.

Rental and Royalty Income: As a nonresident, enter rents and royalties from:

1. Real property located in Connecticut, whether or not used in connection with a business;

2. Tangible personal property not used in a business if such property is located in Connecticut; **and**
3. Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.

If such income is earned by a business that is carried on both in and outside of Connecticut, apply the business apportionment percentage (*Schedule CT-1040BA*) or alternative method **only** to items of tangible and intangible personal property used in or connected with the business to determine the income from Connecticut sources. Do **not** apportion income from real property located in Connecticut (whether or not used in a business). That income must be entirely included if the real property is located in Connecticut and entirely excluded if the real property is located outside Connecticut. Do **not** apportion income from tangible personal property that is not used in a business. Report on this line your share of any rental or royalty income from a partnership, trust, estate, or S corporation.

Partnerships: As a nonresident, enter your distributive share of partnership income, gain, loss, and deduction that are derived from or connected with Connecticut sources. (This information should be provided to you by the partnership.) If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be entered on the appropriate lines of *Schedule CT-SI*. For example, your share of a partnership's Connecticut capital gain would be included in determining the amount on Line 6.

S Corporations: As a nonresident, enter your pro rata share of the S corporation's nonseparately stated items of income or loss (to the extent includable in your Connecticut adjusted gross income) that are derived from or connected with Connecticut sources. Also, enter your pro rata share of the S corporation's separately stated items of income or loss (such as interest and dividends) that are derived from or connected with Connecticut sources on the appropriate lines of *Schedule CT-SI*. This information, which is reported on the S corporation's **Form CT-1120SI**, Part VI, should be provided to you by the S corporation.

Trusts and Estates: As a nonresident beneficiary, enter your share of trust or estate income that is derived from or connected with Connecticut sources. (This information should be provided to you by the fiduciary.) If your share includes any items of taxable trust or estate income from Connecticut sources not reported on Line 10, those items should be included on the appropriate lines of *Schedule CT-SI*.

Passive Activity Loss Limitations: Any deduction for passive activity losses for a nonresident must be recomputed to determine the amounts which would be allowed if the federal adjusted gross income took into account only items of income, gain, loss, or deduction derived from or connected with Connecticut sources.

If you were a **part-year resident**, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

Line 11 - Farm Income or (Loss)

(federal Form 1040, Line 18)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 11, Column B and Column D.

- **Nonresident**

Enter that part of your federal adjusted gross income (as modified by adjustments on **Form CT-1040NR/PY**, *Schedule I*) that represents income (loss) from farming carried on in Connecticut as a nonresident.

See the instructions for reporting business income (Line 5), including the instructions for reporting income from a business carried on both in and outside of Connecticut.

Line 12 - Unemployment Compensation

(federal Form 1040, Line 19)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 12, Column B and Column D.

- **Nonresident**

Enter that part of federal adjusted gross income that represents unemployment compensation received as a nonresident and derived from or resulting from former employment in Connecticut.

If the unemployment compensation received from Connecticut sources is based on wage or salary income earned partly in and partly outside of Connecticut, figure the amount allocable to Connecticut in the same manner as the wage and salary income on which it is based.

Line 13 - Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

- **Part-year Resident**

Enter the amount from *Schedule CT-1040AW*, Line 13, Column B.

- **Nonresident**

This line does not apply to a nonresident.

Line 14 - Other Income

(federal Form 1040, Line 21)

- **Part-Year Resident**

Enter the total of *Schedule CT-1040AW*, Line 14, Column B and Column D.

When completing *Schedule CT-1040AW*, include in Column A the total taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income. (This amount should also have been entered on **Form CT-1040NR/PY**, Line 35.) In Column B, enter the amount from Column A that you received during the period you were a Connecticut resident.

Also, use Line 14 to report any adjustments to federal adjusted gross income not included on Lines 1 through 13.

- **Nonresident**

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds from the wager exceed \$5,000. See *Connecticut Source Income of a Nonresident* on Page 8. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

Line 15 - Gross Income From Connecticut Sources

Add Lines 1 through 14 and enter the total on Line 15.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 - 25

(federal Form 1040, Lines 23-32a)

• Part-Year Resident

Enter the totals from *Schedule CT-1040AW*, Lines 16 through 25, Column B and Column D.

• Nonresident

The amount of the deduction for educator expenses (Line 16), IRA (Line 17), student loan interest deduction (Line 18), tuition and fees (Line 19), moving expenses (Line 20), one-half of self-employment tax (Line 21), self-employed health insurance deduction (Line 22), self-employed SEP, SIMPLE, and qualified plans (Line 23), penalty on early withdrawal of savings (Line 24), and alimony paid (Line 25), is limited to the amount connected with income from Connecticut sources while a nonresident that is stated on Lines 1 through 14. Any adjustment that relates to wage or salary income or business income must be apportioned to Connecticut on the same basis as the wage or salary income to which it relates.

Line 26 - Total Adjustments

Add Lines 16 through 25. Enter the total on Line 26.

Line 27 - Income From Connecticut Sources

Subtract Line 26 from Line 15. Enter the total on *Schedule CT-SI*, Line 27 and on **Form CT-1040NR/PY**, Line 6.

Employee Apportionment Worksheet Instructions

Sometimes your employment requires you to work both inside and outside Connecticut, but you do not know the actual amount of income you earned from working in Connecticut. In this case, you must apportion your income so that only the correct portion (the amount attributable to Connecticut) will be taxed by Connecticut. Nonresidents and part-year residents who were employed in Connecticut during the nonresidency period must use the Employee Apportionment Worksheet for this purpose. **Part-year residents may not apportion income earned while they were residents of Connecticut.**

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not considered part of the Connecticut source income of a nonresident. See *Activities Considered to be Casual, Isolated, or Inconsequential* on Page 8.

Who May Not Apportion Income

If you know the actual amount of your Connecticut source income, you may not apportion. Simply report your income taxable in Connecticut on your Connecticut return. Examples of individuals who are not permitted to apportion include:

1. An employee whose actual Connecticut income is shown on federal Form W-2; **and**
2. An employee whose W-2 does not indicate initially his or her actual Connecticut income but whose employer issued a corrected W-2 or other statement which breaks down this amount. Since your employer is required by law to withhold Connecticut income tax on your Connecticut wages, this breakdown should be easy to obtain.

Nonresident employees who work inside and outside Connecticut should complete **CT-W4NA**, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*. The employer will use the information on **Form CT-W4NA** along with **Form CT-W4** to withhold the correct amount of Connecticut income tax for services performed in this state.

Who Must Use the Employee Apportionment Worksheet

If your employment required you to perform services both inside and outside Connecticut and **you do not know the actual amount of income you earned in Connecticut**, you must use the Employee Apportionment Worksheet if you fit into any of the categories listed below:

1. An employee who is compensated on an hourly, daily, weekly, or monthly basis;
2. An employee whose compensation depends upon sales, at least some of which take place outside of Connecticut; **or**
3. An employee whose compensation is based on miles.

How Do I Complete the Employee Apportionment Worksheet

If you qualify to use the *Employee Apportionment Worksheet*, select the appropriate basis below and then follow the instructions. If you have more than one job requiring the use of the worksheet, complete a worksheet for each job.

Working Day Basis

Employees who qualify to use the *Employee Apportionment Worksheet* and who are compensated on an hourly, daily, weekly, or monthly basis should use the working day basis to apportion their income. The income of these taxpayers is to be apportioned to Connecticut in the same proportion that the amount of time spent working in Connecticut bears to the total working time.

Line A - Working Days Outside Connecticut

Enter on Line A the number of days you worked outside of Connecticut.

Line B - Working Days Inside Connecticut

Enter on Line B the number of days you worked inside of Connecticut.

Working days do not include days on which you were not required to work, such as holidays, sick days, vacations, and paid or unpaid leave. If you spent a working day partly inside and partly outside of Connecticut, treat the day as having been spent one-half inside Connecticut.

Line C - Total Working Days

Add Line A and Line B and enter the total on Line C.

Line D - Nonworking Days

Enter your nonworking days. Your nonworking days are those days during the year (or during the period you worked, if your job lasted less than a year) that you are not required to work, such as Saturdays, Sundays, holidays, sick days, vacation, and leave with or without pay.

Line E - Connecticut Ratio

Divide Line B by Line C and enter the result on Line E.

Line F - Total Income Being Apportioned

Enter your total income from employment which is earned both inside and outside of Connecticut.

Line G - Connecticut Income

Multiply Line E by Line F.

- **Part-Year Resident**

Enter the result here and on *Schedule CT-1040AW*, Line 1, Column D.

- **Nonresident**

Enter the result here and on *Schedule CT-SI*, Line 1.

Example: An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2003, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

$$\$33,000 \times \frac{80}{240} = \$11,000$$

Basis If Other Than Working Days

If you are using the sales or mileage basis, substitute sales or mileage for working days and complete all items in the worksheet, except Line D. Indicate what basis you are using in the space provided, and enter your Connecticut income from Line G on the appropriate line(s) of *Schedule CT-SI*.

Sales Basis

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction, the numerator of which is the amount of sales made within Connecticut and the denominator of which is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring such individual's commissions. The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

Mileage Basis

Where an employee's wages are based on mileage, Connecticut adjusted gross income derived from or connected with sources within this state is determined by multiplying the employee's gross wages, determined as if the nonresident were a resident, wherever earned, from the employment which includes employment carried on in Connecticut, by a fraction the numerator of which is the employee's total mileage traveled in Connecticut and the denominator of which is the employee's total mileage upon which the employer computes total wages.

SCHEDULE CT-1040AW INSTRUCTIONS

General Information

Part-year resident individuals **must** complete *Schedule CT-1040AW, Part-Year Resident Income Allocation*, to calculate Connecticut source income for the entire taxable year. After completing *Schedule CT-1040AW*, add the amount in Column B to the amount in Column D and transfer each total to the corresponding line of *Schedule CT-SI*.

Special Accrual

Report in Column B if you moved out of Connecticut, or Column C if you moved into Connecticut, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. These accrual amounts are to be combined with the corresponding amounts on Lines 1 through 27.

What Items are Subject to Special Accrual

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis, regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *What Items are Subject to Special Accrual* on Page 8.

Wage Apportionment

If your salary or wages while you were a nonresident were earned partially in Connecticut, you have to determine how much should be apportioned to Connecticut and enter that amount in Column D. If you do not know the actual amount of income you earned from working in Connecticut, complete *Schedule CT-SI, Employee Apportionment Worksheet*.

Partners and S Corporation Shareholders

For taxable years beginning on or after January 1, 2001, part-year residents must include in Column B, their distributive share of partnership income, gain, loss, and deduction, or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.

Part-year residents must also include in Column D, their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut nonresident period based on the number of days they resided outside of Connecticut, but only to the extent such prorated amount of income, gain, loss, and deduction is derived from or connected with Connecticut sources.

Part 1 – Adjusted Gross Income

Column A – Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on **Form CT-1040NR/PY, Schedule 1, plus all items you would be required to include if you were filing a federal return on the accrual basis**. See *What Items are Subject to Special Accrual* above and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 18.

Column B – Connecticut Resident Period

Enter that part of the amount from Column A that you earned during the period you were a Connecticut resident.

Column C – Connecticut Nonresident Period

Enter that part of the amount from Column A that you earned during the period you were a nonresident of Connecticut.

Column D – Nonresident Period Connecticut Source Income

Enter that part for the amount from Column C that you earned while a nonresident that was derived from or connected with Connecticut sources including, but not limited to:

1. Services you performed in Connecticut;
2. Real or tangible personal property located in Connecticut; **and**
3. Businesses, trades, professions, or occupations conducted in Connecticut. See *Connecticut Source Income of a Nonresident* on Page 8.

Refer to each specific line instruction for *Schedule CT-SI, Part 1*, on Page 25 to determine the income from Connecticut sources earned during your nonresident period.

Part 2 – Adjustments to Income

Column A – Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *What Items are Subject to Special Accrual*, on this page.

Column B – Connecticut Resident Period

Enter that part of the adjustments from Column A that you earned during the period you were a Connecticut resident.

Column C – Connecticut Nonresident Period

Enter that part of the adjustments from Column A that you earned during the period you were a nonresident of Connecticut.

Column D – Nonresident Period Connecticut Source Income

See *Schedule CT-SI, Part 2, Lines 16 through 27* on Page 29. Enter that part of the adjustments from Column C that you earned while a nonresident that was derived from or connected with Connecticut sources.

Example: Mark moved from California to Connecticut on September 15, 2003. On Mark's federal return, he reported \$50,000 in total wages. \$10,000 was earned while Mark was a Connecticut resident. On Line 1, Mark would enter \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C, and \$0 in Column D. No income was earned in Connecticut prior to the move.

Mark also claimed moving expenses of \$3,000 on federal Form 1040, Line 27. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had a student loan interest of \$525 on federal Form 1040, Line 25. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out of California. For the student loan interest, he would enter \$525 in Column A, \$105 in Column B ($10,000/50,000 \times \$525$), \$420 in Column C ($40,000/50,000 \times \$525$), and \$0 in Column D.

Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety.

Attach Schedule CT-1040AW to Form CT-1040NR/PY.

SCHEDULE CT-1040BA INSTRUCTIONS

General Instructions

Schedule CT-1040BA, Nonresident Business Apportionment, must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are required to apportion business income. Complete *Schedule CT-1040BA* on Page 35.

Who Must Apportion Business Income

An apportionment of business income must be made if you are a nonresident and you carry on business both in and outside of Connecticut so that only the correct portion (the amount attributable to Connecticut) will be taxed by Connecticut.

Generally, your business is considered to be carried on at the location:

1. Where you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your affairs are regularly carried on (this summary is not all inclusive); **or**
2. Where your business is transacted with a fair measure of permanency and continuity.

Business is carried on outside of the state if you maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on outside Connecticut.

Income from an occasional or isolated business transaction outside of the state may not be apportioned. In addition, if you have no regular place of business outside of Connecticut, you may not apportion any income for business carried on outside of the state.

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not considered part of the Connecticut source income of a nonresident. See *Activities Considered to be Casual, Isolated, or Inconsequential* on Page 8.

Example 1: A plumber, who is a resident of Rhode Island, carries on his business from an office in Danielson, Connecticut. He has maintenance contracts with housing authorities in the Worcester, Massachusetts area, that require him to regularly perform his services at various locations in and around Worcester. This taxpayer is considered to be carrying on business in Connecticut (by reason of his office in this state) and in Massachusetts (because his business is conducted there with a fair measure of permanency and continuity).

