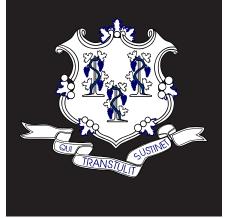
2007 FORM CT-1040 NR/PY

This booklet contains:

- Form CT-1040NR/PY
- Supplemental Schedule CT-1040WH
- Schedule CT-SI
- Schedule CT-1040AW
- Form CT-1040 EXT
- Form CT-1040ES
- Tax Tables
- Tax Calculation
 Schedule
- Index



Connecticut Nonresident or Part-Year Resident Income Tax

Return and Instructions

Dear Taxpayer:

The 2007 Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return and Instructions Booklet, contains clear and complete information about the Connecticut income tax. It also contains tips that can improve your filing experience, such as using our new, electronic Taxpayer Service Center (TSC). The TSC will help you file a quick and accurate return over the Department of Revenue Services (DRS) secure website. Visit the DRS website at www.ct.gov/DRS to learn more about the TSC and for quick access to useful forms and publications.

If you have questions about filing this return or any Connecticut tax issue, the back cover of this booklet lists ways you can reach DRS Taxpayer Services staff by email, phone, or letter.

At DRS, our goal is to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. As always, we welcome your comments and ideas about how we can improve the way we do business.

Sincerely,

Tax information is available on our website

www.ct.gov/DRS

Pam Law
Commissioner of Revenue Services



Connecticut Taxpayer Service Center

File Form CT-1040NR/PY, Form CT-1040 EXT, and Form CT-1040ES over the Internet using the Taxpayer Service Center.

Connecticut Federal/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 (Connecticut calls outside the Greater Hartford calling area only) 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. Visit our Taxpayer Answer Center online at www.ct.gov/DRS and select the FAQ's - Taxpayer Answer Center link on the left toolbar.

General Income Tax Information

101	Important income tax changes	107	Amending a Connecticut return
	How to choose the correct form and filing method		Getting a copy of a previously filed return
	2		Offsets of state income tax refunds
	Where to get forms and assistance		
	Requesting a filing extension	110	Deducting Connecticut income tax when
105	Filing a decedent's return		completing your federal income tax return
106	Filing an error-free return		

Income Tax Filing Requirements, Residency, and Filing Status

201	Who must file a Connecticut return?	205	Members of the armed forces
202	What is gross income?	206	Student's filing requirements
203	Who is a resident, nonresident, or part-year	207	Dependent children's filing requirements
	resident?	208	What is your filing status?
204	What is Connecticut source income of a nonresident?	209	Title 19 recipients

Individual Use Tax, Gift Tax, and Other Income Tax Returns

301	Individual use tax	304	S corporation information and composite income tax
302	Gift and estate tax	305	Partnership information and composite income tax
303	Income tax on trusts and estates		

Completing Form CT-1040 or Form CT-1040NR/PY

401	Tax status of U.S. government obligations	406	Modifications to federal adjusted gross income
402	Tax status of state or local obligations	407	Connecticut alternative minimum tax
403	Residents and part-year residents who paid	408	Property tax credit
	income tax to another jurisdiction	409	Questions about a state tax refund
404	Deferred compensation		
405	Pension income, Social Security benefits, and		

Estimated Income Tax Requirements

501	Who must estimate?	505	Annualization of income
502	Withholding instead of making estimates	506	Interest on underpayments
503	Estimated income tax form	507	Farmers and fishermen
504	When to file and how much to pay		

Individual Retirement Accounts

(;

Qu	estions on Telefiling and Webfiling	Throug	h the Taxpayer Service Center (<i>TSC</i>)
601	Who is eligible to Telefile through TSC ?	604	WebFiling through TSC
602	Tips for successful Telefiling through TSC	605	What if I make a mistake while WebFiling through
603	What if I make a mistake while Telefiling		<i>TSC</i> ? Visit www.ct.gov/DRS/tsc to access <i>TSC</i> .
	through TSC ?		

Extended Telephone Hours for the Filing Season:

Monday, January 28..... until 6:00 p.m. Monday, February 4...... until 6:00 p.m.

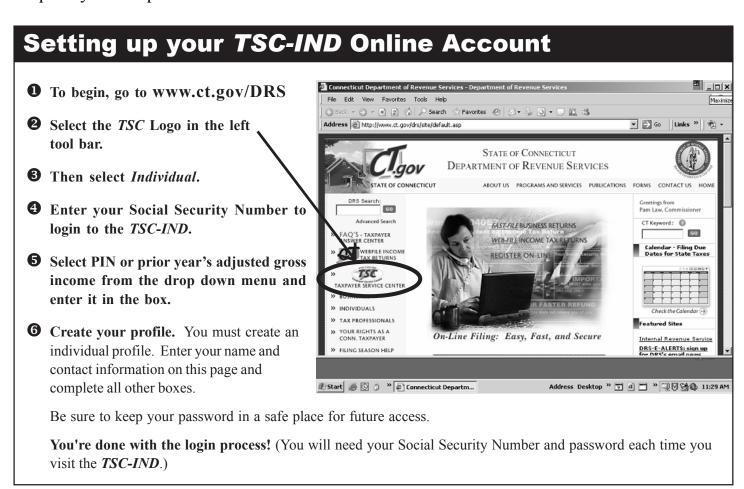
Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only) Tuesday, April 15 until 7:00 p.m.

Taxpayer Service Center for Individuals (TSC-IND)

TSC-IND is the Connecticut Department of Revenue Services' new electronic service center for individual taxes. The Department of Revenue Services (DRS) encourages Connecticut income tax filers to "webfile" through **TSC-IND**. The **TSC-IND** is a self-service interactive tool that, like the old DRS **WebFile** system, can be accessed through the DRS website for a free, fast, easy, and secure way for individuals to conduct business with DRS.

TSC-IND provides taxpayers with the ability to make electronic transactions and administer their Connecticut tax account online. The **TSC-IND** also offers an easy way to get answers to most frequently-asked questions. Visit the DRS website for information about additional features.



If you prefer to use our *Telefile* system, call 860-289-4829 and follow the telephone prompts to set up your profile.

Additional assistance: Call the DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere). TTY/TTD users only call 860-297-4911. Email DRS at **DRS@po.state.ct.us**

What's New

- **Personal exemption and credits:** The personal exemption for individuals whose filing status is single has increased to \$12,750 for the 2007 taxable year. There is a \$1,000 reduction in the exemption for every \$1,000 of Connecticut adjusted gross income over \$25,500. See the Tax Calculation Schedule on Page 52.
- Internet filing for nonresident and part-year resident taxpayers: Beginning in January 2008, nonresident and part-year resident taxpayers will be able to file their 2007 Connecticut income tax returns on the Internet using the new Department of Revenue Services (DRS) Taxpayer Service Center (*TSC*) at www.ct.gov/DRS. See Page 3 for more information about the *TSC*.

You will need a personal identification number (PIN) to access the *TSC*. When you access the *TSC*, you will be advised where to find your PIN. If you do not have a PIN, but you previously filed a 2005 or 2006 Connecticut income tax return, you may use the federal adjusted gross income from the prior year return.

- Homecare Option Program for the Elderly: New legislation allows an individual, in computing his or her Connecticut adjusted gross income, to subtract from federal adjusted gross income interest earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly. This modification is allowed to the extent that the interest is properly includable in the gross income of the designated beneficiary for federal income tax purposes. To make this modification to federal adjusted gross income, a taxpayer must file Form CT-1040, Connecticut Resident Income Tax Return, or Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return.
- Offset of Income Tax Refund: Effective July 1, 2007, Conn. Gen. Stat. §12-742(b) allows the offset of any Connecticut income tax refund to persons in default of student loans made by the Connecticut Higher Education Supplemental Loan Authority (CHESLA).

- Military Pensions: For taxable years beginning on or after January 1, 2008, Conn. Gen. Stat. §12-701(a)(20)(B) allows an individual, in computing his or her Connecticut adjusted gross income, to subtract from his or her federal adjusted gross income 50% of the income received from the U.S. government as retirement pay for a retired member of the armed forces of the United States or the National Guard.
- Nonresident Aliens: The Department of Revenue Services (DRS) no longer processes income tax returns without a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). You cannot write "Applied For" or "NRA" (Nonresident Alien) in the SSN field. You must have applied for and been issued an SSN or ITIN before you file your return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. For more information, see *Special Information for Nonresident Aliens* on Page 6.
- Taxpayer Service Center (TSC): The Department of Revenue Services (DRS) encourages Connecticut income tax filers to WebFile through the new, electronic TSC. The TSC is an interactive tool that, like the previous WebFile system, offers a free, fast, easy, and safe way to conduct business. Through our website at www.ct.gov/DRS, taxpayers can access the TSC to securely file and pay their Connecticut tax responsibilities electronically.

The **TSC** also offers an easy way to get answers to the most frequently asked questions and enables taxpayers to send queries for additional information. Visit our website for information about additional features.

• New e-filing requirement for certain preparers: Effective January 1, 2008, preparers who prepared 50 or more 2006 Connecticut income tax returns will be required to file 2007 Connecticut income tax returns electronically using the Federal/State Electronic Filing Program (e-file).

Electronic Filing!



Free and secure!

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 website 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, telephone numbers, and office hours. If you visit, be sure to bring:

- Copy 2 of your federal Forms W-2 and any other forms showing Connecticut income tax withholding;
- Your Social Security Number card and photo identification;
 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. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, or visit the DRS website for details. See CONN-TAX on Page 2.

Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime. 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, and post offices during the tax filing season.

Important Reminders

Follow these tips to help us process your refund faster:

- ☐ You **must** use blue or black ink only to complete your return.
- ☐ Remember to send all **four** pages of your return.
- □ Be sure you have received all your federal W-2 and 1099 forms 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 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 37.
- □ Do not send W-2 or 1099 forms with your Connecticut income tax return. To avoid significant delays in processing your return, be sure to complete Columns A, B, and C of Section 3 of your return. Failure to complete all columns will result in the disallowance of Connecticut withholding.
- ☐ Check the correct filing status on your return.
- Except as otherwise noted, any reference in these instructions to a spouse also refers to a party to a civil union recognized under Connecticut law.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, check the box next to the deceased taxpayer's Social Security Number (SSN).
- ☐ Check the box on the front of your Connecticut return if you are filing Form CT-1040CRC, Claim of Right Credit.

- ☐ Check the box on the front of your Connecticut 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. Therefore, you **must** enter your SSN and the SSN of your spouse (if filing a joint return) in the spaces above your name(s). Do not place the label over your SSN(s).

If you did not receive a tax return package with a label, enter your name(s) and mailing address in the spaces provided at the top of your return.

- ☐ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 16.
- ☐ 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 (FEIN) 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 Form CT-1040NR/PY

You must file **Form CT-1040NR/PY** if you were a nonresident or part-year resident of Connecticut in 2007 **and** any of the following is true for the 2007 taxable year:

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

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

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2007 taxable year exceeds:

- \$12,000 and you will file as married filing separately or civil union filing separately;
- \$12,750 and you will file as single;
- \$19,000 and you will file as head of household; or
- \$24,000 and you will file as married filing jointly, civil union filing jointly, or qualifying widow(er) with dependent child.

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-1040NR/PY, *Schedule 1*.

Gross income includes, but is not limited to:

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

The following examples explain the gross income test:

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

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

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

Example 2: A Connecticut part-year resident who files as single on Form CT-1040NR/PY received \$8,000 in federally nontaxable Social Security benefits and \$11,000 in interest income. Since nontaxable Social Security benefits are not included in gross income, the Connecticut part-year resident is not required to file a return unless Connecticut tax was withheld or estimated tax payments were made.

Example 3: A nonresident whose filing status is single for federal income tax purposes received \$12,750 in wage income from Connecticut employment and \$1,000 in federally-exempt interest from California state bonds. The taxpayer's federal gross income with additions from Form CT-1040NR/PY, *Schedule 1* (interest on state or local obligations other than Connecticut), is \$13,750. Therefore, the nonresident must file Form CT-1040NR/PY.

Relief From Joint Liability

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

Title 19 Recipients

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

However, if you do not have funds to pay your Connecticut income tax, 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 2007; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2007.

By completing this form, you authorize DRS to verify your Title 19 status for 2007 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 Form CT-1040NR/PY* 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. A surviving civil union partner may file a joint return as a surviving spouse as if federal income tax law permitted a civil union partner to file as a surviving spouse. Write "Filing as surviving spouse" in the deceased spouse's signature block on the return. If both spouses died in 2007, their legal representative must file a final return. The Connecticut and federal filing status must be the same unless the surviving spouse is a civil union partner.

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 he or she meets the requirements of *Who Must File a Connecticut Resident Return*. 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. 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. See 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 a Social Security Number (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.

DRS no longer processes income tax returns or Form CT-1040 EXT with "Applied For" or "NRA" entered in the SSN field. You must have applied for and been issued your ITIN before you file your income tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us.

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 they do, 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 a Connecticut income tax return as a married individual filing separately. This provision does not apply to civil union partners.

A civil union partner who is a nonresident alien may file a joint Connecticut income return as long as his or her civil union partner is a citizen or resident of the United States. A civil union partner filing federal Form 1040NR or federal Form 1040NR-EZ is not eligible to file a joint Connecticut income tax return and must file a Connecticut income tax return as a civil union partner 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 2007 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2007 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2007 taxable year and spent a total of more than 183 days in Connecticut during the 2007 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. See also *Spouses With Different Residency Status* on Page 15 and *Special Information for Nonresident Aliens* on Page 6.

If you are a resident and any of the following is true for the 2007 taxable year, you must file Form CT-1040EZ or Form CT-1040:

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

You are a **part-year resident** for the 2007 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2007 taxable year. Part-year residents may not elect to be treated as resident individuals.

If you are a part-year resident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2007 taxable year, you must file Form CT-1040NR/PY.

You are a **nonresident** for the 2007 taxable year if you are neither a resident nor a part-year resident for the 2007 taxable year.

If you are a nonresident and you meet the requirements of *Who Must File Form CT-1040NR/PY* for the 2007 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 *Spouses With Different Residency Status* on Page 15.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2007 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2007 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2007 taxable year; and
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2007 taxable year.

Group B

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

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

Number of days in the nonresident portion

548

x 90 = 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. The rate at which your other income is taxed for Connecticut income tax purposes has been affected by the enactment by Congress of the Service Members Civil Relief Act. See instructions for Form CT-1040NR/PY, Line 51, on Page 23.

If your permanent home (domicile) was outside Connecticut when you entered the military, you do not become a Connecticut resident because you are stationed and live in Connecticut. As a nonresident, your military pay is not subject to Connecticut income tax. However, income you receive from Connecticut sources while you are a nonresident (including your spouse's nonmilitary income) may be subject to Connecticut income tax.

Example: Jennifer is a resident of Florida. She enlisted in the Navy in Florida and was stationed in Groton, Connecticut. She earned \$38,000 in military pay.

If Jennifer had no other income ...

Since Jennifer resided and enlisted in Florida, she is considered a resident of Florida and does not have to file a Connecticut return. Military personnel are residents of the state in which they resided when they enlisted.

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

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

Spouses of military personnel who are stationed in Connecticut may be considered residents of this state even if their domicile is elsewhere. See *Resident*, *Part-Year Resident*, or *Nonresident* on Page 7. See **Informational Publication 2007(22)**, *Connecticut Income Tax Information for Armed Forces 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 or for any prior taxable year ending on or after the first day serving in a combat zone. If any tax was previously paid for those years, 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 the 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 return. This is the same combat zone or operation name that is provided on their federal income tax return. See **Informational Publication 2007(22)**, Connecticut Income Tax Information for Armed Forces Personnel and Veterans.

How Nonresidents and Part-Year Residents Are Taxed

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

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

Connecticut Adjusted Gross Income

Connecticut adjusted gross income is your federal adjusted gross income as properly reported on federal Form 1040, Line 37; federal Form 1040A, Line 21, or federal Form 1040EZ, Line 4; and any Connecticut modifications required to be reported on Form CT-1040NR/PY, *Schedule 1*.

