Form CT-1040TCS 2017 Tax Calculation Schedule

Calculate your tax instantly online using the Connecticut 2017 Income Tax Calculator. Visit the DRS website at www.ct.gov/DRS and select For Individuals.

Tax Calculation Schedule

Complete Lines 2, 4, 5, 6, and 8, using Tables A through E.

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

Table A - Personal Exemptions for 2017 Taxable Year

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2 and continue to Line 3. Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

	Single			ling Jointly lified Widov		Fili	ng Separa	tely	Head	hold	
Connect	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connect	Connecticut AGI	
More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption	More Than	Less Than or Equal To	Exemption
\$ 0	\$30,000	\$15,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$30,000	\$31,000	\$14,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$31,000	\$32,000	\$13,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$32,000	\$33,000	\$12,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$33,000	\$34,000	\$11,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$34,000	\$35,000	\$10,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$35,000	\$36,000	\$ 9,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$36,000	\$37,000	\$ 8,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$37,000	\$38,000	\$ 7,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$38,000	\$39,000	\$ 6,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$39,000	\$40,000	\$ 5,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$40,000	\$41,000	\$ 4,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$41,000	\$42,000	\$ 3,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$42,000	\$43,000	\$ 2,000	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
\$43,000	\$44,000	\$ 1,000	\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
\$44,000	and up	\$ 0	\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000	-			\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000 \$71,000	\$71,000 and up	\$ 1,000 \$ 0	+					
	OTOC (Davi		φ/1,000	and up	φ U						Dana 4 a

Table B - Initial Tax Calculation for 2017 Taxable Year

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

Use the filing status you expect to report on your 2017 Connecticut income tax return. This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 3% phase-out or tax recapture.

of your tax liability. It does not include pers		s, the 3% phase-out or tax recapture.					
Single or Married Filing Separat	ely						
If the amount on line 3 of the Tax Calo	culation Sche	dule is:					
Less than or equal to:	\$ 10,0	0003.00%					
•	000\$300 plus 5.0% of the excess over \$10,000						
-	000\$2,300 plus 5.5% of the excess over \$50,000						
-	000\$5,050 plus 6.0% of the excess over \$100,000						
More than \$200,000, but less than or equal to	000\$11,050 plus 6.5% of the excess over \$200,000						
More than \$250,000, but less than or equal to	000\$14,300 plus 6.9% of the excess over \$250,000						
More than \$500,000		\$31,550 plus 6.99% of the excess over \$500,000					
Single or	Married Filin	g Separately Examples:					
Line 3 is \$13,000, Line 4 is \$450)	Line 3 is \$525,000, Line 4 is \$33,298					
\$13,000 - \$10,000 =	\$3,000	\$525,000 - \$500,000 = \$25,000					
\$3,000 X .05 =	\$150	\$25,000 x .0699 = \$1,748					
\$300 + \$150 =	\$450	\$31,550 + \$1,748 = \$33,298					
Married Filing Jointly/Qualifying	Widow(er)						
If the amount on line 3 of the Tax Calo	culation Sche	dule is:					
Less than or equal to:	\$ 20,0	0003.00%					
More than \$20,000, but less than or equal to	\$100,	000\$600 plus 5.0% of the excess over \$20,000					
More than \$100,000, but less than or equal to	\$200,	000\$4,600 plus 5.5% of the excess over \$100,000					
More than \$200,000, but less than or equal to	\$400,	000\$10,100 plus 6.0% of the excess over \$200,000					
More than \$400,000, but less than or equal to	\$500,	000\$22,100 plus 6.5% of the excess over \$400,000					
		0,000\$28,600 plus 6.9% of the excess over \$500,000					
More than \$1,000,000		\$63,100 plus 6.99% of the excess over \$1,000,000					
Married Filing	g Jointly/Qua	lifying Widow(er) Examples:					
Line 3 is \$22,500, Line 4 is \$725	5	Line 3 is \$1,100,000, Line 4 is \$70,090					
\$22,500 - \$20,000 =	\$2,500	\$1,100,000 - \$1,000,000 = \$100,000					
\$2,500 x .05 =	\$125	\$100,000 x .0699 = \$6,990					
\$600 + \$125 =	\$725	\$63,100 + \$6,990 = \$70,090					
Head of Household							
If the amount on line 3 of the Tax Calo	culation Sche	dule is:					
Less than or equal to:							
		000\$480 plus 5.0% of the excess over \$16,000					
		000\$3,680 plus 5.5% of the excess over \$80,000					
•		000\$8,080 plus 6.0% of the excess over \$160,000					
	More than \$320,000, but less than or equal to \$400,000						
		000\$22,880 plus 6.9% of the excess over \$400,000					
		\$50,480 plus 6.99% of the excess over \$800,000					
		ehold Examples:					
Line 3 is \$20,000, Line 4 is \$680		Line 3 is \$825,000, Line 4 is \$52,228					
\$20,000 - \$16,000 =	\$4,000	\$825,000 - \$800,000 = \$25,000					
\$4,000 x .05 =	\$200	\$25,000 x .0699 = \$1,748					
\$480 + \$200 =	\$680	\$50,480 + \$1,748 = \$52,228					