Example 2: Assume the same facts as in Example 1, except that the taxpayer carries on his business from an office in Auburn, Massachusetts, and has maintenance contracts with housing authorities in northeast Connecticut that require him to regularly perform his services at various locations in and around Connecticut. This taxpayer is considered to be carrying on business in Massachusetts (by reason of his office there) and in Connecticut (because his business is conducted here with a fair measure of permanency and continuity).

Who Must Complete Schedule A

All nonresidents required to apportion income because they carry on business both in and outside of Connecticut must complete Schedule A.

If apportionment is determined from books and records of the business: If you carry on business both in and outside of Connecticut and maintain books and records that satisfactorily disclose the portion of business income that is derived from or connected with sources within Connecticut, enter in the space immediately below Schedule A the words “**Connecticut income determined from books and records.**” Do not complete Schedule B.

If you report income using this method, your income reported to other states in which you carry on your business, where such states permit allocation on the basis of separate books and records, must result in a consistent allocation of income. (Where another state does not permit allocation on the basis of separate books and records, such a consistent allocation of income may not be possible.)

Example 3: Assume the same facts as in Example 1, except that the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: 60% to Connecticut and 40% to Massachusetts. Therefore, on his Massachusetts return, this taxpayer must also allocate 60% of this income to Connecticut and 40% to Massachusetts, since Massachusetts permits allocation on the basis of separate books and records.

Who Must Complete Schedule B

If your books and records do not satisfactorily disclose the portion of business income that is derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned using the **business apportionment percentage** (arrived at by completing Schedule B) or using an approved alternative method. Schedule B of *Schedule CT-1040BA* must be completed for this purpose and attached to **Form CT-1040NR/PY**. If you submit an alternative method of apportionment, you must also complete *Schedule CT-1040BA* and include with it information explaining the alternative method of apportionment.

The **business apportionment percentage** or alternative method is **not** applied to income from the rental of real property or gains (losses) from the sale of real property. The entire rental income from **Connecticut** real property or gain from the sale of such property is taxable and the entire amount of any loss therefrom is deductible. Rental income from real property located **outside** Connecticut or gain from the sale of such property is not taxable. Any loss connected with such property is not deductible.

The **business apportionment percentage** is to be applied to business income (loss), farm income (loss), or to the income from intangible personal property (such as annuities, dividends, interest, and gains from the disposition of intangible personal property) if such property is used in or connected with a business carried on both in and outside of Connecticut.

If you carried on more than one business for which an apportionment is required on *Schedule CT-1040BA*, prepare a separate *Schedule CT-1040BA* for each business and attach all schedules to **Form CT-1040NR/PY**.

Specific Instructions

Schedule A

In Column 1 and Column 2, list the exact locations both in and outside of Connecticut where you carry on business. In Column 3, describe the places listed in Column 1 and Column 2 (for example, branch office, agency, factory, warehouse, etc.) **and** state whether you rent or own these places.

Schedule B

Complete this schedule if business is carried on both in and outside of Connecticut and you do not maintain books and records that satisfactorily disclose the portion of business income that is derived from or connected with sources within Connecticut.

Line 1 - Real Property Owned

Enter in Column A the average value of all real property owned by the business. Enter in Column B the average value of real property located in Connecticut. Real property includes assets of a fixed nature such as buildings and land.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year, and dividing the result by two.

Line 2 - Real Property Rented From Others

Enter the value of all real property rented from others in Column A and the value of Connecticut real property rented from others in Column B.

The value of real property rented by the business and to be included in Line 2 generally is eight times the gross rent payable during the taxable year for which the return is filed. Gross rent includes:

1. Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
2. Any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; **and**
3. A proportion of the cost of any improvement to real property made by or on behalf of the business which reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

Line 3 - Tangible Personal Property Owned or Rented From Others

Enter in Column A the average value of all tangible personal property owned by the business and the value of all tangible personal property rented from others by the business. Enter in Column B the average value of tangible personal property located in Connecticut that is owned by the business and the value of tangible personal property located in Connecticut that is rented from others by the business. If tangible personal property is rented from others by the business, its value is determined by multiplying the gross rents payable during the taxable year by eight. If tangible personal property is owned by the business, its average value is determined by adding its book value at the beginning and at the end of the taxable year, and dividing the result by two.

Line 4 - Property Percentage

Add Lines 1, 2, and 3 in Column A and Column B and enter the result on Line 4.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 should be entered as 66.67%.

Line 5 - Payroll Percentage

Enter wages, salaries, and other personal service compensation paid only to employees of the business. Do not include payments to independent contractors, independent sales agents, etc. Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on both in and outside of Connecticut. Enter in Column B the amount paid in connection with business operations carried on in Connecticut. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 should be entered as 66.67%.

Line 6 - Gross Income Percentage

Enter in Column A total gross sales made or charges for services performed by the proprietor or by employees, agents, agencies, or independent contractors of the business in and outside of Connecticut. Enter in Column B the portion of total gross sales or charges which represents sales made, or charges for services performed, by the proprietor or by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the business (or its agencies) located in Connecticut.

Example: If a salesperson working out of the Connecticut office of the business, covers Connecticut, Massachusetts, and Rhode Island, all sales made by him are to be allocated to Connecticut and included on Line 6, Column B.

Divide Column B by Column A. Carry the result to four decimal places and enter it as a percentage in Column C. For example, .6667 should be entered as 66.67%.

Line 7 - Total of Percentages

Add Lines 4, 5, and 6 in Column C and enter the total.

Line 8 - Business Apportionment Percentage

Divide Line 7 by three (or by the actual number of percentages if less than three). Carry the result to four decimal places and enter the result as a percentage.

Each item of business income (loss) reported on federal Form 1040, which is required to be apportioned, is multiplied by the percentage on Line 8. Nonresidents, enter the apportioned amounts on the proper lines of *Schedule CT-SI*. Part-year residents, enter the apportioned amounts on the proper lines of *Schedule CT-1040AW*, Column D.

Do not apply the business apportionment percentage 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 such property is taxable and the entire amount of any loss therefrom is deductible. Rental income from real property located **outside** Connecticut or gain from the sale of this property is not taxable. Any loss connected with such property is not deductible.

Amended Returns

Use **Form CT-1040X**, *Amended Connecticut Income Tax Return*, to amend a previously filed Connecticut income tax return. 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 an amended return is not timely filed, 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 12.

The following circumstances require the filing of Form CT-1040X:

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

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

- To have an overpayment refunded instead of applied to next year's estimated tax or to change contributions made to designated funds. 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 in order to claim a credit for income tax paid on income which was included in your Connecticut adjusted gross income for that year and which you repaid in a later taxable year. File **Schedule CT-1040CRC**, *Claim of Right Credit*, with your Connecticut income tax return for the later taxable year.

Financial Disability

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

SCHEDULE CT-1040BA

2003

Nonresident Business Apportionment

Formula basis apportionment of Connecticut income derived from
business carried on both inside and outside Connecticut

For the year January 1 – December 31, 2003, or other taxable year beginning _____, 2003, and ending _____.

Your First Name and Middle Initial	Last Name	Social Security Number ____-____-____
If a <i>JOINT</i> Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number ____-____-____

Schedule A - List all places, both inside and outside Connecticut, where you carry on business

(1) STREET ADDRESS	(2) CITY AND STATE	(3) DESCRIPTION (See Instructions)

Schedule B - Formula basis apportionment of income or (loss), if books and records do not satisfactorily disclose the portion of business income derived from or connected with Connecticut sources

		Column A Totals – All locations	Column B Connecticut only	Column C Divide Column B by Column A (Carry to four decimal places and enter as a percentage.)
1. Real property owned	1.			
2. Real property rented from others	2.			
3. Tangible personal property owned (or rented from others)	3.			
4. Property percentage (Add Lines 1, 2, and 3)	4.			%
5. Payroll percentage	5.			%
6. Gross income percentage	6.			%
7. Total of percentages (Add Lines 4, 5, and 6, Column C)	7.			%
8. Business apportionment percentage (Divide Line 7 by three, or by actual number of percentages, if less than three)	8.			%

The business apportionment percentage on Line 8 should be applied to certain items of business income or loss to determine the amounts to be reported on Schedule CT-SI. See instructions for Schedule CT-SI for details.

COMPLETE AND ATTACH TO FORM CT-1040NR/PY

QUESTIONS AND ANSWERS ABOUT THE CONNECTICUT INDIVIDUAL USE TAX

For additional information, see **Informational Publication 2003(27)**, *Q & A on the Connecticut Individual Use Tax*.

1. What is the use tax?

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

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

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

3. Are there exemptions from the use tax?

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

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

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

5. What is the use tax rate?

In general, the use tax rate for taxable goods or services is 6% (.06). However, effective July 1, 2001, computer and data processing services are taxed at 1% (.01).

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

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

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

7. When must individuals pay the use tax?

You must pay the individual use tax when you file an individual income tax return. **Forms CT-1040EZ, CT-1040, or CT-1040NR/PY**, must be filed on or before April 15, 2004. If you are not required to file a Connecticut income tax return, you must pay the use tax on **Form OP-186, Connecticut Individual Use Tax Return**. You may file **Form OP-186** for the entire year or you may file several returns throughout the year.

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

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

The penalty is 10% (.10) of the tax due. Interest is charged at the rate of 1% (.01) per month or fraction of a month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.

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

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

OTHER TAXES THAT YOU MAY OWE

The information that follows is intended to be a general description of other Connecticut taxes for which you may be liable. More detailed information is available in the forms or publications specified. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Connecticut Gift Tax (Form CT-709)

Gifts made during the calendar year by resident and nonresident individuals are subject to the Connecticut gift tax. Residents are subject to tax on all gifts of intangible property and of real and tangible personal property located in Connecticut. Nonresidents are taxed on gifts of real and tangible personal property located in Connecticut. In general, gifts made to any particular donee are not subject to the Connecticut gift tax unless the value of all such gifts to such donee during the calendar year exceeds \$11,000. The tax is computed on the fair market value of the property that was given. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. The tax is reported on, and paid upon the filing of **Form CT-709, Connecticut Gift Tax Return**. The return must be filed, and the gift tax paid, on or before April 15 annually, for gifts made during the preceding calendar year.

Connecticut Income Tax Withholding for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Special Notice 96(8), 1996 Legislative Changes Concerning "Nanny Tax" Withholding**.

Business Entity Tax (Form OP-424)

For taxable years beginning on or after January 1, 2002, there is an annual business entity tax (BET) of \$250. For taxable years beginning on or after January 1, 2003, and prior to January 1, 2004, there is a 20% surtax on the BET. The sum of the BET and the surtax is \$300. The BET applies to each of the following entities, if required to file an annual report with the Connecticut Secretary of the State:

- S Corporation;
- Limited Liability Partnership;
- Limited partnership; or
- Limited Liability Company, which is, for federal income tax purposes, either treated as a partnership if it has two or more members, or disregarded as an entity separate from its owner, if it has a single member.

See **Special Notice 2002(11), Business Entity Tax**, and **Informational Publication 2003(15), Q & A on the Business Entity Tax**.

INDIVIDUAL USE TAX WORKSHEET

Complete this worksheet if you have a Connecticut individual use tax liability. If you require additional lines, you should copy this worksheet.

You owe use tax if you purchased taxable goods or services during the taxable year and did not pay Connecticut sales tax on the purchase. Refer to *Questions and Answers About the Connecticut Individual Use Tax*, on Page 36.

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

List separately on this worksheet any individual item with a purchase price of **\$300 or more** and complete Columns A through G. Although you do not need to list separately any individual item with a purchase price of **less than \$300**, such items are subject to tax and the total of the purchase prices of these items should be reported on Line 1, Column D. Multiply the sales and use tax rate by the purchase price of the item and enter the result in Column E.

Enter the total tax for all taxable purchases on Line 2 of this worksheet and on **Form CT-1040EZ**, Line 7; **Form CT-1040**, Line 15; or **Form CT-1040NR/PY**, Line 17. **You must attach a copy of this worksheet to your Connecticut income tax return if you are reporting the purchase of any individual item with a purchase price of \$300 or more.**

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
DATE OF PURCHASE	DESCRIPTION OF GOODS OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CT TAX DUE (.06 X Column D)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Column E minus Column F but not less than zero)
1. Total of individual purchases under \$300 not listed above						1. 00
2. Individual Use Tax (Add all amounts for Column G.) Enter here and on Form CT-1040EZ , Line 7; Form CT-1040 , Line 15; or Form CT-1040NR/PY , Line 17. You must enter "0" on the appropriate line of your Connecticut income tax return if no Connecticut use tax is due.						2. 00