Connecticut Source Income of a Nonresident

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

- Attributable to ownership or disposition of real or tangible personal property within Connecticut including but not limited to the income from the rental or sale of the property;
- Attributable to compensation for services performed in Connecticut or income from a business, trade, profession, or occupation carried on in Connecticut, including income derived directly or indirectly by athletes, entertainers, or performing artists from closed-circuit and cable television transmissions of irregularly scheduled events if the transmissions are received or exhibited within Connecticut;
- Unemployment compensation received from the Connecticut Department of Labor;
- From a partnership doing business in Connecticut;
- From an S corporation doing business in Connecticut;
- From a trust or estate with income derived from or connected with sources within Connecticut;
- From a nonqualified deferred compensation plan for services performed wholly or partly within Connecticut; or
- From reportable Connecticut Lottery winnings. Winnings from the Connecticut Lottery, including Powerball, are reportable if the winner was issued a federal Form W-2G by the Connecticut Lottery Corporation. In general, the Connecticut Lottery Corporation is required to issue a federal Form W-2G to a winner if the Connecticut Lottery winnings, including Powerball, are \$600 or more and at least 300 times the amount of the wager. See Informational Publication 2005(16), Connecticut Income Tax Treatment of State Lottery Winnings Received by Residents and Nonresidents of Connecticut.

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

- Distributions from pension or retirement plans (such as 401K plans);
- Interest, dividends, or gains from the sale or exchange of intangible personal property unless that property is employed in a business, trade, profession, or occupation carried on in Connecticut;
- Compensation received for active service in the U.S. military;
- Dividends from a corporation doing business in Connecticut;
- Compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier;
- Gambling winnings (other than reportable Connecticut Lottery winnings shown on federal Form W-2G). See Informational Publication 2005(15), Connecticut Income Tax Treatment of Gambling Winnings Other Than State Lottery Winnings;
- Interest you earned from a Connecticut bank (unless earned by a Connecticut business); or
- Income you received from business or employment activities in Connecticut that are considered casual, isolated, or inconsequential.

Activities Considered Casual, Isolated, or Inconsequential

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

1. **\$6,000 test** - The gross income from the presence of a nonresident in Connecticut does not exceed \$6,000 in the taxable year. However, this test does not apply to a nonresident who is a member of one or more pass-through entities with Connecticut source income. In such a case, the nonresident member's activities is not considered casual, isolated, or inconsequential unless the member's Connecticut source income from the pass-through entity or entities is less than \$1,000.

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

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

Connecticut Source Income of a Part-Year Resident

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

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

Items Subject to Special Accrual

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

Change From Resident to Nonresident

If you moved out of Connecticut during the taxable year, you must include, in calculating your Connecticut adjusted gross income for the period of your Connecticut residency, all items of income, gain, loss, or deduction you would be required to include if you were filing a federal income tax return for the same period on the accrual basis, together with any other accruals not otherwise includible or deductible for federal or Connecticut income tax purposes (such as deferred gains on installment obligations). Include items of special accrual with other items of income, gain, loss, and deduction reported for your residency period. See *Schedule CT-1040AW Instructions* on Page 33.

Example 1: Laura, a part-year resident who moved out of Connecticut in June 2007, sold property on the installment basis in April 2007. She will receive annual installment payments for five years. She must accrue the entire gain on the sale of the property to the portion of 2007 when she was a resident of Connecticut because her right to receive the gain was fixed and the amount was determinable before the time she changed her residency.

Example 2: Rick, a resident of Connecticut, retired from his Connecticut employment on September 1, 2007, and moved to Florida. His employer notified him on August 15, 2007, that he would receive a \$1,000 bonus on September 15, 2007. He must accrue the \$1,000 bonus to the portion of 2007 when he was a resident because the right to receive the bonus was fixed and the amount was determinable before the time he changed his residency.

Example 3: Cindy, a Connecticut resident, won the Connecticut Lottery in 2007. The proceeds from her wager were reported on federal Form W-2G. Cindy will receive her winnings on the installment basis for twenty years. During the 2007 taxable year, Cindy moved out of Connecticut and is a part-year resident because she changed her permanent legal residence. Ordinarily, Cindy's Connecticut Lottery winnings would be subject to special accrual; however, Cindy may avoid special accrual on those lottery winnings as long as the Connecticut Lottery Corporation continues to withhold Connecticut income tax from those winnings. Cindy will remain subject to Connecticut income tax for the years during which the lottery winnings are received.

If Cindy won another state's lottery during 2007, she would be subject to Connecticut income tax while a Connecticut resident. If Cindy moves out of Connecticut, and is a part-year resident because she changed her permanent legal residence, her lottery winnings would be subject to special accrual.

Payment of Tax

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

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

Surety Bond

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

For more information on the requirements for a surety bond, contact DRS and request a copy of Conn. Agencies Regs. §12-717(c)(4)-1, Form CT-12-717A, Change of Resident Status - Special Accruals, Connecticut Surety Bond Form, and Form CT-12-717B, Change of Resident Status - Special Accruals, Other Acceptable Security Form.

Change From Nonresident to Resident

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

Example: Jenna was a California resident from January 1, 2007, until July 31, 2007. She became a Connecticut resident on August 1. While a resident of California, Jenna earned \$10,000 for work performed in that state, but she did not receive payment for that work until September 30, 2007.

Jenna also owned a condominium in Connecticut, which she rented to a third party from January 1 to July 31, 2007. She received payment of the rent for the first four months of the year while she was living in California and she received the remaining payments after she became a Connecticut resident.

Jenna will file a Connecticut part-year resident return for 2007. The \$10,000 of California source income earned before Jenna changed her residency is accrued to her nonresidency period even though she received the payment after becoming a Connecticut resident. The rental payments from Connecticut real estate are considered Connecticut source income regardless of when she received this income. Therefore, the entire amount of rental income is includable in her Connecticut adjusted gross income and none of it is subject to special accrual.

Forms and Schedules Included in This Booklet

This booklet contains forms you may have to complete in addition to Form CT-1040NR/PY. Below is a description of these forms and an explanation of who should complete them.

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

A self-employed nonresident or part-year resident (for his or her nonresidency period) who carried on business both in and outside of Connecticut may also be required to file **Schedule CT-1040BA**, *Nonresident Business Apportionment*. See Page 34 for instructions.

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 2007 are references to your taxable year beginning during 2007.

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, 2008. 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)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day
- FedEx International Priority
- FedEx International First

United Parcel Service (UPS)

- · UPS Next Day Air
- · UPS Next Day Air Saver
- · UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- 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-1040NR/PY** is filed late, or all the tax due is not paid with the return, see *Interest and Penalties* on Page 13 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 Form CT-1040 EXT over the Internet.

If you pay your expected 2007 Connecticut income tax due by credit card, you do not need to file Form CT-1040 EXT. Form CT-1040 EXT is 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 13 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 2007 taxable year, after taking into account any Connecticut income tax withheld 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 2007 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 will be extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

You may be eligible for a six-month extension of time to pay the tax due if you can show paying the tax by the due date will cause undue hardship. You may request an extension by filing **Form CT-1127**, *Application for Extension of Time for Payment of Income Tax*, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1040NR/PY or Form CT-1040 EXT and send it on or before the due date. As evidence of the need for extension, you must attach:

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

Mail payments to:

Department of Revenue Services Accounts Receivable Unit PO Box 5088 Hartford CT 06102-5088 If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe.

To ensure proper posting of your payment, write your SSN(s) (optional) and "2007 Form CT-1040NR/PY" on the front of your check.

May I File My Connecticut Income Tax Return Over the Internet

Most Connecticut taxpayers may use the DRS **Taxpayer Service Center** (*TSC*) to file their Connecticut income tax return. For more information about the *TSC*, see Page 3. You may electronically file your Connecticut income tax return if all of the following are true:

- ☐ You filed a 2006 Connecticut income tax return; **or**You have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license;
- ☐ Your filing status is the same as last year;

 If you filed a 2006 Connecticut income tax return as married filing jointly or civil union filing jointly and you are filing a 2007 Connecticut income tax return as married filing separately or civil union filing separately, you may use the *TSC* to file your return if you are still married to or in a civil union with the same spouse. You may also use the *TSC* if you filed as married filing separately or civil union filing separately for 2006 and you will file a 2007 income tax return with the same spouse listed on your 2006 income tax return as married filing jointly or civil union filing jointly.
- ☐ You are not filing **Form CT-8379**, *Nonobligated Spouse Claim*, with your return;
- ☐ You are not filing Form CT-1040CRC, Claim of Right Credit; and
- ☐ You have no more than ten W-2 or 1099 forms that show Connecticut income tax withheld.

Where to File

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

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

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

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

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2008 taxable year.

Your required annual payment for the 2008 taxable year is the lesser of:

- 90% of the income tax shown on your 2008 Connecticut income tax return; or
- 100% of the income tax shown on your 2007 Connecticut income tax return if you filed a 2007 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 2007 taxable year and you did not file a 2007 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 2007 taxable year and you did not file a 2007 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 2007 taxable year, you **must** use 90% of the income tax shown on your 2008 Connecticut income tax return as your required annual payment.

2008 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2008 calendar year taxpayers are:					
April 15, 2008	25% of your required annual payment				
June 15, 2008	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)				
September 15, 2008	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)				
January 15, 2009	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.

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 2006(25)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES** to make estimated Connecticut income tax payments for 2008. If you made estimated tax payments in 2007, you will automatically receive coupons for the 2008 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 2007, 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 2008 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 electronically using the DRS Taxpayer Service Center (*TSC*). Visit our website at www.ct.gov/DRS and click on the *TSC* logo for more information.

To avoid making estimated tax payments, you may request that your employer withhold additional amounts from your wages to cover the taxes on other income. You can make this change by giving your employer a revised Form CT-W4, Employee's Withholding Certificate. For help in determining the correct amount of Connecticut withholding to be withheld from your wage income, see Informational Publication 2008(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. §6654(i)(2)) who is required to make estimated income tax payments, you must make only **one** payment. Your payment is due on or before January 15, 2009, for the 2008 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2008 Connecticut income tax return or 100% of the income tax shown on your 2007 Connecticut income tax return.

A farmer or fisherman who files a 2008 Connecticut income tax return on or before March 1, 2009, 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-1040NR/PY. See **Informational Publication 2006(20)**, Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax, or **Informational Publication 2007(13)**, Fisherman's Guide to Sales and Use Taxes and Estimated Income Tax.

Interest on Underpayment of Estimated Tax

You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier of** April 15, 2008, or the date on which the underpayment is paid.

A taxpayer who files a 2007 Connecticut income tax return on or before January 31, 2008, 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, 2008.

A farmer or fisherman who is required to make estimated income tax payments will not be charged interest for failing to make the estimated payment due January 15, 2008, if he or she files a 2007 Connecticut income tax return on or before March 1, 2008, 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 2007 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% 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% 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% 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% 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. Before a penalty waiver can be granted, all tax and interest must be paid. Interest **cannot** be waived.

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 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 electronically file your return, you will be issued your refund in four days unless additional review is required. However, for returns filed on paper, you must allow eight to ten weeks from the date you mailed your return before calling to check on the status of your refund.

If you have a touch-tone phone, you may check on the status of your refund anytime by calling **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) 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 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. Interest is computed at the rate of $^2/_3\%$ for each month or fraction of a month between the ninetieth day following receipt of your properly completed 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, all or part of your overpayment may be used to pay outstanding debts or taxes. Your overpayment will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2008 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you. If your refund is reduced, you will be mailed an explanation for the reduction.

Nonobligated Spouse

When a joint return is filed and only one spouse owes past-due child support, a debt to any Connecticut state agency, or tax due to another state, 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 2007 and who made Connecticut income tax payments (withholding or estimates) for the 2007 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2007; 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 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-1040NR/PY

Before you begin, gather all your records, including all your federal W-2 and 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. Complete the return in blue or black ink only.

1 Taxpayer Information

Filing Status

Check the appropriate box to indicate your filing status. You may only check one box. Except as otherwise noted, any reference in these instructions to a spouse also refer to a party to a civil union recognized under Connecticut law.

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year. However, if you are a civil union partner, your filing status for Connecticut income tax purposes will not match your federal income tax filing status for the year.

If your filing status is qualifying widow(er) with dependent child on federal Form 1040 or 1040A, check the box on Form CT-1040NR/PY for "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.

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 or civil union 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 or civil union filing separately. Married couples may elect to be treated as if both were Connecticut residents for the entire taxable year with married filing jointly as their Connecticut income tax filing status for the year provided their federal income tax filing status for the year is married filing jointly. Civil union partners may elect to be treated as if both were Connecticut residents for the entire taxable year simply by filing a Connecticut income tax return with civil union filing jointly as their Connecticut income tax filing status for the year.

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

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

Where both spouses are nonresidents and only one spouse has Connecticut source income, the spouse who is required to file a Connecticut income tax return must file as married filing separately or civil union filing separately unless:

- They file jointly for federal income tax purposes; and
- They elect to be treated as if both had Connecticut source income

For more information, see Spouses With Different Residency Status below.

Spouses With Different Residency Status

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 or civil union filing separately.

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

- They file jointly for federal income tax purposes. This requirement does not apply to civil union partners; and
- They 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 spouse 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 or civil union filing separately unless:

- An election is made by the nonresident alien and his or her spouse to file a joint federal income tax return and they do, in fact, file a joint federal income tax return. This requirement does not apply to civil union partners; 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-1040NR/PY, Line 1. (Civil union partners will have to recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly for federal income tax purposes.) It also means the spouse who might not otherwise be required to file a Connecticut income tax return will now be jointly and severally liable for any tax liability associated with the filing of a joint Connecticut 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-1040NR/PY, Line 1, your income as recalculated. This provision does not apply to civil union partners.

Social Security Number

The preprinted label does not include your Social Security Number (SSN). Therefore, you must enter 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 the taxpayer is deceased see *Deceased* Taxpayers on Page 6.

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 federal Form W-7, but have not received the ITIN, must wait for the ITIN to be issued before filing their Connecticut tax return. However, if you have not received your ITIN by April 15, file your return without the ITIN, pay the tax due, and attach a copy of the federal Form W-7. DRS will contact you upon receipt of your return. DRS will hold your return until you receive your ITIN and you forward the information to us.

Name and Address

Be sure the information on the label is correct. Do not use this label if any of the information is incorrect. Print or type the correct information in the name and address spaces on your return. If there is no preprinted label, print or type the information requested in the space provided at the top of Form CT-1040NR/PY. If your return is being completed by someone else, take your booklet to your tax preparer so 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. If you do not round, DRS will disregard the cents.

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.

2

Calculate Your Tax

Line 1 - Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2007 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 6.

Line 2 - Additions

Enter the amount from Form CT-1040NR/PY, *Schedule 1*, Line 41. See *Additions to Federal Adjusted Gross Income* on Page 20.

Line 3

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

Line 4 - Subtractions

Enter the amount from Form CT-1040NR/PY, Schedule 1, Line 52. See Subtractions From Federal Adjusted Gross Income on Page 21.

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 From Connecticut Sources

Complete **Schedule CT-SI**. See *Schedule CT-SI Instructions* on Page 27. Enter the income from Connecticut sources from Schedule CT-SI, Line 30.

Line 7

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

Line 8 - Income Tax

For each filing status, if the amount on Line 7 is: \$12,000 or less for married filing separately or civil union filing separately; \$12,750 or less for single; \$19,000 or less for head of household; or \$24,000 or less for married filing jointly, civil union filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 8. You do not owe any income tax. Otherwise, use one of the following methods to calculate your tax:

- Tax Tables If Line 7 is less than or equal to \$102,000, you may use the *Tax Tables* on Page 42 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 8.
- Tax Calculation Schedule You must use the *Tax Calculation Schedule* to figure your tax if Line 7 is more than \$102,000. You may also use the *Tax Calculation Schedule* if Line 7 is less than or equal to \$102,000. This schedule is found on Page 53 or visit www.ct.gov/DRS to use the Income Tax Calculator on the DRS website.

