The Internet version does not include any forms.

The forms are available separately on the DRS website

2005 FORM CT-1040

Connecticut Resident Income Tax

Return and Instructions

This booklet contains:

- Form CT-1040
- Supplemental Schedule CT-1040WH
- Form CT-1040 EXT
- Form CT-1040ES
- Taxpayer
 Questionnaire
- Tax Tables
- Tax Calculation
 Schedule



Dear Taxpayer:

The Connecticut Department of Revenue Services (DRS) makes every effort to provide taxpayers with the most comprehensive information to meet their state tax filing needs. This booklet contains important information about tax changes that may affect you. Beginning this year, returns with incomplete withholding information (missing ID numbers, missing dollar amounts, etc.) will not be processed by DRS. By filing your return electronically, you can avoid this and other common mistakes made on paper returns. The variety of electronic filing options detailed in this booklet can make it easier for you to file and pay your state taxes, or receive your refund.

At DRS, our goal is to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. If you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. The back cover of this booklet lists all the ways you can access this Agency including the DRS Web site, which is available anytime to provide you with access to forms, publications, and information.

As always, we welcome your comments and ideas about how we can improve the way we do business.

Sincerely,

Pam Law Commissioner of Revenue Services Taxpayer information is available on our Web site:

www.ct.gov/DRS



Connecticut WebFile Program

File Form CT-1040 or Form CT-1040 EXT over the internet using *WebFile*. *WebFile* is free and secure.

Connecticut fed/state e-file Program

File your federal and Connecticut returns together using *e-file*!



For more information on these programs, visit: 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 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 (listed below), or follow the prerecorded instructions.

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Extended Telephone Hours for the Filing Season:

Monday, **January 30** (until 7 p.m.) Monday, **February 6** (until 7 p.m.)

Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Saturday, April 15 (from 9 a.m. to 12 p.m.)

Monday, April 17 (until 8 p.m.)

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What's New

- You are not required to send forms W-2, W-2G, or 1099 with your 2005 Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of the withholding section of your return. Failure to complete all columns will result in the disallowance of Connecticut withholding.
- Beginning with the 2005 taxable year, there is a check box to indicate if a taxpayer died during the year. The person filing a return jointly with or on behalf of the deceased taxpayer must check the box after the deceased taxpayer's Social Security Number.
- Beginning with the 2005 taxable year, there are now check boxes for filers of Form CT-1040CRC, Claim of Right Credit and Form CT-8379, Nonobligated Spouse Claim. Check the box on the first page of your Connecticut return if you are filing Form CT-1040CRC or Form CT-8379.
- You may contribute all or part of your refund to the Military Family Relief Fund by checking the box on the Connecticut return. See Contributions to Designated Charities on Page 28.
- Pay your 2005 taxes, including Connecticut estimated taxes, electronically over the Internet using DRS WebFile.
 Visit the DRS Web site at www.ct.gov/DRS and click on the WebFile logo. You can also pay prior year taxes.
- The annual increase to the personal exemption and credits used in calculating the tax for individuals whose filing status is single has been delayed by two years. The personal exemptions and credits for the 2004 taxable year remain in effect for the 2005 and 2006 taxable years. The scheduled increases will resume beginning with the 2007 taxable year.

- Effective for taxable years beginning on or after **January 1, 2006**, taxpayers who have entered into a **civil union** recognized under Connecticut law must file their Connecticut income tax return as civil union filing jointly or civil union filing separately. This option is not available for the 2005 taxable year.
- New e-filing requirement for certain preparers: Effective January 1, 2006, preparers who prepared 200 or more 2004 Connecticut income tax returns will be required to file the 2005 Connecticut income tax returns electronically using the Federal/State Electronic Filing Program (e-file).
- The Connecticut General Assembly enacted legislation that imposes severe penalties on participants of abusive tax shelters. Any individual or business entity that fails to disclose their participation in an abusive tax shelter designated by the Internal Revenue Service (IRS) as a listed transaction is subject to audit penalties of 75% of the tax deficiency that results from the tax shelter activity. To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must file a completed Form CT-8886, Connecticut Listed Transaction Disclosure Statement, with DRS. Form CT-8886 must be filed for each taxable year for which a taxpayer participates in a listed transaction.
- The annual increase to the **property tax credit limitation** thresholds for individuals whose filing status is single has been delayed two years. The property tax credit limitation amounts in effect for the 2004 taxable year remain in effect for the 2005 and 2006 taxable years. The scheduled increases will resume beginning with the 2007 taxable year.



Electronic Filing Option

Electronically-filed returns are processed immediately and are more accurate (less than 1% error rate) than paper-filed returns.

- Refunds issued in 4 days Quick, accurate, and easy to use Paperless •
- Immediate proof of filing Able to pay taxes on or before tax due date
 - Available 24 hours a day, 7 days a week! •

To WebFile or Telefile your Connecticut return you must meet all of the following conditions:

- You were a Connecticut resident for the entire year;
- You filed a 2004 Connecticut income tax return; and
- · Your filing status is the same filing status as last year.

WebFile





File over the Internet using WebFile. Visit: www.ct.gov/DRS to learn more.

Telefile





File your return using a touch-tone telephone by calling: 860-692-9787

e-file

File your federal and state returns together using *e-file*!

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!

Have your tax preparer electronically file your tax return.



Visit: www.IRS.gov/efile or check the Yellow Pages under "Tax Return Preparation" for a list of approved preparers near you.

Convenient

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:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding; and
- Your **completed** federal Form 1040EZ, 1040A, or 1040.

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

- ☐ You **must** use blue or black ink only to complete your return.
- ☐ Remember to send all pages of your return.
- □ 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, Amended Connecticut Income Tax Return For Individuals. See Amended Returns on Page 31.
- ☐ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. (See May I File My Connecticut Income Tax Return Over the Telephone Using Telefile, May I File My Connecticut Income Tax Return Over the Internet Using WebFile, or May I File Form CT-1040EZ on Page 8 and Page 9.)
- ☐ If you receive federally taxable Social Security benefits, you must file Form CT-1040.

- ☐ Remember to check the box on the first page of your Connecticut return if you are filing Form CT-1040CRC, Claim of Right Credit.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's Social Security Number (SSN).
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- ☐ Use the preprinted peel-off label. The preprinted label **does not** include your SSN(s). Therefore, you **must** enter your SSN and the SSN of your spouse (if filing a joint return) in the spaces above your name(s) on the return. 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. Do not place the label over your SSN.
- ☐ Check the correct filing status on your return.
- ☐ Round all figures to the nearest whole dollar. See *Rounding*Off to Whole Dollars on Page 14.
- ☐ Sign your return. If you and your spouse are filing jointly, both of you must sign.
- ☐ Have your paid preparer sign the return and enter the firm's Federal Employer Identification Number in the space provided.
- ☐ 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 a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2005 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut;
- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

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



Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2005 taxable year exceeds:

- \$12,000 and you will file as married filing separately
- \$12,625 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, services not exempt from federal income tax, **and** any additions to income required to be reported on **Form CT-1040**, *Schedule 1*.

Gross income includes, 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; and
- Federally taxable Social Security benefits.

The following examples explain the gross income test for a Connecticut resident:

Example 1: Your only income is from a sole proprietorship and you file federal Form 1040 reporting the following on Schedule C:

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

Because the **gross** income of \$100,000 exceeds the minimum requirement, you must file a Connecticut income tax return.

Example 2: You received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, you will not have to file a Connecticut income tax return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: You file as single on a Connecticut income tax return and received \$12,625 in wage income and \$1,000 in federally-exempt interest from California state bonds. Your federal gross income with additions from Form CT-1040, *Schedule 1* (interest on state or local obligations other than Connecticut) is \$13,625. Therefore, you must file a Connecticut income tax return.

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 a Connecticut Resident Return* on Page 5 are met.

However, if you do not have funds to pay your Connecticut income tax, complete **Form CT-19IT**, *Title 19 Status Release*, and attach it to the **front** of your Connecticut income tax return if the following two conditions apply:

- You were a Title 19 recipient during 2005; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2005.

By completing this form, you authorize DRS to verify your Title 19 status for 2005 with the Department of Social Services.

Deceased Taxpayers

An executor, administrator, or surviving spouse must file a Connecticut income tax return, for that portion of the year before the taxpayer's death, for a taxpayer who died during the year if the requirements for *Who Must File a Connecticut Resident Return* are met. The executor, administrator, or surviving spouse must check the box next to the deceased taxpayer's SSN on the front page of the return. The person filing the return must sign for the deceased taxpayer on the signature line and indicate the date of death.

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 2005, 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 jointly with your deceased spouse, you may claim the refund on the jointly-filed return. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

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 a Connecticut Resident Return 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 United States 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-1040, Line 1, the amount reported on federal Form 1040NR, Line 34, 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 38, or Form CT-1040NR/PY, Schedule 1, Line 40.

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

A married nonresident alien may not file a joint Connecticut income tax return unless the nonresident alien is married to a citizen or resident of the United States and they have made an election to file a joint federal income tax return and, 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.

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 2005 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2005 taxable year; or
- You maintained a permanent place of abode in Connecticut during the entire 2005 taxable year **and** spent a total of more than 183 days in Connecticut during the 2005 taxable year.

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

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2005 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2005 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2005 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2005 taxable year, you must file **Form CT-1040NR/PY**. See *Who Must File Form CT-1040NR/PY* and *Resident, Part-Year Resident, or Nonresident* in the instruction booklet for Form CT-1040NR/PY.

You are a **nonresident** for the 2005 taxable year if you are neither a resident nor a part-year resident for the 2005 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2005 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 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2005 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2005 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2005 taxable year; and
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2005 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and

3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion

548

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 are 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 *Resident, Part-Year Resident, or Nonresident* on Page 7.

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. (See instructions for a Connecticut nonresident contained in the instruction booklet for **Form CT-1040NR/PY**.)

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 the income.

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Resident*, *Part-Year Resident*, *or Nonresident* on Page 7.

See Informational Publication 2005(9), 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. If any tax was previously paid for the year of death, the tax will be refunded to the legal representative of the estate or to the surviving spouse upon the filing of a return on behalf of the decedent. In filing the return on behalf of the decedent, the legal representative or the surviving spouse should enter zero tax due and attach a statement to the return along with a copy of the death certificate.

Combat zone is an area designated by 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 military operations in the Kosovo, Afghanistan, or Arabian Peninsula 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 combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return.

May I File My Connecticut Income Tax Return Over the Telephone Using *Telefile*

Most residents qualify to *Telefile* their Connecticut income tax return. You may *Telefile* your Connecticut income tax return if you are eligible to file **Form CT-1040EZ** and **all** of the following are true:

- ☐ You filed a 2004 Connecticut income tax return;
- ☐ Your name and address has not changed. However, if the label on the back of this book is not correct or if your name or address has changed, contact the DRS Registration Unit one day prior to *Telefiling* at 860-297-4962 (during business hours);
- ☐ You have no more than seven W-2 or 1099 forms showing Connecticut income tax withheld;
- ☐ Your filing status is the same as last year;
- ☐ Your federal adjusted gross income is \$350,000 or less;
- ☐ You did not make estimated Connecticut income tax payments or did not have an overpayment applied to the 2005 taxable year;
- ☐ You are not filing **Form CT-1040CRC**, *Claim of Right Credit*;

Spouse Claim, with your return; and ☐ You have a Personal Identification Number (PIN). If you do not know your PIN, the <i>Telefile</i> System may be able to provide it to you during your phone call. You must enter last year's federal adjusted gross income to access your PIN.
If you meet the eligibility requirements listed, you may <i>Telefile</i> your Connecticut income tax return. The <i>Telefile Worksheet</i> is included in the 2005 Form CT-1040EZ and <i>Telefile Booklet</i> , which is available at any Connecticut public library, town hall, bank, post office, or DRS office.
May I File My Connecticut Income Tax Return Over the Internet Using WebFile
Most Connecticut residents may use the fast, easy <i>WebFile</i> program at www.ct.gov/DRS to file their Connecticut income tax return. You may <i>WebFile</i> your Connecticut income tax return if all of the following are true:
☐ You were a Connecticut resident for the entire year or consent to be treated as a resident for the entire year;
☐ You filed a 2004 Connecticut income tax return;
☐ Your filing status is the same as last year;
☐ You are not filing Form CT-8379 , <i>Nonobligated Spouse Claim</i> , with your return;
☐ You are not filing Form CT-1040CRC, Claim of Right Credit;
☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld; and
☐ You have no more than two states for which you are claiming a credit for income taxes paid to a qualifying jurisdiction.
May I File Form CT-1040EZ
Connecticut residents may file the short, simple Form CT-1040EZ if all of the following are true:
☐ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
☐ You did not report federally taxable Social Security benefits for the 2005 taxable year;
☐ You had no modifications to federal adjusted gross income for Connecticut income tax purposes or your only modification is a federally taxable refund of state and local income taxes. See <i>Schedule 1 Modifications to Federal Adjusted Gross Income</i> on Page 18;
☐ You are not claiming credit for income taxes paid to another jurisdiction;
☐ You do not have a federal alternative minimum tax liability;

☐ You are **not** filing Form **CT-1040CRC**, *Claim of Right*

☐ You are not claiming an adjusted net Connecticut minimum

Credit;

tax credit; and

☐ You did not report treaty income on your federal income tax return.

Connecticut Adjusted Gross Income

For the purpose of completing Form CT-1040, Connecticut adjusted gross income is your federal adjusted gross income as reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4; adding or subtracting the Connecticut modifications required to be reported on Form CT-1040, *Schedule 1*.

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 2005 are references to your taxable year beginning during 2005.

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, 2006. 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:

DHL Express (DHL) DHL Same Day Service · DHL Next Day 10:30 a.m. DHL Next Day 12:00 p.m. · DHL Next Day 3:00 p.m. · DHL 2nd Day Service Federal Express (FedEx) United Parcel Service (UPS) FedEx Priority Overnight UPS Next Day Air FedEx Standard Overnight · UPS Next Day Air Saver FedEx 2Day · UPS 2nd Day Air FedEx International Priority · UPS 2nd Day Air A.M. FedEx International First · UPS Worldwide Express Plus · UPS Worldwide Express

This list is subject to change. See Policy Statement 2005(4), Designated Private Delivery Services and Designated Types of Service.

If Form CT-1040 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 2005 Connecticut income tax due by credit card, you do not need to file the paper 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.

If you expect to owe no additional Connecticut income tax for the 2005 taxable year, after taking into account any Connecticut income tax withhheld from your wages or any estimated Connecticut income tax payments you have made, or both, and you have requested an extension of time to file your 2005 federal income tax return, you are not required to file Form CT-1040 EXT. Please keep a copy of your federal Form 4868 for your records.

U.S. Citizens Living Abroad

If you are a U.S. citizen or resident living outside the United States and Puerto Rico, or if you are in the armed forces of the United States serving outside the United States and Puerto Rico and are unable to file a Connecticut income tax return on time, you must file Form CT-1040 EXT. You must also pay the amount of tax due on or before the original due date of the return.

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months. If you 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-1040 or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you **must** attach:

- An explanation of why you cannot borrow money to pay the tax due;
- A statement of your assets and liabilities; and
- An itemized list of your receipts and disbursements for the preceding three months.

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write 2005 Form CT-1040" and your SSN(s) (optional) 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 2976 Hartford CT 06104-2976

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 2977 Hartford CT 06104-2977

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2005 taxable year.

Your required annual payment for the 2006 taxable year is the lesser of:

- 90% of the income tax shown on your 2006 Connecticut income tax return; or
- 100% of the income tax shown on your 2005 Connecticut income tax return, if you filed a 2005 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 2005 taxable year, and you did not file a 2005 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 2005 taxable year and you did not file a 2005 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 2005 taxable year, you **must** use 90% of the income tax shown on your 2006 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 2005(27)**, *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 2006. If you made estimated tax payments in 2005, you will automatically receive coupons for the 2006 taxable year in mid-January. They will be preprinted with your name, address, and SSN. To ensure your payments are properly credited, use the preprinted coupons.

If you did not make estimated tax payments in 2005, 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 2006 estimated Connecticut income tax payments by credit card. See Form CT-1040ES included in this booklet. You may also file and pay your Connecticut

estimated tax using WebFile. Visit our website at www.ct.gov/DRS and click on the WebFile logo for more information.

To avoid making estimated tax payments, you may request 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 2006(7), Is My Connecticut Withholding Correct?