TAXPAYER WORKSHEET

**2003
Connecticut
Income Tax
Tables**

2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$0 - 12,000		NO TAX DUE				\$15,000						\$18,000					
12,000	12,050	0	0	0	0	15,000	15,050	19	27	0	0	18,000	18,050	83	108	0	0
12,050	12,100	0	1	0	0	15,050	15,100	19	28	0	0	18,050	18,100	84	109	0	0
12,100	12,150	0	1	0	0	15,100	15,150	20	28	0	0	18,100	18,150	93	110	0	0
12,150	12,200	0	1	0	0	15,150	15,200	20	29	0	0	18,150	18,200	94	111	0	0
12,200	12,250	0	2	0	0	15,200	15,250	20	29	0	0	18,200	18,250	94	112	0	0
12,250	12,300	0	2	0	0	15,250	15,300	21	29	0	0	18,250	18,300	95	113	0	0
12,300	12,350	0	2	0	0	15,300	15,350	21	30	0	0	18,300	18,350	96	114	0	0
12,350	12,400	0	3	0	0	15,350	15,400	22	30	0	0	18,350	18,400	97	115	0	0
12,400	12,450	0	3	0	0	15,400	15,450	22	31	0	0	18,400	18,450	98	116	0	0
12,450	12,500	0	4	0	0	15,450	15,500	22	31	0	0	18,450	18,500	99	117	0	0
12,500	12,550	0	4	0	0	15,500	15,550	23	37	0	0	18,500	18,550	99	127	0	0
12,550	12,600	1	4	0	0	15,550	15,600	23	38	0	0	18,550	18,600	100	128	0	0
12,600	12,650	1	5	0	0	15,600	15,650	28	38	0	0	18,600	18,650	110	129	0	0
12,650	12,700	1	5	0	0	15,650	15,700	29	39	0	0	18,650	18,700	111	130	0	0
12,700	12,750	2	5	0	0	15,700	15,750	29	39	0	0	18,700	18,750	112	131	0	0
12,750	12,800	2	6	0	0	15,750	15,800	29	40	0	0	18,750	18,800	113	132	0	0
12,800	12,850	2	6	0	0	15,800	15,850	30	40	0	0	18,800	18,850	114	133	0	0
12,850	12,900	3	7	0	0	15,850	15,900	30	41	0	0	18,850	18,900	115	134	0	0
12,900	12,950	3	7	0	0	15,900	15,950	31	41	0	0	18,900	18,950	116	135	0	0
12,950	13,000	4	7	0	0	15,950	16,000	31	42	0	0	18,950	19,000	117	136	0	0
\$13,000						\$16,000						\$19,000					
13,000	13,050	4	8	0	0	16,000	16,050	32	48	0	0	19,000	19,050	117	137	0	0
13,050	13,100	4	8	0	0	16,050	16,100	32	49	0	0	19,050	19,100	118	138	1	0
13,100	13,150	5	8	0	0	16,100	16,150	38	50	0	0	19,100	19,150	129	139	1	0
13,150	13,200	5	9	0	0	16,150	16,200	39	50	0	0	19,150	19,200	130	140	1	0
13,200	13,250	5	9	0	0	16,200	16,250	39	51	0	0	19,200	19,250	131	141	2	0
13,250	13,300	6	10	0	0	16,250	16,300	40	51	0	0	19,250	19,300	132	142	2	0
13,300	13,350	6	10	0	0	16,300	16,350	40	52	0	0	19,300	19,350	133	143	2	0
13,350	13,400	7	10	0	0	16,350	16,400	41	53	0	0	19,350	19,400	134	144	3	0
13,400	13,450	7	11	0	0	16,400	16,450	41	53	0	0	19,400	19,450	135	145	3	0
13,450	13,500	7	11	0	0	16,450	16,500	42	54	0	0	19,450	19,500	136	146	4	0
13,500	13,550	8	11	0	0	16,500	16,550	42	61	0	0	19,500	19,550	137	147	4	0
13,550	13,600	8	12	0	0	16,550	16,600	43	62	0	0	19,550	19,600	138	148	4	0
13,600	13,650	8	12	0	0	16,600	16,650	50	62	0	0	19,600	19,650	139	149	5	0
13,650	13,700	9	13	0	0	16,650	16,700	50	63	0	0	19,650	19,700	140	150	5	0
13,700	13,750	9	13	0	0	16,700	16,750	51	64	0	0	19,700	19,750	141	151	5	0
13,750	13,800	10	13	0	0	16,750	16,800	51	64	0	0	19,750	19,800	142	152	6	0
13,800	13,850	10	14	0	0	16,800	16,850	52	65	0	0	19,800	19,850	143	153	6	0
13,850	13,900	10	14	0	0	16,850	16,900	53	66	0	0	19,850	19,900	144	154	7	0
13,900	13,950	11	14	0	0	16,900	16,950	53	66	0	0	19,900	19,950	145	155	7	0
13,950	14,000	11	15	0	0	16,950	17,000	54	67	0	0	19,950	20,000	146	156	7	0
\$14,000						\$17,000						\$20,000					
14,000	14,050	11	15	0	0	17,000	17,050	54	75	0	0	20,000	20,050	147	169	8	0
14,050	14,100	12	16	0	0	17,050	17,100	55	76	0	0	20,050	20,100	148	170	8	0
14,100	14,150	12	16	0	0	17,100	17,150	62	77	0	0	20,100	20,150	149	171	8	0
14,150	14,200	13	16	0	0	17,150	17,200	63	78	0	0	20,150	20,200	150	172	9	0
14,200	14,250	13	17	0	0	17,200	17,250	64	78	0	0	20,200	20,250	151	173	9	0
14,250	14,300	13	17	0	0	17,250	17,300	64	79	0	0	20,250	20,300	152	174	10	0
14,300	14,350	14	17	0	0	17,300	17,350	65	80	0	0	20,300	20,350	153	175	10	0
14,350	14,400	14	18	0	0	17,350	17,400	66	81	0	0	20,350	20,400	154	176	10	0
14,400	14,450	14	18	0	0	17,400	17,450	66	81	0	0	20,400	20,450	155	177	11	0
14,450	14,500	15	19	0	0	17,450	17,500	67	82	0	0	20,450	20,500	156	178	11	0
14,500	14,550	15	19	0	0	17,500	17,550	68	91	0	0	20,500	20,550	156	192	11	0
14,550	14,600	16	19	0	0	17,550	17,600	69	92	0	0	20,550	20,600	157	193	12	0
14,600	14,650	16	20	0	0	17,600	17,650	77	93	0	0	20,600	20,650	158	194	12	0
14,650	14,700	16	20	0	0	17,650	17,700	78	94	0	0	20,650	20,700	159	195	13	0
14,700	14,750	17	20	0	0	17,700	17,750	78	94	0	0	20,700	20,750	160	196	13	0
14,750	14,800	17	21	0	0	17,750	17,800	79	95	0	0	20,750	20,800	161	197	13	0
14,800	14,850	17	21	0	0	17,800	17,850	80	96	0	0	20,800	20,850	175	199	14	0
14,850	14,900	18	22	0	0	17,850	17,900	81	97	0	0	20,850	20,900	176	200	14	0
14,900	14,950	18	22	0	0	17,900	17,950	81	98	0	0	20,900	20,950	177	201	14	0
14,950	15,000	19	22	0	0	17,950	18,000	82	99	0	0	20,950	21,000	178	202	15	0

* This column must also be used by a qualifying widow(er)

Continued on the next page

2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$21,000						\$24,000						\$27,000					
21,000	21,050	179	217	15	0	24,000	24,050	320	384	45	0	27,000	27,050	595	676	144	23
21,050	21,100	180	218	16	0	24,050	24,100	322	386	46	1	27,050	27,100	597	678	145	23
21,100	21,150	181	219	16	0	24,100	24,150	324	388	46	1	27,100	27,150	600	681	146	23
21,150	21,200	182	220	16	0	24,150	24,200	326	390	47	1	27,150	27,200	602	683	147	24
21,200	21,250	183	221	17	0	24,200	24,250	328	392	47	2	27,200	27,250	604	685	148	24
21,250	21,300	184	223	17	0	24,250	24,300	330	394	47	2	27,250	27,300	606	687	149	25
21,300	21,350	199	224	17	0	24,300	24,350	333	396	48	2	27,300	27,350	608	690	150	25
21,350	21,400	200	225	18	0	24,350	24,400	335	398	48	3	27,350	27,400	611	692	151	25
21,400	21,450	201	226	18	0	24,400	24,450	337	401	49	3	27,400	27,450	613	694	152	26
21,450	21,500	202	227	19	0	24,450	24,500	339	403	49	4	27,450	27,500	615	696	153	26
21,500	21,550	203	243	19	0	24,500	24,550	341	405	58	4	27,500	27,550	624	699	166	26
21,550	21,600	204	244	19	0	24,550	24,600	343	407	59	4	27,550	27,600	626	701	167	27
21,600	21,650	205	245	20	0	24,600	24,650	345	409	59	5	27,600	27,650	629	703	168	27
21,650	21,700	206	247	20	0	24,650	24,700	347	411	60	5	27,650	27,700	631	705	169	28
21,700	21,750	208	248	20	0	24,700	24,750	350	413	60	5	27,700	27,750	633	708	170	28
21,750	21,800	209	249	21	0	24,750	24,800	352	415	61	6	27,750	27,800	635	710	171	28
21,800	21,850	224	251	21	0	24,800	24,850	354	418	61	6	27,800	27,850	637	712	172	29
21,850	21,900	225	252	22	0	24,850	24,900	356	420	62	7	27,850	27,900	640	714	173	29
21,900	21,950	226	253	22	0	24,900	24,950	358	422	62	7	27,900	27,950	642	717	174	29
21,950	22,000	227	254	22	0	24,950	25,000	360	424	63	7	27,950	28,000	644	719	175	30
\$22,000						\$25,000						\$28,000					
22,000	22,050	229	256	23	0	25,000	25,050	405	474	72	8	28,000	28,050	699	766	176	30
22,050	22,100	230	258	23	0	25,050	25,100	407	476	73	8	28,050	28,100	701	768	177	31
22,100	22,150	231	260	23	0	25,100	25,150	409	478	74	8	28,100	28,150	703	771	178	31
22,150	22,200	232	262	24	0	25,150	25,200	411	481	74	9	28,150	28,200	705	773	179	31
22,200	22,250	233	265	24	0	25,200	25,250	413	483	75	9	28,200	28,250	708	775	180	32
22,250	22,300	235	267	25	0	25,250	25,300	415	485	75	10	28,250	28,300	710	777	181	32
22,300	22,350	251	269	25	0	25,300	25,350	418	487	76	10	28,300	28,350	712	780	182	32
22,350	22,400	252	271	25	0	25,350	25,400	420	489	77	10	28,350	28,400	714	782	183	33
22,400	22,450	253	273	26	0	25,400	25,450	422	491	77	11	28,400	28,450	717	784	184	33
22,450	22,500	254	275	26	0	25,450	25,500	424	493	78	11	28,450	28,500	719	786	185	34
22,500	22,550	256	277	26	0	25,500	25,550	426	501	88	11	28,500	28,550	721	789	186	34
22,550	22,600	258	279	27	0	25,550	25,600	428	504	89	12	28,550	28,600	723	791	187	34
22,600	22,650	260	282	27	0	25,600	25,650	430	506	89	12	28,600	28,650	726	793	188	35
22,650	22,700	262	284	28	0	25,650	25,700	432	508	90	13	28,650	28,700	728	795	189	35
22,700	22,750	265	286	28	0	25,700	25,750	435	510	91	13	28,700	28,750	730	798	190	35
22,750	22,800	267	288	28	0	25,750	25,800	437	512	91	13	28,750	28,800	732	800	191	36
22,800	22,850	269	290	29	0	25,800	25,850	439	514	92	14	28,800	28,850	735	802	192	36
22,850	22,900	271	292	29	0	25,850	25,900	441	517	93	14	28,850	28,900	737	804	193	37
22,900	22,950	273	294	29	0	25,900	25,950	443	519	93	14	28,900	28,950	739	807	194	37
22,950	23,000	275	296	30	0	25,950	26,000	445	521	94	15	28,950	29,000	741	809	195	37
\$23,000						\$26,000						\$29,000					
23,000	23,050	277	299	30	0	26,000	26,050	496	573	105	15	29,000	29,050	789	856	195	38
23,050	23,100	279	301	31	0	26,050	26,100	498	575	106	16	29,050	29,100	791	858	196	38
23,100	23,150	282	303	31	0	26,100	26,150	500	578	107	16	29,100	29,150	793	861	197	38
23,150	23,200	284	305	31	0	26,150	26,200	502	580	108	16	29,150	29,200	795	863	198	39
23,200	23,250	286	307	32	0	26,200	26,250	504	582	108	17	29,200	29,250	798	865	199	39
23,250	23,300	288	309	32	0	26,250	26,300	506	584	109	17	29,250	29,300	800	867	200	40
23,300	23,350	290	311	32	0	26,300	26,350	508	586	110	17	29,300	29,350	802	870	201	40
23,350	23,400	292	313	33	0	26,350	26,400	511	589	111	18	29,350	29,400	804	872	202	40
23,400	23,450	294	316	33	0	26,400	26,450	513	591	111	18	29,400	29,450	807	874	203	41
23,450	23,500	296	318	34	0	26,450	26,500	515	593	112	19	29,450	29,500	809	876	204	41
23,500	23,550	299	320	34	0	26,500	26,550	523	602	124	19	29,500	29,550	811	879	205	41
23,550	23,600	301	322	34	0	26,550	26,600	525	604	125	19	29,550	29,600	813	881	206	42
23,600	23,650	303	324	35	0	26,600	26,650	527	606	126	20	29,600	29,650	816	883	207	42
23,650	23,700	305	326	35	0	26,650	26,700	530	609	127	20	29,650	29,700	818	885	208	43
23,700	23,750	307	328	35	0	26,700	26,750	532	611	127	20	29,700	29,750	820	888	209	43
23,750	23,800	309	330	36	0	26,750	26,800	534	613	128	21	29,750	29,800	822	890	210	43
23,800	23,850	311	333	36	0	26,800	26,850	536	615	129	21	29,800	29,850	825	892	211	44
23,850	23,900	313	335	37	0	26,850	26,900	538	617	130	22	29,850	29,900	827	894	212	44
23,900	23,950	316	337	37	0	26,900	26,950	540	620	131	22	29,900	29,950	829	897	213	44
23,950	24,000	318	339	37	0	26,950	27,000	543	622	132	22	29,950	30,000	831	899	214	45

* This column must also be used by a qualifying widow(er)