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

Example 1: Sandy, a nonresident individual whose filing status is single, worked in Connecticut during the entire 2007 taxable year. Sandy entered \$40,000 on Form CT-1040NR/PY, Line 5, and \$20,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 5 is greater than the amount on Line 6, Sandy enters \$40,000 on Form CT-1040NR/PY, Line 7. Sandy finds the tax on \$40,000 in the *Tax Tables* and enters \$1,619 on Form CT-1040NR/PY, Line 8. Sandy then divides Line 6 by Line 5 and enters 50% on Line 9. Sandy's Connecticut income tax is \$810 (\$1,619 x .50) and she enters this amount on Form CT-1040NR/PY, Line 10.

Example 2: William, a part-year resident individual whose filing status is single, moved from Connecticut to Rhode Island on August 15, 2007. William enters \$20,000 on Form CT-1040NR/PY, Line 5, and \$40,000 on Form CT-1040NR/PY, Line 6. Because the amount on Line 6 is greater than the amount on Line 5, William enters \$40,000 on Form CT-1040NR/PY, Line 7. William then finds the tax on \$40,000 in the *Tax Tables* and enters \$1,619 on Form CT-1040NR/PY, Line 8. Because the amount on Line 6 is greater than the amount on Line 5, William enters 1.0000 on Line 9. William's Connecticut income tax is \$1,619 (\$1,619 x 1.0000) and he enters this amount on Form CT-1040NR/PY, Line 10.

Line 9

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

Line 10

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

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

If all or part of the income reported on this return for the period of your Connecticut residency is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040NR/PY, Schedule 2, and enter the amount from Line 61 here. See Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only) on Page 24.

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

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

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

Line 13 - Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2007, you must file Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals. Enter on Line 13 the amount shown on Form CT-6251, Line 23.

Line 14

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

Line 15 - Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's* Connecticut Minimum Tax for Individuals, Trusts, and Estates. If you did not pay Connecticut alternative minimum tax in 1993 or thereafter, or if you entered an amount on Form CT-1040NR/PY, Line 13, enter "0."

Line 16 - Connecticut Income Tax

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

Line 17 - Individual Use Tax

Complete Schedule 3 on Page 4 of Form CT-1040NR/PY. Enter the total use tax due as reported on Schedule 3, Line 62. You must enter "0" if no Connecticut use tax is due; otherwise you will not have filed a use tax return.

Line 18 and Line 19

Add Line 16 and Line 17. Enter the total on Line 18 and Line 19.

Payments

Line 20 - Connecticut Tax Withheld

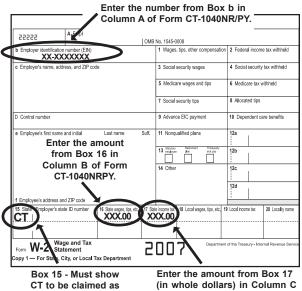
For each federal W-2 or 1099 form, where Connecticut income tax was withheld, enter the following on Lines 20a through 20g:

Column A: Enter the Employer Identification Number or the Payer 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.



Connecticut Withholding.

of Form CT-1040NR/PY.

Nonresident partners or shareholders: Complete Columns A and C by entering information from **Schedule CT** K-1, Member's Share of Certain Connecticut Items, Part III, Line 1. Remember to enter the FEIN and to check the box indicating that the withholding is from Schedule CT K-1.

If you have more than seven federal W-2 or 1099 forms showing Connecticut income tax withheld, you must complete and attach Supplemental Schedule CT-1040WH, Connecticut Income Tax Withholding (located in booklet). Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040NR/PY. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 20h.

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 20.

Do not send copies of W-2, 1099, and Schedule CT K-1 forms. Keep these for your records. DRS may request them at a later date. When filing Form CT-8379, Nonobligated Spouse Claim, attach all W-2 and 1099 forms showing Connecticut income tax withheld.

Line 21 - All 2007 Estimated 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 2007 estimated tax payments made in 2008. **Do not** include any refunds received.

Line 22 - 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 23 - Total Payments

Add Lines 20, 21, and 22 and enter the total. This is the total of all Connecticut tax payments made.

Overpayment

Line 24 - Amount Overpaid

If Line 23 is greater than Line 19, subtract Line 19 from Line 23 and enter the result. This is your overpayment. To properly allocate your overpayment, go to Lines 25, 26, and 27. If Line 23 is less than Line 19, go to Line 28.

If you were required to make estimated income tax payments, but you did not pay enough tax through withholding, estimated tax, or both, by any installment due date, your refund may be reduced by the interest due on the underpayment of estimated tax. See Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts, and Estates.

Line 25 - Amount of Line 24 You Want Applied to **Your 2008 Estimated Tax**

Enter the amount of your 2007 overpayment that you want applied to your 2008 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2008, 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, 2008, will be applied as of the date of receipt. Your request to apply this amount to your 2008 estimated income tax is irrevocable.

Line 26 - 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 4 on Form CT-1040NR/PY. Enter the total contributions as reported on Schedule 4, Line 63. Your contribution is irrevocable.

You may also make direct contributions by following the instructions on Page 39.

Line 27 - Amount of Line 24 to Be Refunded to You

Subtract the total of Line 25 and Line 26 from Line 24 and 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 27a, 27b, and 27c 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 27b and 27c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

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

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 will be applied in the following order: penalty and interest you owe; other taxes you owe DRS; debts to other Connecticut state agencies; federal taxes you owe the IRS; taxes you owe to other states; amounts designated by you to be applied to your 2008 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 28 - Amount of Tax You Owe.

If Line 19 is greater than Line 23, subtract Line 23 from Line 19 and enter the result. This is the amount of tax you owe. See Estimated Tax Payments on Page 12.

Line 29 - 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% per month or fraction of a month will continue to accrue on the underpayment until the tax is paid in full.

Late Filing Penalty: In the event no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

Line 30 - Interest for Late Payment or Late Filing

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

Line 31 - Interest on Underpayment of Estimated Tax

If Line 16 minus Line 20 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, 2008.

Line 32 - Total Amount Due

Add Lines 28 through 31 and enter the total. This is the total amount you owe. Pay the amount in full with your return.

Payment Options Pay Electronically

You can authorize DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return any time before the due date and designate the amount of payment and date of transfer. Your

bank account will be debited on the date you indicate. You must pay the balance due on or before the due date of April 15, 2008, to avoid penalty and interest. Visit the DRS Taxpayer Service Center (TSC) at www.ct.gov/DRS and follow the prompts to make a direct payment.

Pay by Credit Card









If you filed a 2006 Connecticut income tax return, you may elect to pay your 2007 Connecticut income tax liability using your American Express® cards, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% 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.

- · 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.

Pay by Mail

Make your check payable to Commissioner of Revenue Services. To ensure proper posting of your payment, write "2007 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check. 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.

Sign Your Return

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

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

Paid Preparer Signature

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2007 tax return, enter the designee's name, telephone number, and any five numbers the designee chooses as his or her personal identification number (PIN). 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 2008 tax return. This is April 15, 2009, 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 LGL-001, Power of Attorney.

Order of Attachments

Paper clip your check in payment of the tax due to the front of the income tax form in the appropriate area marked "Clip check here." To ensure proper posting of your payment, write "2007 Form CT-1040NR/PY" and your SSN(s) (optional) on the front of your check.

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:

- Form 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, Connecticut Income Tax Withholding, 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-1040 EXT.

Filing Your Return

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

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

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

Recordkeeping

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

Copies of Returns

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

CT-1040 NR/PY 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 33 - 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 34 - 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 35 - Allocated for Future Use

Line 36 - 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 36. Do not enter any part of the distribution reported on federal Form 1040A, Line 12a; federal Form 1040, Line 16a; or federal Form 1040, Schedule D.

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

Line 37 - 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 **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates, 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 37. If the amount is less than zero, enter the amount on Line 48.

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 37.

Line 38 - Loss on Sale of Connecticut State and Local Government Bonds

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

Line 39 - Allocated for Future Use

Line 40 - Other

Use Line 40 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 the tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of the 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 U.S. which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. Enter any item of income or gain subject to special accrual to the extent the item was not includible in federal adjusted gross income for the taxable year. See *Items Subject to Special Accrual* on Page 9.
- 9. Also use Line 40 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 33 through 38.

Line 41 - Total Additions

Add Lines 33 through 40 and enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 41.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 42 - 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).

Social Security Benefit Adjustment Worksheet - Line 44 Enter the amount from Form CT-1040NR/PY, Line 1. If your filing status is **single, married filing separately**, or **civil union filing separately**, is the amount on Line 1 \$50,000 or more? ☐ Yes: **Complete** this worksheet. Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44. If your filing status is married filing jointly, civil union filing jointly, qualifying widow(er), or head of household, is the amount on Line 1 \$60,000 or more? ☐ Yes: **Complete** this worksheet. Do not complete this worksheet. Enter the amount of federally taxable Social Security benefits you reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040NR/PY, Line 44. A. Enter the amount reported on your 2007 federal Social Security Benefits Worksheet, Line 1. A. If Line A is zero or less, stop here and enter "0" on Line 44. Otherwise, go to Line B. B. Enter the amount reported on your 2007 federal Social Security Benefits Worksheet, Line 9. However, if married filing separately or civil union filing separately and you lived with your spouse at any time during 2007, enter the amount reported on Line 7 of your federal Social Security B. Benefits Worksheet. If Line B is zero or less, stop here. Otherwise, go to Line C. C. C. Enter the lesser of Line A or Line B. D. D. Multiply Line C by 25% (.25). E. Taxable amount of Social Security benefits reported on your 2007 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 F. Form CT-1040NR/PY, Schedule 1, Line 44. If Line D is greater than or equal to Line E, enter "0."

For Series EE U.S. Savings Bonds, you are entitled to include on Line 42 **only** the amount of interest subject to federal income tax after exclusion of the amounts reported on federal Form 8815. In general, you report the net taxable amount on federal Form 1040, Schedule B, or federal Form 1040A, Schedule 1.

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

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

Line 43 - 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 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 43 is \$55.

Line 44 - 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. (Parties to a civil union recognized under Connecticut law must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.) Your Social Security benefits are fully exempt from Connecticut income tax if your required filing status is single, married filing separately, or civil union filing separately and the amount reported on Form CT-1040NR/PY, Line 1, is less than \$50,000, or married filing jointly, civil union filing separately, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040NR/PY, Line 1, is less than \$60,000. If this is the case, enter the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets contained in the instructions to federal Form 1040A or federal Form 1040 to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* on Page 21 and enter the amount from Line F on Line 44. If you did not use these worksheets, but instead used worksheets contained in federal Publication 590 or federal Publication 915, see **Informational Publication 2007(24)**, *Connecticut Tax Tips for Senior Citizens*.

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

Line 45 - Refunds of State and Local Income Taxes

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

Line 46 - 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 2007, 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 44 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 44 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. See Informational Publication 2007(24), Connecticut Tax Tips for Senior Citizens. 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 47 - Special Depreciation Allowance for Qualified Property Placed in Service During Preceding Year(s)

If you added bonus depreciation to your federal adjusted gross income on your **2004** Form CT-1040NR/PY, Line 35, you may subtract 25% of that bonus depreciation amount on Line 47 and 25% of that bonus depreciation amount on the comparable line of your Connecticut income tax return for the 2008 taxable year. If you added bonus depreciation to your federal adjusted gross income on your **2003** Form CT-1040NR/PY, Line 34, you may subtract 25% of that bonus depreciation amount on Line 47.

Example: Linda was required to make an addition modification of \$5,000 on Line 34 of her 2003 Form CT-1040NR/PY and \$6,000 on Line 35 of her 2004 CT-1040NR/PY. On her 2007 Form CT-1040NR/PY, Line 47, she will make a subtraction modification of \$2,750. This amount is 25% of the \$5,000 reported on her 2003 Form CT-1040NR/PY, Line 34, and 25% of \$6,000 reported on her 2004 Form CT-1040NR/PY, Line 35.

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 48. If the amount is greater than zero, enter the amount on Line 37.

If you are a beneficiary of more than one trust or estate, enter the net amount of all the modifications, if less than zero, on Line 48.

Line 49 - Gain on Sale of Connecticut State and **Local Government Bonds**

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

Line 50 - Connecticut Higher Education Trust (CHET) Contributions

Enter your contributions to a CHET account(s). The modification cannot exceed the maximum allowable contribution. The maximum CHET contribution that may be subtracted is the lesser of (1) the amount of contributions to all CHET accounts during the taxable year; or (2)(A) \$5,000 for each individual taxpayer (including individuals whose filing status on their Connecticut income tax return is single, head of household, married filing separately, or civil union filing separately), or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is married filing jointly, civil union filing jointly, or qualifying widow(er) with dependent child.

If your CHET contribution during the taxable year exceeds the maximum CHET contribution, the excess may be carried forward for the five succeeding taxable years provided the CHET contribution carried forward and subtracted from federal adjusted gross income of the succeeding taxable years does not exceed the maximum CHET contribution.

Enter the CHET account number in the space provided. If you made contributions to more than one account, you enter only one account number.

See Special Notice 2006(11), 2006 Legislative Changes Affecting the Income Tax.

Line 51 - Other

Use Line 51 to report any of the following modifications:

1. Subtract any income or gain of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of the tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of the 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.

- Line 48 Beneficiary's Share of Connecticut 2. Subtract the amount of interest earned on funds deposited in a Connecticut individual development account to the extent included in federal adjusted gross income.
 - 3. Subtract any interest paid on indebtedness incurred to acquire investments that provide income taxable in Connecticut but are exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and that is attributable to a trade or business of that individual.
 - 4. 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.
 - 5. 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 51.

- 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. Enter any item of loss or deduction subject to special accrual to the extent the item was not deductible in determining federal gross income for the taxable year. See Items Subject to Special Accrual on Page 9.
- 8. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.
- 9. Subtract the amount of military pay received by a nonresident or part-year resident during the part-year resident's nonresidency portion of the taxable year to the extent includable in federal adjusted gross income.
- 10. Subtract the amount of any interest earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest is properly included in the gross income of the designated beneficiary for federal income tax purposes.

Do not use Line 51 to subtract income subject to tax in a qualifying jurisdiction (see Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions on Page 24) or income of a nonresident spouse. See Spouses With Different Residency Status on Page 15.

Line 52 - Total Subtractions

Add Lines 42 through 51. Enter the total on Form CT-1040NR/PY, *Schedule 1*, Line 52.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions (Part-Year Residents Only)

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

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

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

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

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 a 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 or Connecticut source income;
- Income tax paid to a jurisdiction that is not a qualifying jurisdiction, including a foreign country or its provinces (for example, Canada and Canadian provinces);
- Alternative minimum tax paid to a qualifying jurisdiction;
- Income tax paid to a qualifying jurisdiction if you claimed credit on that jurisdiction's income tax return for income tax paid to Connecticut; or
- Penalties or interest on income taxes you paid to a qualifying jurisdiction.

Limitations to the Credit

The total credit is limited to whichever amount is least:

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

How to Calculate the Credit

You **must** first complete your income tax return(s) in the qualifying jurisdiction(s). Then, complete the Schedule 2 Worksheet on Page 25 to determine the amount to enter on *Schedule 2*, Line 55.

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

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

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

- A. If the **same amount** of income is taxed by both the city and state (see the Line 61 example on Page 27):
 - 1. Use only **one** column on Form CT-1040NR/PY, *Schedule 2*, to calculate your credit;
 - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
 - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 59 of that column.

- B. If the **amounts** of income taxed by both the city and state **are not the same**:
 - 1. Use **two** columns on Form CT-1040NR/PY, *Schedule 2*;
 - 2. Include only the same income taxed by both jurisdictions in the first column; **and**
 - 3. Include the excess income taxed by only one of the jurisdictions in the next column.

Schedule 2 - Worksheet Instructions

Complete the Schedule 2 Worksheet below to determine the portion of your Connecticut adjusted gross income during the residency portion of your taxable year derived from a qualifying jurisdiction. Enter in Column I the items of income you earned

during the residency portion of your taxable year and entered on Schedule CT-1040AW, Column B. For each line in Column II, enter the items of income from Column I that meet **all** of the following conditions:

- The income was earned during the residency portion of your taxable year;
- The income is derived from or connected with sources within a qualifying jurisdiction;
- The income is reported on an income tax return filed with that qualifying jurisdiction and subject to income tax in the jurisdiction; and
- You have paid income tax on the income to that qualifying jurisdiction.