Special Rules for Farmers and Fishermen

If you are a farmer or fisherman (as defined in I.R.C. $\S6654(i)(2)$) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2007, for the 2006 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2006 Connecticut income tax return or 100% of the income tax shown on your 2005 Connecticut income tax return.

A farmer or fisherman who files a 2006 Connecticut income tax return on or before March 1, 2007, 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 or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. 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-1040**. See **Informational Publication 2005(12)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax.

2006 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2006 calendar year taxpayers are:				
April 15, 2006	25% of your required annual payment			
June 15, 2006	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)			
September 15, 2006	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)			
January 15, 2007	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.

Refunds in 4 days!



Quick and easy!

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment, even if you paid enough tax later to make up the underpayment. Interest at 1% (.01) per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2006, or the date on which the underpayment is paid.

A taxpayer who files a 2005 Connecticut income tax return on or before January 31, 2006, 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, 2006.

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, 2006, if he or she files a 2005 Connecticut income tax return on or before March 1, 2006, 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 2005 Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more. Use **Form CT-2210** to calculate interest on the underpayment of estimated tax. Form CT-2210 and detailed instructions are available from DRS. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210 and DRS will send you a bill.

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If you do not pay the tax when due, you will owe interest at 1% (.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 this page.

Interest on underpayment or late payment of tax cannot be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of income or use tax is 10% (.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**, *Amended Connecticut Income Tax Return For Individuals*, 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. 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 SSN;
- 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 it separately with a copy of your tax return to:

Department of Revenue Services Penalty Waiver Unit 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 SSN (and your spouse's, if filing jointly) and the exact amount of the refund you requested.

If you electronically file your return, you will be issued your refund in four days unless additional review is required. If you send your return by mail, you should allow eight to ten weeks before calling to check on the status of your refund. If DRS does not issue your refund on or before the ninetieth day after we receive your claim for refund, you may be entitled to interest on your overpayment at the rate of $^2/_3\%$ 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 2005 and who made Connecticut

income tax payments (withholding or estimates) for the 2005 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2005; 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*.

When filing Form CT-8379, attach all W-2, W-2G, and 1099 forms showing Connecticut income tax withheld. Remember to check the box on the front of your Connecticut income tax return and attach Form CT-8379 to the front of your return.

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.

Completing Form CT-1040

Before you begin, gather all your records, including your federal W-2's (wages), W-2G's (winnings), 1099-R's (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.



Taxpayer Information

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 2005, 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-1040** for "Married filing jointly or Qualifying widow(er) with dependent child." **Do not** enter your deceased spouse's name or SSN in the spaces provided for spouse's name and spouse's SSN.

Special Rules for Married Individuals

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

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

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

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

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return;
- A married filing joint return is filed for federal income tax purposes; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who would not otherwise be required to file is now jointly and severally liable for any tax liability associated with the filing of the income tax return.

If you are filing a joint federal return with your spouse but are required to file a separate Connecticut return, each of you will have to recompute your federal adjusted gross income as if you were each filing as married filing separately for federal income tax purposes. Enter on Form CT-1040, Line 1, your income as recalculated.

Social Security Number

The preprinted label **does not** include your Social Security Number (SSN). Therefore, you **must** write your SSN in the space provided above your name. If you file a joint return, enter your SSN and your spouse's SSN in the order they appear on your federal return. If you are a nonresident alien and do not have an SSN, enter your Individual Taxpayer Identification Number (ITIN) in the space provided above your name. Nonresident aliens who have applied for an ITIN from the Internal Revenue Service by filing form W-7 but have not received the ITIN before filing their Connecticut tax return should attach a copy of the federal Form W-7 and write "ITIN applied for/W-7 attached" in the SSN box on the Connecticut return. If the taxpayer is deceased see *Deceased Taxpayers* on Page 6.

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-1040.

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.

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.

If you do not round DRS will disregard the cents.



Calculate Your Tax

Line Instructions

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2005 federal income tax return. This is the amount reported on federal Form 1040, Line 37; federal Form 1040A, Line 21; or federal Form 1040EZ, Line 4.

Nonresidents aliens, see *Special Information for Nonresident Aliens* on Page 7.

Line 2 - Additions

Enter the amount from Form CT-1040, 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.

Line 4 - Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. 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. This is your Connecticut adjusted gross income.

Line 6 - Income Tax

If the amount on Line 5 is: \$12,000 or less for married filing separate individuals; \$12,625 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 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods:

Tax Tables - If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 35 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 6.

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

Line 7 - Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 22.

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

Line 8

Subtract Line 7 from Line 6 and enter the result. If Line 7 is greater than Line 6, enter "0."

Line 9 - Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2005, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 26.

Line 10

Add Line 8 and Line 9 and enter the total.

Line 11 - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both

If the amount on Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, you **must** complete *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit Worksheet* on Page 25.

The credit is limited to the lesser of \$350 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is \$350 per return regardless of filing status. See *Property Tax Credit Table* on Page 27. This credit can be used to offset only your 2005 income tax. You may not carry this credit forward and it is not refundable.

Line 12

Subtract Line 11 from Line 10 and enter the result. If less than zero, enter "0."

Line 13 - 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 13. If you did not pay Connecticut alternative minimum tax in 1994 or thereafter, or if you entered an amount on Form CT-1040, Line 9, enter "0."

Line 14 - Connecticut Income Tax

Subtract Line 13 from Line 12 and enter the result. If less than zero, enter "0."

Line 15 - Individual Use Tax

Complete *Schedule 4* on Page 4 of Form CT-1040. Enter on Line 15 the total use tax due as reported on *Schedule 4*, Line 69. You **must** enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

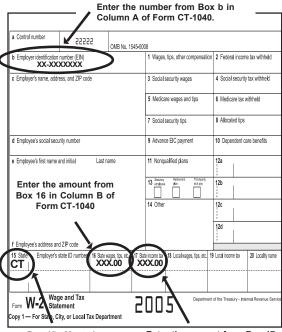
Line 16 and Line 17

Add Line 14 and Line 15. Enter the total on Line 16 and Line 17.

3 F

Payments

Line 18 - Connecticut Tax Withheld



Box 15 - Must show CT to be claimed as Connecticut Withholding. Enter the amount from Box 17 (in whole dollars) in Column C of Form CT-1040. For each federal Form W-2, W-2G, or 1099 where Connecticut income tax was withheld, enter the following on Lines 18a through 18g:

Column A: Enter the Employer Identification Number.

Column B: Enter the amount of Connecticut Wages, Tips, etc. **Column C:** Enter the amount of Connecticut income tax withheld.

You **must** complete all columns or your Connecticut withholding will be disallowed.

Do **not** include tax withheld for other states or federal income tax withholding.

If you have **more than seven** federal Forms W-2, W-2G, or 1099 showing Connecticut income tax withheld, you must complete **Supplemental Schedule CT-1040WH**, *Connecticut Income Tax Withholding*. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

Add all entries in Column C (including the additional amount from Supplemental Schedule CT-1040WH) and enter the total Connecticut income tax withheld on Line 18.

Do not send copies of W-2, W-2G, and 1099 forms. Keep these for your records. They may be requested by DRS at a later date.

When filing **Form CT-8379**, attach all W-2, W-2G, and 1099 forms showing Connecticut income tax withheld.

Line 19 - All 2005 Estimated Tax Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2005 estimated payments made in 2006. **Do not** include any refunds received.

Line 20 - Payments Made With Form CT-1040 EXT

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

Line 21 - Total Payments

Add Lines 18, 19, and 20 and enter the total. This represents the total of all Connecticut tax payments made.



Overpayment

Line 22 - Overpayment

If Line 21 is greater than Line 17, subtract Line 17 from Line 21 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 23, 24, and 25. (If Line 21 is less than Line 17, go to Line 26.)

Line 23 - Amount of Line 22 You Want Applied to Your 2006 Estimated Tax

Enter the amount of your 2005 overpayment you want applied to your 2006 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2006, 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, 2006, will be applied as of the date of receipt. Your request to apply this amount to your 2006 estimated income tax is irrevocable.

Line 24 - Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete *Schedule 5* on Page 5 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

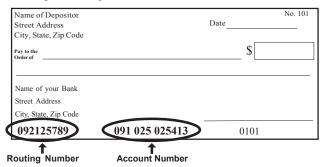
You may also make direct contributions by following the instructions on Page 28.

Line 25 - Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. 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 25a, 25b, and 25c 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 25b and 25c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.



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.

Your overpayment is applied in the following order: penalty and interest you owe; amounts designated by you to be applied to your 2006 estimated tax; other taxes you may owe the 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.

Amount You Owe

Line 26 - Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See Estimated Tax Payments on Page 10.

Line 27 - Penalty for Late Payment or Late Filing

Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. Taxpayers who pay at least 90% of the income tax shown to be due on the return on or before the original due date of the return and 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 continues 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 required by law to be filed.

Line 28 - Interest for Late Payment or Late Filing

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

Line 29 - Interest on Underpayment of **Estimated Tax**

If Line 14 minus Line 18 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by *Individuals, Trusts and Estates*, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do **not** file Form CT-2210, leave this line blank, and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2006.

Line 30 - Total Amount Due

Add Lines 26 through 29 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

Payment Options









If you filed a 2005 Connecticut income tax return, you may elect to pay your 2006 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.

To Pay by Credit Card:

- · 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; or
- 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: Commissioner of Revenue Services. To ensure proper posting of your payment, write "2005 Form CT-1040" and your SSN(s) (optional) 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. DRS may submit your check to your bank electronically.

Failure to file or failure to pay the proper amount of tax when due will result in penalty and interest charges. It is to your advantage to file when your return is due whether or not you are able to make full payment.

Attach other required forms and schedules, including Supplemental Schedule CT-1040WH, to the back of your return or as directed on the form. You do not need to attach a copy of your previously-filed Form CT-1040EXT.

Sign Your Return

After completing your Connecticut Form CT-1040, sign your name and write the date you signed the return. Your spouse must also sign and enter the date if this is a joint return. The signature line is located on Page 2 of Form CT-1040.

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

Paid Preparer Signature

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

Third Party Designee

If you wish to authorize DRS to contact your friend, family member, or any other person to discuss your 2005 tax 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 enter a designee's name, you and your spouse, if filing a joint return, are authorizing DRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give DRS any information missing from your return;
- Call DRS for information about the processing of your return or the status of your refund or payment; and
- Respond to certain DRS notices you have shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

Once DRS 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 2006 tax return. This is April 15, 2007, for most taxpayers.

Selecting a designee 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*.

Order of Attachments

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 "2005 Form CT-1040" and your SSN(s) (optional) 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 Supplemental Schedule CT-1040WH, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

Filing Your Return

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

- 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

Make 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.

Form CT-1040 Schedules

The following modifications to federal adjusted gross income are provided in Conn. Gen. Stat. §12-701(a)(20). Your federal adjusted gross income may not be further modified in determining your Connecticut adjusted gross income except as expressly provided by Conn. Gen. Stat. §12-701(a)(20).

Schedule 1 Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 31 - Interest on State and Local Government Obligations Other Than Connecticut

Enter the total amount of interest income derived from state and municipal government obligations (other than obligations of the State of Connecticut or its municipalities) which is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 32 - Exempt-Interest Dividends From a Mutual Fund Derived From State or Municipal Government Obligations Other Than Connecticut

Enter the total amount of exempt-interest dividends received from a mutual fund that are derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% would be added back on this line.

Line 33 - Allocated for future use

Line 34 - 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 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Line 35 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, 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 35. If the amount is less than zero, enter the amount on Line 46.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 35.

Line 36 - Loss on Sale of Connecticut State and Local Government Bonds

Enter the total losses from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes whether or not the entire loss is used in computing federal adjusted gross income.

Line 37 - Allocated for future use 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 the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.

- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. 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 31 through 36.

Line 39 - Total Additions

Add Lines 31 through 38 and enter the total.

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 or Series HH and U.S.Treasury bills or 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.

File over the Internet.

WebFile

www.ct.gov/DRS

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.

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 subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax.

Your Social Security benefits are fully exempt from Connecticut income tax if your filing status is Single or Married Filing Separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or Married Filing Jointly or Head of Household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 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 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* below 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*.

If you are using a worksheet not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you should verify that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Social Security Benefit Adjustment Worksheet - Line 42				
Enter the amount from Form CT-1040, Line 1.				
If your filing status is Single or Married Filing Separately , is the amount on Line 1 \$50,000 or more?				
☐ Yes: Complete this worksheet.				
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-1040, Line 42.				
If your filing status is Married Filing Jointly or Head of Household , is the amount on Line 1 \$60,000 or	mor	re?		
☐ Yes: Complete this worksheet.				
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-1040, Line 42.				
A. Enter the amount reported on your 2005 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 2005 federal Social Security Benefits Worksheet, Line 9. However, if married filing separately and you lived apart from your spouse at any time during 2005, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.				
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 2005 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-1040, Line 42. (If Line D is greater than or equal to Line E, enter "0.")	F.			

Line 43 - Refunds of State and Local Income Taxes

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

Line 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 2005, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 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. 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 your 2004 Form CT-1040, Line 33, 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 2006, 2007, and 2008 taxable years. If you added bonus depreciation to your federal adjusted gross income on your 2003 Form CT-1040, Line 32, 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 2006 and 2007 taxable years. If you added bonus depreciation to your federal adjusted gross income on your 2002 Form CT-1040, Line 32, 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 2006 taxable year.

Example: Linda was required to make an addition modification of \$3,000 on Line 32 of her 2002 Form CT-1040, and \$5,000 on Line 32 of her 2003 Form CT-1040, and \$6,000 on Line 33 of her 2004 Form CT-1040. On her 2005 Form CT-1040, Line 45, she will make a subtraction modification of \$3,500. This amount is 25% of the \$3,000 reported on her 2002 Form CT-1040, Line 32; 25% of the \$5,000 reported on her 2003 Form CT-1040, Line 32; and 25% of the \$6,000 reported on her 2004 Form CT-1040, Line 33

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

Line 46 - Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, 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 35.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications if less than zero on Line 46.

Line 47 - Gain on Sale of Connecticut State and Local Government Bonds

Enter the total of all gains from the sale or exchange of notes, bonds, or other obligations of the State of Connecticut or its municipalities used to determine gain (loss) for federal income tax purposes.

Line 48 - Allocated for future use Line 49 - Other

Use Line 49 to report any of the following modifications:

- Subtract the amount of any distributions you received from the Connecticut Higher Education Trust Fund (CHET) as a designated beneficiary to the extent includable in your federal adjusted gross income.
 - Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.
- 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 the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 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 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, that are not deductible in determining federal adjusted gross income, and are 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 are attributable to a trade or business of that individual.
- 7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.

Do **not** use Line 49 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, below) or income of a nonresident spouse (see *Special Rules for Married Individuals* on Page 14).

Line 50 - Total Subtractions

Add Lines 40 through 49 and enter the total.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You **must** first complete Form CT-1040, *Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both,* before completing *Schedule 2*. See *Schedule 3-Property Tax Credit Worksheet* on Page 25.

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

If you are a **resident** of Connecticut and if any part of your income was taxed by a **qualifying jurisdiction**, you may be able to claim a credit against your Connecticut income tax liability for qualifying income tax payments you have made.

Taxpayers seeking a credit for alternative minimum taxes paid to another jurisdiction must complete Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals, to calculate their alternative minimum tax credit.

Qualifying Jurisdiction

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

Qualifying Income Tax Payments

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

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

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

- Compensation received for personal services performed in a qualifying jurisdiction;
- Income from a business, trade, or profession carried on in a qualifying jurisdiction;

- Gambling winnings from a state-conducted lottery. See Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut; or
- Income from real or tangible personal property situated in a qualifying jurisdiction.

Income from intangibles, such as stocks and bonds, is not considered derived from or connected with sources within a qualifying jurisdiction **unless** the income is from property employed in a business, trade, or profession carried on in that jurisdiction.

What Payments Do Not Qualify

- Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);
- Income tax payments made to a qualifying jurisdiction on income not included in your Connecticut adjusted gross income;
- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; or
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

Limitations to the Credit

The total credit is limited to whichever of the following amounts is least:

- The amount of income tax paid to the qualifying jurisdiction;
- The portion of Connecticut income tax due on the Connecticut adjusted gross income sourced in the qualifying jurisdiction; or
- The amount of your Connecticut income tax entered on **Form CT-1040**, Line 6.

How to Calculate the Credit

You **must** first complete your income tax return(s) for the qualifying jurisdiction(s). Then, complete the Schedule 2 - Worksheet on Page 23 to determine the amount to enter on *Schedule 2*, Line 53.