Continued on the next page

2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$30,000						\$33,000						\$36,000					
30,000	30,050	879	946	215	54	33,000	33,050	1149	1216	273	162	36,000	36,050	1419	1441	452	234
30,050	30,100	881	948	216	55	33,050	33,100	1151	1218	274	163	36,050	36,100	1421	1443	454	235
30,100	30,150	883	951	217	55	33,100	33,150	1153	1221	275	164	36,100	36,150	1423	1446	456	236
30,150	30,200	885	953	218	56	33,150	33,200	1155	1223	276	165	36,150	36,200	1425	1448	458	237
30,200	30,250	888	955	219	56	33,200	33,250	1158	1225	277	166	36,200	36,250	1428	1450	460	238
30,250	30,300	890	957	220	56	33,250	33,300	1160	1227	278	167	36,250	36,300	1430	1452	462	239
30,300	30,350	892	960	221	57	33,300	33,350	1162	1230	279	168	36,300	36,350	1432	1455	464	240
30,350	30,400	894	962	222	57	33,350	33,400	1164	1232	280	169	36,350	36,400	1434	1457	466	241
30,400	30,450	897	964	223	58	33,400	33,450	1167	1234	281	170	36,400	36,450	1437	1459	469	242
30,450	30,500	899	966	224	58	33,450	33,500	1169	1236	282	171	36,450	36,500	1439	1461	471	243
30,500	30,550	901	969	225	69	33,500	33,550	1171	1239	283	186	36,500	36,550	1441	1464	473	244
30,550	30,600	903	971	226	69	33,550	33,600	1173	1241	284	187	36,550	36,600	1443	1466	475	245
30,600	30,650	906	973	227	70	33,600	33,650	1176	1243	285	188	36,600	36,650	1446	1468	477	246
30,650	30,700	908	975	228	70	33,650	33,700	1178	1245	286	189	36,650	36,700	1448	1470	479	247
30,700	30,750	910	978	229	71	33,700	33,750	1180	1248	287	190	36,700	36,750	1450	1473	481	248
30,750	30,800	912	980	230	71	33,750	33,800	1182	1250	288	191	36,750	36,800	1452	1475	483	249
30,800	30,850	915	982	231	72	33,800	33,850	1185	1252	289	192	36,800	36,850	1455	1477	486	250
30,850	30,900	917	984	232	72	33,850	33,900	1187	1254	290	193	36,850	36,900	1457	1479	488	251
30,900	30,950	919	987	233	73	33,900	33,950	1189	1257	291	194	36,900	36,950	1459	1482	490	252
30,950	31,000	921	989	234	73	33,950	34,000	1191	1259	292	195	36,950	37,000	1461	1484	492	253
\$31,000						\$34,000						\$37,000					
31,000	31,050	969	1036	234	84	34,000	34,050	1239	1306	316	195	37,000	37,050	1486	1486	494	254
31,050	31,100	971	1038	235	85	34,050	34,100	1241	1308	317	196	37,050	37,100	1488	1488	496	255
31,100	31,150	973	1041	236	86	34,100	34,150	1243	1311	318	197	37,100	37,150	1491	1491	498	256
31,150	31,200	975	1043	237	86	34,150	34,200	1245	1313	319	198	37,150	37,200	1493	1493	500	257
31,200	31,250	978	1045	238	87	34,200	34,250	1248	1315	320	199	37,200	37,250	1495	1495	503	258
31,250	31,300	980	1047	239	87	34,250	34,300	1250	1317	321	200	37,250	37,300	1497	1497	505	259
31,300	31,350	982	1050	240	88	34,300	34,350	1252	1320	322	201	37,300	37,350	1500	1500	507	260
31,350	31,400	984	1052	241	89	34,350	34,400	1254	1322	323	202	37,350	37,400	1502	1502	509	261
31,400	31,450	987	1054	242	89	34,400	34,450	1257	1324	324	203	37,400	37,450	1504	1504	511	262
31,450	31,500	989	1056	243	90	34,450	34,500	1259	1326	325	204	37,450	37,500	1506	1506	513	263
31,500	31,550	991	1059	244	102	34,500	34,550	1261	1329	349	205	37,500	37,550	1509	1509	515	264
31,550	31,600	993	1061	245	102	34,550	34,600	1263	1331	350	206	37,550	37,600	1511	1511	517	265
31,600	31,650	996	1063	246	103	34,600	34,650	1266	1333	352	207	37,600	37,650	1513	1513	520	266
31,650	31,700	998	1065	247	104	34,650	34,700	1268	1335	353	208	37,650	37,700	1515	1515	522	267
31,700	31,750	1000	1068	248	104	34,700	34,750	1270	1338	354	209	37,700	37,750	1518	1518	524	268
31,750	31,800	1002	1070	249	105	34,750	34,800	1272	1340	355	210	37,750	37,800	1520	1520	526	269
31,800	31,850	1005	1072	250	106	34,800	34,850	1275	1342	356	211	37,800	37,850	1522	1522	528	270
31,850	31,900	1007	1074	251	106	34,850	34,900	1277	1344	357	212	37,850	37,900	1524	1524	530	271
31,900	31,950	1009	1077	252	107	34,900	34,950	1279	1347	358	213	37,900	37,950	1527	1527	532	272
31,950	32,000	1011	1079	253	108	34,950	35,000	1281	1349	359	214	37,950	38,000	1529	1529	534	273
\$32,000						\$35,000						\$38,000					
32,000	32,050	1059	1126	254	120	35,000	35,050	1329	1396	385	215	38,000	38,050	1531	1531	579	273
32,050	32,100	1061	1128	255	121	35,050	35,100	1331	1398	387	216	38,050	38,100	1533	1533	581	274
32,100	32,150	1063	1131	256	122	35,100	35,150	1333	1401	389	217	38,100	38,150	1536	1536	583	275
32,150	32,200	1065	1133	257	123	35,150	35,200	1335	1403	391	218	38,150	38,200	1538	1538	585	276
32,200	32,250	1068	1135	258	123	35,200	35,250	1338	1405	393	219	38,200	38,250	1540	1540	588	277
32,250	32,300	1070	1137	259	124	35,250	35,300	1340	1407	395	220	38,250	38,300	1542	1542	590	278
32,300	32,350	1072	1140	260	125	35,300	35,350	1342	1410	397	221	38,300	38,350	1545	1545	592	279
32,350	32,400	1074	1142	261	126	35,350	35,400	1344	1412	399	222	38,350	38,400	1547	1547	594	280
32,400	32,450	1077	1144	262	126	35,400	35,450	1347	1414	401	223	38,400	38,450	1549	1549	596	281
32,450	32,500	1079	1146	263	127	35,450	35,500	1349	1416	403	224	38,450	38,500	1551	1551	598	282
32,500	32,550	1081	1149	264	141	35,500	35,550	1351	1419	430	225	38,500	38,550	1554	1554	600	283
32,550	32,600	1083	1151	265	141	35,550	35,600	1353	1421	432	226	38,550	38,600	1556	1556	602	284
32,600	32,650	1086	1153	266	142	35,600	35,650	1356	1423	435	227	38,600	38,650	1558	1558	605	285
32,650	32,700	1088	1155	267	143	35,650	35,700	1358	1425	437	228	38,650	38,700	1560	1560	607	286
32,700	32,750	1090	1158	268	144	35,700	35,750	1360	1428	439	229	38,700	38,750	1563	1563	609	287
32,750	32,800	1092	1160	269	145	35,750	35,800	1362	1430	441	230	38,750	38,800	1565	1565	611	288
32,800	32,850	1095	1162	270	146	35,800	35,850	1365	1432	443	231	38,800	38,850	1567	1567	613	289
32,850	32,900	1097	1164	271	146	35,850	35,900	1367	1434	445	232	38,850	38,900	1569	1569	615	290
32,900	32,950	1099	1167	272	147	35,900	35,950	1369	1437	447	233	38,900	38,950	1572	1572	617	291
32,950	33,000	1101	1169	273	148	35,950	36,000	1371	1439	449	234	38,950	39,000	1574	1574	619	292

* This column must also be used by a qualifying widow(er)

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**2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$39,000						\$42,000						\$45,000					
39,000	39,050	1576	1576	664	293	42,000	42,050	1711	1711	919	460	45,000	45,050	1846	1846	1216	554
39,050	39,100	1578	1578	666	294	42,050	42,100	1713	1713	921	461	45,050	45,100	1848	1848	1218	556
39,100	39,150	1581	1581	668	295	42,100	42,150	1716	1716	923	462	45,100	45,150	1851	1851	1220	558
39,150	39,200	1583	1583	670	296	42,150	42,200	1718	1718	925	463	45,150	45,200	1853	1853	1222	560
39,200	39,250	1585	1585	673	297	42,200	42,250	1720	1720	928	465	45,200	45,250	1855	1855	1224	562
39,250	39,300	1587	1587	675	298	42,250	42,300	1722	1722	930	466	45,250	45,300	1857	1857	1227	564
39,300	39,350	1590	1590	677	299	42,300	42,350	1725	1725	932	467	45,300	45,350	1860	1860	1229	566
39,350	39,400	1592	1592	679	300	42,350	42,400	1727	1727	934	469	45,350	45,400	1862	1862	1231	568
39,400	39,450	1594	1594	681	301	42,400	42,450	1729	1729	936	470	45,400	45,450	1864	1864	1233	571
39,450	39,500	1596	1596	683	302	42,450	42,500	1731	1731	938	471	45,450	45,500	1866	1866	1235	573
39,500	39,550	1599	1599	685	303	42,500	42,550	1734	1734	940	472	45,500	45,550	1869	1869	1252	575
39,550	39,600	1601	1601	687	304	42,550	42,600	1736	1736	942	474	45,550	45,600	1871	1871	1254	577
39,600	39,650	1603	1603	690	305	42,600	42,650	1738	1738	945	475	45,600	45,650	1873	1873	1256	579
39,650	39,700	1605	1605	692	306	42,650	42,700	1740	1740	947	476	45,650	45,700	1875	1875	1258	581
39,700	39,750	1608	1608	694	307	42,700	42,750	1743	1743	949	477	45,700	45,750	1878	1878	1260	583
39,750	39,800	1610	1610	696	308	42,750	42,800	1745	1745	951	479	45,750	45,800	1880	1880	1263	585
39,800	39,850	1612	1612	698	309	42,800	42,850	1747	1747	953	480	45,800	45,850	1882	1882	1265	588
39,850	39,900	1614	1614	700	310	42,850	42,900	1749	1749	955	481	45,850	45,900	1884	1884	1267	590
39,900	39,950	1617	1617	702	311	42,900	42,950	1752	1752	957	483	45,900	45,950	1887	1887	1269	592
39,950	40,000	1619	1619	704	312	42,950	43,000	1754	1754	959	484	45,950	46,000	1889	1889	1272	594
\$40,000						\$43,000						\$46,000					
40,000	40,050	1621	1621	749	337	43,000	43,050	1756	1756	1004	485	46,000	46,050	1891	1891	1333	596
40,050	40,100	1623	1623	751	338	43,050	43,100	1758	1758	1006	486	46,050	46,100	1893	1893	1335	598
40,100	40,150	1626	1626	753	339	43,100	43,150	1761	1761	1008	488	46,100	46,150	1896	1896	1338	600
40,150	40,200	1628	1628	755	340	43,150	43,200	1763	1763	1010	489	46,150	46,200	1898	1898	1340	602
40,200	40,250	1630	1630	758	341	43,200	43,250	1765	1765	1013	490	46,200	46,250	1900	1900	1342	605
40,250	40,300	1632	1632	760	342	43,250	43,300	1767	1767	1015	492	46,250	46,300	1902	1902	1344	607
40,300	40,350	1635	1635	762	343	43,300	43,350	1770	1770	1017	493	46,300	46,350	1905	1905	1347	609
40,350	40,400	1637	1637	764	344	43,350	43,400	1772	1772	1019	494	46,350	46,400	1907	1907	1349	611
40,400	40,450	1639	1639	766	345	43,400	43,450	1774	1774	1021	495	46,400	46,450	1909	1909	1351	613
40,450	40,500	1641	1641	768	346	43,450	43,500	1776	1776	1023	497	46,450	46,500	1911	1911	1353	615
40,500	40,550	1644	1644	770	372	43,500	43,550	1779	1779	1025	498	46,500	46,550	1914	1914	1356	617
40,550	40,600	1646	1646	772	373	43,550	43,600	1781	1781	1027	499	46,550	46,600	1916	1916	1358	619
40,600	40,650	1648	1648	775	374	43,600	43,650	1783	1783	1030	500	46,600	46,650	1918	1918	1360	622
40,650	40,700	1650	1650	777	375	43,650	43,700	1785	1785	1032	502	46,650	46,700	1920	1920	1362	624
40,700	40,750	1653	1653	779	376	43,700	43,750	1788	1788	1034	503	46,700	46,750	1923	1923	1365	626
40,750	40,800	1655	1655	781	377	43,750	43,800	1790	1790	1036	504	46,750	46,800	1925	1925	1367	628
40,800	40,850	1657	1657	783	379	43,800	43,850	1792	1792	1038	506	46,800	46,850	1927	1927	1369	630
40,850	40,900	1659	1659	785	380	43,850	43,900	1794	1794	1040	507	46,850	46,900	1929	1929	1371	632
40,900	40,950	1662	1662	787	381	43,900	43,950	1797	1797	1042	508	46,900	46,950	1932	1932	1374	634
40,950	41,000	1664	1664	789	382	43,950	44,000	1799	1799	1044	509	46,950	47,000	1934	1934	1376	636
\$41,000						\$44,000						\$47,000					
41,000	41,050	1666	1666	834	409	44,000	44,050	1801	1801	1102	511	47,000	47,050	1936	1936	1423	639
41,050	41,100	1668	1668	836	410	44,050	44,100	1803	1803	1104	513	47,050	47,100	1938	1938	1425	641
41,100	41,150	1671	1671	838	411	44,100	44,150	1806	1806	1106	515	47,100	47,150	1941	1941	1428	643
41,150	41,200	1673	1673	840	412	44,150	44,200	1808	1808	1108	517	47,150	47,200	1943	1943	1430	645
41,200	41,250	1675	1675	843	413	44,200	44,250	1810	1810	1110	520	47,200	47,250	1945	1945	1432	647
41,250	41,300	1677	1677	845	415	44,250	44,300	1812	1812	1113	522	47,250	47,300	1947	1947	1434	649
41,300	41,350	1680	1680	847	416	44,300	44,350	1815	1815	1115	524	47,300	47,350	1950	1950	1437	651
41,350	41,400	1682	1682	849	417	44,350	44,400	1817	1817	1117	526	47,350	47,400	1952	1952	1439	653
41,400	41,450	1684	1684	851	418	44,400	44,450	1819	1819	1119	528	47,400	47,450	1954	1954	1441	656
41,450	41,500	1686	1686	853	419	44,450	44,500	1821	1821	1121	530	47,450	47,500	1956	1956	1443	658
41,500	41,550	1689	1689	855	447	44,500	44,550	1824	1824	1136	532	47,500	47,550	1959	1959	1446	660
41,550	41,600	1691	1691	857	448	44,550	44,600	1826	1826	1139	534	47,550	47,600	1961	1961	1448	662
41,600	41,650	1693	1693	860	449	44,600	44,650	1828	1828	1141	537	47,600	47,650	1963	1963	1450	664
41,650	41,700	1695	1695	862	451	44,650	44,700	1830	1830	1143	539	47,650	47,700	1965	1965	1452	666
41,700	41,750	1698	1698	864	452	44,700	44,750	1833	1833	1145	541	47,700	47,750	1968	1968	1455	668
41,750	41,800	1700	1700	866	453	44,750	44,800	1835	1835	1147	543	47,750	47,800	1970	1970	1457	670
41,800	41,850	1702	1702	868	455	44,800	44,850	1837	1837	1149	545	47,800	47,850	1972	1972	1459	673
41,850	41,900	1704	1704	870	456	44,850	44,900	1839	1839	11							