S	Schedule 2 Worksheet (Part-Year Residents Only)				
Column I Enter on Lines 1 through 30, Column I, the amounts entered on Lines 1 through 30,	Complete this worksheet to determine the amount of inc earned during the residency portion of your taxable year taxed by a qualifying jurisdiction. Complete a sepa worksheet for each qualifying jurisdiction if you income tax to more than one qualifying jurisdiction.	and rate	Column I (from Column B, Schedule CT-1040AW)	Column II Amount Taxable in Qualifying Jurisdiction	
Column B, respectively, of Schedule CT-1040AW. See instructions on Page 33. Column II For each line, enter that portion of the amount entered on the same line of Column I that you reported on an income tax return filed with (and on which income tax was paid to) the qualifying jurisdiction. Enter only the portion of Connecticut modifications, if any, directly related to income sourced in the qualifying jurisdiction. Enter the amount from Line 30, Column II, on Form	1. Wages, salaries, tips, etc. 2. Taxable interest 3. Ordinary dividends 4. Alimony received 5. Business income or (loss) 6. Capital gain or (loss) 7. Other gains or (losses) 8. Taxable amount of IRA distributions 9. Taxable amount of pensions and annuities 10. Rental real estate, royalties, partnerships, S corporations, trusts, etc. 11. Farm income or (loss) 12. Unemployment compensation 13. Taxable amount of social security benefits 14. Other income (including lump-sum distributions) 15. Add lines 1 through 14.	1 2 3 4 5 6 7 8 9 10 11 12 13 14			
CT-1040NR/PY, Schedule 2, Line 55. To this amount, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55. Keep this worksheet with your 2007 tax records. Do not attach to your tax return.	16. Educator expenses 17. Certain business expenses of reservists, artists, and fee-based government officials 18. Health savings account deduction 19. Moving expenses 20. One-half of self-employment tax 21. Self-employed SEP, SIMPLE, and qualified plans 22. Self-employed health insurance deduction 23. Penalty on early withdrawal of savings 24. Alimony paid 25. IRA deduction 26. Student loan interest deduction 27. Tuition and fees deduction 28. Domestic production activities deduction 29. Total adjustments - Add Lines 16 through 28. 30. Subtract Line 29 from Line 15.	16 17 18 19 20 21 22 23 24 25 26 27 28 29 30			

Example 1: Laura, a single taxpayer, was employed in the State of New York during the entire taxable year and moved into Connecticut on July 1, 2007. Her Connecticut adjusted gross income is \$105,000. On Form CT-1040NR/PY, Schedule CT-1040AW, Column A, Laura reported the following: \$76,000 in wages, \$4,000 in interest, and \$25,000 from dividends (received November 21, 2007). Laura enters on Schedule 2 Worksheet, Column I, the amounts she entered on Form CT-1040NR/PY, Schedule CT-1040AW, Column B: Line 1, \$38,000; Line 2, \$2,000; and Line 3, \$25,000. In Column II, she enters: Line 1, \$38,000. Credit is allowed for the New York tax paid on her \$38,000 of wage income because it is derived from or connected to New York during the Connecticut residency portion of her taxable year.

Example 2: Luke and Leslie are part-year residents who file a joint federal Form 1040 and a joint Form CT-1040NR/PY. Luke's wages as an employee working in Rhode Island while a resident of Connecticut are \$20,000 and Leslie's wages as an employee working in Connecticut while a resident of Connecticut are \$25,000. Their combined wages while nonresidents of Connecticut are \$25,000. On their federal Form 1040, Line 7, (and on Line 1, Column A, of their Schedule CT-1040AW), Luke and Leslie entered \$70,000. Luke and Leslie enter on the Schedule 2 Worksheet, \$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-1040NR/PY, *Schedule 2*, Line 55.

Example 3: Linda, a part-year resident, is a sole proprietor of a business conducted at two locations, one in Connecticut and one in Massachusetts. All of Linda's income was earned while she was a Connecticut resident. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on her Schedule C, \$35,000 is derived from the Massachusetts location. When completing Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 5, and \$55,000 (\$90,000 - \$35,000), in Column II, Line 5. Linda also enters \$55,000 on Form CT-1040NR/PY, *Schedule 2*, Line 55.

Schedule 2 - Line Instructions

Line 53 - Connecticut Adjusted Gross Income During the Residency Portion of the Taxable Year

The amount from **Schedule CT-1040AW**, *Part-Year Resident Income Allocation*, Line 30, Column B, is entered on Line 53 with the following exceptions:

- 1. **Add** to the amount on Line 30, Column B, any **net** loss during the residency portion of your taxable year derived from or connected with sources in a qualifying jurisdiction(s) where you were subject to income taxation (whether or not income tax was actually paid to the jurisdiction(s)).
- 2. For the residency portion of your taxable year, add back any item of loss or deduction and subtract any item of income or gain included in Schedule CT-1040AW, Column B, as an item of special accrual.

Example: Claudia's Connecticut adjusted gross income for the residency portion of her taxable year is \$60,000 which includes income of \$15,000 from business activities conducted in Massachusetts and a net loss of \$20,000 from a business conducted in Rhode Island. She must add the \$20,000 net loss to the \$60,000 and enter \$80,000 on Line 53.

Line 54 - 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 the two-letter code of the state. The codes are listed in the following table.

Standard Two-letter Codes

Alabama AL	Kentucky KY	North Carolina NC
Arizona AZ	Louisiana LA	North Dakota ND
Arkansas AR	Maine ME	Ohio OH
California CA	Maryland MD	Oklahoma OK
Colorado CO	Massachusetts MA	Oregon OR
Delaware DE	Michigan MI	Pennsylvania PA
District of Columbia DC	Minnesota MN	Rhode Island RI
Georgia GA	Mississippi MS	South Carolina SC
Hawaii HI	Missouri MO	Tennessee T N
Idaho ID	Montana M T	Utah U T
Illinois IL	Nebraska NE	Vermont VT
Indiana IN	New Jersey NJ	Virginia VA
Iowa IA	New Mexico NM	West Virginia WV
Kansas KS	New York NY	Wisconsin W I

Line 55 - Non-Connecticut Income

Complete Schedule 2 Worksheet on Page 25 to determine the total of non-Connecticut income included in your Connecticut adjusted gross income for the residency portion of your taxable year and reported on a qualifying jurisdiction's income tax return. To the amount on Schedule 2 Worksheet, Line 30, Column II, add back any item of loss or deduction and subtract any item of income or gain included in Column II as an item of special accrual. Enter the result on Line 55.

Line 56

Divide the amount on Line 55 by the amount on Line 53. The result cannot exceed 1.0000. Round to four decimal places.

Line 57 - Apportioned Income Tax

To determine the portion of your 2007 Connecticut income tax attributable to income earned during the residency portion of your taxable year:

- Divide the amount on the Schedule 2 Worksheet, Line 30, Column I, by the amount on Form CT-1040NR/PY, Line 6. Round to four decimal places. The result may not exceed 1.0000.
- 2. Multiply the result by the amount on Form CT-1040NR/PY, Line 10, and enter on Line 57.

Line 58

Multiply the percentage arrived at on Line 56 by the amount reported on Line 57.

Line 59 - Income Tax Paid to a Qualifying Jurisdiction While a Resident

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

If the tax you paid to that jurisdiction was also based on income earned during the nonresidency portion of your taxable year, you must prorate the amount of tax for which you are claiming credit. The proration is based upon the relationship that the income earned in that jurisdiction during your Connecticut residency (from Schedule 2 Worksheet, Line 30, Column II) bears to the total amount of income you earned in that jurisdiction in the taxable year.

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

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

He should enter \$900 on Line 59.

Income tax paid means the lesser of your income tax liability to the qualifying jurisdiction or the income tax paid to that jurisdiction as reported on a return filed with that jurisdiction, but not any penalty or interest. Do **not** report the amount of tax withheld for that jurisdiction directly from your W-2 or 1099 form. You **must** first complete a return for the qualifying jurisdiction to determine the amount of income tax paid.

Line 60

Enter the lesser of the amounts reported on Line 58 or Line 59.

Line 61 - Total Credit for Income Taxes Paid to Qualifying Jurisdictions

Add the amounts from Line 60A, Line 60B, and Line 60 of any additional worksheets. The amount on Line 61 cannot exceed the amount on Line 58. Enter the total on Line 61.

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

Example: Louise, a part-year resident whose filing status is single, changed her permanent legal residence during the taxable year by moving from Connecticut to City Y in State X. She worked in City Y during the entire taxable year. Both State X and City Y impose an income tax. Louise's Connecticut adjusted gross income is \$75,000 (Form CT-1040NR/PY, Line 5). Louise's income from Connecticut sources (Form CT-1040NR/PY, Line 6) and her Connecticut adjusted gross income during her Connecticut residency period (Schedule CT-1040AW, Column B, Line 30) is \$50,000. Louise completes Schedule CT-1040AW as follows: Line 1: Column A, \$73,000; Column B, \$49,000; Column C, \$24,000; and Column D, \$0. Line 2: Column A, \$2,000; Column B, \$1,000; Column C, \$1,000; and Column D, \$0. Louise

uses the amounts in Column B when completing Schedule 2 Worksheet, Column I. Louise's Connecticut income tax before the credit for income taxes paid to other jurisdictions is \$2,367 (Form CT-1040NR/PY, Line 10). Since the amount of income taxed by both State X and City Y are equal, Louise uses only one column on Form CT-1040NR/PY, *Schedule 2*. Louise enters \$49,000 (the common amount of income taxed in both State X and City Y during her residency period) on Line 55, Column A.

Louise pays an income tax of \$6,100 to State X; however, only \$4,039 ((\$49,000/\$74,000) x \$6,100) of that amount is attributable to her income sourced to State X during her Connecticut residency period. Louise pays an income tax of \$510 to City Y; however, only \$338 ((\$49,000/\$74,000) x \$510) is attributable to her income sourced to City Y during her Connecticut residency period. Therefore, the total tax paid to State X and City Y on the common amount of income is \$4,377 (\$4,039 + \$338). When completing Form CT-1040NR/PY, *Schedule 2*, Louise enters \$50,000 on Line 53 and completes *Schedule 2* as follows:

	Column A	Column B		
Line 54 State X, City Y				
Line 55	Line 55 49,000 00			00
Line 56 .9800				
Line 57	2,367	00		00
Line 58	2,320	00		00
Line 59	4,377	00		00
Line 60	2,320	00		00
Line 61	Total Credit		2,320	00

Schedule CT-SI Instructions

General Information

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

Nonresidents

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

Part-Year Residents

You **must** first complete Schedule CT-1040AW to determine your income from Connecticut sources. See instructions on Page 33. Add the amounts in Columns B and D for each line and transfer the total to the corresponding line of Schedule CT-SI.

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

Modifications

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

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

Special Accrual

For part-year residents, the amounts included on Schedule CT-1040AW and on Schedule CT-SI, Parts 1 and 2, should include items of income, gain, loss, and deduction that would accrue for federal income tax purposes prior to the change of residence. See *Items Subject to Special Accrual* on Page 9.

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

Capital Losses, Passive Activity Losses, and Net Operating Losses

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

Example: Brenda, a nonresident of Connecticut, reported a capital gain from sources outside of Connecticut (from the sale of securities) of \$20,000 on her 2007 federal income tax return. Brenda also reported on her federal income tax return a capital loss of \$8,000 from sources exclusively within Connecticut (from the sale of real property not used in Brenda's trade or business). For federal income tax purposes, Brenda has a gain from the sale or exchange of property of \$12,000 (\$20,000 minus \$8,000). Brenda has a capital loss of \$8,000 derived from or connected with sources within Connecticut, but may claim as a deduction only \$3,000 on her 2007 Form CT-1040NR/PY (in accordance with the federal limitation of \$3,000 of capital loss to offset ordinary income). She must carry forward the balance of the capital loss to the succeeding taxable year(s) even though, for federal income tax purposes, she will show no capital loss carryforward.

Election to Forego Carryback

Where a nonresident incurs a net operating loss for Connecticut income tax purposes but does not incur a net operating loss for federal income tax purposes, the nonresident is required first to carry back the net operating loss to each of the three taxable years preceding the taxable year in which the net operating loss was incurred (except as limited by the information highlighted below) and then to carry any remaining net operating loss forward to each of the fifteen taxable years following the

taxable year in which the loss was incurred. An election to forego the three-year carryback period and to carry the loss forward may be made by filing a timely Form CT-1040NR/PY for the year the loss was incurred and attaching a statement indicating that the election to forego the carryback is being made. This election may not be revoked.

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

Part 1 - Connecticut Income - Line Instructions

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

Line 1 - Wages, Salaries, Tips, Etc.

(federal Form 1040, Line 7)

Part-Year Resident

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

Nonresident

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

If your wages, salaries, tips, and other compensation was earned for services performed both in and outside of Connecticut while you were a nonresident and the amount of Connecticut source income is not known, complete the *Employee Apportionment Worksheet*. See the instructions on Page 32.

Income from employment activities in Connecticut that are considered casual, isolated, or inconsequential (under the Ancillary Activity Test) is **not** part of the Connecticut source income of a nonresident. See *Ancillary Activity Test* on Page 9.

Line 2 - Taxable Interest

(federal Form 1040, Line 8a)

• Part-Year Resident

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

Nonresident

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

Line 3 - Ordinary Dividends

(federal Form 1040, Line 9a)

Part-Year Resident

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

Nonresident

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

Line 4 - Alimony Received

(federal Form 1040, Line 11)

Part-Year Resident

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

Nonresident

This line does not apply to a nonresident.

Line 5 - Business Income or (Loss)

(federal Form 1040, Line 12)

Part-Year Resident

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

Nonresident

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

Income from business activities in Connecticut that are considered casual, isolated, or inconsequential is not part of the Connecticut source income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Where a business, trade, profession, or occupation is carried on: Generally, you are considered to be carrying on a business, trade, profession, or occupation (not including personal services as an employee) at the location:

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

You are considered to be carrying on business outside Connecticut if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business outside Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

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

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

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

Example 3: In Example 1, assume the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return as follows: The income from his plumbing business is \$134,000, with \$91,500 being from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

Apportionment Formula: If your books and records do not satisfactorily disclose the portion of income derived from or connected with sources within Connecticut, income from business carried on both in and outside of Connecticut must be apportioned by using a prescribed formula or an approved alternative method. Schedule CT-1040BA, containing the formula and other instructions pertaining to the apportionment of business income, must be completed for this purpose and attached to Schedule CT-SI. If you submit an alternative method of apportionment, you must also complete Schedule CT-1040BA and submit all information about your alternative method of apportionment.

Line 6 - Capital Gain or (Loss)

(federal Form 1040, Line 13)

Part-Year Resident

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

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, Schedule 1) that represents capital gains (losses) from Connecticut sources in accordance with federal provisions for determining capital gains (losses). This includes a deduction for any capital loss carryover from Connecticut sources as limited by the following highlighted information. Use a copy of federal Form 1040, Schedule D, as a worksheet in determining your Connecticut capital gain (loss). Include in your computations only transactions from Connecticut sources in 2007. If these computations result in a net capital loss for Connecticut purposes, the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on the Connecticut return. Any balance of a 2007 net capital loss (in excess of the amount claimed on the 2007 return) will be treated as a carryover loss to be claimed on returns for subsequent years.

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

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

Line 7 - Other Gains or (Losses)

(federal Form 1040, Line 14)

Part-Year Resident

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

Nonresident

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

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

Line 8 - Taxable Amount of IRA Distributions

(federal Form 1040, Line 15b)

Part-Year Resident

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

Nonresident

This line does not apply to a nonresident.

Line 9 - Taxable Amount of Pensions and Annuities

(federal Form 1040, Line 16b)

• Part-Year Resident

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

Nonresident

This line does not apply to a nonresident.

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

(federal Form 1040, Line 17)

· Part-Year Resident

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

Nonresident

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

Rental and royalty income: As a nonresident, enter rents and royalties from:

- 1. Real property located in Connecticut, whether or not used in connection with a business;
- 2. Tangible personal property not used in a business if the property is located in Connecticut; **and**
- Tangible and intangible personal property used in or connected with a business, trade, profession, or occupation carried on in Connecticut.