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

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

If you are claiming credit for income taxes paid to another state **and** to one of its political subdivisions, follow these rules to determine your credit:

- A. If the **same amount** of income is taxed by both the city and state (see example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *Schedule 2*, to calculate your credit;
 - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
 - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 57 of that column.
- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 - 1. Use **two** columns on Form CT-1040, Schedule 2;
 - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet to determine the portion of your Connecticut adjusted gross income derived from a qualifying jurisdiction. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; and
- You have paid income tax on the income to that qualifying jurisdiction.

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep this worksheet with your 2005 tax records. Do not attach to your tax return.

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

Schedule 2 - Wo	rkshe	et	
Complete this worksheet and enter the amount from Line 20, Column II, on FCT-1040, <i>Schedule 2</i> , Line 53. Complete a separate worksheet for each qualifyurisdiction if you paid income tax to more than one qualifying jurisdiction.		Column I	Column II Amount Taxable in Qualifying Jurisdiction
1. Wages, salaries, tips, etc.	1.		
2. Taxable interest	2.		
3. Ordinary dividends	3.		
4. Taxable refunds, credits, or offsets of state and local income taxes	4.		
5. Alimony received	5.		
6. Business income or (loss)	6.		
7. Capital gain or (loss)	7.		
8. Other gains or (losses)	8.		
9. Taxable amount of IRA distributions	9.		
10. Taxable amount of pensions and annuities	10.		
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11.		
12. Farm income or (loss)	12.		
13. Unemployment compensation	13.		
14. Taxable amount of social security benefits	14.		
15. Other income (including lump-sum distributions)	15.		
16. Add Lines 1 through 15.	16.		
17. Total federal adjustments to income	17.		
18. Federal adjusted gross income (Subtract Line 17 from Line 16.)	18.		
19. Connecticut modifications (See instructions.)	19.		
20. Connecticut adjusted gross income (Add Line 18 and Line 19.) Enter the amount from Column II on Form CT-1040, <i>Schedule 2</i> , Line 53.	20.		

Column I

Enter on Lines 1 through 15 of the worksheet the amounts entered on Lines 7 through 21, respectively, of your federal income tax return.

Enter on Line 17 of the worksheet the amount entered on Line 36 of your federal income tax return.

Enter on Line 19 of the worksheet the **net** amount of your Connecticut modifications to federal adjusted gross income. (Subtract Form CT-1040, *Schedule 1*, Line 50, from Line 39 to arrive at this amount.)

Column II

For each line, enter that portion of the amount entered on the same line of Column I you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. On Line 19, enter only the portion of Connecticut modifications **directly related** to income sourced in the qualifying jurisdiction. The fact that the qualifying jurisdiction may take into account your entire adjusted gross income (to compute the rate at which your income sourced in that jurisdiction will be taxed) does not mean you paid income tax to that jurisdiction on your entire adjusted gross income. Because you are a nonresident of the qualifying jurisdiction, you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

Example 1: Laura, a Connecticut resident whose filing status is single, earned wages of \$150,000 from a company located in the State of New York. Laura works inside and outside of New York and allocated her wage income based upon the days worked in New York. She determined \$100,000 to be her New York State allocated wage income and reported and paid this amount on her New York nonresident income tax return. On her federal Form 1040, Line 7, she entered \$150,000. When completing the Schedule 2 Worksheet, she enters \$150,000 in Column I, Line 1, and \$100,000 in Column II, Line 1. Laura also enters \$100,000 on Form CT-1040, *Schedule 2*, Line 53.

Example 2: Luke and Leslie file a joint federal Form 1040 and a joint Form CT-1040. Leslie's wages as an employee working in Rhode Island are \$20,000 and Luke's wages as an employee working in Connecticut are \$25,000. On their federal Form 1040, Line 7, they enter \$45,000. When completing the Schedule 2 Worksheet, Luke and Leslie enter \$45,000 in Column I, Line 1, and \$20,000 in Column II, Line 1. Luke and Leslie also enter \$20,000 on Form CT-1040, *Schedule 2*, Line 53.

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on Schedule C, \$35,000 is derived from the Massachusetts location. When completing the Schedule 2 Worksheet, Linda enters \$100,000 in

Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, Schedule 2, Line 53.

Schedule 2 - Line Instructions

Line 51 - Modified Connecticut Adjusted Gross Income

Add to Connecticut adjusted gross income from Line 5 any **net** loss derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation whether or not income tax was actually paid to the jurisdiction(s). The modified amount is entered on Line 51.

Example: Fred's Connecticut adjusted gross income of \$60,000 includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. He must add the \$20,000 net loss to the \$60,000 and enter the \$80,000 on Line 51.

Line 52 - Taxing Jurisdiction(s)

If you claim credit for income taxes paid to a qualifying jurisdiction, enter the name and the two-letter code of each qualifying jurisdiction for which you are claiming credit. If you are claiming credit for income taxes paid to a political subdivision of another state, enter the name and two-letter code of the state.

Standard Two-letter Codes

AlabamaAL	Louisiana LA	Ohio OH
ArizonaAZ	Maine ME	Oklahoma OK
Arkansas AR	Maryland MD	Oregon OR
CaliforniaCA	Massachusetts MA	Pennsylvania PA
ColoradoCO	Michigan MI	Rhode Island RI
Delaware DE	Minnesota MN	South Carolina SC
District of Columbia DC	Mississippi MS	Tennessee TN
GeorgiaGA	Missouri MO	UtahUT
Hawaii HI	Montana MT	Vermont VT
	Nebraska NE	
IllinoisIL	New Jersey NJ	West Virginia WV
	New Mexico NM	
IowaIA	New York NY	
KansasKS	North Carolina NC	
KentuckyKY	North Dakota ND	

Line 53 - Non-Connecticut Income

Complete the Schedule 2 Worksheet on Page 23 to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

Divide the amount on Line 53 by the amount on Line 51. The result cannot exceed 1.0000. Round to four decimal places.

Line 55 - Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

Multiply the percentage arrived at on Line 54 by the amount reported on Line 55.

Example: Jean is a Connecticut resident who worked in City Y, a city in State X, during the 2005 taxable year. Jean's filing status is single and her Connecticut adjusted gross income is \$160,000. The amount entered on Jean's Form CT-1040, Line 55, is \$7,800. Both State X and City Y impose an income tax. Her Connecticut adjusted gross income derived from State X is \$80,000, as is her Connecticut adjusted gross income derived from City Y. Because the amounts of income taxed by both State X and City Y are the same, Jean uses one column on Form CT-1040, *Schedule 2*. Jean pays an income tax of \$6,000 to State X and an income tax of \$360 to City Y. Since Jean's Form CT-1040, Line 51, is \$160,000, her *Schedule 2* is completed as follows:

	Column A	Column B
Line 52	State X, City Y	
Line 53	80,000 00	00
Line 54	.5000	
Line 55	7,800 00	00
Line 56	3,900 00	00
Line 57	6,360 00	00
Line 58	3,900 00	00
Line 59	Total Credit	3,900 00

Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 57 - Income Tax Paid to a Qualifying Jurisdiction

Enter the total amount of income tax paid to a qualifying jurisdiction.

Income tax paid means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your 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 58

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

Line 59 - Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 58A, Line 58B, and Line 58 of any additional worksheets. The amount on Line 59 cannot exceed the amount on Line 56. Enter the total here and on Form CT-1040, Line 7.

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.

Schedule 3 – Property Tax Credit Worksheet

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes

paid during 2005 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. If you entered zero on Form CT-1040, Line 10, do not complete this schedule. See Informational Publication 2005(10), *Q&A*: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision.

Which Property Tax Bills Qualify

You may take credit against your 2005 Connecticut income tax liability for property tax payments you made on your primary residence or privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2005 qualify for this credit. This includes any installment payments you made during 2005 that were due in 2005 and any installments you prepaid during 2005 due in 2006. Supplemental property tax bills that were due during 2005 or 2006 also qualify if paid during 2005. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

A husband and wife who file a joint Connecticut income tax return may consider property tax bills for which the husband or wife, or both, are liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2005 (either by the leasing company or by you). Refer to your January 2006 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2006, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2003, grand list. The bill was payable in two installments, July 1, 2004, and January 1, 2005. If Lisa paid the January 1, 2005, installment on January 1, 2005, she would be eligible to claim it on her 2005 income tax return. If she prepaid it during 2004, she would not be eligible to take credit for it on her 2005 return, but she may have been eligible to take credit for it on her 2004 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2004, grand list. The bill was payable in two installments, July 1, 2005, and January 1, 2006. Mary is eligible to take credit for both installments on her 2005 income tax return if she paid both installments during 2005. If Mary waited until January 1, 2006, to pay her second installment, she would not be eligible to take credit on her 2005 return for this installment, but she may be eligible to take credit for it on her 2006 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is \$350 per return regardless of filing status.

This maximum property tax credit cannot exceed the amount of qualifying property taxes paid or the amount of tax entered on Form CT-1040, Line 10, and is phased out depending upon your Connecticut adjusted gross income. To be allowed this credit, you must complete *Schedule 3* in its entirety.

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is Single, Married Filing Separately, or Head of Household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is Married Filing Jointly are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 - Line Instructions

Name of Connecticut Tax Town or District

Enter the Connecticut town or taxing district to which the qualifying property tax was paid.

Description of Property

Enter the description of the property. If a primary residence, enter the street address. If a motor vehicle, enter the year, make, and model.

Date(s) Paid

Enter the date(s) you paid qualifying property tax.

Line 60 - Primary Residence

Enter the total amount of property tax paid on your primary residence.

Line 61 - Auto 1

Enter the total amount of property tax paid on your motor vehicle.

Line 62 - Married Filing Jointly Only - Auto 2

Enter the total amount of property tax paid on your second motor vehicle.

Line 63

Add Lines 60, 61, and 62 and enter the total on Line 63.

Line 64

The maximum property tax credit allowed is \$350.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

Enter "0" on Line 66 and enter amount from Line 65 on Line 68 if your:

Filing status is: Connecti	cut adjusted gross income is:
Single Married Filing Jointly	
Married Filing Separately	\$ 50,250 or less
Head of Household	\$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 27 or use the Property Tax Calculator on the DRS web site at **www.ct.gov/DRS** Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

Subtract Line 67 from Line 65. Enter here and on the front of Form CT-1040, Line 11.

Property Tax Credit Table

Enter the amount from **Form CT-1040**, *Schedule 3 - Property Tax Credit Worksheet*, Line 65, on Line 68 and Line 11, **if your filing status is:**

Otherwise, enter the decimal amount from the **Property Tax Credit Table** below on Form CT-1040, *Schedule 3*, Line 66.

Use your filing status on the front of your tax return and your Connecticut AGI - Form CT-1040, Line 5.

Use your filing status on the front of your tax return and your Connecticut AG1 - Form C1-1040, Line 5.												
	Single		Married Filing Jointly									
If you are si	ngle and your Conr	necticut AGI is:	If you are married filing jointly and your Connecticut AGI is:									
More <u>Than</u>	Less Than or Equal To	Decimal Amount	More <u>Than</u>	Less Than or Equal To	Decimal Amount							
\$0	\$55,000	0	\$0	\$100,500	0							
\$55,000	\$65,000	.10	\$100,500	\$110,500	.10							
\$65,000	\$75,000	.20	\$110,500	\$120,500	.20							
\$75,000	\$85,000	.30	\$120,500	\$130,500	.30							
\$85,000	\$95,000	.40	\$130,500	\$140,500	.40							
\$95,000	\$105,000	.50	\$140,500	\$150,500	.50							
\$105,000	\$115,000	.60	\$150,500	\$160,500	.60							
\$115,000	\$125,000	.70	\$160,500	\$170,500	.70							
\$125,000	\$135,000	.80	\$170,500	\$180,500	.80							
\$135,000	\$145,000	.90	\$180,500	\$190,500	.90							
\$145,000	and up	1.00	\$190,500	and up	1.00							
Marr	ied Filing Sep	parately	Head of Household									
If you are married fil	ing separately and yo	our Connecticut AGI is:	If you are head of household and your Connecticut AGI is:									
More	Less Than		More	Less Than								
<u>Than</u>	or Equal To	Decimal Amount	Than	or Equal To	Decimal Amount							
\$0	\$50,250	0	\$0	\$78,500	0							
\$50,250	\$55,250	.10	\$78,500	\$88,500	.10							
\$55,250	\$60,250	.20	\$88,500	\$98,500	.20							
\$60,250	\$65,250	.30	\$98,500	\$108,500	.30							
\$65,250	\$70,250	.40	\$108,500	\$118,500	.40							
\$70,250	\$75,250	.50	\$118,500	\$128,500	.50							
\$75,250	\$80,250	.60	\$128,500	\$138,500	.60							
\$80,250	\$85,250	.70	\$138,500	\$148,500	.70							
\$85,250	\$90,250	.80	\$148,500	\$158,500	.80							
\$90,250	\$95,250	.90	\$158,500	\$168,500	.90							
\$95,250	and up	1.00	\$168,500	and up	1.00							

Schedule 4 – Individual Use Tax Worksheet Line Instructions

In general, goods or services that are purchased out-of-state and that would have been subject to the Connecticut sales tax if those goods or services had been purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who have purchased goods from mail order or catalog companies and have had those goods shipped to Connecticut and individuals who have purchased goods at out-of-state locations and have brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete Form CT-1040, Schedule 4 - Individual Use Tax Worksheet, to calculate your use tax liability.

List separately any individual item with a purchase price of \$300 or more. Although you do not need to list separately any individual item with a purchase price of less than \$300, the items are subject to tax and the total of the purchase price

of these items should be reported. Multiply the sales and use tax rate of 6% (.06) by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 4*, Line 69, and Form CT-1040, Line 15.

See Informational Publication 2005(17), Q&A on the Connecticut Individual Use Tax.

If you require additional lines, you should create an identical schedule and attach it to the back of your Form CT-1040.

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

You must enter "0" on Form CT-1040, Line 15, if no Connecticut use tax is due. If you do not make an entry on Line 15, you will not have filed a use tax return.

Line 69

Complete Schedule 4 - Individual Use Tax Worksheet and enter the total use tax due on Line 69 and on Form CT-1040, Line 15.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute on CT-1040, *Schedule 5*. Add your contributions and enter the total from *Schedule 5* on **Form CT-1040**, Line 24. **Your contribution is irrevocable.**

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
This fund assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS). The fund is administered by the Connecticut Department of Public Health.	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.	This fund helps 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.	This fund assists research, education, and community service programs related to breast cancer. The fund is administered by the Connecticut Department of Public Health.	This fund protects the children of families who are no longer eligible for public assistance benefits. The fund is administered by the Connecticut Department of Social Services.	This fund makes grants to the immediate family members of service members domiciled in Connecticut for essential goods and services when military service creates family financial hardship. The fund is administered by the Connecticut Military Department.
To contribute directly send to: Department of Public Health AIDS and Chronic Diseases Division MS #11APV PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003	To contribute directly send to: Department of Environmental Protection-Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-5127	To contribute directly send to: Department of Public Health Breast and Cervical Cancer Early Detection Program AIDS/Chronic Diseases MS #11 HLS PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney Street Hartford CT 06106-5003	To contribute directly send to: Military Department, Military Family Relief Fund Fiscal Office 360 Broad St Hartford CT 06105-3795
Make check payable to: Treasurer, State of Connecticut/AIDS Fund	Make check payable to: Commissioner of Social Services/Organ Transplant Fund	Make check payable to: DEP-Endangered Species/ Wildlife Fund	Make check payable to: Treasurer, State of Connecticut/Breast Cancer Fund	Make check payable to: Commissioner of Social Services/Safety Net Fund	Make check payable to: Treasurer, State of Connecticut/Military Family Relief Fund

Other Taxes You May Owe

The information that follows is 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-706/709)

When Connecticut taxable gifts are made during a calendar year by resident or nonresident individuals, a Connecticut gift tax return is required to be filed to report the gifts even if no Connecticut gift tax is due. Connecticut taxable gifts are those gifts that (1) are taxable gifts, for federal gift tax purposes, and (2) involve gifts of Connecticut real property; gifts of tangible personal property situated within Connecticut; or gifts of intangible personal property made by Connecticut residents. Connecticut gift tax is now due when the aggregate amount of Connecticut taxable gifts made during all calendar years beginning on or after January 1, 2005, exceeds \$2 million. The donor is liable for the tax, but if the donor does not pay the tax, it may be collected from the donee. Connecticut taxable gifts are reported on and Connecticut gift tax is paid (if due) with Form CT-706/709, Connecticut Estate and Gift Tax Return. The due date of the return is April 15 for gifts made during the preceeding calendar year. See Special Notice 2005(10), 2005 Legislation Repealing the Succession Tax and Amending the Connecticut Gift Tax and the Connecticut Estate Tax.