**2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$48,000						\$51,000						\$54,000					
48,000	48,050	1981	2003	1513	724	51,000	51,050	2187	2281	1783	1013	54,000	54,050	2476	2501	2053	1306
48,050	48,100	1983	2005	1515	726	51,050	51,100	2189	2283	1785	1015	54,050	54,100	2479	2504	2055	1308
48,100	48,150	1986	2008	1518	728	51,100	51,150	2191	2286	1788	1018	54,100	54,150	2481	2506	2058	1311
48,150	48,200	1988	2010	1520	730	51,150	51,200	2194	2288	1790	1020	54,150	54,200	2484	2509	2060	1313
48,200	48,250	1990	2012	1522	732	51,200	51,250	2196	2290	1792	1022	54,200	54,250	2486	2511	2062	1315
48,250	48,300	1992	2015	1524	734	51,250	51,300	2198	2293	1794	1024	54,250	54,300	2489	2514	2064	1317
48,300	48,350	1995	2017	1527	736	51,300	51,350	2201	2295	1797	1026	54,300	54,350	2491	2516	2067	1320
48,350	48,400	1997	2019	1529	738	51,350	51,400	2203	2298	1799	1029	54,350	54,400	2494	2519	2069	1322
48,400	48,450	1999	2021	1531	741	51,400	51,450	2205	2300	1801	1031	54,400	54,450	2496	2521	2071	1324
48,450	48,500	2001	2024	1533	743	51,450	51,500	2208	2303	1803	1033	54,450	54,500	2499	2524	2073	1326
48,500	48,550	2004	2048	1536	745	51,500	51,550	2234	2329	1806	1047	54,500	54,550	2526	2526	2076	1329
48,550	48,600	2006	2050	1538	747	51,550	51,600	2236	2331	1808	1049	54,550	54,600	2529	2529	2078	1331
48,600	48,650	2008	2053	1540	749	51,600	51,650	2238	2334	1810	1051	54,600	54,650	2531	2531	2080	1333
48,650	48,700	2010	2055	1542	751	51,650	51,700	2241	2336	1812	1054	54,650	54,700	2534	2534	2082	1335
48,700	48,750	2013	2057	1545	753	51,700	51,750	2243	2339	1815	1056	54,700	54,750	2536	2536	2085	1338
48,750	48,800	2015	2060	1547	755	51,750	51,800	2245	2341	1817	1058	54,750	54,800	2539	2539	2087	1340
48,800	48,850	2017	2062	1549	758	51,800	51,850	2248	2343	1819	1060	54,800	54,850	2541	2541	2089	1342
48,850	48,900	2019	2064	1551	760	51,850	51,900	2250	2346	1821	1062	54,850	54,900	2544	2544	2091	1344
48,900	48,950	2022	2067	1554	762	51,900	51,950	2252	2348	1824	1065	54,900	54,950	2546	2546	2094	1347
48,950	49,000	2024	2069	1556	764	51,950	52,000	2255	2351	1826	1067	54,950	55,000	2549	2549	2096	1349
\$49,000						\$52,000						\$55,000					
49,000	49,050	2026	2094	1603	809	52,000	52,050	2281	2377	1873	1126	55,000	55,050	2551	2551	2143	1396
49,050	49,100	2028	2096	1605	811	52,050	52,100	2284	2380	1875	1128	55,050	55,100	2554	2554	2145	1398
49,100	49,150	2031	2098	1608	813	52,100	52,150	2286	2382	1878	1131	55,100	55,150	2556	2556	2148	1401
49,150	49,200	2033	2101	1610	815	52,150	52,200	2288	2385	1880	1133	55,150	55,200	2559	2559	2150	1403
49,200	49,250	2035	2103	1612	817	52,200	52,250	2291	2387	1882	1135	55,200	55,250	2561	2561	2152	1405
49,250	49,300	2037	2105	1614	819	52,250	52,300	2293	2390	1884	1137	55,250	55,300	2564	2564	2154	1407
49,300	49,350	2040	2108	1617	821	52,300	52,350	2295	2392	1887	1140	55,300	55,350	2566	2566	2157	1410
49,350	49,400	2042	2110	1619	823	52,350	52,400	2298	2395	1889	1142	55,350	55,400	2569	2569	2159	1412
49,400	49,450	2044	2112	1621	826	52,400	52,450	2300	2397	1891	1144	55,400	55,450	2571	2571	2161	1414
49,450	49,500	2046	2115	1623	828	52,450	52,500	2303	2400	1893	1146	55,450	55,500	2574	2574	2163	1416
49,500	49,550	2049	2140	1626	830	52,500	52,550	2329	2426	1896	1149	55,500	55,550	2576	2576	2166	1419
49,550	49,600	2051	2142	1628	832	52,550	52,600	2332	2429	1898	1151	55,550	55,600	2579	2579	2168	1421
49,600	49,650	2053	2144	1630	834	52,600	52,650	2334	2431	1900	1153	55,600	55,650	2581	2581	2170	1423
49,650	49,700	2055	2147	1632	836	52,650	52,700	2336	2434	1902	1155	55,650	55,700	2584	2584	2172	1425
49,700	49,750	2058	2149	1635	838	52,700	52,750	2339	2436	1905	1158	55,700	55,750	2586	2586	2175	1428
49,750	49,800	2060	2151	1637	840	52,750	52,800	2341	2439	1907	1160	55,750	55,800	2589	2589	2177	1430
49,800	49,850	2062	2154	1639	843	52,800	52,850	2344	2441	1909	1162	55,800	55,850	2591	2591	2179	1432
49,850	49,900	2064	2156	1641	845	52,850	52,900	2346	2444	1911	1164	55,850	55,900	2594	2594	2181	1434
49,900	49,950	2067	2158	1644	847	52,900	52,950	2348	2446	1914	1167	55,900	55,950	2596	2596	2184	1437
49,950	50,000	2069	2161	1646	849	52,950	53,000	2351	2449	1916	1169	55,950	56,000	2599	2599	2186	1439
\$50,000						\$53,000						\$56,000					
50,000	50,050	2094	2186	1693	904	53,000	53,050	2378	2451	1963	1216	56,000	56,050	2601	2601	2233	1486
50,050	50,100	2096	2189	1695	906	53,050	53,100	2380	2454	1965	1218	56,050	56,100	2604	2604	2235	1488
50,100	50,150	2099	2191	1698	908	53,100	53,150	2383	2456	1968	1221	56,100	56,150	2606	2606	2238	1491
50,150	50,200	2101	2193	1700	911	53,150	53,200	2385	2459	1970	1223	56,150	56,200	2609	2609	2240	1493
50,200	50,250	2103	2196	1702	913	53,200	53,250	2387	2461	1972	1225	56,200	56,250	2611	2611	2242	1495
50,250	50,300	2106	2198	1704	915	53,250	53,300	2390	2464	1974	1227	56,250	56,300	2614	2614	2244	1497
50,300	50,350	2108	2200	1707	917	53,300	53,350	2392	2466	1977	1230	56,300	56,350	2616	2616	2247	1500
50,350	50,400	2110	2203	1709	919	53,350	53,400	2395	2469	1979	1232	56,350	56,400	2619	2619	2249	1502
50,400	50,450	2112	2205	1711	921	53,400	53,450	2397	2471	1981	1234	56,400	56,450	2621	2621	2251	1504
50,450	50,500	2115	2208	1713	923	53,450	53,500	2400	2474	1983	1236	56,450	56,500	2624	2624	2253	1506
50,500	50,550	2140	2233	1716	936	53,500	53,550	2427	2476	1986	1239	56,500	56,550	2626	2626	2256	1509
50,550	50,600	2142	2236	1718	939	53,550	53,600	2429	2479	1988	1241	56,550	56,600	2629	2629	2258	1511
50,600	50,650	2145	2238	1720	941	53,600	53,650	2432	2481	1990	1243	56,600	56,650	2631	2631	2260	1513
50,650	50,700	2147	2240	1722	943	53,650	53,700	2434	2484	1992	1245	56,650	56,700	2634	2634	2262	1515
50,700	50,750	2149	2243	1725	945	53,700	53,750	2437	2486	1995	1248	56,700	56,750	2636	2636	2265	1518
50,750	50,800	2152	2245	1727	947	53,750	53,800	2439	2489	1997	1250	56,750	56,800	2639	2639	2267	1520
50,800	50,850	2154	2248	1729	949	53,800	53,850	2441	2491	1999	1252	56,800	56,850	2641	2641	2269	1522
50,850	50,900	2156	2250	1731	952	53,850	53,900	2444	2494	2001	1254	56,850	56,900	2644	2644	2271	1524
50,900	50,950	2159	2252	1734	954	53,900	53,950	2446	2496	2004	1257	56,900	56,950	2646	2646	2274	1527
50,950	51,000	2161	2255														

**2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$57,000					\$60,000					\$63,000							
57,000	57,050	2651	2651	2278	1576	60,000	60,050	2801	2801	2413	1846	63,000	63,050	2951	2951	2548	2116
57,050	57,100	2654	2654	2280	1578	60,050	60,100	2804	2804	2415	1848	63,050	63,100	2954	2954	2550	2118
57,100	57,150	2656	2656	2283	1581	60,100	60,150	2806	2806	2418	1851	63,100	63,150	2956	2956	2553	2121
57,150	57,200	2659	2659	2285	1583	60,150	60,200	2809	2809	2420	1853	63,150	63,200	2959	2959	2555	2123
57,200	57,250	2661	2661	2287	1585	60,200	60,250	2811	2811	2422	1855	63,200	63,250	2961	2961	2557	2125
57,250	57,300	2664	2664	2289	1587	60,250	60,300	2814	2814	2424	1857	63,250	63,300	2964	2964	2559	2127
57,300	57,350	2666	2666	2292	1590	60,300	60,350	2816	2816	2427	1860	63,300	63,350	2966	2966	2562	2130
57,350	57,400	2669	2669	2294	1592	60,350	60,400	2819	2819	2429	1862	63,350	63,400	2969	2969	2564	2132
57,400	57,450	2671	2671	2296	1594	60,400	60,450	2821	2821	2431	1864	63,400	63,450	2971	2971	2566	2134
57,450	57,500	2674	2674	2298	1596	60,450	60,500	2824	2824	2433	1866	63,450	63,500	2974	2974	2568	2136
57,500	57,550	2676	2676	2301	1599	60,500	60,550	2826	2826	2436	1869	63,500	63,550	2976	2976	2571	2139
57,550	57,600	2679	2679	2303	1601	60,550	60,600	2829	2829	2438	1871	63,550	63,600	2979	2979	2573	2141
57,600	57,650	2681	2681	2305	1603	60,600	60,650	2831	2831	2440	1873	63,600	63,650	2981	2981	2575	2143
57,650	57,700	2684	2684	2307	1605	60,650	60,700	2834	2834	2442	1875	63,650	63,700	2984	2984	2577	2145
57,700	57,750	2686	2686	2310	1608	60,700	60,750	2836	2836	2445	1878	63,700	63,750	2986	2986	2580	2148
57,750	57,800	2689	2689	2312	1610	60,750	60,800	2839	2839	2447	1880	63,750	63,800	2989	2989	2582	2150
57,800	57,850	2691	2691	2314	1612	60,800	60,850	2841	2841	2449	1882	63,800	63,850	2991	2991	2584	2152
57,850	57,900	2694	2694	2316	1614	60,850	60,900	2844	2844	2451	1884	63,850	63,900	2994	2994	2586	2154
57,900	57,950	2696	2696	2319	1617	60,900	60,950	2846	2846	2454	1887	63,900	63,950	2996	2996	2589	2157
57,950	58,000	2699	2699	2321	1619	60,950	61,000	2849	2849	2456	1889	63,950	64,000	2999	2999	2591	2159
\$58,000					\$61,000					\$64,000							
58,000	58,050	2701	2701	2323	1666	61,000	61,050	2851	2851	2458	1936	64,000	64,050	3001	3001	2593	2206
58,050	58,100	2704	2704	2325	1668	61,050	61,100	2854	2854	2460	1938	64,050	64,100	3004	3004	2595	2208
58,100	58,150	2706	2706	2328	1671	61,100	61,150	2856	2856	2463	1941	64,100	64,150	3006	3006	2598	2211
58,150	58,200	2709	2709	2330	1673	61,150	61,200	2859	2859	2465	1943	64,150	64,200	3009	3009	2600	2213
58,200	58,250	2711	2711	2332	1675	61,200	61,250	2861	2861	2467	1945	64,200	64,250	3011	3011	2602	2215
58,250	58,300	2714	2714	2334	1677	61,250	61,300	2864	2864	2469	1947	64,250	64,300	3014	3014	2604	2217
58,300	58,350	2716	2716	2337	1680	61,300	61,350	2866	2866	2472	1950	64,300	64,350	3016	3016	2607	2220
58,350	58,400	2719	2719	2339	1682	61,350	61,400	2869	2869	2474	1952	64,350	64,400	3019	3019	2609	2222
58,400	58,450	2721	2721	2341	1684	61,400	61,450	2871	2871	2476	1954	64,400	64,450	3021	3021	2611	2224
58,450	58,500	2724	2724	2343	1686	61,450	61,500	2874	2874	2478	1956	64,450	64,500	3024	3024	2613	2226
58,500	58,550	2726	2726	2346	1689	61,500	61,550	2876	2876	2481	1959	64,500	64,550	3026	3026	2616	2229
58,550	58,600	2729	2729	2348	1691	61,550	61,600	2879	2879	2483	1961	64,550	64,600	3029	3029	2618	2231
58,600	58,650	2731	2731	2350	1693	61,600	61,650	2881	2881	2485	1963	64,600	64,650	3031	3031	2620	2233
58,650	58,700	2734	2734	2352	1695	61,650	61,700	2884	2884	2487	1965	64,650	64,700	3034	3034	2622	2235
58,700	58,750	2736	2736	2355	1698	61,700	61,750	2886	2886	2490	1968	64,700	64,750	3036	3036	2625	2238
58,750	58,800	2739	2739	2357	1700	61,750	61,800	2889	2889	2492	1970	64,750	64,800	3039	3039	2627	2240
58,800	58,850	2741	2741	2359	1702	61,800	61,850	2891	2891	2494	1972	64,800	64,850	3041	3041	2629	2242
58,850	58,900	2744	2744	2361	1704	61,850	61,900	2894	2894	2496	1974	64,850	64,900	3044	3044	2631	2244
58,900	58,950	2746	2746	2364	1707	61,900	61,950	2896	2896	2499	1977	64,900	64,950	3046	3046	2634	2247
58,950	59,000	2749	2749	2366	1709	61,950	62,000	2899	2899	2501	1979	64,950	65,000	3049	3049	2636	2249
\$59,000					\$62,000					\$65,000							
59,000	59,050	2751	2751	2368	1756	62,000	62,050	2901	2901	2503	2026	65,000	65,050	3051	3051	2638	2296
59,050	59,100	2754	2754	2370	1758	62,050	62,100	2904	2904	2505	2028	65,050	65,100	3054	3054	2640	2298
59,100	59,150	2756	2756	2373	1761	62,100	62,150	2906	2906	2508	2031	65,100	65,150	3056	3056	2643	2301
59,150	59,200	2759	2759	2375	1763	62,150	62,200	2909	2909	2510	2033	65,150	65,200	3059	3059	2645	2303
59,200	59,250	2761	2761	2377	1765	62,200	62,250	2911	2911	2512	2035	65,200	65,250	3061	3061	2647	2305
59,250	59,300	2764	2764	2379	1767	62,250	62,300	2914	2914	2514	2037	65,250	65,300	3064	3064	2649	2307
59,300	59,350	2766	2766	2382	1770	62,300	62,350	2916	2916	2517	2040	65,300	65,350	3066	3066	2652	2310
59,350	59,400	2769	2769	2384	1772	62,350	62,400	2919	2919	2519	2042	65,350	65,400	3069	3069	2654	2312
59,400	59,450	2771	2771	2386	1774	62,400	62,450	2921	2921	2521	2044	65,400	65,450	3071	3071	2656	2314
59,450	59,500	2774	2774	2388	1776	62,450	62,500	2924	2924	2523	2046	65,450	65,500	3074	3074	2658	2316
59,500	59,550	2776	2776	2391	1779	62,500	62,550	2926	2926	2526	2049	65,500	65,550	3076	3076	2661	2319
59,550	59,600	2779	2779	2393	1781	62,550	62,600	2929	2929	2528	2051	65,550	65,600	3079	3079	2663	2321
59,600	59,650	2781	2781	2395	1783	62,600	62,650	2931	2931	2530	2053	65,600	65,650	3081	3081	2665	2323
59,650	59,700	2784	2784	2397	1785	62,650	62,700	2934	2934	2532	2055	65,650	65,700	3084	3084	2667	2325
59,700	59,750	2786	2786	2400	1788	62,700	62,750	2936	2936	2535	2058	65,700	65,750	3086	3086	2670	2328
59,750	59,800	2789	2789	2402	1790	62,750	62,800	2939	2939	2537	2060	65,750	65,800	3089	3089	2672	2330
59,800	59,850	2791	2791	2404	1792	62,800	62,850	2941	2941	2539	2062	65,800	65,850	3091	3091	2674	2332
59,850	59,900	2794	2794	2406	1794	62,850	62,900	2944	2944	2541	2064	65,850	65,900	3094	3094	2676	2334
59,900	59,950	2796	2796	2409	1797	62,900	62,950	2946	2946	2544	2067	65,900	65,950	3096	3096	2679	2337
59,950	60,000	2799	2799	2411	1799	62,950	63,000	2949	2949	2546	2069	65,950	66,000	3099	3099	2681	2339