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

Partnerships: As a nonresident, enter your distributive share of partnership income, gain, loss, and deduction derived from or connected with Connecticut sources. The partnership should furnish this information to you on **Schedule CT K-1**, *Member's Share of Certain Connecticut Items*. If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be entered on the appropriate lines of Schedule CT-SI.

Example: Your share of a partnership's capital gain that is Connecticut source would be included in determining the amount on Line 6.

S corporations: As a nonresident, enter your pro rata share of the S corporation's nonseparately stated items of income or loss (to the extent includable in your Connecticut adjusted gross income) derived from or connected with Connecticut sources. Also, enter your pro rata share of the S corporation's separately stated items of income or loss (such as interest and dividends) derived from or connected with Connecticut sources on the appropriate lines of Schedule CT-SI. The S corporation should furnish this information to you on Schedule CT K-1.

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

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

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

Line 11 - Farm Income or (Loss)

(federal Form 1040, Line 18)

Part-Year Resident

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

Nonresident

Enter that part of your federal adjusted gross income (as modified by adjustments on Form CT-1040NR/PY, *Schedule 1*) that represents income (loss) from farming carried on in Connecticut as a nonresident.

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

Line 12 - Unemployment Compensation

(federal Form 1040, Line 19)

Part-Year Resident

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

Nonresident

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

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

Line 13 - Taxable Amount of Social Security Benefits

(federal Form 1040, Line 20b)

Part-Year Resident

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

Nonresident

This line does not apply to a nonresident.

Line 14 - Other Income

(federal Form 1040, Line 21)

Part-Year Resident

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

When completing Schedule CT-1040AW, include in Column A the total taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income. This amount should also have been entered on Form CT-1040NR/PY, Line 36. In Column B, enter the amount from Column A you received during the period you were a Connecticut resident.

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

Nonresident

Enter that part of federal adjusted gross income from other income derived from or connected with Connecticut sources. Connecticut Lottery winnings are taxable to a nonresident if the proceeds are reported on federal Form W-2G. See *Connecticut Source Income of a Nonresident* on Page 8. Lump-sum distributions from qualified plans are **not** taxable to a nonresident.

Line 15 - Gross Income From Connecticut Sources Add Lines 1 through 14 and enter the total.

Part 2 - Adjustments to Connecticut Income - Line Instructions

Lines 16 - 28

(federal Form 1040, Lines 23-35)

Part-Year Resident

Enter the totals from Schedule CT-1040AW, Lines 16 through 28, Column B and Column D.

Nonresident

Enter that part of the federal amount that represents adjustments connected with income from Connecticut sources while you were a nonresident.

Any other adjustments to income that relate to wage or salary income earned partly in Connecticut or to income from a business carried on both in and out of Connecticut must be allocated to Connecticut on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one half of self-employment tax, and self-employment SEP, SIMPLE, and qualified plans.

Line 29 - Total Adjustments

Add Lines 16 through 28 and enter the total.

Line 30 - Income From Connecticut Sources

Subtract Line 29 from Line 15. Enter the total on Schedule CT-SI, Line 30, and on Form CT-1040NR/PY, Line 6.

Employee Apportionment Worksheet Instructions

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

If your business activities in Connecticut are considered casual, isolated, or inconsequential, income from those activities is not considered Connecticut source income of a nonresident. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

Who May Not Apportion Income

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

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

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

Who Must Use the Employee Apportionment Worksheet

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

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

How Do I Complete the Employee Apportionment Worksheet

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

Working Day Basis

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

Line A - Working Days Outside Connecticut

Enter the number of days you worked outside of Connecticut.

Line B - Working Days Inside Connecticut

Enter the number of days you worked inside of Connecticut.

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

Line C - Total Working Days

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

Line D - Nonworking Days

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

Line E - Connecticut Ratio

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

Line F - Total Income Being Apportioned

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

Line G - Connecticut Income

Multiply Line E by Line F.

· Part-Year Resident

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

Nonresident

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

Example: An auditor living in Massachusetts is employed by an accounting firm in Hartford at an annual salary of \$33,000. She works a total of 240 days in 2007, performing field audits in Rhode Island on 160 days of the year and working 80 days in Hartford. Her Connecticut adjusted gross income derived from or connected with sources within this state is \$11,000 computed as follows:

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

Basis If Other Than Working Days

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

Sales Basis

Where compensation of a salesperson, agent, or other employee is based in whole or in part upon commissions from sales, Connecticut adjusted gross income derived from or connected with sources within Connecticut is determined by multiplying the gross compensation earned from sales everywhere, determined as if the nonresident were a resident, by a fraction. The numerator is the amount of sales made within Connecticut

and the denominator is the amount of sales made everywhere. The amount of sales is determined on the same basis as that on which the amount of sales is determined for purposes of figuring the individual's commissions. The determination of whether sales are made within Connecticut or elsewhere is based upon where the salesperson, agent, or employee performs the activities in obtaining the order, not the location of the formal acceptance of the contract.

Mileage Basis

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

Schedule CT-1040AW Instructions

General Information

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

Special Accrual

Report in Column B if you moved out of Connecticut, or Column C if you moved into Connecticut, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. Combine these accrual amounts with the corresponding amounts on Lines 1 through 30.

A part-year resident must recognize and report items of income, gain, loss, or deduction on the accrual basis regardless of the method of accounting normally used. In general, an item of income is subject to special accrual if the right to receive it is fixed and the amount to be paid is determinable with reasonable accuracy at the time residency status is changed. See *Items Subject to Special Accrual* on Page 9.

Wage Apportionment

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

Partners and S Corporation Shareholders

For taxable years beginning on or after January 1, 2001, part-year residents must:

• Include in Column B their distributive share of partnership income, gain, loss, and deduction or their pro rata share of S corporation income, gain, loss, and deduction, to the

extent included in Connecticut adjusted gross income during their taxable year, prorated to their Connecticut resident period based on the number of days they resided in Connecticut.

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

Part 1 – Adjusted Gross Income Column A – Federal Income as Modified

Enter the amounts of income reported on your federal return as modified by amounts on Form CT-1040NR/PY, *Schedule 1*, plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9 and *Schedule 1 – Modifications to Federal Adjusted Gross Income* on Page 20.

Column B - Connecticut Resident Period

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

Column C - Connecticut Nonresident Period

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

Column D - Nonresident Period Connecticut Source Income

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

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

Refer to each specific line instruction for Schedule CT-SI, Part 1, on Page 28 to determine the income from Connecticut sources earned during your nonresident period.

Part 2 – Adjustments to Income Column A – Federal Income as Modified

Enter the amounts of adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis. See *Items Subject to Special Accrual* on Page 9.

Column B - Connecticut Resident Period

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

Column C - Connecticut Nonresident Period

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

Column D - Nonresident Period Connecticut Source Income

See Schedule CT-SI, Part 2, Lines 16 through 30, on Page 32. Enter that part of the adjustments from Column C you earned while a nonresident that was derived from or connected with Connecticut sources.

Example: Mark moved from California to Connecticut on September 15, 2007. On Mark's federal return, he reported \$50,000 in total wages. \$10,000 was earned while Mark was a Connecticut resident. On Line 1, Mark enters \$50,000 in Column A, \$10,000 in Column B, \$40,000 in Column C, and \$0 is Column D. No income was earned in Connecticut prior to the move.

Mark also claimed moving expenses of \$3,000 on federal Form 1040, Line 26. This amount was specified in a contract he entered into with a moving company before he moved out of California. He also had a student loan interest of \$525 on federal Form 1040, Line 33. He would enter \$3,000 in Column A, \$0 in Column B, \$3,000 in Column C, and \$0 in Column D. The entire moving deduction is included in Column C because the moving expense was fixed and determinable before he moved out of California. For the student loan interest, he would enter \$525 in Column A, \$105 in Column B (10,000/50,000 X \$525), \$420 in Column C (40,000/50,000 X \$525), and \$0 in Column D.

Part 3 – Part-Year Resident Information

All part-year residents must complete this section in its entirety. Attach Schedule CT-1040AW to Form CT-1040NR/PY.

Schedule CT-1040BA Instructions

General Instructions

Schedule CT-1040BA, *Nonresident Business Apportionment*, (available on the DRS website at **www.ct.gov/DRS**) must be completed by nonresidents and part-year residents (for the nonresidency portion of the year) if they are carrying on business both in and outside Connecticut and required to allocate or apportion business income.

Who Must Allocate or Apportion Business Income

An allocation or apportionment of business income must be made if you are a nonresident and you are carrying on business both in and outside of Connecticut.

Generally, you are considered to be carrying on business at the location:

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

You are considered to be carrying on business outside Connecticut if you maintain, operate, or occupy outside Connecticut, an office, a shop, a store, a warehouse, a factory, an agency, or other place where your business matters are systematically and regularly carried on.

You are not considered to be carrying on business outside Connecticut and may not allocate or apportion business income if you have an occasional or isolated business transaction outside Connecticut or if you have no regular place of business outside of Connecticut.

You are not considered to be carrying on business in Connecticut if your business activities in Connecticut are considered casual, isolated, or inconsequential. See *Activities Considered Casual, Isolated, or Inconsequential* on Page 9.

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

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

Who Must Complete Schedule A

Any nonresidents who are required to allocate or apportion income because they carry on business both in and outside of Connecticut must complete *Schedule A*.

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

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

Example 3: Assume the same facts as in Example 1, except that the plumber allocated, on the basis of separate books and records, the income derived from his plumbing business on his Connecticut nonresident return. The income from his plumbing business is \$134,000, with \$91,500 being from Connecticut business and \$42,500 from Massachusetts business. Therefore, on his Massachusetts return, this taxpayer must also allocate \$91,500 of this income to Connecticut and \$42,500 to Massachusetts since Massachusetts permits allocation on the basis of separate books and records.

Who Must Complete Schedule B

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

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

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

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

Specific Instructions Schedule A

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

Schedule B

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

Line 1 - Real Property Owned

Enter in Column A the average value of all real property owned, wherever located, by the business. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year. Enter in Column B the average value of real property owned by the business and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during

the taxable year. Real property includes assets of a fixed nature, such as buildings and land.

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

Line 2 - Real Property Rented From Others

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

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

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

Line 3 - Tangible Personal Property Owned or Rented From Others

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

Line 4 - Property Percentage

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

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

Line 5 - Payroll Percentage

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

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

Line 6 - Gross Income Percentage

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

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

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

Line 7 - Total of Percentages

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

Line 8 - Business Apportionment Percentage

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

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

Do not apply the business apportionment percentage to income from the rental of real property or gains or losses from the sale of real property. The entire rental income from Connecticut real property or gain from the sale of the property is allocated to Connecticut and the entire amount of any loss from the sale is allocated to Connecticut. Rental income from real property located **outside** Connecticut or any gain or loss from the sale of this property is allocated out of state.

Amended Returns

Purpose: Use a 2007 Form CT-1040X to amend a previously-filed 2007 Connecticut income tax return for individuals. 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 you were required to file an amended return, but failed to do so, 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 13.

You must file Form CT-1040X in the following circumstances:

	5	
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 your contributions to designated charities. The elections that you made on your original return cannot be changed by filing Form CT-1040X.
- To amend your Connecticut income tax return for an earlier year 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 Form CT-1040CRC, Claim of Right Credit, with your Connecticut income tax return for the later taxable year.

Financial Disability: If you are financially disabled, as defined in I.R.C. §6511(h)(2), the time for having an overpayment of Connecticut income tax refunded or credited to you is extended for as long as you are financially disabled. You are considered financially disabled if you are unable to manage your own affairs by reason of a medically determinable physical or mental impairment that has lasted or can be expected to last for a continuous period of not less than 12 months. You are not considered financially disabled during any period that your spouse or any other person is authorized to act on your behalf in financial matters. See Policy Statement 2001(14), Claims for Refund Made by Financially Disabled Individuals.

Q & A on the Connecticut Individual Use Tax

For additional information, see **Informational Publication 2007(27)**, *Q & A on the Connecticut Individual Use Tax*.

1. What is the use tax?

When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to 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%. However, computer and data processing services are taxed at 1%.

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, 2008, or use the DRS Taxpayer Service Center (*TSC*) to file your 2007 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% of the tax due. Interest is charged at the rate of 1% 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%).

Schedule 3 - Individual Use Tax Line Instructions

In general, goods or services purchased out-of-state and subject to the Connecticut sales tax if those goods or services are purchased from a Connecticut retailer are subject to the Connecticut use tax. Generally, individuals who purchased goods from mail order or catalog companies and had those goods shipped to Connecticut and individuals who purchased goods at out-of-state locations and brought those goods back into Connecticut are subject to the Connecticut use tax if they did not pay Connecticut sales tax. Complete Form CT-1040NR/PY, Schedule 3 - Individual Use Tax, 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, such 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% by the purchase price of the item and enter the result. Enter the total tax for all taxable purchases on *Schedule 3*, Line 62 and Form CT-1040NR/PY, Line 17.

See Informational Publication 2007(27), 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-1040NR/PY.

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

You must enter "0" on Line 17 of Form CT-1040NR/PY if no Connecticut use tax is due. If you do not make an entry on Line 17, you will not have filed a use tax return.

Line 62

Complete *Schedule 3 - Individual Use Tax* and enter the total use tax due on Line 62 and on Form CT-1040NR/PY, Line 17.

Contributions to Designated Charities

Write in a whole dollar amount for each fund to which you wish to contribute. Add your contributions and enter the total on **Form CT-1040NR/PY**, Line 26. **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) and is administered by the CT Department of Public Health.	This fund assists Connecticut residents in paying for the unmet medical and ancillary needs of organ transplant candidates and recipients and is administered by the CT Department of Social Services.	This fund helps preserve, protect, and manage Connecticut's endangered plants and animals, wildlife and their habitats and is administered by the CT Department of Environmental Protection.	This fund assists research, education, and community service programs related to breast cancer and is administered by the CT Department of Public Health.	This fund protects the children of families who are no longer eligible for public assistance benefits and is administered by the CT 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 services creates family financial hardship and is administered by the CT 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

Below is a general description of other Connecticut taxes for which you may be liable. See the forms or publications specified for more detailed information. Failure to pay these taxes, if you are liable for them, may subject you to civil and criminal penalties.

Business Entity Tax (Form OP-424)

The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes either:
 - Treated as a partnership if it has two or more members; or
 - Disregarded as an entity separate from its owner if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnerships (LPs).

The BET applies to those business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Special Notice 2006(12)**, 2006 Legislative Changes Affecting the Business Entity Tax, and **Informational Publication 2006(21)**, Q & A on the Business Entity Tax.

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 must 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 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 if 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 preceding 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 for Household Employers

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Informational Publication 2008(1)**, *Connecticut Circular CT-Employer's Tax Guide*.