Connecticut Income Tax Withholding by 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 **Informational Publication 2006(1)**, Connecticut Circular CT.

Business Entity Tax (Form OP-424)

Conn. Gen. Stat. §12-284b provides that the business entity tax applies to each of the following entities if required to file an annual report with the Connecticut Secretary of the State:

- Any corporation which is an S corporation for federal income tax purposes;
- Any limited liability company which is, for federal income tax purpose, either treated as a partnership if it has two or more members or disregarded as an entity separate from its owner if if has a single member;
- · Any limited liability partnership; and
- · Any limited partnership.

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

Questions and Answers About the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2005(17)**, *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 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 online 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 **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, 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, 2006, or use the *WebFile* or *Telefile* to file your 2005 income tax return. 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%).

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 the qualifying jurisdiction made a change or correction to your income tax return and the change or correction results in your Connecticut income tax being overpaid or underpaid (by increasing or decreasing the amount of your allowable credit).	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 charities. The elections 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 included in your Connecticut adjusted gross income for that year and 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 your spouse or any other person is authorized to act on your behalf in financial matters.

Fast-Accurate-Easy-Secure

FREE e-file direct to DRS in about 10 minutes!



Accurate!

Secure Web Site!

Proof of Acceptance!

Refunds in 4 Days With Direct Deposit!

Electronic Payment Options!

Connecticut

Department of Revenue Services

2005 TAXPAYER QUESTIONNAIRE

Department of Revenue Services • Tax Products Group • 25 Sigourney Street • Hartford CT 06106-5032

A MESSAGE FROM COMMISSIONER PAM LAW

I would like to thank all Connecticut taxpayers who took the time to complete the 2004 Taxpayer Questionnaire. Based upon your input, improvements were implemented in our 2005 tax books and forms. Please take the time to complete the 2005 Taxpayer Questionnaire and include it with your return or mail it to the address above.

Question Please rate your con	stact with	DRS in	the past	year.
	Excellent	Good	Fair	Poor
DRS Web site (www.ct.gov/DRS)				
WebFile (on DRS Web site)				
Federal/State Electronic Filing				
Recorded Tax Information (CONN-TAX Telephone system)				
Telephone Assistance from a DRS Representative				
Walk-In Assistance at a DRS office				
Informational Publications				
Obtaining Connecticut Tax Forms				
Please explain your rating for any category if Fair or Po	oor:			
Other comments about contacting DRS:				
Question 2 Check the form you c	completed	for the 2	005 tax	able year.
□ TELEFILE □ CT-1040EZ □ CT-104	0 □ CT-	1040NR/PY	□ CT-7	06/709
Instruction Booklet	Strongly Agree	Agree	Disagree	Strongly Disagree
Information is well organized	3, 3	,		7,
Instructions are easy to follow				
Examples are clear				
Form is user friendly				
Form is clear and concise				
Not cluttered or overcrowded with information				
Please explain your rating for any category if you Disag	gree or Strongl	y Disagree: _		
Other comments about Connecticut tax forms and instru-	ctions:			
Question 3 If you filed a paper return instead o My preparer did not offer e-file Did not have access to a composite of the paper.	e □ Did	filing this year, not qualify to e	lectronically f	
Question 4 Additional suggestions or com	nments for ch	anges in 200	6:	

Form CT-TQ (Rev: 12/05) Page 33

Taxpayer Worksheet

2005 Connecticut Income Tax Tables

Refunds in 4 days!



Quick and easy!

2005 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	3l is **	And you	l you are If CT AGI is ** And you are					If CT AGI is ** And you are									
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$0 -	12,000	NO	ΓΑΧ DU	E		\$15.	000			I		\$18	.000				
	12,050	0	0	0	0		15,050	18	0	27	0		18,050	81	0	108	0
	12,100	0	0	1	0		15,100	18	0	28	0		18,100	82	0	109	0
12,100	12,150	0	0	1	0	15,100	15,150	19	0	28	0	18,100	18,150	83	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	19	0	29	0	18,150	18,200	83	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	20	0	29	0	18,200	18,250	84	0	112	0
12,250	12,300	0	0	2	0	15,250	15,300	20	0	29	0	18,250	18,300	93	0	113	0
12,300		0	0	2	0		15,350	20	0	30	0		18,350	94	0	114	0
12,350	12,400	0	0	3	0	15,350	15,400	21	0	30	0	18,350	18,400	95	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	21	0	31	0	18,400	18,450	96	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	21	0	31	0	18,450	18,500	97	0	117	0
12,500	12,550	0	0	4	0	15,500	15,550	22	0	37	0	18,500	18,550	97	0	127	0
12,550	12,600	0	0	4	0	15,550	15,600	22	0	38	0	18,550	18,600	98	0	128	0
12,600		0	0	5	0		15,650	23	0	38	0		18,650	99	0	129	0
12,650		0	0	5	0	-	15,700	23	0	39	0		18,700	100	0	130	0
12,700	12,750	1	0	5	0	15,700	15,750	23	0	39	0	18,700	18,750	101	0	131	0
12,750		1	0	6	0		15,800	28	0	40	0		18,800	111	0	132	0
12,800		2	0	6	0		15,850	29	0	40	0		18,850	112	0	133	0
12,850		2	0	7	0	,	15,900	29	0	41	0	-	18,900	113	0	134	0
12,900		2	0	7	0		15,950	30	0	41	0		18,950	113	0	135	0
12,950	······································	3	0	7	0		16,000	30	0	42	0		19,000	114	0	136	0
-	,000 13,050	3	0	8	0		,000 16,050	31	0	48	0		, 000 19,050	115	0	137	0
13,000	-	3	0	8	0	,	16,100	31	0	48 49	0	,	19,050	116	0	137	1
13,100		4	0	8	0	-	16,150	32	0	50	0	-	19,150	117	0	139	1
13,150		4	0	9	0	-	16,200	32	0	50	0	-	19,200	118	0	140	1
13,200	13,250	5	0	9	0	16,200	16,250	32	0	51	0	19,200	19,250	119	0	141	2
13,250	13,300	5	0	10	0	16,250	16,300	38	0	51	0	19,250	19,300	130	0	142	2
13,300	13,350	5	0	10	0	16,300	16,350	39	0	52	0	19,300	19,350	131	0	143	2
13,350	13,400	6	0	10	0	16,350	16,400	39	0	53	0	19,350	19,400	132	0	144	3
13,400		6	0	11	0	-	16,450	40	0	53	0	-	19,450	133	0	145	3
13,450	13,500	6	0	11	0	16,450	16,500	40	0	54	0	19,450	19,500	134	0	146	4
13,500		7	0	11	0	-	16,550	41	0	61	0	-	19,550	135	0	147	4
13,550		7	0	12	0		16,600	41	0	62	0		19,600	136	0	148	4
13,600		8	0	12	0	-	16,650	42	0	62	0		19,650	137	0	149	5
13,650		8 8	0	13 13	0	-	16,700 16,750	43 43	0	63 64	0	-	19,700 19,750	137 138	0	150 151	5 5
13,700			-		-	-	-		-		-	-			-		
13,750		9	0	13	0	-	16,800	50	0	64	0	-	19,800	139	0	152	6
13,800 13,850		9 9	0	14 14	0	-	16,850	50 51	0	65 66	0 0		19,850 19,900	140 141	0	153 154	6 7
13,900		10	0	14	0		16,900 16,950	52	0	66	0		19,950	141	0	155	7
13,950		10	0	15	0	-	17,000	52	0	67	0		20,000	143	0	156	7
	,000						,000						,000				
	14,050	11	0	15	0		17,050	53	0	75	0		20,050	144	0	169	8
14,050		11	0	16		17,050		53	0	76	0		20,100	145	0	170	8
14,100		11	0	16			17,150	54	0	77	0		20,150	146	0	171	8
14,150		12	0	16		17,150		55	0	78	0		20,200	147	0	172	9
14,200		12	0	17			17,250	55	0	78	0		20,250	148	0	173	9
14,250		12	0	17	0		17,300	63	0	79	0		20,300	149	0	174	10
14,300		13	0	17		17,300		63	0	80	0		20,350	150	0	175	10
	14,400 14,450	13 14	0	18 18			17,400 17,450	64 65	0 0	81 81	0 0		20,400 20,450	151 152	0	176 177	10 11
	14,500	14	0	19	0		17,500	65	0	82	0		20,500	153	0	177	11
14,500		14	0	19		17,500		66	0	91	0		20,550	154	0	192	11
14,550	14,600	15	0	19		17,550		67	0	92	0		20,600	155	0	193	12
	14,650	15	0	20	0	,	17,650	68	0	93	0	,	20,650	156	0	194	12
14,650		15	0	20	0		17,700	68	0	94	0		20,700	157	0	195	13
14,700	14,750	16	0	20	0	17,700	17,750	69	0	94	0	20,700	20,750	158	0	196	13
14,750	14,800	16	0	21	0	17,750	17,800	77	0	95	0		20,800	159	0	197	13
14,800		17	0	21		17,800		78	0	96	0		20,850	160	0	199	14
14,850		17	0	22			17,900	79	0	97	0		20,900	161	0	200	14
	14,950	17	0	22			17,950	80	0	98	0		20,950	162	0	201	14 15
	15,000	18	0	22	0		18,000	80	0	99	0	20,950	21,000	163	0	202	15
nnis	column	must a	iso de l	ised by	a qualify	ring wi	uow(er)							Contin	ued on 1	the next	page

If CT AG	il is **	And you	are			If CT AG	6l is **	And you	are			If CT AG	6l is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$21	.000					\$24	.000		ı		I.	\$27	.000				
21,000		164	0	217	15	24,000	*	315	0	384	45		27,050	539	23	676	144
21,050		177	0	218	16	24,050		317	1	386	46	-	27,100	542	23	678	145
21,100	21,150	179	0	219	16	24,100	24,150	319	1	388	46	27,100	27,150	544	23	681	146
21,150	21,200	180	0	220	16	24,150	24,200	321	1	390	47	27,150	27,200	546	24	683	147
21,200	21,250	181	0	221	17	24,200	24,250	323	2	392	47	27,200	27,250	548	24	685	148
21,250	21,300	182	0	223	17	24,250	24,300	325	2	394	47	27,250	27,300	594	25	687	149
21,300	21,350	183	0	224	17	24,300	24,350	327	2	396	48	27,300	27,350	603	25	690	150
21,350	21,400	184	0	225	18	24,350	24,400	329	3	398	48	27,350	27,400	605	25	692	151
21,400		185	0	226	18	24,400	-	332	3	401	49		27,450	607	26	694	152
21,450	21,500	186	0	227	19	24,450	24,500	334	4	403	49	27,450	27,500	609	26	696	153
21,500	21,550	187	0	243	19	24,500	24,550	336	4	405	58	27,500	27,550	612	26	699	166
21,550		201	0	244	19	24,550		338	4	407	59	-	27,600	614	27	701	167
21,600		203	0	245	20	24,600		340	5	409	59	-	27,650	616	27	703	168
21,650		204	0	247	20	24,650	-	342	5	411	60		27,700	618	28	705	169
21,700		205	0	248	20	24,700		344	5	413	60	· ·	27,750	620	28	708	170
21,750		206	0	249	21	24,750		346	6	415	61	-	27,800	623	28	710	171
21,800		207	0	251	21	24,800	-	349	6	418	61	-	27,850	632	29	712	172
21,850		208	0	252	22	24,850		351	7	420	62	,	27,900	634	29	714	173
21,900 21,950		209 210	0 0	253 254	22 22	24,900 24,950		353 355	7 7	422 424	62 63		27,950 28,000	636 639	29 30	717 719	174 175
	.000	Z 1U	U	ZJ4	LL		.000	ააა	1	424	υა			UJ7	JU	117	170
22,000		212	0	256	23	\$25 25,000	J. K. A. A	357	8	474	72		,000 28,050	641	30	766	176
22,000	,	212	0	256 258	23 23	25,000	,	357	8	474	73	-	28,100	643	30 31	768	176
22,100		228	0	260	23	25,100	,	361	8	478	74		28,150	645	31	771	178
22,150		229	0	262	24	25,150		363	9	481	74	,	28,200	647	31	773	179
22,200	22,250	230	0	265	24	25,200	25,250	366	9	483	75	28,200	28,250	650	32	775	180
22,250	22.300	232	0	267	25	25,250	25.300	410	10	485	75	28.250	28,300	696	32	777	181
22,300		233	0	269	25	25,300		412	10	487	76	-	28,350	707	32	780	182
22,350		234	0	271	25	25,350		414	10	489	77	-	28,400	709	33	782	183
22,400	22,450	235	0	273	26	25,400	25,450	417	11	491	77	28,400	28,450	711	33	784	184
22,450	22,500	236	0	275	26	25,450	25,500	419	11	493	78	28,450	28,500	713	34	786	185
22,500	22,550	238	0	277	26	25,500	25,550	421	11	501	88	28,500	28,550	716	34	789	186
22,550		254	0	279	27	25,550		423	12	504	89	-	28,600	718	34	791	187
22,600	22,650	255	0	282	27	25,600	25,650	425	12	506	89	28,600	28,650	720	35	793	188
22,650		257	0	284	28	25,650	-	427	13	508	90		28,700	722	35	795	189
22,700	22,750	259	0	286	28	25,700	25,750	429	13	510	91	28,700	28,750	725	35	798	190
22,750	22,800	261	0	288	28	25,750	25,800	431	13	512	91	28,750	28,800	727	36	800	191
22,800		264	0	290	29	25,800		434	14	514	92	-	28,850	729	36	802	192
22,850		266	0	292	29	25,850		436	14	517	93	-	28,900	731	37	804	193
22,900		268	0	294	29	25,900		438	14 15	519 521	93	-	28,950	734	37	807	194
22,950		270	0	296	30	25,950		440	15	521	94		29,000	736	37	809	195
	33.050	272	0	299	30		,000 26.050	442	15	573	105		,000	720	38	054	195
23,000 23,050		272 274	0	299 301	30	26,000 26,050	26,050	442 444	15 16	575	105	,	29,050 29,100	738 740	38 38	856 858	195 196
23,100		276	0	303	31	26,100		446	16	578	107		29,150	743	38	861	197
23,150		278	0	305		26,150		448	16	580	108		29,200	745	39	863	198
23,200		281	0	307	32	26,200		451	17	582	108		29,250	747	39	865	199
23,250	23,300	283	0	309	32	26,250	26,300	495	17	584	109	29,250	29,300	794	40	867	200
23,300		285	0	311	32	26,300		503	17	586	110		29,350	797	40	870	201
23,350		287	0	313	33	,	26,400	505	18	589	111		29,400	799	40	872	202
23,400		289	0	316	33		26,450	507	18	591	111	,	29,450	801	41	874	203
23,450	23,500	291	0	318	34	26,450	26,500	510	19	593	112	29,450	29,500	803	41	876	204
23,500	23,550	293	0	320	34	26,500	26,550	512	19	602	124	29,500	29,550	806	41	879	205
23,550	23,600	295	0	322	34	26,550	26,600	514	19	604	125	29,550	29,600	808	42	881	206
23,600		298	0	324	35	,	26,650	516	20	606	126	,	29,650	810	42	883	207
23,650		300	0	326	35		26,700	518	20	609	127		29,700	812	43	885	208
23,700		302	0	328	35		26,750	520	20	611	127		29,750	815	43	888	209
23,750		304	0	330	36		26,800	522	21	613	128		29,800	817	43	890	210
23,800		306	0	333	36		26,850	531	21	615	129		29,850	819	44	892	211
23,850		308	0	335	37		26,900	533	22	617	130	-	29,900	821	44	894	212
23,900		310	0	337	37		26,950	535	22	620	131	-	29,950	824	44	897	213
23,950		312	0	339		26,950		537	22	622	132	29,950	30,000	826	45	899	214
* This	column	must a	iiso be ι	ised by	a qualify	/ıng wi	dow(er)							Contin	ued on t	he next	page