* This column must also be used by a qualifying widow(er)

Continued on the next page

2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$66,000						\$69,000						\$72,000					
66,000	66,050	3101	3101	2683	2386	69,000	69,050	3251	3251	2818	2656	72,000	72,050	3401	3401	2953	2881
66,050	66,100	3104	3104	2685	2388	69,050	69,100	3254	3254	2820	2658	72,050	72,100	3404	3404	2955	2883
66,100	66,150	3106	3106	2688	2391	69,100	69,150	3256	3256	2823	2661	72,100	72,150	3406	3406	2958	2886
66,150	66,200	3109	3109	2690	2393	69,150	69,200	3259	3259	2825	2663	72,150	72,200	3409	3409	2960	2888
66,200	66,250	3111	3111	2692	2395	69,200	69,250	3261	3261	2827	2665	72,200	72,250	3411	3411	2962	2890
66,250	66,300	3114	3114	2694	2397	69,250	69,300	3264	3264	2829	2667	72,250	72,300	3414	3414	2964	2892
66,300	66,350	3116	3116	2697	2400	69,300	69,350	3266	3266	2832	2670	72,300	72,350	3416	3416	2967	2895
66,350	66,400	3119	3119	2699	2402	69,350	69,400	3269	3269	2834	2672	72,350	72,400	3419	3419	2969	2897
66,400	66,450	3121	3121	2701	2404	69,400	69,450	3271	3271	2836	2674	72,400	72,450	3421	3421	2971	2899
66,450	66,500	3124	3124	2703	2406	69,450	69,500	3274	3274	2838	2676	72,450	72,500	3424	3424	2973	2901
66,500	66,550	3126	3126	2706	2409	69,500	69,550	3276	3276	2841	2679	72,500	72,550	3426	3426	2976	2904
66,550	66,600	3129	3129	2708	2411	69,550	69,600	3279	3279	2843	2681	72,550	72,600	3429	3429	2978	2906
66,600	66,650	3131	3131	2710	2413	69,600	69,650	3281	3281	2845	2683	72,600	72,650	3431	3431	2980	2908
66,650	66,700	3134	3134	2712	2415	69,650	69,700	3284	3284	2847	2685	72,650	72,700	3434	3434	2982	2910
66,700	66,750	3136	3136	2715	2418	69,700	69,750	3286	3286	2850	2688	72,700	72,750	3436	3436	2985	2913
66,750	66,800	3139	3139	2717	2420	69,750	69,800	3289	3289	2852	2690	72,750	72,800	3439	3439	2987	2915
66,800	66,850	3141	3141	2719	2422	69,800	69,850	3291	3291	2854	2692	72,800	72,850	3441	3441	2989	2917
66,850	66,900	3144	3144	2721	2424	69,850	69,900	3294	3294	2856	2694	72,850	72,900	3444	3444	2991	2919
66,900	66,950	3146	3146	2724	2427	69,900	69,950	3296	3296	2859	2697	72,900	72,950	3446	3446	2994	2922
66,950	67,000	3149	3149	2726	2429	69,950	70,000	3299	3299	2861	2699	72,950	73,000	3449	3449	2996	2924
\$67,000						\$70,000						\$73,000					
67,000	67,050	3151	3151	2728	2476	70,000	70,050	3301	3301	2863	2746	73,000	73,050	3451	3451	2998	2926
67,050	67,100	3154	3154	2730	2478	70,050	70,100	3304	3304	2865	2748	73,050	73,100	3454	3454	3000	2928
67,100	67,150	3156	3156	2733	2481	70,100	70,150	3306	3306	2868	2751	73,100	73,150	3456	3456	3003	2931
67,150	67,200	3159	3159	2735	2483	70,150	70,200	3309	3309	2870	2753	73,150	73,200	3459	3459	3005	2933
67,200	67,250	3161	3161	2737	2485	70,200	70,250	3311	3311	2872	2755	73,200	73,250	3461	3461	3007	2935
67,250	67,300	3164	3164	2739	2487	70,250	70,300	3314	3314	2874	2757	73,250	73,300	3464	3464	3009	2937
67,300	67,350	3166	3166	2742	2490	70,300	70,350	3316	3316	2877	2760	73,300	73,350	3466	3466	3012	2940
67,350	67,400	3169	3169	2744	2492	70,350	70,400	3319	3319	2879	2762	73,350	73,400	3469	3469	3014	2942
67,400	67,450	3171	3171	2746	2494	70,400	70,450	3321	3321	2881	2764	73,400	73,450	3471	3471	3016	2944
67,450	67,500	3174	3174	2748	2496	70,450	70,500	3324	3324	2883	2766	73,450	73,500	3474	3474	3018	2946
67,500	67,550	3176	3176	2751	2499	70,500	70,550	3326	3326	2886	2769	73,500	73,550	3476	3476	3021	2949
67,550	67,600	3179	3179	2753	2501	70,550	70,600	3329	3329	2888	2771	73,550	73,600	3479	3479	3023	2951
67,600	67,650	3181	3181	2755	2503	70,600	70,650	3331	3331	2890	2773	73,600	73,650	3481	3481	3025	2953
67,650	67,700	3184	3184	2757	2505	70,650	70,700	3334	3334	2892	2775	73,650	73,700	3484	3484	3027	2955
67,700	67,750	3186	3186	2760	2508	70,700	70,750	3336	3336	2895	2778	73,700	73,750	3486	3486	3030	2958
67,750	67,800	3189	3189	2762	2510	70,750	70,800	3339	3339	2897	2780	73,750	73,800	3489	3489	3032	2960
67,800	67,850	3191	3191	2764	2512	70,800	70,850	3341	3341	2899	2782	73,800	73,850	3491	3491	3034	2962
67,850	67,900	3194	3194	2766	2514	70,850	70,900	3344	3344	2901	2784	73,850	73,900	3494	3494	3036	2964
67,900	67,950	3196	3196	2769	2517	70,900	70,950	3346	3346	2904	2787	73,900	73,950	3496	3496	3039	2967
67,950	68,000	3199	3199	2771	2519	70,950	71,000	3349	3349	2906	2789	73,950	74,000	3499	3499	3041	2969
\$68,000						\$71,000						\$74,000					
68,000	68,050	3201	3201	2773	2566	71,000	71,050	3351	3351	2908	2836	74,000	74,050	3501	3501	3077	2971
68,050	68,100	3204	3204	2775	2568	71,050	71,100	3354	3354	2910	2838	74,050	74,100	3504	3504	3079	2973
68,100	68,150	3206	3206	2778	2571	71,100	71,150	3356	3356	2913	2841	74,100	74,150	3506	3506	3081	2976
68,150	68,200	3209	3209	2780	2573	71,150	71,200	3359	3359	2915	2843	74,150	74,200	3509	3509	3084	2978
68,200	68,250	3211	3211	2782	2575	71,200	71,250	3361	3361	2917	2845	74,200	74,250	3511	3511	3086	2980
68,250	68,300	3214	3214	2784	2577	71,250	71,300	3364	3364	2919	2847	74,250	74,300	3514	3514	3088	2982
68,300	68,350	3216	3216	2787	2580	71,300	71,350	3366	3366	2922	2850	74,300	74,350	3516	3516	3091	2985
68,350	68,400	3219	3219	2789	2582	71,350	71,400	3369	3369	2924	2852	74,350	74,400	3519	3519	3093	2987
68,400	68,450	3221	3221	2791	2584	71,400	71,450	3371	3371	2926	2854	74,400	74,450	3521	3521	3095	2989
68,450	68,500	3224	3224	2793	2586	71,450	71,500	3374	3374	2928	2856	74,450	74,500	3524	3524	3097	2991
68,500	68,550	3226	3226	2796	2589	71,500	71,550	3376	3376	2931	2859	74,500	74,550	3526	3526	3134	2994
68,550	68,600	3229	3229	2798	2591	71,550	71,600	3379	3379	2933	2861	74,550	74,600	3529	3529	3136	2996
68,600	68,650	3231	3231	2800	2593	71,600	71,650	3381	3381	2935	2863	74,600	74,650	3531	3531	3138	2998
68,650	68,700	3234	3234	2802	2595	71,650	71,700	3384	3384	2937	2865	74,650	74,700	3534	3534	3141	3000
68,700	68,750	3236	3236	2805	2598	71,700	71,750	3386	3386	2940	2868	74,700	74,750	3536	3536	3143	3003
68,750	68,800	3239	3239	2807	2600	71,750	71,800	3389	3389	2942	2870	74,750	74,800	3539	3539	3145	3005
68,800	68,850	3241	3241	2809	2602	71,800	71,850	3391	3391	2944	2872	74,800	74,850	3541	3541	3148	3007
68,850	68,900	3244	3244	2811	2604	71,850	71,900	3394	3394	2946	2874	74,850	74,900	3544	3544	3150	3009
68,900	68,950	3246	3246	2814	2607	71,900	71,950	3396	3396	2949	2877	74,900	74,950	3546	3546	3152	3012
68,950	69,000	3249	3249	2816	2609	71,950	72,000	3399	3399	2951	2879	74,950	75,000	3549	3549	3154	3014

* This column must also be used by a qualifying widow(er)