Notes

2007 Connecticut **Income Tax Tables**

If CT AG	l is ***	And you	are					And you)			l is ***	And you	are		
		,u , c						7 ma you						7 y G u			
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	Olligie	Jointly	Separately	Household	Than	Equal To	Onigie	Jointly	Separately	Household	Than	Equal To	Olligie	Jointly	Separately	Household
	<u> </u>						l		_								<u> </u>
	12,000		AX DU			\$15 ,							,000	_			
	12,050	0	0	0	0	15,000	15,050	17	0	27	0	18,000	18,050	79	0	108	0
12,050	12,100	0	0	1	0	15,050	15,100	17	0	28	0	18,050	18,100	80	0	109	0
	12,150	0	0	1	0	15,100	15,150	18	0	28	0	18,100	18,150	81	0	110	0
12,150	12,200	0	0	1	0	15,150	15,200	18	0	29	0		18,200	81	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	19	0	29	0	18,200	18,250	82	0	112	0
12 250	12,300	0	0	2	0	15,250	15 300	19	0	29	0	18 250	18,300	83	0	113	0
	12,350	0	0	2	0	15,300	-	19	0	30	0		18,350	84	0	114	0
	12,400	0	0	3	0	15,350	-	20	0	30	0		18,400	84	0	115	0
	12,450	0	0	3	0	15,400	-	20	0	31	0		18,450	94	0	116	0
_	12,500	0	0	4	0	15,450	-	20	0	31	0	,	18,500	94	0	117	0
		-									-	-	-				
	12,550	0	0	4	0	15,500		21	0	37	0		18,550	95	0	127	0
_	12,600	0	0	4	0	15,550		21	0	38	0		18,600	96	0	128	0
	12,650	0	0	5	0	15,600	15,650	22	0	38	0	18,600	18,650	97	0	129	0
12,650	12,700	0	0	5	0	15,650		22	0	39	0	18,650	18,700	98	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	22	0	39	0	18,700	18,750	99	0	131	0
12.750	12,800	0	0	6	0	15,750	15.800	23	0	40	0	18.750	18,800	99	0	132	0
	12,850	1	0	6	0	15,800	-	23	0	40	0		18,850	100	0	133	0
	12,900	1	0	7	0	15,850	-	23	0	41	0		18,900	101	0	134	0
_	12,950	1	0	7	0	15,900	-	29	0	41	0		18,950	111	0	135	0
12,950	-	2	0	7	0	15,950	-	29	0	42	0		19,000	112	0	136	0
	,000	-	-	-	-		,000		-		-		.000		-	*	-
	13,050	2	0	8	0	16,000		29	0	48	0		19,050	113	0	137	0
	13,100	2	0	8	0	16,050		30	0	49	0		19,000	114	0	138	1
_	13,150	3	0	8	0	16,100	-	30	0	50	0		19,150	115	0	139	1
_	13,200	3	0	9	0	16,150	-	31	0	50	0		19,200	116	0	140	1
	13,250	4	0	9	0	16,200		31	0	51	0		19,250	117	0	141	2
					-				-		-	-	-				
13,250	13,300	4	0	10	0	16,250	16,300	32	0	51	0	19,250	19,300	117	0	142	2
	13,350	4	0	10	0	16,300	16,350	32	0	52	0		19,350	118	0	143	2
13,350	13,400	5	0	10	0	16,350	16,400	33	0	53	0	19,350	19,400	119	0	144	3
13,400	13,450	5	0	11	0	16,400	16,450	39	0	53	0	19,400	19,450	130	0	145	3
13,450	13,500	5	0	11	0	16,450	16,500	39	0	54	0	19,450	19,500	131	0	146	4
13.500	13,550	6	0	11	0	16,500	16.550	40	0	61	0	19.500	19,550	132	0	147	4
	13,600	6	0	12	0	16,550	-	40	0	62	0		19,600	133	0	148	4
	13,650	7	0	12	0	16,600	-	41	0	62	0		19,650	134	0	149	5
_	13,700	7	0	13	0	16,650	-	41	0	63	0	,	19,700	135	0	150	5
_	13,750	7	0	13	0	16,700	-	42	0	64	0		19,750	136	0	151	5
		0	0		0				0		0	-	-		0		
_	13,800	8	0	13	-	16,750	-	42	0	64 65	0		19,800	137	0	152	6
	13,850	8	0	14	0	16,800		43	-	65 66	0	,	19,850	138	0	153	6
	13,900	8	0	14 14	0	16,850		43 50	0	66 66	0		19,900	139	0	154 155	7
13,900	14,000	9 9	0	14 15	0	16,900		50 51	0	66 67	0 0		19,950	140	0	155 156	7 7
		9	0	ıυ	0	16,950		וט	0	01	U		20,000	141	U	100	1
	,000	40		4-			,000	E4	^		•		,000	440		400	
	14,050	10	0	15	0	17,000	-	51	0	75 70	0		20,050	142	0	169	8
,	14,100	10	0	16	0	17,050		52	0	76			20,100	143	0	170	8
	14,150	10	0	16	0	17,100	-	53	0	77 70			20,150	144	0	171	8
	14,200	11	0	16	0	17,150		53	0	78 70	0		20,200	145	0	172	9
14,200	14,250	11	0	17	0	17,200	17,250	54	0	78	0	20,200	20,250	146	0	173	9
14,250	14,300	11	0	17	0	17,250	17,300	54	0	79	0	20,250	20,300	147	0	174	10
14,300	14,350	12	0	17	0	17,300	17,350	55	0	80	0	20,300	20,350	148	0	175	10
14,350	14,400	12	0	18	0	17,350	17,400	56	0	81	0	20,350	20,400	149	0	176	10
14,400	14,450	13	0	18	0	17,400	17,450	63	0	81	0	20,400	20,450	150	0	177	11
14,450	14,500	13	0	19	0	17,450	17,500	64	0	82	0	20,450	20,500	151	0	178	11
14,500	14 550	13	0	19	0	17,500	17 550	64	0	91	0	20 500	20,550	152	0	192	11
	14,600	14	0	19	0	17,550	-	65	0	92	-		20,600	153	0	193	12
14,600		14	0	20	0	17,600	-	66	0	93			20,650	154	0	194	12
	14,700	14	0	20	0	17,650	-	66	0	94	0		20,700	155	0	195	13
	14,750	15	0	20	0	17,700		67	0	94	0		20,750	156	0	196	13
								-			-						
14,750	-	15	0	21	0	17,750	-	68	0	95			20,800	156	0	197	13
	14,850	16	0	21	0	17,800	-	69	0	96			20,850	157	0	199	14
	14,900	16	0	22	0	17,850		69	0	97			20,900	158	0	200	14
	14,950	16	0	22	0	17,900		78	0	98			20,950	159	0	201	14
	15,000	17	0	22	0	17,950		78	0	99			21,000	160	0	202	15
* This co	lumn is als	o used for	r civil unior	n filing joint	ly or by a q	ualifying	widow(er).	** This c	olumn is al	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And vou	are				l is ***			71107	KE II		l is ***	And vou	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					\$27	,000				
21,000	21,050	161	0	217	15	24,000	24,050	309	0	384	45	27,000	27,050	528	23	676	144
21,050	,	162	0	218	16	24,050		311	1	386	46		27,100	530	23	678	145
21,100	-	163	0	219	16	24,100	-	313	1	388	46		27,150	538	23	681	146
21,150	-	164	0	220	16	24,150	-	316	1	390	47		27,200	540	24	683	147
21,200	-	165	0	221	17	24,200		318	2	392	47	-	27,250	543	24	685	148
1 -	-											'	,				
21,250		166	0	223	17	24,250	-	320	2	394	47		27,300	545	25	687	149
21,300	,	180	0	224	17	24,300	-	322	2	396	48		27,350	547	25	690	150
21,350	-	181	0	225	18	24,350	-	324	3	398	48		27,400	549	25	692	151
21,400		182	0	226	18		24,450	326	3	401	49		27,450	551	26	694	152
21,450	21,500	183	0	227	19	24,450	24,500	328	4	403	49	27,450	27,500	554	26	696	153
21,500	21,550	184	0	243	19	24,500	24,550	330	4	405	58	27,500	27,550	599	26	699	166
21,550	21,600	185	0	244	19	24,550	24,600	333	4	407	59	27,550	27,600	601	27	701	167
21,600	21,650	186	0	245	20	24,600	24,650	335	5	409	59	27,600	27,650	611	27	703	168
21,650	21,700	187	0	247	20	24,650	24,700	337	5	411	60	27,650	27,700	613	28	705	169
21,700	21,750	188	0	248	20	24,700	24,750	339	5	413	60	27,700	27,750	615	28	708	170
21,750	21.800	190	0	249	21	24,750	24.800	341	6	415	61	27.750	27,800	617	28	710	171
21,800		204	0	251	21	24,800	-	343	6	418	61		27,850	619	29	712	172
21,850	,	205	0	252	22	24,850		345	7	420	62		27,900	622	29	714	173
21,900	-	206	0	253	22	24,900		347	7	422	62	-	27,950	624	29	717	173
21,950	-	208	0	254	22	24,950		350	7	424	63		28,000	626	30	719	175
	,000	_,~	-				,000			- ·			,000		- *		•
22,000		209	0	256	23		25,050	352	8	474	72	•	28,050	628	30	766	176
22,050	,	210	0	258	23	25,050		354	8	476	73		28,100	630	31	768	177
22,100	-	211	0	260	23	25,100	-	356	8	478	74		28,150	640	31	771	178
22,150	- 1	212	0	262	24	25,150	-	358	9	481	74		28,200	642	31	773	179
22,200		213	0	265	24	25,200	-	360	9	483	75		28,250	644	32	775	180
												1	-				
22,250	-	214	0	267	25	25,250	-	362	10	485	75 70		28,300	646	32	777	181
22,300	-	230	0	269	25	25,300	-	364	10	487	76		28,350	649	32	780	182
22,350	-	231	0	271	25	-	25,400	367	10	489	77 77		28,400	651	33	782	183
22,400		232	0	273	26	25,400	-	369	11	491	77		28,450	653	33	784	184
22,450	22,500	233	0	275	26	25,450	25,500	371	11	493	78	28,450	28,500	655	34	786	185
22,500	22,550	235	0	277	26	25,500	25,550	415	11	501	88	28,500	28,550	702	34	789	186
22,550	22,600	236	0	279	27	25,550	25,600	418	12	504	89	28,550	28,600	704	34	791	187
22,600	22,650	237	0	282	27	25,600	25,650	420	12	506	89	28,600	28,650	714	35	793	188
22,650	22,700	238	0	284	28	25,650	25,700	422	13	508	90	-	28,700	717	35	795	189
22,700	22,750	239	0	286	28	25,700	25,750	424	13	510	91	28,700	28,750	719	35	798	190
22,750	22,800	241	0	288	28	25,750	25,800	426	13	512	91	28,750	28,800	721	36	800	191
22,800	,	258	0	290	29	25,800		428	14	514	92		28,850	723	36	802	192
22,850	-	260	0	292	29		25,900	430	14	517	93	-	28,900	726	37	804	193
22,900		262	0	294	29	25,900	,	432	14	519	93	28,900	.,	728	37	807	194
22,950		265	0	296	30		26,000	435	15	521	94		29,000	730	37	809	195
	.000						,000						,000				
23,000		267	0	299	30		26,050	437	15	573	105		29,050	732	38	856	195
23,050		269	0	301	31	-	26,100	439	16	575	106		29,100	735	38	858	196
23,100		271	0	303	31	26,100		441	16	578	107	29,100		737	38	861	197
23,150		273	0	305	31	26,150	26,200	443	16	580	108		29,200	739	39	863	198
23,200	23,250	275	0	307	32	26,200	26,250	445	17	582	108	29,200	29,250	741	39	865	199
23,250	23,300	277	0	309	32	26,250	26.300	447	17	584	109	29.250	29,300	744	40	867	200
23,300		279	0	311	32	26,300	-	449	17	586	110		29,350	746	40	870	201
23,350		282	0	313	33	26,350	-	452	18	589	111		29,400	748	40	872	202
23,400		284	Ö	316	33	26,400	-	454	18	591	111		29,450	750	41	874	203
23,450		286	Ő	318	34	26,450		456	19	593	112	,	29,500	753	41	876	204
23,500	-	288	0	320	34	26,500	-	500	19 10	602	124		29,550	800	41	879	205
23,550 23,600		290	0	322 324	34 35	26,550	-	503 511	19 20	604 606	125 126	29,550 29,600	29,600	802 804	42 42	881 883	206
-	-	292 294	0 0	324 326	35 35	-	26,650	511 513	20 20	606 609	126 127		-	804 807		883 885	207
23,650 23,700		294 296	0	326 328	35 35	26,650 26,700		513 515	20 20	609 611	127 127	29,700	29,700 29,750	809	43 43	885 888	208 209
23,750		299	0	330	36	26,750		517	21	613	128		29,800	811	43	890	210
23,800	-	301	0	333	36	26,800	-	519	21	615	129	29,800	-	813	44	892	211
23,850		303	0	335	37	26,850		521	22	617	130		29,900	816	44	894	212
23,900		305	0	337	37	26,900		524	22	620	131		29,950	818	44	897	213
23,950		307	0	339	37	26,950		526	22	622	132		30,000	820	45	899	214
* This co	lumn is als	o used for	civil unior	i filing join	tly or by a q	ualifying	widow(er).	** This co	lumn is als	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And you :	aro				l is ***		OKEL	,,,,				And you	aro		
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					\$36	,000			I	
30,000		822	54	946	215	33,000		1092	162	1216	273		•	1362	234	1441	452
1 1						-							36,050				
30,050	,	825	55	948	216	33,050		1095	163	1218	274		36,100	1365	235	1443	454
30,100	-	827	55	951	217	-	33,150	1097	164	1221	275		36,150	1367	236	1446	456
30,150	30,200	829	56	953	218	33,150	33,200	1099	165	1223	276	36,150	36,200	1369	237	1448	458
30,200	30,250	831	56	955	219	33,200	33,250	1101	166	1225	277	36,200	36,250	1371	238	1450	460
20.250	20.200	024	EC	057	220	22.250	22 200	1101	167	1007	270	26 250	20 200	1071	220	1450	460
30,250	,	834	56	957	220	33,250		1104	167	1227	278	1 1	36,300	1374	239	1452	462
30,300	-	836	57	960	221	33,300		1106	168	1230	279		36,350	1376	240	1455	464
30,350		838	57	962	222	33,350		1108	169	1232	280		36,400	1378	241	1457	466
30,400	30,450	840	58	964	223		33,450	1110	170	1234	281	36,400	36,450	1380	242	1459	469
30,450	30,500	843	58	966	224	33,450	33,500	1113	171	1236	282	36,450	36,500	1383	243	1461	471
20 500	20 550	900	60	060	225	22 500	22 EE0	1160	106	1220	202	26 500	26 EE0	1420	244	1464	472
30,500		890	69	969	225	33,500		1160	186	1239	283	,	36,550	1430	244		473
30,550	-	892	69	971	226	33,550		1162	187	1241	284		36,600	1432	245	1466	475
30,600	-	894	70	973	227	33,600		1164	188	1243	285		36,650	1434	246	1468	477
30,650	-	897	70	975	228	33,650		1167	189	1245	286		36,700	1437	247	1470	479
30,700	30,750	899	71	978	229	33,700	33,750	1169	190	1248	287	36,700	36,750	1439	248	1473	481
30,750	30 800	901	71	980	230	33,750	33 800	1171	191	1250	288	36 750	36,800	1441	249	1475	483
1 1	,		71 72									1 1	•				
30,800	-	903		982	231	33,800		1173	192	1252	289	1 1	36,850	1443	250	1477	486
30,850	-	906	72	984	232	33,850		1176	193	1254	290		36,900	1446	251	1479	488
30,900		908	73	987	233	-	33,950	1178	194	1257	291		36,950	1448	252	1482	490
30,950	31,000	910	73	989	234	-	34,000	1180	195	1259	292	36,950	37,000	1450	253	1484	492
\$31	,000					\$34	,000					\$37	,000				
31,000	31,050	912	84	1036	234	34,000	34,050	1182	195	1306	316	37,000	37,050	1452	254	1486	494
31,050	31,100	915	85	1038	235	34,050	34,100	1185	196	1308	317	37,050	37,100	1455	255	1488	496
31,100	-	917	86	1041	236	,	34,150	1187	197	1311	318		37,150	1457	256	1491	498
31,150	- 1	919	86	1043	237	34,150		1189	198	1313	319		37,200	1459	257	1493	500
31,200		921	87	1045	238	34,200		1191	199	1315	320		37,250	1461	258	1495	503
							-										
31,250	-	924	87	1047	239	,	34,300	1194	200	1317	321		37,300	1464	259	1497	505
31,300	31,350	926	88	1050	240	34,300	34,350	1196	201	1320	322	37,300	37,350	1466	260	1500	507
31,350	31,400	928	89	1052	241	34,350	34,400	1198	202	1322	323	37,350	37,400	1468	261	1502	509
31,400	31,450	930	89	1054	242	34,400	34,450	1200	203	1324	324	37,400	37,450	1470	262	1504	511
31,450	- 1	933	90	1056	243	34,450		1203	204	1326	325		37,500	1473	263	1506	513
													-				
31,500	,	980	102	1059	244	34,500		1250	205	1329	349		37,550	1509	264	1509	515
31,550	31,600	982	102	1061	245	34,550	34,600	1252	206	1331	350	37,550	37,600	1511	265	1511	517
31,600	31,650	984	103	1063	246	34,600	34,650	1254	207	1333	352	37,600	37,650	1513	266	1513	520
31,650	31,700	987	104	1065	247	34,650	34,700	1257	208	1335	353	37,650	37,700	1515	267	1515	522
31,700	31,750	989	104	1068	248	34,700	34,750	1259	209	1338	354	37,700	37,750	1518	268	1518	524
31,750	24 000	991	105	1070	249	34,750	24 900	1261	210	1340	355	27 750	37,800	1520	269	1520	526
1 1						,	,					1 1	•				
31,800	, ,	993	106	1072	250	,	34,850	1263	211	1342	356		37,850	1522	270	1522	528
31,850	,	996	106	1074	251	, ,	34,900	1266	212	1344	357	, ,	37,900	1524	271	1524	530
31,900		998	107	1077	252	34,900		1268	213	1347	358		37,950	1527	272	1527	532
31,950		1000	108	1079	253	34,950		1270	214	1349	359		38,000	1529	273	1529	534
\$32	,000					\$ 35	,000					\$38	,000				
32,000	32,050	1002	120	1126	254	35,000	35,050	1272	215	1396	385	38,000	38,050	1531	273	1531	579
32,050	32,100	1005	121	1128	255	35,050	35,100	1275	216	1398	387	38,050	38,100	1533	274	1533	581
32,100		1007	122	1131	256	35,100		1277	217	1401	389		38,150	1536	275	1536	583
32,150		1009	123	1133	257	35,150		1279	218	1403	391		38,200	1538	276	1538	585
32,200		1011	123	1135	258	35,200		1281	219	1405	393	,	38,250	1540	277	1540	588
32,250	-	1014	124	1137	259	35,250		1284	220	1407	395		38,300	1542	278	1542	590
32,300	-	1016	125	1140	260	35,300		1286	221	1410	397		38,350	1545	279	1545	592
32,350		1018	126	1142	261	35,350		1288	222	1412	399		38,400	1547	280	1547	594
32,400		1020	126	1144	262	35,400	35,450	1290	223	1414	401	38,400	38,450	1549	281	1549	596
32,450	32,500	1023	127	1146	263	35,450	35,500	1293	224	1416	403	38,450	38,500	1551	282	1551	598
32,500	32 550	1070	141	1149	264	35,500	35 550	1340	225	1419	430	38 500	38,550	1554	283	1554	600
32,550	-	1070	141	1151	265	35,550		1342	226	1421	432		38,600	1556	284	1556	602
	-					-							-				
32,600		1074	142	1153	266	35,600		1344	227	1423	435		38,650	1558	285	1558	605
32,650		1077	143	1155	267	35,650		1347	228	1425	437		38,700	1560	286	1560	607
32,700	32,750	1079	144	1158	268	35,700	35,750	1349	229	1428	439	38,700	38,750	1563	287	1563	609
32,750	32,800	1081	145	1160	269	35,750	35,800	1351	230	1430	441	38,750	38,800	1565	288	1565	611
32,800		1083	146	1162	270	35,800		1353	231	1432	443		38,850	1567	289	1567	613
32,850	-	1086	146	1164	271	35,850		1356	232	1434	445		38,900	1569	290	1569	615
-		1088				-											
32,900			147	1167	272	35,900		1358	233	1437	447		38,950	1572	291	1572	617
32,950		1090	148	1169	273		36,000	1360	234	1439	449		39,000	1574	292	1574	619
Factorian Control	lumn is als	o used for	civil unior	n filing join	tly or by a c	ualifying	widow(er).	** This c	olumn is al:	so used for	civil union	filing sep	arately.	C	ontinued	on the n	ext page