If CT AG	il is **	And you	are			If CT AC	31 is **	And you	are			If CT AC	3l is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$30	.000					\$33	.000				1	\$36	.000				1
30,000		828	54	946	215		33,050	1098	162	1216	273		36,050	1368	234	1441	452
30,050		830	55	948	216		33,100	1100	163	1218	274		36,100	1370	235	1443	454
30,100		833	55	951	217		33,150	1103	164	1221	275		36,150	1373	236	1446	456
30,150	30,200	835	56	953	218	33,150	33,200	1105	165	1223	276	36,150	36,200	1375	237	1448	458
30,200	30,250	837	56	955	219	33,200	33,250	1107	166	1225	277	36,200	36,250	1377	238	1450	460
30,250	30 300	884	56	957	220	33 250	33,300	1154	167	1227	278	36 250	36,300	1424	239	1452	462
30,300		887	57	960	221		33,350	1157	168	1230	279		36,350	1427	240	1455	464
30,350	,	889	57	962	222		33,400	1159	169	1232	280		36,400	1429	241	1457	466
30,400	30,450	891	58	964	223		33,450	1161	170	1234	281		36,450	1431	242	1459	469
30,450	30,500	893	58	966	224	33,450	33,500	1163	171	1236	282	36,450	36,500	1433	243	1461	471
30,500	30 550	896	69	969	225	33 500	33,550	1166	186	1239	283	36 500	36,550	1436	244	1464	473
30,550		898	69	971	226		33,600	1168	187	1241	284		36,600	1438	245	1466	475
30,600		900	70	973	227		33,650	1170	188	1243	285		36,650	1440	246	1468	477
30,650		902	70	975	228		33,700	1172	189	1245	286		36,700	1442	247	1470	479
30,700		905	71	978	229		33,750	1175	190	1248	287		36,750	1445	248	1473	481
30,750	30 800	907	71	980	230	33 750	33,800	1177	191	1250	288	36 750	36,800	1447	249	1475	483
30,800	,	909	72	982	231		33,850	1177	192	1252	289		36,850	1447	250	1477	486
30,850		911	72	984	232		33,900	1181	193	1254	290		36,900	1451	251	1479	488
30,900		914	73	987	233		33,950	1184	194	1257	291	,	36,950	1454	252	1482	490
30,950		916	73	989	234		34,000	1186	195	1259	292		37,000	1456	253	1484	492
\$31	,000					\$34	,000					\$37	,000				
31,000	31,050	918	84	1036	234	34,000	34,050	1188	195	1306	316	37,000	37,050	1458	254	1486	494
31,050	,	920	85	1038	235	,	34,100	1190	196	1308	317	,	37,100	1460	255	1488	496
31,100		923	86	1041	236		34,150	1193	197	1311	318		37,150	1463	256	1491	498
31,150		925	86	1043	237	,	34,200	1195	198	1313	319		37,200	1465	257	1493	500
31,200	31,250	927	87	1045	238		34,250	1197	199	1315	320		37,250	1467	258	1495	503
31,250		974	87	1047	239		34,300	1244	200	1317	321		37,300	1497	259	1497	505
31,300		977	88	1050	240		34,350	1247	201	1320	322		37,350	1500	260	1500	507
31,350		979	89	1052	241		34,400	1249	202	1322	323		37,400	1502	261	1502	509
31,400		981	89	1054	242		34,450	1251	203	1324	324		37,450	1504	262	1504	511
31,450	31,500	983	90	1056	243		34,500	1253	204	1326	325	37,450	37,500	1506	263	1506	513
31,500		986	102	1059	244		34,550	1256	205	1329	349		37,550	1509	264	1509	515
31,550		988	102	1061	245		34,600	1258	206	1331	350		37,600	1511	265	1511	517
31,600		990	103	1063	246		34,650	1260	207	1333	352		37,650	1513	266	1513	520
31,650 31,700		992 995	104 104	1065 1068	247 248		34,700 34,750	1262 1265	208 209	1335 1338	353 354		37,700 37,750	1515 1518	267 268	1515 1518	522 524
1							•						-				
31,750		997	105	1070	249		34,800	1267	210	1340	355		37,800	1520	269	1520	526
31,800		999	106	1072	250		34,850	1269	211	1342	356		37,850	1522	270	1522	528
31,850 31,900		1001	106	1074	251		34,900 34,950	1271	212	1344	357		37,900	1524	271	1524	530
31,950	,	1004 1006	107 108	1077 1079	252 253	,	35,000	1274 1276	213 214	1347 1349	358 359		37,950 38,000	1527 1529	272 273	1527 1529	532 534
	,000	1000	100	10//	200		,000	1270	£17	1517	557		,000	1027	213	1027	557
32,000		1008	120	1126	254		35,050	1278	215	1396	385		38,050	1531	273	1531	579
32,050		1010	121	1128	255		35,100	1280	216	1398	387		38,100	1533	274	1533	581
32,100		1013	122	1131	256		35,150	1283	217	1401	389		38,150	1536	275	1536	583
32,150		1015	123	1133	257		35,200	1285	218	1403	391	38,150	38,200	1538	276	1538	585
32,200	32,250	1017	123	1135	258	35,200	35,250	1287	219	1405	393	38,200	38,250	1540	277	1540	588
32,250	32,300	1064	124	1137	259	35,250	35,300	1334	220	1407	395	38,250	38,300	1542	278	1542	590
32,300		1067	125	1140	260		35,350	1337	221	1410	397		38,350	1545	279	1545	592
32,350	32,400	1069	126	1142	261	35,350	35,400	1339	222	1412	399		38,400	1547	280	1547	594
32,400		1071	126	1144	262		35,450	1341	223	1414	401		38,450	1549	281	1549	596
32,450	32,500	1073	127	1146	263	35,450	35,500	1343	224	1416	403	38,450	38,500	1551	282	1551	598
32,500	32,550	1076	141	1149	264	35,500	35,550	1346	225	1419	430	38,500	38,550	1554	283	1554	600
32,550		1078	141	1151	265		35,600	1348	226	1421	432		38,600	1556	284	1556	602
32,600		1080	142	1153	266		35,650	1350	227	1423	435		38,650	1558	285	1558	605
32,650		1082	143	1155	267		35,700	1352	228	1425	437		38,700	1560	286	1560	607
32,700	32,750	1085	144	1158	268	35,700	35,750	1355	229	1428	439	38,700	38,750	1563	287	1563	609
32,750		1087	145	1160	269		35,800	1357	230	1430	441		38,800	1565	288	1565	611
32,800		1089	146	1162		35,800		1359	231	1432	443		38,850	1567	289	1567	613
32,850		1091	146	1164	271		35,900	1361	232	1434	445		38,900	1569	290	1569	615
32,900		1094	147	1167			35,950	1364	233	1437	447		38,950	1572	291	1572	617
32,950		1096	148	1169	273		36,000	1366	234	1439	449	38,950	39,000	1574	292	1574	619
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If CT AG	il is **	And you	are			If CT AG	6l is **	And you	are			If CT AG	3I is **	And you	are		
More	Less Than or	Single	Married Filing	Married Filing	Head of	More	Less Than or	Single	Married Filing	Married Filing	Head of	More	Less Than or	Single	Married Filing	Married Filing	Head of
Than	Equal To	ŭ	Jointly *	Separately	Household	Than	Equal To	Ü		Separately	Household	Than	Equal To	ū	Jointly *	Separately	Household
\$39	.000					\$42	.000					\$45	.000				
39,000	39,050	1576	293	1576	664	42,000	42,050	1711	460	1711	919	45,000	45,050	1846	554	1846	1216
39,050	39,100	1578	294	1578	666	42,050	42,100	1713	461	1713	921	45,050	45,100	1848	556	1848	1218
39,100	39,150	1581	295	1581	668	42,100	42,150	1716	462	1716	923	45,100	45,150	1851	558	1851	1220
39,150	-	1583	296	1583	670	42,150	-	1718	463	1718	925		45,200	1853	560	1853	1222
39,200	39,250	1585	297	1585	673	42,200	42,250	1720	465	1720	928	45,200	45,250	1855	562	1855	1224
39,250	39,300	1587	298	1587	675	42,250		1722	466	1722	930	45,250	45,300	1857	564	1857	1227
39,300		1590	299	1590	677	42,300		1725	467	1725	932		45,350	1860	566	1860	1229
39,350	,	1592	300	1592	679	42,350	,	1727	469	1727	934	-	45,400	1862	568	1862	1231
39,400 39,450		1594 1596	301 302	1594 1596	681 683	42,400	-	1729 1731	470 471	1729 1731	936 938		45,450	1864 1866	571 573	1864	1233 1235
1	,					42,450						· ·	45,500			1866	
39,500		1599	303	1599	685	42,500		1734	472	1734	940	-	45,550	1869	575	1869	1252
39,550		1601	304	1601	687	42,550		1736	474	1736	942	-	45,600	1871	577	1871	1254
39,600 39,650		1603 1605	305 306	1603 1605	690 692	42,600 42,650		1738 1740	475 476	1738 1740	945 947	,	45,650 45,700	1873 1875	579 581	1873 1875	1256 1258
39,700		1608	307	1608	694	42,700		1740	470	1740	947	-	45,750	1878	583	1878	1260
1												· ·	-				
39,750	,	1610	308	1610	696	42,750		1745	479	1745	951 052	-,	45,800	1880	585	1880	1263
39,800 39,850		1612 1614	309 310	1612 1614	698 700	42,800 42,850		1747 1749	480 481	1747 1749	953 955	-	45,850 45,900	1882 1884	588 590	1882 1884	1265 1267
39,850		1617	310	1614	700 702	42,850		1749	481	1749	955 957	-	45,900 45,950	1887	590 592	1884	1267
39,950		1617	311	1619	702	42,950		1752	484	1754	959	-	46,000	1889	594	1889	1272
	.000				1		,000						,000				
40,000		1621	337	1621	749	43,000		1756	485	1756	1004		46,050	1891	596	1891	1333
40,050	,	1623	338	1623	751	43,050	,	1758	486	1758	1006	-	46,100	1893	598	1893	1335
40,100		1626	339	1626	753	43,100		1761	488	1761	1008	-	46,150	1896	600	1896	1338
40,150		1628	340	1628	755	43,150		1763	489	1763	1010	-	46,200	1898	602	1898	1340
40,200	40,250	1630	341	1630	758	43,200	43,250	1765	490	1765	1013	46,200	46,250	1900	605	1900	1342
40,250	40,300	1632	342	1632	760	43,250		1767	492	1767	1015	46,250	46,300	1902	607	1902	1344
40,300		1635	343	1635	762	43,300		1770	493	1770	1017	-	46,350	1905	609	1905	1347
40,350		1637	344	1637	764	43,350		1772	494	1772	1019	-	46,400	1907	611	1907	1349
40,400		1639	345	1639	766	43,400		1774	495	1774	1021	-	46,450	1909	613	1909	1351
40,450		1641	346	1641	768	43,450		1776	497	1776	1023	· ·	46,500	1911	615	1911	1353
40,500		1644	372	1644	770	43,500		1779	498	1779	1025	-	46,550	1914	617	1914	1356
40,550		1646	373	1646	772	43,550		1781	499	1781	1027	-	46,600	1916	619	1916	1358
40,600	,	1648 1650	374 375	1648 1650	775 777	43,600		1783	500 502	1783	1030 1032	,	46,650	1918 1920	622 624	1918 1920	1360 1362
40,650 40,700	-	1653	375 376	1653	777 779	43,650 43,700	-	1785 1788	502	1785 1788	1032		46,700 46,750	1920	624 626	1920	1362
1						-	-					· ·	-				
40,750		1655	377	1655	781 702	43,750	,	1790	504	1790	1036	-	46,800	1925	628	1925	1367
40,800 40,850		1657 1659	379 380	1657 1659	783 785	43,800 43,850		1792 1794	506 507	179 <u>2</u> 1794	1038 1040		46,850 46,900	1927 1929	630 632	1927 1929	1369 1371
40,830		1662	381	1662	787	43,900		1794	508	1794	1040	-	46,950	1929	634	1932	1374
40,950		1664	382	1664	789	43,950		1799	509	1799	1044	-	47,000	1934	636	1934	1374
	,000						,000						.000				
41,000	•	1666	409	1666	834	44,000	*	1801	511	1801	1102		47,050	1936	639	1936	1423
41,050	41,100	1668	410	1668	836	44,050	,	1803	513	1803	1104	47,050	47,100	1938	641	1938	1425
41,100		1671	411	1671	838		44,150	1806	515	1806	1106	-	47,150	1941	643	1941	1428
41,150		1673	412	1673	840	44,150		1808	517	1808	1108		47,200	1943	645	1943	1430
41,200	41,250	1675	413	1675	843	44,200	44,250	1810	520	1810	1110	47,200	47,250	1945	647	1945	1432
41,250		1677	415	1677	845		44,300	1812	522	1812	1113		47,300	1947	649	1947	1434
41,300		1680	416	1680	847	44,300		1815	524	1815	1115	,	47,350	1950	651	1950	1437
41,350		1682	417	1682	849	44,350		1817	526	1817	1117	-	47,400	1952	653	1952	1439
41,400		1684	418 410	1684	851 953		44,450	1819	528 530	1819	1119 1121	-	47,450	1954	656 658	1954	1441
41,450		1686	419	1686	853		44,500	1821	530	1821	1121		47,500	1956	658	1956	1443
41,500		1689	447	1689	855		44,550	1824	532	1824	1136	,	47,550	1959	660	1959	1446
41,550		1691	448	1691	857	44,550		1826	534	1826	1139		47,600	1961	662	1961	1448
41,600 41,650		1693 1695	449 451	1693 1695	860 862		44,650 44,700	1828 1830	537 539	1828 1830	1141 1143	,	47,650 47,700	1963 1965	664 666	1963 1965	1450 1452
41,700		1698	451	1698	864	44,700		1833	541	1833	1145	,	47,750	1968	668	1968	1455
				1700								· ·	-	1970	670	1970	
41,750 41,800		1700 1702	453 455	1700	866 868	44,750 44,800	44,800 44,850	1835 1837	543 545	1835 1837	1147 1149		47,800 47,850	1970 1972	670 673	1970 1972	1457 1459
41,850		1702	455 456	1702	870	44,850		1839	545 547	1839	1152		47,850 47,900	1972	675	1972	1459
41,900		1704	457	1704	872	44,900		1842	549	1842	1154	-	47,950	1977	677	1977	1464
41,950		1709	458	1709		44,950		1844	551	1844	1156		48,000	1979	679	1979	1466
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If CT AG	il is **	And you	are			If CT AG	3I is **	And you	are			If CT AC	31 is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
¢ΛQ	.000					¢ 54	,000		1	<u> </u>	[¢5.1	,000		-	<u> </u>	
48,000	•	1981	724	2003	1513		51,050	2163	1013	2281	1783		54,050	2451	1306	2501	2053
48,050		1983	726	2005	1515	,	51,100	2165	1015	2283	1785		54,100	2454	1308	2504	2055
48,100	,	1986	728	2008	1518		51,150	2168	1018	2286	1788		54,150	2456	1311	2506	2058
48,150	,	1988	730	2010	1520		51,200	2170	1020	2288	1790	,	54,200	2459	1313	2509	2060
48,200		1990	732	2012	1522	-	51,250	2172	1022	2290	1792		54,250	2461	1315	2511	2062
48,250	48 300	1992	734	2015	1524	51 250	51,300	2175	1024	2293	1794	54 250	54,300	2463	1317	2514	2064
48,300	,	1995	736	2017	1527		51,350	2177	1026	2295	1797		54,350	2466	1320	2516	2067
48,350		1997	738	2019	1529		51,400	2179	1029	2298	1799		54,400	2468	1322	2519	2069
48,400	48,450	1999	741	2021	1531	51,400	51,450	2182	1031	2300	1801	54,400	54,450	2471	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2184	1033	2303	1803	54,450	54,500	2473	1326	2524	2073
48,500	48.550	2004	745	2048	1536	51.500	51,550	2210	1047	2329	1806	54.500	54,550	2501	1329	2526	2076
48,550		2006	747	2050	1538		51,600	2212	1049	2331	1808	,	54,600	2503	1331	2529	2078
48,600	48,650	2008	749	2053	1540	51,600	51,650	2215	1051	2334	1810	54,600	54,650	2506	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650	51,700	2217	1054	2336	1812	54,650	54,700	2508	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2219	1056	2339	1815	54,700	54,750	2511	1338	2536	2085
48,750	48,800	2015	755	2060	1547	51,750	51,800	2222	1058	2341	1817	54,750	54,800	2513	1340	2539	2087
48,800	,	2017	758	2062	1549	,	51,850	2224	1060	2343	1819	,	54,850	2516	1342	2541	2089
48,850	,	2019	760	2064	1551	51,850	51,900	2226	1062	2346	1821	54,850	54,900	2518	1344	2544	2091
48,900		2022	762	2067	1554		51,950	2229	1065	2348	1824		54,950	2521	1347	2546	2094
48,950		2024	764	2069	1556		52,000	2231	1067	2351	1826		55,000	2523	1349	2549	2096
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49,000	,	2026	809	2094	1603		52,050	2257	1126	2377	1873		55,050	2551	1396	2551	2143
49,050 49,100		2028 2031	811 813	2096 2098	1605 1608		52,100 52,150	2260 2262	1128 1131	2380 2382	1875 1878		55,100 55,150	2554 2556	1398 1401	2554 2556	2145 2148
49,150		2033	815	2101	1610		52,130	2264	1133	2385	1880		55,200	2559	1401	2559	2150
49,200		2035	817	2103	1612		52,250	2267	1135	2387	1882		55,250	2561	1405	2561	2152
,	,	2037	819	2105					1137	2390	1884		-		1407	2564	2154
49,250 49,300		2037	821	2105	1614 1617		52,300 52,350	2269 2271	1137	2390	1887		55,300 55,350	2564 2566	1410	2564 2566	2154
49,350	,	2040	823	2110	1619		52,400	2274	1140	2395	1889		55,400	2569	1410	2569	2157
49,400		2044	826	2112	1621		52,450	2276	1144	2397	1891		55,450	2571	1414	2571	2161
49,450		2046	828	2115	1623		52,500	2278	1146	2400	1893		55,500	2574	1416	2574	2163
49,500	49 550	2049	830	2140	1626	52 500	52,550	2305	1149	2426	1896	55 500	55,550	2576	1419	2576	2166
49,550		2051	832	2142	1628		52,600	2307	1151	2429	1898		55,600	2579	1421	2579	2168
49,600		2053	834	2144	1630		52,650	2310	1153	2431	1900		55,650	2581	1423	2581	2170
49,650	49,700	2055	836	2147	1632		52,700	2312	1155	2434	1902	55,650	55,700	2584	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2314	1158	2436	1905	55,700	55,750	2586	1428	2586	2175
49,750	49,800	2060	840	2151	1637	52,750	52,800	2317	1160	2439	1907	55,750	55,800	2589	1430	2589	2177
49,800		2062	843	2154	1639		52,850	2319	1162	2441	1909		55,850	2591	1432	2591	2179
49,850	49,900	2064	845	2156	1641	52,850	52,900	2322	1164	2444	1911	55,850	55,900	2594	1434	2594	2181
49,900		2067	847	2158	1644		52,950	2324	1167	2446	1914		55,950	2596	1437	2596	2184
49,950		2069	849	2161	1646		53,000	2326	1169	2449	1916		56,000	2599	1439	2599	2186
	,000						,000						,000				
50,000	,	2071	904	2186			53,050	2353	1216	2451	1963		56,050	2601	1486	2601	2233
50,050 50,100		2073 2076	906 908	2189 2191	1695 1698		53,100 53,150	2356 2358	1218 1221	2454 2456	1965 1968		56,100 56,150	2604 2606	1488 1491	2604 2606	2235 2238
50,150		2078	911	2191			53,200	2360	1221	2459	1970		56,200	2609	1491	2609	2240
50,200		2080	913	2196			53,250	2363	1225	2461	1972		56,250	2611	1495	2611	2242
50,250		2082	915	2198			53,300	2365	1227	2464	1974		56,300	2614	1497	2614	2244
50,300		2082	917	2200	1704		53,350	2368	1230	2466	1974		56,350	2616	1500	2616	2244
50,350		2087	919	2203	1709		53,400	2370	1232	2469	1979	,	56,400	2619	1502	2619	2249
50,400		2089	921	2205	1711	53,400	53,450	2372	1234	2471	1981		56,450	2621	1504	2621	2251
50,450	50,500	2091	923	2208	1713	53,450	53,500	2375	1236	2474	1983	56,450	56,500	2624	1506	2624	2253
50,500	50,550	2117	936	2233	1716	53,500	53,550	2402	1239	2476	1986	56,500	56,550	2626	1509	2626	2256
50,550	50,600	2119	939	2236	1718		53,600	2404	1241	2479	1988	56,550	56,600	2629	1511	2629	2258
50,600	,	2121	941	2238	1720		53,650	2407	1243	2481	1990	,	56,650	2631	1513	2631	2260
50,650		2124	943	2240	1722		53,700	2409	1245	2484	1992		56,700	2634	1515	2634	2262
50,700		2126	945	2243	1725		53,750	2412	1248	2486	1995		56,750	2636	1518	2636	2265
50,750		2128	947	2245	1727		53,800	2414	1250	2489	1997		56,800	2639	1520	2639	2267
50,800		2131	949	2248	1729		53,850	2417	1252	2491	1999		56,850	2641	1522	2641	2269
50,850		2133	952 054	2250			53,900	2419	1254	2494	2001		56,900	2644	1524	2644	2271
50,900		2135	954 956	2252			53,950	2421	1257	2496	2004		56,950	2646	1527	2646	2274
50,950 * This		2137	956	2255			54,000	2424	1259	2499	2006	J0,95U	57,000	2649 Continu	1529	2649	2276
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More Less Married Married Head of More Less Married Head of More Than or Single Filing	If CT AG	il is **	And you	are			If CT AG	6l is **	And you	are			If CT AG	31 is **	And you	are		
\$5,700 \$7,700 \$		Than or	Single	Filing	Filing			Than or	Single	Filing	Filing			Than or	Single	Filing	Filing	Head of Household
57,000 57,000 50,00	\$ 57			, ,			\$60			1 -			¢63	1 1			[
57,000 57,100 6,64		•	2651	1576	2651	2278			2801	1846	2801	2413		***************************************	2951	2116	2951	2548
57,106 57,206 57,250 5259 1832 2659 285																		
57.206 57.306	,	,											-					
57.206 57.306 57			2659	1583	2659		60,150	60,200					-		2959		2959	
57.300 57.300	57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
57.300 57.300	57.250	57.300	2664	1587	2664	2289	60.250	60.300	2814	1857	2814	2424	63.250	63.300	2964	2127	2964	2559
57,400 57,400 2741 1594 271 2296 160,400 60,450 2821 1864 2821 2431 63,400 63,450 271 2136 2747 2566 57,500 57,550 57,600 2479 1610 2467 2331 60,500 65,500 2826 1869 2321 2433 63,500 63,500 270 2136 2747 2431 2747 2575 275,00 57,500 57,500 2481 16103 2681 2331 60,600 66,605 60,700 2831 1873 2831 2442 63,500 63,500 2901 2142 2791 2575 277,00 57,750 57													-					
77,400 F7,500 P3,700 P3/14 P3/05 P3/14 P3/05 P3/0	57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819	2429	63,350	63,400	2969	2132	2969	2564
57.500 27.500 18.90 18.90 28.90 18.90 28.90 <	57,400	57,450	2671	1594	2671		60,400	60,450	2821	1864		2431	63,400	63,450	2971	2134	2971	2566
57.550 57.600 2691 1601 2679 2933 60,550 60,600 2829 1871 2829 2438 63,550 63,600 2979 1214 2979 2575 257,605 67,605 2681 1605 2684 2307 60,650 60,700 2834 1875 2834 2442 63,650 63,600 2986 2145 2964 2575 257,700 57,700 2684 1615 2686 2300 60,650 60,700 6,700 2834 1875 2834 2442 63,650 63,600 2986 2148 2969 2585 277,700 57,700 2780 2481 2482	57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
57,690 57,690 2881 1093 2681 2305 60,690 60,569 2831 1873 2831 2440 63,690 63,680 2981 2155 2984 2577 57760 57,750 57,750 2869 1089 2684 2307 60,750 60,750 2334 1873 2384 2445 63,700 63,750 2986 2145 2984 2577 57,750 57,750 2869 1089 2689 2310 60,700 60,750 2334 1873 236 2445 63,700 63,750 2986 2145 2989 2582 278 80 57,850 57,850 2899 11612 2491 2314 60,800 60,850 83,850 2441 1412 2491 2494 2318 60,800 60,850 83,850 2441 1412 2491 2494 2318 60,800 60,850 8341 1882 2481 2449 63,800 63,850 2994 2154 2994 2586 57,900 57,950 2499 1617 2499 2319 60,900 60,950 244 1847 2445 18,850 63,950 63,950 2499 1259 2999 2597 2597 2595 85,000 2499 1219 2499 2321 60,900 60,950 244 1847 2445 18,850 63,950 63,950 2994 2154 2994 2586 257,950 58,000 2586 2499 2459 2459 2459 2459 2459 2459 2459	57,500	57,550	2676	1599	2676	2301	60,500	60,550	2826	1869	2826	2436	63,500	63,550	2976	2139	2976	2571
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59,800 59,850 2791 1792 2791 2404 62,800 62,850 2941 2062 2941 2539 65,800 65,850 65,850 3091 2332 3091 2674 59,850 59,900 2794 1794 2794 2406 62,850 62,900 2944 2064 2944 2541 65,850 65,900 3094 2334 3094 2676 59,900 59,950 60,000 2799 1799 2799 2411 62,950 63,000 2949 2069 2949 2546 65,850 65,850 65,900 3094 2337 3096 2679 59,950 60,000 2799 1799 2799 2411 62,950 63,000 2949 2069 2949 2546 65,950 66,000 3099 2339 3099 2681	59,750	59,800	2789	1790	2789	2402	62,750	62,800	2939	2060	2939	2537	65,750	65,800	3089	2330	3089	2672
59,850 59,900 2794 1794 2794 2406 62,850 62,900 2944 2064 2944 2541 65,850 65,900 65,900 3094 2334 3094 2676 59,900 59,950 60,000 2799 1799 2799 2411 62,950 63,000 2949 2069 2949 2546 65,950 65,950 65,000 3099 2339 3099 2681																		
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						2409	62,900	62,950					-					
* This column must also be used by a qualifying widow(er) Continued on the next page	59,950	60,000	2799	1799	2799	2411	62,950	63,000	2949	2069	2949	2546	65,950	66,000	3099	2339	3099	2681
	* This	column	n must a	ilso be ι	ised by	a qualify	ing wi	dow(er)							Continu	ued on t	he next	page