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

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5 and continue to Line 6. Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

	Single		I	ling Jointly lified Widov		Fili	ng Separat	tely	Head	hold	
Connec	ticut AGI		Connect	ticut AGI		Connect	ticut AGI		Connecticut AGI		
More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out	More Than	Less Than or Equal To	3% Phase-Out
\$ 0	\$ 56,500	\$ 0	\$ 0	\$100,500	\$ 0	\$ 0	\$50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$100,500	\$105,500	\$ 40	\$50,250	\$52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$105,500	\$110,500	\$ 80	\$52,750	\$55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$110,500	\$115,500	\$120	\$55,250	\$57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$115,500	\$120,500	\$160	\$57,750	\$60,250	\$ 80	\$ 90,500	\$ 94,500	\$128
\$ 76,500	\$ 81,500	\$100	\$120,500	\$125,500	\$200	\$60,250	\$62,750	\$100	\$ 94,500	\$ 98,500	\$160
\$ 81,500	\$ 86,500	\$120	\$125,500	\$130,500	\$240	\$62,750	\$65,250	\$120	\$ 98,500	\$102,500	\$192
\$ 86,500	\$ 91,500	\$140	\$130,500	\$135,500	\$280	\$65,250	\$67,750	\$140	\$102,500	\$106,500	\$224
\$ 91,500	\$ 96,500	\$160	\$135,500	\$140,500	\$320	\$67,750	\$70,250	\$160	\$106,500	\$110,500	\$256
\$ 96,500	\$101,500	\$180	\$140,500	\$145,500	\$360	\$70,250	\$72,750	\$180	\$110,500	\$114,500	\$288
\$101,500	and up	\$200	\$145,500	and up	\$400	\$72,750	and up	\$200	\$114,500	and up	\$320

Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6 and continue to Line 7. Use the filing status you expect to report on your 2017 Connecticut income tax return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or	Married Filing	Separately		ried Filing Jointl ualified Widow(e		Head of Household			
Connec	Connecticut AGI		Connec	ticut AGI		Connect	ticut AGI		
More Than	Less Than	Recapture	More Than	Less Than	Recapture	More Than	Less Than	Recapture	
	or Equal To	Amount		or Equal To	Amount		or Equal To	Amount	
\$ 0	\$200,000	\$ 0	\$ 0	\$400,000	\$ 0	\$ 0	\$320,000	\$ (
\$200,000	\$205,000	\$ 90	\$400,000	\$410,000	\$ 180	\$320,000	\$328,000	\$ 140	
\$205,000	\$210,000	\$ 180	\$410,000	\$420,000	\$ 360	\$328,000	\$336,000	\$ 28	
\$210,000	\$215,000	\$ 270	\$420,000	\$430,000	\$ 540	\$336,000	\$344,000	\$ 42	
\$215,000	\$220,000	\$ 360	\$430,000	\$440,000	\$ 720	\$344,000	\$352,000	\$ 56	
\$220,000	\$225,000	\$ 450	\$440,000	\$450,000	\$ 900	\$352,000	\$360,000	\$ 70	
\$225,000	\$230,000	\$ 540	\$450,000	\$460,000	\$1,080	\$360,000	\$368,000	\$ 84	
\$230,000	\$235,000	\$ 630	\$460,000	\$470,000	\$1,260	\$368,000	\$376,000	\$ 98	
\$235,000	\$240,000	\$ 720	\$470,000	\$480,000	\$1,440	\$376,000	\$384,000	\$1,12	
\$240,000	\$245,000	\$ 810	\$480,000	\$490,000	\$1,620	\$384,000	\$392,000	\$1,26	
\$245,000	\$250,000	\$ 900	\$490,000	\$500,000	\$1,800	\$392,000	\$400,000	\$1,40	
\$250,000	\$255,000	\$ 990	\$500,000	\$510,000	\$1,980	\$400,000	\$408,000	\$1,54	
\$255,000	\$260,000	\$1,080	\$510,000	\$520,000	\$2,160	\$408,000	\$416,000	\$1,68	
\$260,000	\$265,000	\$1,170	\$520,000	\$530,000	\$2,340	\$416,000	\$424,000	\$1,82	
\$265,000	\$270,000	\$1,260	\$530,000	\$540,000	\$2,520	\$424,000	\$432,000	\$1,96	
\$270,000	\$275,000	\$1,350	\$540,000	\$550,000	\$2,700	\$432,000	\$440,000	\$2,10	
\$275,000	\$280,000	\$1,440	\$550,000	\$560,000	\$2,880	\$440,000	\$448,000	\$2,24	
\$280,000	\$285,000	\$1,530	\$560,000	\$570,000	\$3,060	\$448,000	\$456,000	\$2,38	
\$285,000	\$290,000	\$1,620	\$570,000	\$580,000	\$3,240	\$456,000	\$464,000	\$2,52	
\$290,000	\$295,000	\$1,710	\$580,000	\$590,000	\$3,420	\$464,000	\$472,000	\$2,66	
\$295,000	\$300,000	\$1,800	\$590,000	\$600,000	\$3,600	\$472,000	\$480,000	\$2,80	
\$300,000	\$305,000	\$1,890	\$600,000	\$610,000	\$3,780	\$480,000	\$488,000	\$2,94	
\$305,000	\$310,000	\$1,980	\$610,000	\$620,000	\$3,960	\$488,000	\$496,000	\$3,08	
\$310,000	\$315,000	\$2,070	\$620,000	\$630,000	\$4,140	\$496,000	\$504,000	\$3,22	
\$315,000	\$320,000	\$2,160	\$630,000	\$640,000	\$4,320	\$504,000	\$512,000	\$3,36	
\$320,000	\$325,000	\$2,250	\$640,000	\$650,000	\$4,500	\$512,000	\$520,000	\$3,50	
\$325,000	\$330,000	\$2,340	\$650,000	\$660,000	\$4,680	\$520,000	\$528,000	\$3,64	
\$330,000	\$335,000	\$2,430	\$660,000	\$670,000	\$4,860	\$528,000	\$536,000	\$3,78	
\$335,000	\$340,000	\$2,520	\$670,000	\$680,000	\$5,040	\$536,000	\$544,000	\$3,92	
\$340,000	\$345,000	\$2,610	\$680,000	\$690,000	\$5,220	\$544,000	\$552,000	\$4,06	
\$345,000	\$500,000	\$2,700	\$690,000	\$1,000,000	\$5,400	\$552,000	\$800,000	\$4,20	
\$500,000	\$505,000	\$2,750	\$1,000,000	\$1,010,000	\$5,500	\$800,000	\$808,000	\$4,28	
\$505,000	\$510,000	\$2,800	\$1,010,000	\$1,020,000	\$5,600	\$808,000	\$816,000	\$4,36	
\$510,000	\$515,000	\$2,850	\$1,020,000	\$1,030,000	\$5,700	\$816,000	\$824,000	\$4,44	
\$515,000	\$520,000	\$2,900	\$1,030,000	\$1,040,000	\$5,800	\$824,000	\$832,000	\$4,52	
\$520,000	\$525,000	\$2,950	\$1,040,000	\$1,050,000	\$5,900	\$832,000	\$840,000	\$4,60	
\$525,000	\$530,000	\$3,000	\$1,050,000	\$1,060,000	\$6,000	\$840,000	\$848,000	\$4,68	
\$530,000	\$535,000	\$3,050	\$1,060,000	\$1,070,000	\$6,100	\$848,000	\$856,000	\$4,76	
\$535,000	\$540,000	\$3,100	\$1,070,000	\$1,080,000	\$6,200	\$856,000	\$864,000	\$4,84	
\$540,000	and up	\$3,150	\$1,080,000	and up	\$6,300	\$864,000	and up	\$4,92	

Table E - Personal Tax Credits for 2017 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8 and continue to Line 9. Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

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