If CT AG	l is ***	And you	aro		- LAL		l is ***							And you	aro		
II CI AG	1 13	Allu you	are			II CI AG	1 13	Allu you	are	1		II CI AG	1 13	Allu you	are	1	
More	Less		* Married	** Married	Head of	More	Less		* Married	** Married	Head of	More	Less		* Married	** Married	Head of
Than	Than or	Single	Filing	Filing	Household	Than	Than or	Single	Filing	Filing	Household	Than	Than or	Single	Filing	Filing	Household
	Equal To		Jointly	Separately			Equal To		Jointly	Separately			Equal To		Jointly	Separately	
\$39	.000					\$42	,000					\$45	,000				
		1576	293	1576	664		42,050	1711	460	1711	919		45,050	1846	554	1846	1216
39,000	-					,											
39,050		1578	294	1578	666		42,100	1713	461	1713	921	-	45,100	1848	556	1848	1218
39,100	-	1581	295	1581	668	-	42,150	1716	462	1716	923		45,150	1851	558	1851	1220
39,150		1583	296	1583	670	42,150	42,200	1718	463	1718	925	45,150	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
20.250	20.200	1507	200	1507	675	40.050	40 200	1700	466	1700	020	45 050	45 200	1057	564	1857	1007
39,250		1587	298	1587		-	42,300	1722	466	1722	930		45,300	1857			1227
39,300	-	1590	299	1590	677	-	42,350	1725	467	1725	932	-	45,350	1860	566	1860	1229
39,350	39,400	1592	300	1592	679	-	42,400	1727	469	1727	934	-	45,400	1862	568	1862	1231
39,400		1594	301	1594	681	42,400	42,450	1729	470	1729	936	45,400	45,450	1864	571	1864	1233
39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,500	20 550	1599	303	1599	685	42,500	42 EE0	1734	472	1734	940	4E E00	4E EE0	1869	575	1869	1252
													45,550				
39,550	-	1601	304	1601	687	42,550		1736	474	1736	942	-	45,600	1871	577	1871	1254
39,600	-	1603	305	1603	690	,	42,650	1738	475	1738	945		45,650	1873	579	1873	1256
39,650	-	1605	306	1605	692	-	42,700	1740	476	1740	947	45,650	45,700	1875	581	1875	1258
39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
20.750	20 000	1610	300	1610	606	42 750	42 900	1745	470	1745	051	45 750	45 900	1000	505	1000	1060
39,750		1610	308	1610	696	-	42,800	1745	479	1745	951		45,800	1880	585	1880	1263
39,800	-	1612	309	1612	698	-	42,850	1747	480	1747	953	-	45,850	1882	588	1882	1265
39,850	-	1614	310	1614	700	42,850	-	1749	481	1749	955	-	45,900	1884	590	1884	1267
39,900		1617	311	1617	702		42,950	1752	483	1752	957		45,950	1887	592	1887	1269
39,950	40,000	1619	312	1619	704	42,950	43,000	1754	484	1754	959	45,950	46,000	1889	594	1889	1272
\$40	,000					<u>\$1</u> 3	.000					\$46	.000				
40,000		1621	337	1621	749		43,050	1756	485	1756	1004		46.050	1891	596	1891	1333
40,000	,	1623	338	1623	751	43,050	-	1758	486	1758	1004	.,	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		43,200	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	43 300	1767	492	1767	1015	46 250	46,300	1902	607	1902	1344
1 1		1635	343	1635	762		43,350	1770	493	1770	1013		46,350	1905	609	1905	1347
40,300	-					-	-										
40,350	-	1637	344	1637	764	43,350	-	1772	494	1772	1019		46,400	1907	611	1907	1349
40,400	-	1639	345	1639	766	-	43,450	1774	495	1774	1021	-	46,450	1909	613	1909	1351
40,450	40,500	1641	346	1641	768	43,450	43,500	1776	497	1776	1023	46,450	46,500	1911	615	1911	1353
40,500	40 550	1644	372	1644	770	43 500	43,550	1779	498	1779	1025	46 500	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	374	1648	775	-	-	1783	500	1783	1030		46,650	1918	622	1918	1360
	-						43,650						,				
40,650	-	1650	375	1650	777	,	43,700	1785	502	1785	1032	-	46,700	1920	624	1920	1362
40,700	40,750	1653	376	1653	779	43,700	43,750	1788	503	1788	1034	46,700	46,750	1923	626	1923	1365
40,750	40.800	1655	377	1655	781	43.750	43,800	1790	504	1790	1036	46.750	46.800	1925	628	1925	1367
40,800		1657	379	1657	783	,	43,850	1792	506	1792	1038	.,	46,850	1927	630	1927	1369
40,850		1659	380	1659	785	43,850	-	1794	507	1794	1040	-	46,900	1929	632	1929	1371
	-							-									
40,900		1662	381	1662		43,900		1797	508	1797	1042	46,900		1932	634	1932	1374
40,950		1664	382	1664	789	43,950		1799	509	1799	1044	46,950		1934	636	1934	1376
	,000						,000						,000				
41,000		1666	409	1666	834		44,050	1801	511	1801	1102	47,000		1936	639	1936	1423
41,050	41,100	1668	410	1668	836	44,050	44,100	1803	513	1803	1104	47,050	47,100	1938	641	1938	1425
41,100	41,150	1671	411	1671	838	44,100	44,150	1806	515	1806	1106	47,100	47,150	1941	643	1941	1428
41,150	-	1673	412	1673	840		44,200	1808	517	1808	1108	-	47,200	1943	645	1943	1430
41,200	-	1675	413	1675	843	44,200		1810	520	1810	1110	47,200		1945	647	1945	1432
41,250		1677	415	1677	845	44,250		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	41,400	1682	417	1682	849	44,350	44,400	1817	526	1817	1117	47,350	47,400	1952	653	1952	1439
41,400	41,450	1684	418	1684	851	44,400	44,450	1819	528	1819	1119	47,400	47,450	1954	656	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		44,600	1826	534	1826	1139		47,600	1961	662	1961	1448
41,600		1693	449	1693	860		44,650	1828	537	1828	1141		47,650	1963	664	1963	1450
41,650	41,700	1695	451	1695	862	44,650	44,700	1830	539	1830	1143		47,700	1965	666	1965	1452
41,700		1698	452	1698	864		44,750	1833	541	1833	1145		47,750	1968	668	1968	1455
	-																
41,750		1700	453	1700	866	44,750		1835	543	1835	1147		47,800	1970	670	1970	1457
41,800		1702	455	1702		44,800		1837	545	1837	1149		47,850	1972	673	1972	1459
41,850	41,900	1704	456	1704	870	44,850	44,900	1839	547	1839	1152	47,850	47,900	1974	675	1974	1461
41,900	41,950	1707	457	1707	872	44,900	44,950	1842	549	1842	1154	47,900	47,950	1977	677	1977	1464
41,950	-	1709	458	1709	874		45,000	1844	551	1844	1156	47,950		1979	679	1979	1466
										so used for						on the n	
I HIS CO	ıunın ıs als	ou usea tol	civii unior	ı ımrıg Join'	uy or by a q	uantying	wiuow(er).	Inisc	otumn is al	so used for	CIVII UNION	ming sep	aratery.	U	onunuea	on tite fi	ent hage

If CT AG	l is ***	And you	are		- LAL		l is ***						l is ***	And you	are		
		,a , c a						yeu						7 u y u u			
More	Less	Cinala	* Married Filing	** Married Filing	Head of	More	Less	Cinalo	* Married Filing	** Married Filing	Head of	More	Less	Cinalo	* Married Filing	** Married Filing	Head of
Than	Than or Equal To	Single	Jointly	Separately	Household	Than	Than or Equal To	Single	Jointly	Separately	Household	Than	Than or Equal To	Single	Jointly	Separately	Household
	<u> </u>												<u> </u>				
	,000					\$51	,000					\$54	,000				
48,000	48,050	1981	724	2003	1513	51,000	51,050	2140	1013	2281	1783	54,000	54,050	2426	1306	2501	2053
48,050	48,100	1983	726	2005	1515	51,050	51,100	2142	1015	2283	1785	54,050	54,100	2429	1308	2504	2055
48,100	48,150	1986	728	2008	1518	51,100	51,150	2144	1018	2286	1788	54,100	54,150	2431	1311	2506	2058
48,150	48,200	1988	730	2010	1520	51,150	51,200	2146	1020	2288	1790	54,150	54,200	2433	1313	2509	2060
48,200	48,250	1990	732	2012	1522	51,200	51,250	2149	1022	2290	1792	54,200	54,250	2436	1315	2511	2062
48.250		1992	734	2015	1524			2151	1024	2293	1794		54,300	2438	1317	2514	2064
48,300	. ,	1995	736	2013	1527	51,250	-	2153	1024	2295	1797	,	,	2441	1317	2514	2067
.,	.,					51,300	-						54,350				
48,350	-	1997	738	2019	1529	51,350	-	2156	1029	2298	1799		54,400	2443	1322	2519	2069
48,400	-	1999	741	2021	1531	51,400	-	2158	1031	2300	1801	,	54,450	2446	1324	2521	2071
48,450	48,500	2001	743	2024	1533	51,450	51,500	2160	1033	2303	1803	54,450	54,500	2448	1326	2524	2073
48,500	48,550	2004	745	2048	1536	51,500	51,550	2186	1047	2329	1806	54,500	54,550	2476	1329	2526	2076
48,550	48,600	2006	747	2050	1538	51,550	51,600	2188	1049	2331	1808	54,550	54,600	2478	1331	2529	2078
48,600	48,650	2008	749	2053	1540	51,600	51,650	2191	1051	2334	1810	54,600	54,650	2481	1333	2531	2080
48,650	48,700	2010	751	2055	1542	51,650	51,700	2193	1054	2336	1812	54,650	54,700	2483	1335	2534	2082
48,700	-	2013	753	2057	1545	51,700	-	2195	1056	2339	1815		54,750	2486	1338	2536	2085
	-						-					· ·	-				
48,750	-	2015	755 750	2060	1547	51,750		2198	1058	2341	1817	,	54,800	2488	1340	2539	2087
48,800	-	2017	758 760	2062	1549	51,800	,	2200	1060	2343	1819		54,850	2490	1342	2541	2089
48,850	-	2019	760	2064	1551	51,850	-	2202	1062	2346	1821		54,900	2493	1344	2544	2091
48,900	-	2022	762	2067	1554	51,900		2205	1065	2348	1824		54,950	2495	1347	2546	2094
48,950		2024	764	2069	1556	51,950		2207	1067	2351	1826		55,000	2498	1349	2549	2096
\$49	,000					\$52	,000					\$55	,000				
49,000	.,	2026	809	2094	1603	52,000	-	2233	1126	2377	1873		55,050	2526	1396	2551	2143
49,050	49,100	2028	811	2096	1605	52,050	52,100	2235	1128	2380	1875	55,050	55,100	2528	1398	2554	2145
49,100	49,150	2031	813	2098	1608	52,100	52,150	2238	1131	2382	1878	55,100	55,150	2531	1401	2556	2148
49,150	49,200	2033	815	2101	1610	52,150		2240	1133	2385	1880	55,150	55,200	2533	1403	2559	2150
49,200	49,250	2035	817	2103	1612	52,200	52,250	2242	1135	2387	1882	55,200	55,250	2536	1405	2561	2152
49,250	40 300	2037	819	2105	1614	52,250	52 300	2245	1137	2390	1884	55 250	55,300	2538	1407	2564	2154
49,300	-	2040	821	2103	1617	52,300		2247	1140	2392	1887		55,350	2541	1410	2566	2157
49,350	-	2040	823	2110	1619	52,350	-	2247	1140	2395	1889		55,400	2543	1412	2569	2159
49,400	-	2042	826	2112	1621	-	-	2252	1144	2397	1891	,	55,450 55,450	2546	1414	2571	2161
	-	2044			1623	52,400	-	2254	1144	2400	1893			2548	1416	2574	2163
49,450	49,500	2040	828	2115		52,450	52,500		1140		1093	55,450	55,500	2340	1410	2374	
49,500	49,550	2049	830	2140	1626	52,500	52,550	2281	1149	2426	1896	55,500	55,550	2576	1419	2576	2166
49,550	49,600	2051	832	2142	1628	52,550	52,600	2283	1151	2429	1898	55,550	55,600	2579	1421	2579	2168
49,600	49,650	2053	834	2144	1630	52,600	52,650	2285	1153	2431	1900	55,600	55,650	2581	1423	2581	2170
49,650	49,700	2055	836	2147	1632	52,650	52,700	2288	1155	2434	1902	55,650	55,700	2584	1425	2584	2172
49,700	49,750	2058	838	2149	1635	52,700	52,750	2290	1158	2436	1905	55,700	55,750	2586	1428	2586	2175
49,750	40 800	2060	840	2151	1637	52,750	52 800	2292	1160	2439	1907	55 750	55,800	2589	1430	2589	2177
49,800	-	2062	843	2154	1639	52,800		2295	1162	2441	1909	,	,	2591	1432	2591	2179
49,850	-	2062	845	2154	1641	52,850 52,850	,	2295	1164	2441	1909		55,850 55,900	2591	1432	2591	2179
49,900	-	2067	847	2158	1644	52,900	,	2297	1164	2444		55,900	,	2594	1434	2594	2184
	-	2067	849		1644			2302						2596 2599	1437	2596 2599	2186
49,950		2009	048	2161	1040	52,950		2002	1169	2449	טופו		56,000	2000	1408	2000	Z10U
	,000	007.	00.	0.400	4000		,000	0000	4040	0.45.	4000		,000	000:	4100	0001	0000
50,000		2071	904	2186	1693	53,000		2329	1216	2451	1963		56,050	2601	1486	2601	2233
50,050		2073	906	2189	1695	53,050		2331	1218	2454	1965	,	56,100	2604	1488	2604	2235
50,100	-	2076	908	2191	1698	53,100		2333	1221	2456	1968		56,150	2606	1491	2606	2238
50,150	-	2078	911	2193	1700	53,150		2336	1223	2459	1970	,	56,200	2609	1493	2609	2240
50,200	50,250	2080	913	2196	1702	53,200	53,250	2338	1225	2461	1972	56,200	56,250	2611	1495	2611	2242
50,250	50,300	2082	915	2198	1704	53,250	53,300	2341	1227	2464	1974	56,250	56,300	2614	1497	2614	2244
50,300	-	2085	917	2200	1707	53,300	,	2343	1230	2466	1977		56,350	2616	1500	2616	2247
50,350	-	2087	919	2203	1709	53,350		2345	1232	2469	1979	,	56,400	2619	1502	2619	2249
50,400		2089	921	2205	1711	53,400		2348	1234	2471	1981		56,450	2621	1504	2621	2251
50,450	-	2091	923	2208	1713	53,450		2350	1236	2474	1983	,	56,500	2624	1506	2624	2253
							-										
50,500	-	2094	936	2233	1716	53,500		2377	1239	2476	1986		56,550	2626	1509	2626	2256
50,550		2096	939	2236	1718	53,550		2380	1241	2479	1988		56,600	2629	1511	2629	2258
50,600	-	2098	941	2238	1720	53,600		2382	1243	2481	1990		56,650	2631	1513	2631	2260
50,650		2100	943	2240	1722	53,650		2384	1245	2484	1992		56,700	2634	1515	2634	2262
50,700	50,/50	2103	945	2243	1725	53,700	ე კ,/50	2387	1248	2486	1995	36,700	56,750	2636	1518	2636	2265
50,750	50,800	2105	947	2245	1727	53,750	53,800	2389	1250	2489	1997	56,750	56,800	2639	1520	2639	2267
50,800		2107	949	2248	1729	53,800		2392	1252	2491	1999		56,850	2641	1522	2641	2269
50,850	-	2109	952	2250	1731	53,850		2394	1254	2494	2001		56,900	2644	1524	2644	2271
50,900	-	2112	954	2252	1734	53,900		2396	1257	2496	2004		56,950	2646	1527	2646	2274
50,950	-	2114	956	2255		53,950		2399	1259	2499	2006		57,000	2649	1529	2649	2276
											civil union						ext page
I IIIS CO	iumit is als	บ นอยนิ [0]	CIVII UIIIO	i ming joini	y or by a q	uamying '	wiuow(er).	i iiiS C	oruniii is di	ou used for	CIVIL UNION	mmy sep	aratery.		omanaea	vii tile l	uni paye