If CT AG	l is **	And you	are			If CT AG	6l is **	And you	are			If CT AG	3I is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$66.	იიი					\$69	,000		l		l	\$72	.000		l	l.	L
66,000		3101	2386	3101	2683	69,000		3251	2656	3251	2818		72,050	3401	2881	3401	2953
66,050		3104	2388	3104	2685	69,050		3254	2658	3254	2820		72,100	3404	2883	3404	2955
66,100	66,150	3106	2391	3106	2688	69,100	69,150	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958
66,150	66,200	3109	2393	3109	2690	69,150		3259	2663	3259	2825	72,150	72,200	3409	2888	3409	2960
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,250	66,300	3114	2397	3114	2694	69,250	69,300	3264	2667	3264	2829	72,250	72,300	3414	2892	3414	2964
66,300		3116	2400	3116	2697	69,300		3266	2670	3266	2832		72,350	3416	2895	3416	2967
66,350		3119	2402	3119	2699	69,350		3269	2672	3269	2834		72,400	3419	2897	3419	2969
66,400 66,450		3121 3124	2404	3121 3124	2701 2703	69,400	-	3271 3274	2674 2676	3271 3274	2836 2838		72,450 72,500	3421 3424	2899 2901	3421 3424	2971 2973
1	,		2406			69,450	-					-	-				
66,500		3126	2409	3126	2706	69,500		3276	2679	3276	2841		72,550	3426	2904	3426	2976
66,550		3129 3131	2411 2413	3129 3131	2708 2710	69,550		3279 3281	2681 2683	3279 3281	2843 2845		72,600	3429 3431	2906 2908	3429 3431	2978 2980
66,600 66,650		3134	2415	3134	2710	69,600 69,650		3284	2685	3284	2847		72,650 72,700	3434	2900	3434	2982
66,700		3136	2418	3136	2715	69,700		3286	2688	3286	2850	-	72,750	3436	2913	3436	2985
66,750	-	3139	2420	3139	2717	69,750	-	3289	2690	3289	2852	-	72,800	3439	2915	3439	2987
66,800		3141	2420	3141	2717	69,800		3269 3291	2690 2692	3269 3291	2854		72,850	3439 3441	2915	3439 3441	2987 2989
66,850		3144	2424	3144	2721	69,850		3294	2694	3294	2856	,	72,900	3444	2919	3444	2991
66,900		3146	2427	3146	2724	69,900		3296	2697	3296	2859		72,950	3446	2922	3446	2994
66,950	67,000	3149	2429	3149	2726	69,950	70,000	3299	2699	3299	2861		73,000	3449	2924	3449	2996
\$67	000					\$70	,000					\$73	,000				
67,000		3151	2476	3151	2728	70,000		3301	2746	3301	2863		73,050	3451	2926	3451	2998
67,050	,	3154	2478	3154	2730	70,050		3304	2748	3304	2865		73,100	3454	2928	3454	3000
67,100 67,150		3156 3159	2481 2483	3156 3159	2733 2735	70,100 70,150	,	3306 3309	2751 2753	3306 3309	2868 2870		73,150 73,200	3456 3459	2931 2933	3456 3459	3003 3005
67,130		3161	2485	3161	2735	70,150		3311	2755	3311	2872		73,200	3459	2935 2935	3459 3461	3005
1 -	-		2487		2739	,	,		2757	3314	2874	-	-		2937		
67,250 67,300		3164 3166	2487	3164 3166	2739 2742	70,250 70,300		3314 3316	2757 2760	3314	2874 2877		73,300 73,350	3464 3466	2937 2940	3464 3466	3009 3012
67,350		3169	2492	3169	2744	70,350		3319	2762	3319	2879		73,400	3469	2942	3469	3014
67,400		3171	2494	3171	2746	70,400		3321	2764	3321	2881		73,450	3471	2944	3471	3016
67,450	67,500	3174	2496	3174	2748	70,450	70,500	3324	2766	3324	2883	73,450	73,500	3474	2946	3474	3018
67,500	67.550	3176	2499	3176	2751	70,500	70.550	3326	2769	3326	2886	73.500	73,550	3476	2949	3476	3021
67,550		3179	2501	3179	2753	70,550		3329	2771	3329	2888		73,600	3479	2951	3479	3023
67,600	67,650	3181	2503	3181	2755	70,600	70,650	3331	2773	3331	2890	73,600	73,650	3481	2953	3481	3025
67,650		3184	2505	3184	2757	70,650		3334	2775	3334	2892	-	73,700	3484	2955	3484	3027
67,700	67,750	3186	2508	3186	2760	70,700	70,750	3336	2778	3336	2895	73,700	73,750	3486	2958	3486	3030
67,750		3189	2510	3189	2762	70,750		3339	2780	3339	2897		73,800	3489	2960	3489	3032
67,800		3191	2512	3191	2764	70,800		3341	2782	3341	2899		73,850	3491	2962	3491	3034
67,850		3194	2514	3194	2766	70,850		3344	2784	3344	2901		73,900	3494	2964	3494	3036
67,900 67,950	,	3196 3199	2517 2519	3196 3199	2769 2771	70,900 70,950	,	3346 3349	2787 2789	3346 3349	2904 2906		73,950 74,000	3496 3499	2967 2969	3496 3499	3039 3041
\$68.		51,7	2017	5177	£111		.000	5577	2,07	5547	2700		,000	51//	2,0,	3777	5071
68,000		3201	2566	3201	2773	71,000	J	3351	2836	3351	2908		74,050	3501	2971	3501	3077
68,050		3204	2568	3204	2775	71,050	,	3354	2838	3354	2910		74,100	3504	2973	3504	3079
68,100		3206	2571	3206		71,100	71,150	3356	2841	3356	2913	74,100	74,150	3506	2976	3506	3081
68,150		3209	2573	3209	2780	71,150		3359	2843	3359	2915		74,200	3509	2978	3509	3084
68,200	68,250	3211	2575	3211	2782	71,200		3361	2845	3361	2917	74,200	74,250	3511	2980	3511	3086
68,250		3214	2577	3214	2784	71,250	,	3364	2847	3364	2919		74,300	3514	2982	3514	3088
68,300	,	3216	2580	3216	2787	71,300		3366	2850	3366	2922		74,350	3516	2985	3516	3091
68,350		3219	2582	3219		71,350		3369	2852	3369	2924	,	74,400	3519	2987	3519	3093
68,400 68,450		3221 3224	2584 2586	3221 3224		71,400 71,450		3371 3374	2854 2856	3371 3374	2926 2928	,	74,450 74,500	3521 3524	2989 2991	3521 3524	3095 3097
68,500 68,550		3226 3229	2589 2591	3226 3229	2796 2798	71,500 71,550		3376 3379	2859 2861	3376 3379	2931 2933		74,550 74,600	3526 3529	2994 2996	3526 3529	3134 3136
68,600		3229	2593	3229		71,600		3381	2863	3381	2935 2935		74,650	3531	2998 2998	3531	3138
68,650		3234	2595	3234	2802	71,650		3384	2865	3384	2937		74,700	3534	3000	3534	3141
68,700		3236	2598	3236		71,700		3386	2868	3386	2940		74,750	3536	3003	3536	3143
68,750	68,800	3239	2600	3239	2807	71,750		3389	2870	3389	2942	74,750	74,800	3539	3005	3539	3145
68,800		3241	2602	3241	2809	71,800		3391	2872	3391	2944		74,850	3541	3007	3541	3148
68,850		3244	2604	3244	2811	71,850		3394	2874	3394	2946		74,900	3544	3009	3544	3150
68,900		3246	2607	3246		71,900		3396	2877	3396	2949		74,950	3546	3012	3546	3152
68,950		3249	2609	3249		71,950		3399	2879	3399	2951	74,950	75,000	3549	3014	3549	3154
* This	column	n must a	ilso be ι	ised by	a qualify	ing wi	dow(er)							Continu	ued on t	he next	page