Continued on the next page

**2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$75,000						\$78,000						\$81,000					
75,000	75,050	3551	3551	3191	3016	78,000	78,050	3701	3701	3545	3151	81,000	81,050	3851	3851	3731	3286
75,050	75,100	3554	3554	3193	3018	78,050	78,100	3704	3704	3548	3153	81,050	81,100	3854	3854	3734	3288
75,100	75,150	3556	3556	3196	3021	78,100	78,150	3706	3706	3550	3156	81,100	81,150	3856	3856	3736	3291
75,150	75,200	3559	3559	3198	3023	78,150	78,200	3709	3709	3553	3158	81,150	81,200	3859	3859	3739	3293
75,200	75,250	3561	3561	3200	3025	78,200	78,250	3711	3711	3555	3160	81,200	81,250	3861	3861	3741	3295
75,250	75,300	3564	3564	3203	3027	78,250	78,300	3714	3714	3558	3162	81,250	81,300	3864	3864	3744	3297
75,300	75,350	3566	3566	3205	3030	78,300	78,350	3716	3716	3560	3165	81,300	81,350	3866	3866	3746	3300
75,350	75,400	3569	3569	3207	3032	78,350	78,400	3719	3719	3563	3167	81,350	81,400	3869	3869	3749	3302
75,400	75,450	3571	3571	3210	3034	78,400	78,450	3721	3721	3565	3169	81,400	81,450	3871	3871	3751	3304
75,450	75,500	3574	3574	3212	3036	78,450	78,500	3724	3724	3568	3171	81,450	81,500	3874	3874	3754	3306
75,500	75,550	3576	3576	3249	3039	78,500	78,550	3726	3726	3606	3174	81,500	81,550	3876	3876	3756	3309
75,550	75,600	3579	3579	3251	3041	78,550	78,600	3729	3729	3609	3176	81,550	81,600	3879	3879	3759	3311
75,600	75,650	3581	3581	3254	3043	78,600	78,650	3731	3731	3611	3178	81,600	81,650	3881	3881	3761	3313
75,650	75,700	3584	3584	3256	3045	78,650	78,700	3734	3734	3614	3180	81,650	81,700	3884	3884	3764	3315
75,700	75,750	3586	3586	3258	3048	78,700	78,750	3736	3736	3616	3183	81,700	81,750	3886	3886	3766	3318
75,750	75,800	3589	3589	3261	3050	78,750	78,800	3739	3739	3619	3185	81,750	81,800	3889	3889	3769	3320
75,800	75,850	3591	3591	3263	3052	78,800	78,850	3741	3741	3621	3187	81,800	81,850	3891	3891	3771	3322
75,850	75,900	3594	3594	3265	3054	78,850	78,900	3744	3744	3624	3189	81,850	81,900	3894	3894	3774	3324
75,900	75,950	3596	3596	3268	3057	78,900	78,950	3746	3746	3626	3192	81,900	81,950	3896	3896	3776	3327
75,950	76,000	3599	3599	3270	3059	78,950	79,000	3749	3749	3629	3194	81,950	82,000	3899	3899	3779	3329
\$76,000						\$79,000						\$82,000					
76,000	76,050	3601	3601	3307	3061	79,000	79,050	3751	3751	3631	3196	82,000	82,050	3901	3901	3781	3331
76,050	76,100	3604	3604	3310	3063	79,050	79,100	3754	3754	3634	3198	82,050	82,100	3904	3904	3784	3333
76,100	76,150	3606	3606	3312	3066	79,100	79,150	3756	3756	3636	3201	82,100	82,150	3906	3906	3786	3336
76,150	76,200	3609	3609	3314	3068	79,150	79,200	3759	3759	3639	3203	82,150	82,200	3909	3909	3789	3338
76,200	76,250	3611	3611	3317	3070	79,200	79,250	3761	3761	3641	3205	82,200	82,250	3911	3911	3791	3340
76,250	76,300	3614	3614	3319	3072	79,250	79,300	3764	3764	3644	3207	82,250	82,300	3914	3914	3794	3342
76,300	76,350	3616	3616	3321	3075	79,300	79,350	3766	3766	3646	3210	82,300	82,350	3916	3916	3796	3345
76,350	76,400	3619	3619	3324	3077	79,350	79,400	3769	3769	3649	3212	82,350	82,400	3919	3919	3799	3347
76,400	76,450	3621	3621	3326	3079	79,400	79,450	3771	3771	3651	3214	82,400	82,450	3921	3921	3801	3349
76,450	76,500	3624	3624	3329	3081	79,450	79,500	3774	3774	3654	3216	82,450	82,500	3924	3924	3804	3351
76,500	76,550	3626	3626	3366	3084	79,500	79,550	3776	3776	3656	3219	82,500	82,550	3926	3926	3806	3354
76,550	76,600	3629	3629	3368	3086	79,550	79,600	3779	3779	3659	3221	82,550	82,600	3929	3929	3809	3356
76,600	76,650	3631	3631	3371	3088	79,600	79,650	3781	3781	3661	3223	82,600	82,650	3931	3931	3811	3358
76,650	76,700	3634	3634	3373	3090	79,650	79,700	3784	3784	3664	3225	82,650	82,700	3934	3934	3814	3360
76,700	76,750	3636	3636	3376	3093	79,700	79,750	3786	3786	3666	3228	82,700	82,750	3936	3936	3816	3363
76,750	76,800	3639	3639	3378	3095	79,750	79,800	3789	3789	3669	3230	82,750	82,800	3939	3939	3819	3365
76,800	76,850	3641	3641	3380	3097	79,800	79,850	3791	3791	3671	3232	82,800	82,850	3941	3941	3821	3367
76,850	76,900	3644	3644	3383	3099	79,850	79,900	3794	3794	3674	3234	82,850	82,900	3944	3944	3824	3369
76,900	76,950	3646	3646	3385	3102	79,900	79,950	3796	3796	3676	3237	82,900	82,950	3946	3946	3826	3372
76,950	77,000	3649	3649	3388	3104	79,950	80,000	3799	3799	3679	3239	82,950	83,000	3949	3949	3829	3374
\$77,000						\$80,000						\$83,000					
77,000	77,050	3651	3651	3425	3106	80,000	80,050	3801	3801	3681	3241	83,000	83,050	3951	3951	3831	3376
77,050	77,100	3654	3654	3428	3108	80,050	80,100	3804	3804	3684	3243	83,050	83,100	3954	3954	3834	3378
77,100	77,150	3656	3656	3430	3111	80,100	80,150	3806	3806	3686	3246	83,100	83,150	3956	3956	3836	3381
77,150	77,200	3659	3659	3433	3113	80,150	80,200	3809	3809	3689	3248	83,150	83,200	3959	3959	3839	3383
77,200	77,250	3661	3661	3435	3115	80,200	80,250	3811	3811	3691	3250	83,200	83,250	3961	3961	3841	3385
77,250	77,300	3664	3664	3437	3117	80,250	80,300	3814	3814	3694	3252	83,250	83,300	3964	3964	3844	3387
77,300	77,350	3666	3666	3440	3120	80,300	80,350	3816	3816	3696	3255	83,300	83,350	3966	3966	3846	3390
77,350	77,400	3669	3669	3442	3122	80,350	80,400	3819	3819	3699	3257	83,350	83,400	3969	3969	3849	3392
77,400	77,450	3671	3671	3445	3124	80,400	80,450	3821	3821	3701	3259	83,400	83,450	3971	3971	3851	3394
77,450	77,500	3674	3674	3447	3126	80,450	80,500	3824	3824	3704	3261	83,450	83,500	3974	3974	3854	3396
77,500	77,550	3676	3676	3485	3129	80,500	80,550	3826	3826	3706	3264	83,500	83,550	3976	3976	3856	3399
77,550	77,600	3679	3679	3488	3131	80,550	80,600	3829	3829	3709	3266	83,550	83,600	3979	3979	3859	3401
77,600	77,650	3681	3681	3490	3133	80,600	80,650	3831	3831	3711	3268	83,600	83,650	3981	3981	3861	3403
77,650	77,700	3684	3684	3492	3135	80,650	80,700	3834	3834	3714	3270	83,650	83,700	3984	3984	3864	3405
77,700	77,750	3686	3686	3495	3138	80,700	80,750	3836	3836	3716	3273	83,700	83,750	3986	3986	3866	3408
77,750	77,800	3689	3689	3497	3140	80,750	80,800	3839	3839	3719	3275	83,750	83,800	3989	3989	3869	3410
77,800	77,850	3691	3691	3500	3142	80,800	80,850	3841	3841	3721	3277	83,800	83,850	3991	3991	3871	3412
77,850	77,900	3694	3694	3502	3144	80,850	80,900	3844	3844	3724	3279	83,850	83,900	3994	3994	3874	3414
77,900	77,950	3696	3696	3505	3147	80,900	80,950	3846	3846	3726	3282	83,900	83,950	3996	3996	3876	3417
77,950	78,000	3699	3699	3507	3149	80,950	81,000	3849	3849	3729	3284	83,950	84,000	3999	3999	3879	3419

* This column must also be used by a qualifying widow(er)

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2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$84,000					\$87,000					\$90,000							
84,000	84,050	4001	4001	3881	3421	87,000	87,050	4151	4151	4031	3556	90,000	90,050	4301	4301	4181	3691
84,050	84,100	4004	4004	3884	3423	87,050	87,100	4154	4154	4034	3558	90,050	90,100	4304	4304	4184	3693
84,100	84,150	4006	4006	3886	3426	87,100	87,150	4156	4156	4036	3561	90,100	90,150	4306	4306	4186	3696
84,150	84,200	4009	4009	3889	3428	87,150	87,200	4159	4159	4039	3563	90,150	90,200	4309	4309	4189	3698
84,200	84,250	4011	4011	3891	3430	87,200	87,250	4161	4161	4041	3565	90,200	90,250	4311	4311	4191	3700
84,250	84,300	4014	4014	3894	3432	87,250	87,300	4164	4164	4044	3567	90,250	90,300	4314	4314	4194	3702
84,300	84,350	4016	4016	3896	3435	87,300	87,350	4166	4166	4046	3570	90,300	90,350	4316	4316	4196	3705
84,350	84,400	4019	4019	3899	3437	87,350	87,400	4169	4169	4049	3572	90,350	90,400	4319	4319	4199	3707
84,400	84,450	4021	4021	3901	3439	87,400	87,450	4171	4171	4051	3574	90,400	90,450	4321	4321	4201	3709
84,450	84,500	4024	4024	3904	3441	87,450	87,500	4174	4174	4054	3576	90,450	90,500	4324	4324	4204	3711
84,500	84,550	4026	4026	3906	3444	87,500	87,550	4176	4176	4056	3579	90,500	90,550	4326	4326	4206	3714
84,550	84,600	4029	4029	3909	3446	87,550	87,600	4179	4179	4059	3581	90,550	90,600	4329	4329	4209	3716
84,600	84,650	4031	4031	3911	3448	87,600	87,650	4181	4181	4061	3583	90,600	90,650	4331	4331	4211	3718
84,650	84,700	4034	4034	3914	3450	87,650	87,700	4184	4184	4064	3585	90,650	90,700	4334	4334	4214	3720
84,700	84,750	4036	4036	3916	3453	87,700	87,750	4186	4186	4066	3588	90,700	90,750	4336	4336	4216	3723
84,750	84,800	4039	4039	3919	3455	87,750	87,800	4189	4189	4069	3590	90,750	90,800	4339	4339	4219	3725
84,800	84,850	4041	4041	3921	3457	87,800	87,850	4191	4191	4071	3592	90,800	90,850	4341	4341	4221	3727
84,850	84,900	4044	4044	3924	3459	87,850	87,900	4194	4194	4074	3594	90,850	90,900	4344	4344	4224	3729
84,900	84,950	4046	4046	3926	3462	87,900	87,950	4196	4196	4076	3597	90,900	90,950	4346	4346	4226	3732
84,950	85,000	4049	4049	3929	3464	87,950	88,000	4199	4199	4079	3599	90,950	91,000	4349	4349	4229	3734
\$85,000					\$88,000					\$91,000							
85,000	85,050	4051	4051	3931	3466	88,000	88,050	4201	4201	4081	3601	91,000	91,050	4351	4351	4231	3736
85,050	85,100	4054	4054	3934	3468	88,050	88,100	4204	4204	4084	3603	91,050	91,100	4354	4354	4234	3738
85,100	85,150	4056	4056	3936	3471	88,100	88,150	4206	4206	4086	3606	91,100	91,150	4356	4356	4236	3741
85,150	85,200	4059	4059	3939	3473	88,150	88,200	4209	4209	4089	3608	91,150	91,200	4359	4359	4239	3743
85,200	85,250	4061	4061	3941	3475	88,200	88,250	4211	4211	4091	3610	91,200	91,250	4361	4361	4241	3745
85,250	85,300	4064	4064	3944	3477	88,250	88,300	4214	4214	4094	3612	91,250	91,300	4364	4364	4244	3747
85,300	85,350	4066	4066	3946	3480	88,300	88,350	4216	4216	4096	3615	91,300	91,350	4366	4366	4246	3750
85,350	85,400	4069	4069	3949	3482	88,350	88,400	4219	4219	4099	3617	91,350	91,400	4369	4369	4249	3752
85,400	85,450	4071	4071	3951	3484	88,400	88,450	4221	4221	4101	3619	91,400	91,450	4371	4371	4251	3754
85,450	85,500	4074	4074	3954	3486	88,450	88,500	4224	4224	4104	3621	91,450	91,500	4374	4374	4254	3756
85,500	85,550	4076	4076	3956	3489	88,500	88,550	4226	4226	4106	3624	91,500	91,550	4376	4376	4256	3759
85,550	85,600	4079	4079	3959	3491	88,550	88,600	4229	4229	4109	3626	91,550	91,600	4379	4379	4259	3761
85,600	85,650	4081	4081	3961	3493	88,600	88,650	4231	4231	4111	3628	91,600	91,650	4381	4381	4261	3763
85,650	85,700	4084	4084	3964	3495	88,650	88,700	4234	4234	4114	3630	91,650	91,700	4384	4384	4264	3765
85,700	85,750	4086	4086	3966	3498	88,700	88,750	4236	4236	4116	3633	91,700	91,750	4386	4386	4266	3768
85,750	85,800	4089	4089	3969	3500	88,750	88,800	4239	4239	4119	3635	91,750	91,800	4389	4389	4269	3770
85,800	85,850	4091	4091	3971	3502	88,800	88,850	4241	4241	4121	3637	91,800	91,850	4391	4391	4271	3772
85,850	85,900	4094	4094	3974	3504	88,850	88,900	4244	4244	4124	3639	91,850	91,900	4394	4394	4274	3774
85,900	85,950	4096	4096	3976	3507	88,900	88,950	4246	4246	4126	3642	91,900	91,950	4396	4396	4276	3777
85,950	86,000	4099	4099	3979	3509	88,950	89,000	4249	4249	4129	3644	91,950	92,000	4399	4399	4279	3779
\$86,000					\$89,000					\$92,000							
86,000	86,050	4101	4101	3981	3511	89,000	89,050	4251	4251	4131	3646	92,000	92,050	4401	4401	4281	3781
86,050	86,100	4104	4104	3984	3513	89,050	89,100	4254	4254	4134	3648	92,050	92,100	4404	4404	4284	3783
86,100	86,150	4106	4106	3986	3516	89,100	89,150	4256	4256	4136	3651	92,100	92,150	4406	4406	4286	3786
86,150	86,200	4109	4109	3989	3518	89,150	89,200	4259	4259	4139	3653	92,150	92,200	4409	4409	4289	3788
86,200	86,250	4111	4111	3991	3520	89,200	89,250	4261	4261	4141	3655	92,200	92,250	4411	4411	4291	3790
86,250	86,300	4114	4114	3994	3522	89,250	89,300	4264	4264	4144	3657	92,250	92,300	4414	4414	4294	3792
86,300	86,350	4116	4116	3996	3525	89,300	89,350	4266	4266	4146	3660	92,300	92,350	4416	4416	4296	3795
86,350	86,400	4119	4119	3999	3527	89,350	89,400	4269	4269	4149	3662	92,350	92,400	4419	4419	4299	3797
86,400	86,450	4121	4121	4001	3529	89,400	89,450	4271	4271	4151	3664	92,400	92,450	4421	4421	4301	3799
86,450	86,500	4124	4124	4004	3531	89,450	89,500	4274	4274	4154	3666	92,450	92,500	4424	4424	4304	3801
86,500	86,550	4126	4126	4006	3534	89,500	89,550	4276	4276	4156	3669	92,500	92,550	4426	4426	4306	3804
86,550	86,600	4129	4129	4009	3536	89,550	89,600	4279	4279	4159	3671	92,550	92,600	4429	4429	4309	3806
86,600	86,650	4131	4131	4011	3538	89,600	89,650	4281	4281	4161	3673	92,600	92,650	4431	4431	4311	3808
86,650	86,700	4134	4134	4014	3540	89,650	89,700	4284	4284	4164	3675	92,650	92,700	4434	4434	4314	3810
86,700	86,750	4136	4136	4016	3543	89,700	89,750	4286	4286	4166	3678	92,700	92,750	4436	4436	4316	3813
86,750	86,800	4139	4139	4019	3545	89,750	89,800	4289	4289	4169	3680	92,750	92,800	4439	4439	4319	3815
86,800	86,850	4141	4141	4021	3547	89,800	89,850	4291	4291	4171	3682	92,800	92,850	4441	4441	4321	3817
86,850	86,900	4144	4144	4024	3549	89,850	89,900	4294	4294	4174	3684	92,850	92,900	4444	4444	4324	3819
86,900	86,950	4146	4146	4026	3552	89,900	89,950	4296	4296	4176	3687	92,900	92,950	4446	4446	4326	3822
86,950	87,000	4149	4149	4029	3554	89,950	90,000	4299	4299	4179	3689	92,950	93,000	4449	4449	4329	3824

