

TAX CALCULATION SCHEDULE

| | | | |
|---|---|---|--|
| 1. Enter CONNECTICUT AGI (Form CT-1040 , Line 5) | 1 | | |
| 2. Enter Personal Exemption (From Table A, Exemptions) | 2 | | |
| 3. Connecticut Taxable Income (Subtract Line 2 from Line 1. If less than zero, enter "0.") | 3 | | |
| 4. Connecticut Income Tax (See Table B, Connecticut Income Tax) | 4 | | |
| 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 | | |
| 7. INCOME TAX (Subtract Line 6 from Line 4). Enter this amount on Form CT-1040, Line 6. | 7 | | |



Need help completing this schedule?
Visit the DRS Web site at: www.drs.state.ct.us
and have your income tax instantly calculated for you.

Taxpayer's Worksheet

TABLE A - EXEMPTIONS FOR 2002 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 2002 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 .045 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 .045 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 .045 and add \$480.00. |
| EXAMPLE: If the amount on Line 3 is \$13,000 enter \$435.00 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .045 = \$135.00 \$135.00 + \$300.00 = \$435.00 | EXAMPLE: If the amount on Line 3 is \$22,500 enter \$712.50 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .045 = \$112.50 \$112.50 + \$600.00 = \$712.50 | EXAMPLE: If the amount on Line 3 is \$20,000 enter \$660.00 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .045 = \$180.00 \$180.00 + \$480.00 = \$660.00 |

TABLE C - PERSONAL TAX CREDITS FOR 2002 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 |