If CT AG	il is **	And you	are			If CT AG	6l is **	And you	are			If CT AG	6l is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
\$75	,000					\$78	,000		l		l	\$81	.000		l	l	
75,000		3551	3016	3551	3191	78,000		3701	3151	3701	3545		81,050	3851	3286	3851	3731
75,050		3554	3018	3554	3193	78,050	,	3704	3153	3704	3548	-	81,100	3854	3288	3854	3734
75,100	75,150	3556	3021	3556	3196	78,100	78,150	3706	3156	3706	3550	81,100	81,150	3856	3291	3856	3736
75,150	75,200	3559	3023	3559	3198	78,150		3709	3158	3709	3553	81,150	81,200	3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75,300	3564	3027	3564	3203	78,250	78,300	3714	3162	3714	3558	81,250	81,300	3864	3297	3864	3744
75,300	75,350	3566	3030	3566	3205	78,300	78,350	3716	3165	3716	3560	81,300	81,350	3866	3300	3866	3746
75,350		3569	3032	3569	3207	78,350		3719	3167	3719	3563	-	81,400	3869	3302	3869	3749
75,400		3571	3034	3571	3210	78,400	-	3721	3169	3721	3565		81,450	3871	3304	3871	3751
75,450	75,500	3574	3036	3574	3212	78,450	78,500	3724	3171	3724	3568	81,450	81,500	3874	3306	3874	3754
75,500	75,550	3576	3039	3576	3249	78,500	78,550	3726	3174	3726	3606	81,500	81,550	3876	3309	3876	3756
75,550		3579	3041	3579	3251	78,550		3729	3176	3729	3609		81,600	3879	3311	3879	3759
75,600		3581	3043	3581	3254	78,600		3731	3178	3731	3611		81,650	3881	3313	3881	3761
75,650		3584	3045	3584	3256	78,650		3734	3180	3734	3614	-	81,700	3884	3315	3884	3764
75,700		3586	3048	3586	3258	78,700	-	3736	3183	3736	3616	· ·	81,750	3886	3318	3886	3766
75,750		3589	3050	3589	3261	78,750		3739	3185	3739	3619	- ,	81,800	3889	3320	3889	3769
75,800		3591	3052	3591	3263	78,800		3741	3187	3741	3621	-	81,850	3891	3322	3891	3771
75,850 75,900		3594 3596	3054 3057	3594 3596	3265 3268	78,850 78,900		3744 3746	3189 3192	3744 3746	3624 3626	-	81,900 81,950	3894 3896	3324 3327	3894 3896	3774 3776
75,900	,	3599	3057	3599	3270	78,950		3749	3194	3740	3629	-	82,000	3899	3327	3899	3779
	,000	3377	3037	5577	JEIU		,000	3147	3174	3147	JUL 1		,000	3077	JJL 1	5077	3117
76,000		3601	3061	3601	3307	79,000		3751	3196	3751	3631		82,050	3901	3331	3901	3781
76,050		3604	3063	3604	3310	79,050	,	3754	3198	3754	3634	-	82,100	3904	3333	3904	3784
76,100		3606	3066	3606	3312	79,100		3756	3201	3756	3636		82,150	3906	3336	3906	3786
76,150	76,200	3609	3068	3609	3314	79,150	79,200	3759	3203	3759	3639	82,150	82,200	3909	3338	3909	3789
76,200	76,250	3611	3070	3611	3317	79,200	79,250	3761	3205	3761	3641	82,200	82,250	3911	3340	3911	3791
76,250	76,300	3614	3072	3614	3319	79,250	79,300	3764	3207	3764	3644	82,250	82,300	3914	3342	3914	3794
76,300		3616	3075	3616	3321	79,300		3766	3210	3766	3646	-	82,350	3916	3345	3916	3796
76,350	76,400	3619	3077	3619	3324	79,350	79,400	3769	3212	3769	3649	82,350	82,400	3919	3347	3919	3799
76,400		3621	3079	3621	3326	79,400		3771	3214	3771	3651	-	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76,550	3626	3084	3626	3366	79,500	79,550	3776	3219	3776	3656	82,500	82,550	3926	3354	3926	3806
76,550		3629	3086	3629	3368	79,550		3779	3221	3779	3659	-	82,600	3929	3356	3929	3809
76,600		3631	3088	3631	3371	79,600		3781	3223	3781	3661	,	82,650	3931	3358	3931	3811
76,650		3634	3090	3634	3373	79,650	-	3784	3225 3228	3784	3664		82,700	3934	3360	3934	3814
76,700		3636	3093	3636	3376	79,700	-	3786		3786	3666	· ·	82,750	3936	3363	3936	3816
76,750		3639	3095	3639	3378	79,750		3789	3230	3789	3669	-	82,800	3939	3365	3939	3819
76,800		3641	3097	3641	3380	79,800		3791	3232	3791	3671		82,850	3941	3367	3941	3821
76,850 76,900		3644 3646	3099 3102	3644 3646	3383 3385	79,850 79,900		3794 3796	3234 3237	3794 3796	3674 3676	-	82,900 82,950	3944 3946	3369 3372	3944 3946	3824 3826
76,900		3649	3102	3649	3388	79,950		3799	3237	3799	3679	-	83,000	3949	3374	3949	3829
	,000		2.01		-000		,000		2201		55.7		,000		20.1	3.11	3027
77,000	•	3651	3106	3651	3425	80,000	*	3801	3241	3801	3681		83,050	3951	3376	3951	3831
77,050	,	3654	3108	3654	3428	80,050	,	3804	3243	3804	3684	,	83,100	3954	3378	3954	3834
77,100	77,150	3656	3111	3656	3430	80,100	80,150	3806	3246	3806	3686		83,150	3956	3381	3956	3836
77,150		3659	3113	3659	3433	80,150	,	3809	3248	3809	3689	-	83,200	3959	3383	3959	3839
77,200	77,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841
77,250		3664	3117	3664	3437	80,250		3814	3252	3814	3694		83,300	3964	3387	3964	3844
77,300		3666	3120	3666	3440	80,300		3816	3255	3816	3696		83,350	3966	3390	3966	3846
77,350		3669	3122	3669	3442	80,350		3819	3257	3819	3699	-	83,400	3969	3392	3969	3849
77,400		3671 3674	3124	3671 3674	3445	80,400		3821	3259	3821	3701 3704	-	83,450	3971 2074	3394	3971 3074	3851
77,450		3674	3126	3674	3447	80,450		3824	3261	3824	3704		83,500	3974	3396	3974	3854
77,500		3676	3129	3676	3485	80,500		3826	3264	3826	3706	,	83,550	3976	3399	3976	3856
77,550		3679	3131	3679	3488	80,550		3829	3266	3829	3709	-	83,600	3979	3401	3979	3859
77,600 77,650		3681 3684	3133 3135	3681 3684	3490 3492	80,600 80,650		3831 3834	3268 3270	3831 3834	3711 3714		83,650 83,700	3981 3984	3403 3405	3981 3984	3861 3864
77,700		3686	3138	3686	3492	80,700		3836	3273	3836	3714		83,750	3986	3403	3986	3866
		3689			3497						3719			3989	3410	3989	
77,750 77,800		3689 3691	3140 3142	3689 3691	3497 3500	80,750 80,800		3839 3841	3275 3277	3839 3841	3719 3721		83,800 83,850	3989 3991	3410 3412	3989 3991	3869 3871
77,850		3694	3144	3694	3500	80,850		3844	3277	3844	3721		83,900	3991	3412	3991	3874
77,900		3696	3147	3696		80,900		3846	3282	3846	3724	-	83,950	3996	3417	3996	3876
77,950		3699	3149	3699		80,950		3849	3284	3849	3729	-	84,000	3999	3419	3999	3879
					a qualify							,	,,,,,,		ued on t		
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If CT AG	il is **	And you	are			If CT AG	3I is **	And you	are			If CT AG	3I is **	And you	are		
More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	Married Filing Jointly *	Married Filing Separately	Head of Household
¢04						607						¢00					
	,000	4001	3421	4001	3881		7, 000 87,050	4151	2554	4151	4031		,000	4201	3691	4301	4181
84,000 84,050		4001	3423	4001	3884	87,050	,	4151	3556 3558	4151	4031	-	90,050 90,100	4301 4304	3693	4301	4184
84,100		4004	3426	4004	3886	87,100		4156	3561	4156	4034	-	90,150	4304	3696	4304	4186
84,150		4009	3428	4000	3889	87,150		4159	3563	4159	4030	,	90,200	4309	3698	4309	4189
84,200	-	4011	3430	4011	3891	87,200		4161	3565	4161	4041		90,250	4311	3700	4311	4191
	•					· ·	•					· ·	-				
84,250	,	4014	3432	4014	3894	-	87,300	4164	3567	4164	4044		90,300	4314	3702	4314	4194
84,300 84,350		4016 4019	3435 3437	4016 4019	3896 3899	87,300 87,350		4166 4169	3570 3572	4166 4169	4046 4049	,	90,350 90,400	4316 4319	3705 3707	4316 4319	4196 4199
84,400	,	4017	3439	4017	3901	87,400		4171	3574	4171	4051	,	90,450	4317	3707	4317	4201
84,450	-	4024	3441	4024	3904	87,450	,	4174	3576	4174	4054		90,500	4324	3711	4324	4204
1						'	,					· ·	-				
84,500		4026	3444	4026	3906	-	87,550	4176	3579	4176	4056	-	90,550	4326	3714	4326	4206
84,550 84,600		4029 4031	3446 3448	4029 4031	3909 3911	87,550 87,600		4179 4181	3581 3583	4179 4181	4059 4061	-	90,600 90,650	4329 4331	3716 3718	4329 4331	4209 4211
84,650		4034	3450	4034	3914	87,650		4184	3585	4184	4064	,	90,700	4334	3710	4334	4211
84,700		4034	3453	4034	3916	87,700		4186	3588	4186	4066	-	90,750	4334	3723	4336	4214
1						· ·						· ·	-				
84,750	,	4039	3455	4039	3919	87,750	,	4189 4101	3590	4189	4069 4071	,	90,800	4339	3725	4339	4219 4221
84,800 84,850	,	4041 4044	3457 3459	4041 4044	3921 3924	87,800 87,850		4191 4194	3592 3594	4191 4194	4071 4074	-	90,850 90,900	4341 4344	3727 3729	4341 4344	4221 4224
84,900		4044	3459	4044	3924 3926	-	87,950	4194	3594 3597	4194	4074	-	90,950	4344	3732	4344	4224
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	-	91,000	4349	3734	4349	4229
	.000						,000						.000				
85,000		4051	3466	4051	3931		88,050	4201	3601	4201	4081		91,050	4351	3736	4351	4231
85,050	,	4054	3468	4054	3934	,	88,100	4204	3603	4204	4084		91,100	4354	3738	4354	4234
85,100		4056	3471	4056	3936	-	88,150	4206	3606	4206	4086	,	91,150	4356	3741	4356	4236
85,150	85,200	4059	3473	4059	3939	88,150	88,200	4209	3608	4209	4089	91,150	91,200	4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,250	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300	85,350	4066	3480	4066	3946	-	88,350	4216	3615	4216	4096	-	91,350	4366	3750	4366	4246
85,350	85,400	4069	3482	4069	3949	88,350	88,400	4219	3617	4219	4099	91,350	91,400	4369	3752	4369	4249
85,400		4071	3484	4071	3951		88,450	4221	3619	4221	4101	-	91,450	4371	3754	4371	4251
85,450	85,500	4074	3486	4074	3954	88,450	88,500	4224	3621	4224	4104	91,450	91,500	4374	3756	4374	4254
85,500	85,550	4076	3489	4076	3956	88,500	88,550	4226	3624	4226	4106	91,500	91,550	4376	3759	4376	4256
85,550	85,600	4079	3491	4079	3959	88,550	88,600	4229	3626	4229	4109	91,550	91,600	4379	3761	4379	4259
85,600	,	4081	3493	4081	3961	,	88,650	4231	3628	4231	4111	,	91,650	4381	3763	4381	4261
85,650		4084	3495	4084	3964	-	88,700	4234	3630	4234	4114		91,700	4384	3765	4384	4264
85,700	85,750	4086	3498	4086	3966	88,700	88,750	4236	3633	4236	4116	91,700	91,750	4386	3768	4386	4266
85,750	85,800	4089	3500	4089	3969	88,750	88,800	4239	3635	4239	4119	91,750	91,800	4389	3770	4389	4269
85,800		4091	3502	4091	3971		88,850	4241	3637	4241	4121	-	91,850	4391	3772	4391	4271
85,850		4094	3504	4094	3974	-	88,900	4244	3639	4244	4124	-	91,900	4394	3774	4394	4274
85,900		4096	3507	4096	3976	-	88,950	4246	3642	4246	4126		91,950	4396	3777	4396	4276
85,950		4099	3509	4099	3979		89,000	4249	3644	4249	4129		92,000	4399	3779	4399	4279
	,000	<i>1</i> 101	2511	A101	2001		90.050	42E1	2644	42E1	A121		,000	4401	2701	4401	4201
86,000 86,050	,	4101 4104	3511 3513	4101 4104	3981 3984	,	89,050 89,100	4251 4254	3646 3648	4251 4254	4131 4134	-	92,050 92,100	4401 4404	3781 3783	4401 4404	4281 4284
86,100		4104	3516	4104	3986		89,150	4256	3651	4256	4136		92,150	4404	3786	4404	4286
86,150		4109	3518	4109	3989		89,200	4259	3653	4259	4139	-	92,200	4409	3788	4409	4289
86,200		4111	3520	4111	3991	,	89,250	4261	3655	4261	4141		92,250	4411	3790	4411	4291
86,250		4114	3522	4114	3994		89,300	4264	3657	4264	4144		92,300	4414	3792	4414	4294
86,300		4116	3525	4116	3996	,	89,350	4266	3660	4266	4146		92,350	4416	3795	4416	4296
86,350	,	4119	3527	4119	3999		89,400	4269	3662	4269	4149		92,400	4419	3797	4419	4299
86,400	86,450	4121	3529	4121	4001	89,400	89,450	4271	3664	4271	4151	92,400	92,450	4421	3799	4421	4301
86,450	86,500	4124	3531	4124	4004	89,450	89,500	4274	3666	4274	4154	92,450	92,500	4424	3801	4424	4304
86,500	86,550	4126	3534	4126	4006	89,500	89,550	4276	3669	4276	4156	92,500	92,550	4426	3804	4426	4306
86,550		4129	3536	4129	4009	-	89,600	4279	3671	4279	4159	-	92,600	4429	3806	4429	4309
86,600	,	4131	3538	4131	4011	-	89,650	4281	3673	4281	4161	-	92,650	4431	3808	4431	4311
86,650		4134	3540	4134	4014	-	89,700	4284	3675	4284	4164		92,700	4434	3810	4434	4314
86,700	86,750	4136	3543	4136	4016	89,700	89,750	4286	3678	4286	4166	92,700	92,750	4436	3813	4436	4316
86,750		4139	3545	4139	4019		89,800	4289	3680	4289	4169		92,800	4439	3815	4439	4319
86,800		4141	3547	4141	4021		89,850	4291	3682	4291	4171		92,850	4441	3817	4441	4321
86,850		4144	3549	4144	4024	-	89,900	4294	3684	4294	4174	-	92,900	4444	3819	4444	4324
86,900	-	4146	3552	4146	4026		89,950	4296	3687	4296	4176	-	92,950	4446	3822	4446	4326
86,950		4149	3554	4149	4029		90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329
^ Inis	column	n must a	uso be l	ised by	a qualify	yıng wi	aow(er)							Contini	ued on t	he next	page