* This column must also be used by a qualifying widow(er)

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2003 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 Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *	More Than	Less Than or Equal To	Single	Married Filing Separately	Head of Household	Married Filing Jointly *
\$93,000						\$96,000						\$99,000					
93,000	93,050	4451	4451	4331	3826	96,000	96,050	4601	4601	4481	4005	99,000	99,050	4751	4751	4631	4415
93,050	93,100	4454	4454	4334	3828	96,050	96,100	4604	4604	4484	4007	99,050	99,100	4754	4754	4634	4417
93,100	93,150	4456	4456	4336	3831	96,100	96,150	4606	4606	4486	4010	99,100	99,150	4756	4756	4636	4420
93,150	93,200	4459	4459	4339	3833	96,150	96,200	4609	4609	4489	4012	99,150	99,200	4759	4759	4639	4422
93,200	93,250	4461	4461	4341	3835	96,200	96,250	4611	4611	4491	4014	99,200	99,250	4761	4761	4641	4424
93,250	93,300	4464	4464	4344	3837	96,250	96,300	4614	4614	4494	4017	99,250	99,300	4764	4764	4644	4427
93,300	93,350	4466	4466	4346	3840	96,300	96,350	4616	4616	4496	4019	99,300	99,350	4766	4766	4646	4429
93,350	93,400	4469	4469	4349	3842	96,350	96,400	4619	4619	4499	4021	99,350	99,400	4769	4769	4649	4432
93,400	93,450	4471	4471	4351	3844	96,400	96,450	4621	4621	4501	4023	99,400	99,450	4771	4771	4651	4434
93,450	93,500	4474	4474	4354	3846	96,450	96,500	4624	4624	4504	4026	99,450	99,500	4774	4774	4654	4437
93,500	93,550	4476	4476	4356	3849	96,500	96,550	4626	4626	4506	4028	99,500	99,550	4776	4776	4656	4439
93,550	93,600	4479	4479	4359	3851	96,550	96,600	4629	4629	4509	4031	99,550	99,600	4779	4779	4659	4441
93,600	93,650	4481	4481	4361	3853	96,600	96,650	4631	4631	4511	4033	99,600	99,650	4781	4781	4661	4443
93,650	93,700	4484	4484	4364	3855	96,650	96,700	4634	4634	4514	4036	99,650	99,700	4784	4784	4664	4445
93,700	93,750	4486	4486	4366	3857	96,700	96,750	4636	4636	4516	4038	99,700	99,750	4786	4786	4666	4447
93,750	93,800	4489	4489	4369	3860	96,750	96,800	4639	4639	4519	4041	99,750	99,800	4789	4789	4669	4449
93,800	93,850	4491	4491	4371	3862	96,800	96,850	4641	4641	4521	4043	99,800	99,850	4791	4791	4671	4451
93,850	93,900	4494	4494	4374	3864	96,850	96,900	4644	4644	4524	4046	99,850	99,900	4794	4794	4674	4453
93,900	93,950	4496	4496	4376	3866	96,900	96,950	4646	4646	4526	4048	99,900	99,950	4796	4796	4676	4455
93,950	94,000	4499	4499	4379	3869	96,950	97,000	4649	4649	4529	4051	99,950	100,000	4799	4799	4679	4457
\$94,000						\$97,000						\$100,000					
94,000	94,050	4501	4501	4381	3871	97,000	97,050	4651	4651	4531	4140	100,000	100,050	4801	4801	4681	4555
94,050	94,100	4504	4504	4384	3873	97,050	97,100	4654	4654	4534	4142	100,050	100,100	4804	4804	4684	4557
94,100	94,150	4506	4506	4386	3876	97,100	97,150	4656	4656	4536	4144	100,100	100,150	4806	4806	4686	4559
94,150	94,200	4509	4509	4389	3878	97,150	97,200	4659	4659	4539	4147	100,150	100,200	4809	4809	4689	4561
94,200	94,250	4511	4511	4391	3880	97,200	97,250	4661	4661	4541	4149	100,200	100,250	4811	4811	4691	4563
94,250	94,300	4514	4514	4394	3882	97,250	97,300	4664	4664	4544	4151	100,250	100,300	4814	4814	4694	4565
94,300	94,350	4516	4516	4396	3885	97,300	97,350	4666	4666	4546	4153	100,300	100,350	4816	4816	4696	4567
94,350	94,400	4519	4519	4399	3887	97,350	97,400	4669	4669	4549	4156	100,350	100,400	4819	4819	4699	4569
94,400	94,450	4521	4521	4401	3889	97,400	97,450	4671	4671	4551	4158	100,400	100,450	4821	4821	4701	4571
94,450	94,500	4524	4524	4404	3891	97,450	97,500	4674	4674	4554	4161	100,450	100,500	4824	4824	4704	4573
94,500	94,550	4526	4526	4406	3894	97,500	97,550	4676	4676	4556	4163	100,500	100,550	4826	4826	4706	4575
94,550	94,600	4529	4529	4409	3896	97,550	97,600	4679	4679	4559	4165	100,550	100,600	4829	4829	4709	4577
94,600	94,650	4531	4531	4411	3898	97,600	97,650	4681	4681	4561	4167	100,600	100,650	4831	4831	4711	4579
94,650	94,700	4534	4534	4414	3900	97,650	97,700	4684	4684	4564	4169	100,650	100,700	4834	4834	4714	4581
94,700	94,750	4536	4536	4416	3903	97,700	97,750	4686	4686	4566	4171	100,700	100,750	4836	4836	4716	4583
94,750	94,800	4539	4539	4419	3905	97,750	97,800	4689	4689	4569	4173	100,750	100,800	4839	4839	4719	4585
94,800	94,850	4541	4541	4421	3907	97,800	97,850	4691	4691	4571	4175	100,800	100,850	4841	4841	4721	4587
94,850	94,900	4544	4544	4424	3909	97,850	97,900	4694	4694	4574	4177	100,850	100,900	4844	4844	4724	4589
94,900	94,950	4546	4546	4426	3912	97,900	97,950	4696	4696	4576	4179	100,900	100,950	4846	4846	4726	4591
94,950	95,000	4549	4549	4429	3914	97,950	98,000	4699	4699	4579	4181	100,950	101,000	4849	4849	4729	4593
\$95,000						\$98,000						\$101,000					
95,000	95,050	4551	4551	4431	3916	98,000	98,050	4701	4701	4581	4276	101,000	101,050	4851	4851	4731	4651
95,050	95,100	4554	4554	4434	3918	98,050	98,100	4704	4704	4584	4279	101,050	101,100	4854	4854	4734	4653
95,100	95,150	4556	4556	4436	3921	98,100	98,150	4706	4706	4586	4281	101,100	101,150	4856	4856	4736	4655
95,150	95,200	4559	4559	4439	3923	98,150	98,200	4709	4709	4589	4283	101,150	101,200	4859	4859	4739	4657
95,200	95,250	4561	4561	4441	3925	98,200	98,250	4711	4711	4591	4285	101,200	101,250	4861	4861	4741	4659
95,250	95,300	4564	4564	4444	3927	98,250	98,300	4714	4714	4594	4287	101,250	101,300	4864	4864	4744	4661
95,300	95,350	4566	4566	4446	3930	98,300	98,350	4716	4716	4596	4289	101,300	101,350	4866	4866	4746	4663
95,350	95,400	4569	4569	4449	3932	98,350	98,400	4719	4719	4599	4291	101,350	101,400	4869	4869	4749	4665
95,400	95,450	4571	4571	4451	3934	98,400	98,450	4721	4721	4601	4293	101,400	101,450	4871	4871	4751	4667
95,450	95,500	4574	4574	4454	3936	98,450	98,500	4724	4724	4604	4295	101,450	101,500	4874	4874	4754	4669
95,500	95,550	4576	4576	4456	3939	98,500	98,550	4726	4726	4606	4297	101,500	101,550	4876	4876	4756	4671
95,550	95,600	4579	4579	4459	3941	98,550	98,600	4729	4729	4609	4299	101,550	101,600	4879	4879	4759	4673
95,600	95,650	4581	4581	4461	3943	98,600	98,650	4731	4731	4611	4301	101,600	101,650	4881	4881	4761	4675
95,650	95,700	4584	4584	4464	3945	98,650	98,700	4734	4734	4614	4303	101,650	101,700	4884	4884	4764	4677
95,700	95,750	4586	4586	4466	3948	98,700	98,750	4736	4736	4616	4305	101,700	101,750	4886	4886	4766	4679
95,750	95,800	4589	4589	4469	3950	98,750	98,800	4739	4739	4619	4307	101,750	101,800	4889	4889	4769	4681
95,800	95,850	4591	4591	4471	3952	98,800	98,850	4741	4741	4621	4309	101,800	101,850	4891	4891	4771	4683
95,850	95,900	4594	4594	4474	3954	98,850	98,900	4744	4744	4624	4311	101,850	101,900	4894	4894	4774	4685
95,900	95,950	4596	4596	4476	3957	98,900	98,950	4746	4746	4626	4313	101,900	101,950	4896	4896	4776	4687
95,950	96,000	4599	4599	4479	3959	98,950	99,000	4749	4749	4629	4315	101,950	102,000	4899	4899	4779	4689


* This column must also be used by a qualifying widow(er)

\$102,000 + USE TAX CALCULATION SCHEDULE

TAX CALCULATION SCHEDULE

1. Enter CONNECTICUT AGI (Form CT-1040NR/PY, Line 7) *	1		00
2. Enter Personal Exemption (From Table A, Exemptions)	2		00
3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.")	3		00
4. Connecticut Income Tax (See Table B, Connecticut Income Tax)	4		00
5. Enter Decimal Amount (From Table C, Personal Tax Credits). If zero, enter "0."	5	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6		00
7. INCOME TAX (Subtract Line 6 from Line 4). Enter this amount on Form CT-1040NR/PY, Line 8.	7		00

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



Need help completing this schedule?

Visit the DRS Web site at www.ct.gov/DRS

and have your income tax instantly calculated for you.

Taxpayer's Worksheet

TABLE A - EXEMPTIONS FOR 2003 TAXABLE YEAR

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

Single			Married Filing Jointly/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	\$25,000	\$12,500	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,000	\$26,000	\$11,500	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,000	\$27,000	\$10,500	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,000	\$28,000	\$ 9,500	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,000	\$29,000	\$ 8,500	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,000	\$30,000	\$ 7,500	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,000	\$31,000	\$ 6,500	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,000	\$32,000	\$ 5,500	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,000	\$33,000	\$ 4,500	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,000	\$34,000	\$ 3,500	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,000	\$35,000	\$ 2,500	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,000	\$36,000	\$ 1,500	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,000	\$37,000	\$ 500	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$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 - CONNECTICUT INCOME TAX FOR 2003 TAXABLE YEAR

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

Single/Married Filing Separately	Married Filing Jointly/Qualifying Widow(er)	Head of Household
If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.00.	If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.00.
EXAMPLE: If the amount on Line 3 is \$13,000 enter \$450.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150.00 \$150.00 + \$300.00 = \$450.00	EXAMPLE: If the amount on Line 3 is \$22,500 enter \$725.00 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125.00 \$125.00 + \$600.00 = \$725.00	EXAMPLE: If the amount on Line 3 is \$20,000 enter \$680.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200.00 \$200.00 + \$480.00 = \$680.00

TABLE C - PERSONAL TAX CREDITS FOR 2003 TAXABLE YEAR

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

Single			Married Filing Jointly/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	
\$12,500	\$15,600	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,600	\$16,100	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,100	\$16,600	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,600	\$17,100	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,100	\$17,600	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,600	\$18,100	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,100	\$18,600	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,600	\$19,100	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,100	\$20,800	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$20,800	\$21,300	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,300	\$21,800	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$21,800	\$22,300	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,300	\$26,000	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,000	\$26,500	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$26,500	\$27,000	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,000	\$27,500	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$27,500	\$28,000	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,000	\$50,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$50,000	\$50,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$50,500	\$51,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$51,000	\$51,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$51,500	\$52,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$52,000	\$52,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$52,500	\$53,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$53,000	\$53,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$53,500	\$54,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$54,000	\$54,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$54,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

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

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.ct.gov/DRS
- Call CONN-TAX:
1-800-382-9463 (in-state) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed below. Extended hours are available. Call CONN-TAX or visit our Web site for details.

- Write to:
**Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032**

FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TaxFax**
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (in-state) and select **Option 2**, or **860-297-4753** (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday, 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices, call CONN-TAX and press 3. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-336-7890

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

ELECTRONIC FILING OPTIONS



File your federal and Connecticut returns together using *e-file*. Visit:

www.irs.gov/efile



File **Form CT-1040 EXT** over the internet using WebFile. Visit:

www.ct.gov/DRS

Check this booklet for additional details!

For questions about **federal taxes**, contact the Internal Revenue Service (IRS) at: 1-800-829-1040 or visit: www.irs.gov
To order **federal tax forms**, call: 1-800-829-3676.

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.

Department of Revenue Services
State of Connecticut
25 Sigourney Street
Hartford CT 06106-5032

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