If CT AG	l is **	And you	are			If CT AG	6l is **	And you	are			If CT AC	31 is **	And you	are		
	Less		Married	Married			Less		Married	Married			Less		Married	Married	
More Than	Than or	Single	Filing	Filing	Head of Household	More Than	Than or	Single	Filing	Filing	Head of Household	More Than	Than or	Single	Filing	Filing	Head of Household
	Equal To		Jointly *	Separately			Equal To		Jointly *	Separately		111411	Equal To		Jointly *	Separately	
\$93.	,000					\$96	,000					\$99	,000				
93,000		4451	3826	4451	4331	96,000	96,050	4601	4005	4601	4481	99,000	99,050	4751	4415	4751	4631
93,050		4454	3828	4454	4334	96,050		4604	4007	4604	4484		99,100	4754	4417	4754	4634
93,100		4456	3831	4456	4336	96,100		4606	4010	4606	4486		99,150	4756	4420	4756	4636
93,150		4459	3833	4459	4339	96,150		4609	4012	4609	4489		99,200	4759	4422	4759	4639
93,200	93,250	4461	3835	4461	4341	96,200	96,250	4611	4014	4611	4491	99,200	99,250	4761	4424	4761	4641
93,250	93,300	4464	3837	4464	4344	96,250	96,300	4614	4017	4614	4494	99,250	99,300	4764	4427	4764	4644
93,300	93,350	4466	3840	4466	4346	96,300	96,350	4616	4019	4616	4496	99,300	99,350	4766	4429	4766	4646
93,350	93,400	4469	3842	4469	4349	96,350	96,400	4619	4021	4619	4499	99,350	99,400	4769	4432	4769	4649
93,400	93,450	4471	3844	4471	4351	96,400	96,450	4621	4023	4621	4501	99,400	99,450	4771	4434	4771	4651
93,450	93,500	4474	3846	4474	4354	96,450	96,500	4624	4026	4624	4504	99,450	99,500	4774	4437	4774	4654
93,500	93.550	4476	3849	4476	4356	96,500	96.550	4626	4072	4626	4506	99.500	99,550	4776	4485	4776	4656
93,550	,	4479	3851	4479	4359	96,550	,	4629	4074	4629	4509	,	99,600	4779	4487	4779	4659
93,600	93,650	4481	3853	4481	4361	96,600	96,650	4631	4077	4631	4511	99,600	99,650	4781	4490	4781	4661
93,650	93,700	4484	3855	4484	4364	96,650	96,700	4634	4079	4634	4514	99,650	99,700	4784	4492	4784	4664
93,700	93,750	4486	3858	4486	4366	96,700	96,750	4636	4081	4636	4516	99,700	99,750	4786	4495	4786	4666
93,750	93.800	4489	3860	4489	4369	96.750	96,800	4639	4084	4639	4519	99.750	99,800	4789	4497	4789	4669
93,800	,	4491	3862	4491	4371	96,800	,	4641	4086	4641	4521	,	99,850	4791	4499	4791	4671
93,850	,	4494	3864	4494	4374	96,850		4644	4088	4644	4524	,	99,900	4794	4502	4794	4674
93,900		4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950		4499	3869	4499	4379	96,950		4649	4093	4649	4529		100,000	4799	4507	4799	4679
\$94.	.000					\$97	.000					\$100	0,000				
94,000	·	4501	3871	4501	4381	97,000	*	4651	4140	4651	4531		100,050	4801	4555	4801	4681
94,050		4504	3873	4504	4384	97,050		4654	4142	4654	4534		100,100	4804	4558	4804	4684
94,100	94,150	4506	3876	4506	4386	97,100	97,150	4656	4144	4656	4536	100,100	100,150	4806	4560	4806	4686
94,150	94,200	4509	3878	4509	4389	97,150	97,200	4659	4147	4659	4539	100,150	100,200	4809	4563	4809	4689
94,200	94,250	4511	3880	4511	4391	97,200	97,250	4661	4149	4661	4541	100,200	100,250	4811	4565	4811	4691
94,250	94.300	4514	3882	4514	4394	97,250	97.300	4664	4151	4664	4544	100.250	100,300	4814	4568	4814	4694
94,300		4516	3885	4516	4396	97,300		4666	4154	4666	4546		100,350	4816	4570	4816	4696
94,350		4519	3887	4519	4399	97,350		4669	4156	4669	4549		100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400	97,450	4671	4158	4671	4551	100,400	100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4161	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94.550	4526	3894	4526	4406	97,500	97.550	4676	4208	4676	4556	100.500	100,550	4826	4626	4826	4706
94,550		4529	3896	4529	4409	97,550		4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600		4531	3898	4531	4411	97,600		4681	4212	4681	4561		100,650	4831	4631	4831	4711
94,650		4534	3900	4534	4414	97,650		4684	4215	4684	4564		100,700	4834	4634	4834	4714
94,700	94,750	4536	3903	4536	4416	97,700	97,750	4686	4217	4686	4566	100,700	100,750	4836	4636	4836	4716
94,750	94.800	4539	3905	4539	4419	97,750	97.800	4689	4219	4689	4569	100.750	100,800	4839	4639	4839	4719
94,800	,	4541	3907	4541	4421	97,800		4691	4222	4691	4571		100,850	4841	4641	4841	4721
94,850		4544	3909	4544	4424	97,850		4694	4224	4694	4574		100,900	4844	4644	4844	4724
94,900		4546	3912	4546	4426	97,900		4696	4226	4696	4576		100,950	4846	4646	4846	4726
94,950		4549	3914	4549	4429	97,950		4699	4229	4699	4579		101,000	4849	4649	4849	4729
\$95.	,000					\$98	,000					\$10	1,000				
95,000		4551	3916	4551	4431	98,000		4701	4276	4701	4581		101,050	4851	4651	4851	4731
95,050	95,100	4554	3918	4554	4434	98,050	98,100	4704	4279	4704	4584	101,050	101,100	4854	4654	4854	4734
95,100		4556	3921	4556	4436	98,100		4706	4281	4706	4586		101,150	4856	4656	4856	4736
95,150		4559	3923	4559	4439	98,150		4709	4283	4709	4589		101,200	4859	4659	4859	4739
95,200	95,250	4561	3925	4561	4441	98,200	98,250	4711	4286	4711	4591	101,200	101,250	4861	4661	4861	4741
95,250	95,300	4564	3927	4564	4444	98,250	98,300	4714	4288	4714	4594	101,250	101,300	4864	4664	4864	4744
95,300		4566	3930	4566	4446	98,300		4716	4290	4716	4596		101,350	4866	4666	4866	4746
95,350	95,400	4569	3932	4569	4449	98,350		4719	4293	4719	4599		101,400	4869	4669	4869	4749
95,400		4571	3934	4571	4451	98,400	,	4721	4295	4721	4601		101,450	4871	4671	4871	4751
95,450	95,500	4574	3936	4574	4454	98,450	98,500	4724	4298	4724	4604	101,450	101,500	4874	4674	4874	4754
95,500	95,550	4576	3939	4576	4456	98,500	98,550	4726	4345	4726	4606	101,500	101,550	4876	4676	4876	4756
95,550		4579	3941	4579	4459	98,550		4729	4348	4729	4609		101,600	4879	4679	4879	4759
95,600		4581	3943	4581	4461	98,600		4731	4350	4731	4611		101,650	4881	4681	4881	4761
95,650		4584	3945	4584	4464	98,650		4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700	95,750	4586	3948	4586	4466	98,700	98,750	4736	4355	4736	4616	101,700	101,750	4886	4686	4886	4766
95,750	95,800	4589	3950	4589	4469	98,750	98,800	4739	4357	4739	4619	101,750	101,800	4889	4689	4889	4769
95,800		4591	3952	4591	4471	98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850		4594	3954	4594	4474	98,850		4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900		4596	3957	4596		98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950	-	4599	3959	4599		98,950		4749	4367	4749	4629		102,000	4899	4699	4899	4779
					a qualify						\$10						HEDULE
	· · · · · · · · · · · · · · · · · · ·	uo.		,	u yuu,	ALLO BLUD				<u></u>				0.1.0.100.4.01.1			

Table A - Exemptions for 2005 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			d Filing Jo lified Wido		Married	l Filing Sep	parately	Hea	d of House	hold
CONNECT	TICUT AGI		CONNEC	TICUT AGI		CONNECT	FICUT AGI		CONNECT	TICUT AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or Equal To	•		or Equal To			or Equal To			or Equal To	
\$ 0	\$25,250	\$12,625	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$25,250	\$26,250	\$11,625	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$26,250	\$27,250	\$10,625	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$27,250	\$28,250	\$ 9,625	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$28,250	\$29,250	\$ 8,625	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$29,250	\$30,250	\$ 7,625	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$30,250	\$31,250	\$ 6,625	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$31,250	\$32,250	\$ 5,625	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$32,250	\$33,250	\$ 4,625	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$33,250	\$34,250	\$ 3,625	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$34,250	\$35,250	\$ 2,625	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$35,250	\$36,250	\$ 1,625	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$36,250	\$37,250	\$ 625	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$37,250	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
1			\$67,000	\$68,000	\$ 4,000						
1			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000	[
			\$71,000	and up	\$ 0	<u> </u>					

Table B - Connecticut Income Tax for 2005 Taxable Year

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

Single or Married Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000 3.0% More than \$10,000 \$300.00 plus 5.0% of the excess over \$10,000	EXAMPLE:	If the amount on Line 3 is \$13,000, enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450
Head of Household If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$16,000 3.0% More than \$16,000 \$480.00 plus 5.0% of the excess over \$16,000	EXAMPLE	: If the amount on Line 3 is \$20,000, enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680
Married Filing Joint or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,000 3.0% More than \$20,000 \$600.00 plus 5.0% of the excess over \$20,000	EXAMPLE	:: If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2005 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			d Filing Joi lified Widov		Married	d Filing Sep	arately	Hea	d of Housel	nold
CONNEC	TICUT AGI		CONNEC	FICUT AGI		CONNEC	TICUT AGI		CONNEC	TICUT 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
\$12,625 \$15,750	\$15,750 \$16,250	.75 .70	\$24,000 \$30,000	\$30,000 \$30,500	.75 .70	\$12,000 \$15,000	\$15,000 \$15,500	.75 .70	\$19,000 \$24,000	\$24,000 \$24,500	.75 .70
\$16,250 \$16,750	\$16,750 \$17,250	.65 .60 .55	\$30,500 \$31,000	\$31,000 \$31,500	.65 .60 .55	\$15,500 \$16,000	\$16,000 \$16,500	.65 .60 .55	\$24,500 \$25,000	\$25,000 \$25,500	.65 .60
\$17,250 \$17,750 \$18,250	\$17,750 \$18,250 \$18,750	.50 .45	\$31,500 \$32,000 \$32,500	\$32,000 \$32,500 \$33,000	.50 .45	\$16,500 \$17,000 \$17,500	\$17,000 \$17,500 \$18,000	.50 .45	\$25,500 \$26,000 \$26,500	\$26,000 \$26,500 \$27,000	.50 .45
\$18,750 \$19,250	\$19,250 \$21,050	.40	\$33,000 \$33,500	\$33,500 \$40,000	.40 .35	\$18,000 \$18,500	\$18,500 \$20,000	.40 .35	\$27,000 \$27,500	\$27,500 \$34,000	.40 .35
\$21,050 \$21,550	\$21,550 \$22,050	.30 .25	\$40,000 \$40,500	\$40,500 \$41,000	.30 .25	\$20,000 \$20,500	\$20,500 \$21,000	.30 .25	\$34,000 \$34,500	\$34,500 \$35,000	.30 .25
\$22,050 \$22,550 \$26,300	\$22,550 \$26,300 \$26,800	.20 .15 .14	\$41,000 \$41,500 \$50,000	\$41,500 \$50,000 \$50,500	.20 .15 .14	\$21,000 \$21,500 \$25,000	\$21,500 \$25,000 \$25,500	.20 .15 .14	\$35,000 \$35,500 \$44,000	\$35,500 \$44,000 \$44,500	.20 .15 .14
\$26,800 \$27,300	\$27,300 \$27,800	.13	\$50,500 \$51,000	\$51,000 \$51,500	.13	\$25,500 \$26,000	\$26,000 \$26,500	.13	\$44,500 \$45,000	\$45,000 \$45,500	.13
\$27,800 \$28,300	\$28,300 \$50,500	.11 .10	\$51,500 \$52,000	\$52,000 \$96,000	.11 .10	\$26,500 \$27,000	\$27,000 \$48,000	.11 .10	\$45,500 \$46,000	\$46,000 \$74,000	.11 .10
\$50,500 \$51,000	\$51,000 \$51,500	.09	\$96,000 \$96,500	\$96,500 \$97,000	.09	\$48,000 \$48,500	\$48,500 \$49,000	.09	\$74,000 \$74,500	\$74,500 \$75,000	.09
\$51,500 \$52,000 \$52,500	\$52,000 \$52,500 \$53,000	.07 .06 .05	\$97,000 \$97,500 \$98,000	\$97,500 \$98,000 \$98,500	.07 .06 .05	\$49,000 \$49,500 \$50,000	\$49,500 \$50,000 \$50,500	.07 .06 .05	\$75,000 \$75,500 \$76,000	\$75,500 \$76,000 \$76,500	.07 .06 .05
\$53,000 \$53,500	\$53,500 \$53,500 \$54,000	.04	\$98,500	\$99,000	.04	\$50,500 \$50,500 \$51,000	\$51,000 \$51,500	.04	\$76,500 \$76,500 \$77,000	\$77,000 \$77,500	.04
\$54,000 \$54,500	\$54,500 \$55,000	.02	\$99,500	\$100,000 \$100,500	.02	\$51,500 \$52,000	\$52,000 \$52,500	.02 .01	\$77,500 \$78,000	\$78,000 \$78,500	.02
\$55,000	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

Tax Calculation Schedule

1. Enter CONNECTICUT AGI (Form CT-1040, Line 5).	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 here and on Form CT-1040, Line 6.	7	00

Visit the DRS Web site at **www.ct.gov/DRS** and have your income tax instantly calculated for you.



Connecticut Tax Assistance

	For Tax Information Forms and P			Publications	
		DRS Web site			
Internet	www.ct.gov/DRS				
	CONN-TAX		From a touch-tone phone call		
	1-800-382-9463 (in-state) or		1-800-382-9463 (in-state) and select Option 2, or		
Telephone	860-297-5962 (from anywhere)		860-297-4753 (from anywhere)		
	TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.		DRS TaxFax - Call 860-297-5698 from the handset attached to your fax machine and select from the menu.		
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032				
Walk-In	Location	Address		Phone*	
Offices Free personal taxpayer	Bridgeport	10 Middle Street		203-336-7890	
assistance and forms are available by visiting our	Hartford	25 Sigourney Street		860-297-5962	
offices, Monday through Friday, 8:00 a.m. to 5:00 p.m.	Norwich	2 Cliff Street		860-425-4123	
Call CONN-TAX for directions to DRS offices.	Hamden	3074 Whitney Avenue, Building #2		203-287-8243	
If you require special accommodations,	Waterbury	55 West Main Street, Suite 100		203-805-6789	
please advise the DRS representative.	* All calls are answered at our Customer Service Center, not at the local office.				

Electronic Filing Options



Form CT-1040, Form CT-1040 EXT, and Form CT-1040ES can be filed over the internet using *WebFile*.

Visit www.ct.gov/DRS



File your federal and Connecticut returns together using *e-file*!

Visit www.irs.gov/efile

Federal Tax Information

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 State of Connecticut 25 Sigourney Street Hartford CT 06106-5032