If CT AG	lie ***	And you	aro					And you		ЛІЗА			l is ***	And you	aro		
II CI AG	1 13	And you	are	1		II CI AG	113	Allu you	are			II CI AG	1 13	Allu you	are	1	
More	Less		* Married	** Married	Head of	More	Less		* Married	** Married	Head of	More	Less		* Married	** Married	Head of
Than	Than or	Single	Filing	Filing	Household	Than	Than or	Single	Filing	Filing	Household	Than	Than or	Single	Filing	Filing	Household
· · · · ·	Equal To		Jointly	Separately		111011	Equal To		Jointly	Separately		i i i i i i	Equal To		Jointly	Separately	
\$57	.000					\$60	,000					\$63	,000				1
		0054	1570	0054	2270	· ·		2004	1046	2004	0440			2054	2116	2054	OE 40
57,000	-	2651	1576	2651	2278		60,050	2801	1846	2801	2413		63,050	2951	2116	2951	2548
57,050	-	2654	1578	2654	2280		60,100	2804	1848	2804	2415		63,100	2954	2118	2954	2550
57,100	57,150	2656	1581	2656	2283	60,100	60,150	2806	1851	2806	2418	63,100	63,150	2956	2121	2956	2553
57,150	57,200	2659	1583	2659	2285	60,150	60,200	2809	1853	2809	2420	63,150	63,200	2959	2123	2959	2555
57,200	57,250	2661	1585	2661	2287	60,200	60,250	2811	1855	2811	2422	63,200	63,250	2961	2125	2961	2557
		0004	4507	0004	0000			0044	4057	0044	0404			0004	0407	0004	0550
57,250	-	2664	1587	2664	2289	,	60,300	2814	1857	2814	2424		63,300	2964	2127	2964	2559
57,300		2666	1590	2666	2292	,	60,350	2816	1860	2816	2427		63,350	2966	2130	2966	2562
57,350	57,400	2669	1592	2669	2294	60,350	60,400	2819	1862	2819	2429	63,350	63,400	2969	2132	2969	2564
57,400	57,450	2671	1594	2671	2296	60,400	60,450	2821	1864	2821	2431	63,400	63,450	2971	2134	2971	2566
57,450	57,500	2674	1596	2674	2298	60,450	60,500	2824	1866	2824	2433	63,450	63,500	2974	2136	2974	2568
F7 F00	F7 FF0	0070	4500	0070	0004			0000	4000	0000	0400	60 500	CO 550	0070	0400	0070	0574
57,500		2676	1599	2676	2301	60,500		2826	1869	2826	2436	,	63,550	2976	2139	2976	2571
57,550		2679	1601	2679	2303		60,600	2829	1871	2829	2438		63,600	2979	2141	2979	2573
57,600	57,650	2681	1603	2681	2305		60,650	2831	1873	2831	2440		63,650	2981	2143	2981	2575
57,650	57,700	2684	1605	2684	2307	60,650	60,700	2834	1875	2834	2442	63,650	63,700	2984	2145	2984	2577
57,700	57,750	2686	1608	2686	2310	60,700	60,750	2836	1878	2836	2445	63,700	63,750	2986	2148	2986	2580
		2600	1610	2600	2242	60.750	60 000	2020	1000	2020	2447	62 750	62 000	2000	2150	2000	2502
57,750	-	2689	1610	2689	2312	,	60,800	2839	1880	2839	2447	,	63,800	2989	2150	2989	2582
57,800	-	2691	1612	2691	2314		60,850	2841	1882	2841	2449		63,850	2991	2152	2991	2584
57,850	-	2694	1614	2694	2316		60,900	2844	1884	2844	2451		63,900	2994	2154	2994	2586
57,900	-	2696	1617	2696	2319		60,950	2846	1887	2846	2454		63,950	2996	2157	2996	2589
57,950	58,000	2699	1619	2699	2321	60,950	61,000	2849	1889	2849	2456	63,950	64,000	2999	2159	2999	2591
\$58	.000					\$61	.000					\$64	,000				
58,000		2701	1666	2701	2323	•	61,050	2851	1936	2851	2458	•	64,050	3001	2206	3001	2593
58,050	-	2704	1668	2704	2325		61,100	2854	1938	2854	2460	,	64,100	3004	2208	3004	2595
58,100	-	2704	1671	2704	2328		61,150	2856	1941	2856	2463		64,150	3004	2211	3004	2598
-	-											-					
58,150	-	2709	1673	2709	2330		61,200	2859	1943	2859	2465		64,200	3009	2213	3009	2600
58,200	58,250	2711	1675	2711	2332	61,200	61,250	2861	1945	2861	2467	64,200	64,250	3011	2215	3011	2602
58,250	58.300	2714	1677	2714	2334	61.250	61,300	2864	1947	2864	2469	64.250	64,300	3014	2217	3014	2604
58,300	,	2716	1680	2716	2337	61,300		2866	1950	2866	2472	,	64,350	3016	2220	3016	2607
58,350		2719	1682	2719	2339		61,400	2869	1952	2869	2474		64,400	3019	2222	3019	2609
58,400	-	2721	1684	2721	2341		61,450	2871	1954	2871	2476	-	64,450	3021	2224	3021	2611
-	-												-				
58,450	56,500	2724	1686	2724	2343	61,450	61,500	2874	1956	2874	2478	64,450	64,500	3024	2226	3024	2613
58,500	58,550	2726	1689	2726	2346	61,500	61,550	2876	1959	2876	2481	64,500	64,550	3026	2229	3026	2616
58,550	58,600	2729	1691	2729	2348	61,550	61,600	2879	1961	2879	2483	64,550	64,600	3029	2231	3029	2618
58,600	58.650	2731	1693	2731	2350	61,600		2881	1963	2881	2485	-	64,650	3031	2233	3031	2620
58,650	-	2734	1695	2734	2352		61,700	2884	1965	2884	2487		64,700	3034	2235	3034	2622
58,700	-	2736	1698	2736	2355		61,750	2886	1968	2886	2490		64,750	3036	2238	3036	2625
_						l -	-					1	•				
58,750	58,800	2739	1700	2739	2357	61,750	61,800	2889	1970	2889	2492	64,750	64,800	3039	2240	3039	2627
58,800	58,850	2741	1702	2741	2359	61,800	61,850	2891	1972	2891	2494	64,800	64,850	3041	2242	3041	2629
58,850	58,900	2744	1704	2744	2361		61,900	2894	1974	2894	2496	64,850	64,900	3044	2244	3044	2631
58,900		2746	1707	2746	2364	61,900		2896	1977	2896	2499	-	64,950	3046	2247	3046	2634
58,950		2749	1709	2749	2366		62,000	2899	1979	2899	2501		65,000	3049	2249	3049	2636
	,000						.000	•	•	~			,000	•		•	•
59,000	•	2751	1750	2751	2368		62,050	2901	2026	2901	2503		65,050	3051	2296	3051	2638
,	,		1756									,	,				
59,050		2754	1758	2754	2370	,	62,100	2904	2028	2904	2505		65,100	3054	2298	3054	2640
59,100		2756	1761	2756	2373		62,150	2906	2031	2906	2508	-	65,150	3056	2301	3056	2643
59,150		2759	1763	2759	2375		62,200	2909	2033	2909	2510		65,200	3059	2303	3059	2645
59,200	59,250	2761	1765	2761	2377	62,200	62,250	2911	2035	2911	2512	65,200	65,250	3061	2305	3061	2647
59,250	59,300	2764	1767	2764	2379	62,250	62,300	2914	2037	2914	2514	65.250	65,300	3064	2307	3064	2649
59,300	-	2766	1770	2766	2382	,	62,350	2916	2040	2916	2517		65,350	3066	2310	3066	2652
59,350		2769	1770	2769	2384		62,400	2919	2040	2919	2517		65,400	3069	2312	3069	2654
59,400											2519		65,450		2312	3071	
		2771	1774	2771	2386		62,450	2921	2044	2921				3071			2656
59,450	၁ 9,500	2774	1776	2774	2388	0∠,450	62,500	2924	2046	2924	2523	05,450	65,500	3074	2316	3074	2658
59,500	59,550	2776	1779	2776	2391	62,500	62,550	2926	2049	2926	2526	65,500	65,550	3076	2319	3076	2661
59,550		2779	1781	2779	2393		62,600	2929	2051	2929	2528		65,600	3079	2321	3079	2663
59,600		2781	1783	2781	2395		62,650	2931	2053	2931	2530		65,650	3081	2323	3081	2665
59,650		2784	1785	2784	2397	62,650		2934	2055	2934	2532		65,700	3084	2325	3084	2667
59,700		2786	1788	2786	2400		62,750	2936	2058	2936	2535		65,750	3086	2328	3086	2670
59,750		2789	1790	2789	2402	62,750		2939	2060	2939	2537		65,800	3089	2330	3089	2672
59,800		2791	1792	2791	2404		62,850	2941	2062	2941	2539		65,850	3091	2332	3091	2674
59,850	59,900	2794	1794	2794	2406		62,900	2944	2064	2944	2541	65,850	65,900	3094	2334	3094	2676
59,900	-	2796	1797	2796	2409		62,950	2946	2067	2946	2544		65,950	3096	2337	3096	2679
59,950	-	2799	1799	2799			63,000	2949	2069	2949	2546	-	66,000	3099	2339	3099	2681
i nis co	iumn is als	so used for	civii unioi	n filing Join	uy or by a q	lualitying	wiaow(er).	nis co	numn is als	so used for	civii union	ming sep	arateıy.	U(munuea	on the h	ext page

The Calcal To Section Sectio	If CT AG	lis ***	And you	aro								AINL III			And you	are		
Section Paper Pa			,						yea						7 y C u			
Section Sect	More		Cinala			Head of	More		Cinalo			Head of	More		Cinalo			Head of
\$6,000 66,000 \$1,001 \$283 \$1,001 \$285 \$0,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$3,001 \$281 \$4,001 \$285 \$6,000 69,000 \$2,	Than		Siligle			Household	Than		Siligle			Household	Than		Siligle			Household
66,000 66,000 61,000 3104 2388 5101 2863 69,000 69,000 3261 2865 2861 2869 72,000 72,000 3441 2881 3401 2855 60,000 66,100 61,500 66,100 61,50														<u> </u>				
6,000 6,100 6,100 3104 2388 3104 2885 60,00 6,100 6,150 2367 2368 2362 72,000 72,100 3404 2885 3462 2365 61,100 6,150 3106 2381 3406 2365 61,000 6,150 3106 2381 3406 2365 61,000 6,200 3109 2331 3109 2301 3009 3200 3201 265 2361 2202 72,100 72,200 3410 2389 3410 2365 3261 3260 326	\$66	,000											\$72	,000				
66,100 66,100 3106 2391 3106 2886 69,100 69,100 2395	66,000	66,050	3101	2386	3101	2683	69,000	69,050	3251	2656	3251	2818	72,000	72,050	3401	2881	3401	2953
66,190 66,200 66,200 63,000 3111 2393 3111 2395 3600 69,200 69,200 3261 2395 23	66,050	66,100	3104	2388	3104	2685	69,050	69,100	3254	2658	3254	2820	72,050	72,100	3404	2883	3404	2955
68,200 66,300 63,500 3114 2295 3114 2296 289 289 289 289 289 289 289 289 289 289	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	69,200	3259	2663	3259	2825	72,150	72,200	3409	2888	3409	2960
6,250 6,300 6,300 3114 2987 3114 2984 69,256 69,300 3294 2987 2924 2928 72,250 72,500 3414 2985 3416 2986 6,300 6,300 6,400 6,500 3124 2408 3122 2703 69,450 69,300 3274 2876 3271 2878 72,400 72,400 3419 2899 3424 2999 3424 2909 3424 2	66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,350 66,300 63,30 1319 2400 3119 2597 69,300 69,350 2366 2870 2366 2822 72,300 72,350 3416 2897 3416 2896 66,450 66,500 66,450 65,300 3124 2403 3124 2701 69,400 69,450 3271 2674 3271 2836 72,400 72,460 3421 2897 3419 2896 66,450 66,500 66,500 3124 2403 3124 2701 69,400 69,500 3271 2674 3271 2836 72,400 72,460 3421 2898 3421 2871 66,500 66,500 66,500 3129 2411 3129 2706 69,500 69,500 3129 2411 3129 2706 69,500 69,500 3129 2413 3131 2710 69,500 69,500 3261 2837 3421 2839 3416 2897 3418 2897			2111	2207	2111	2604			2264	2667	2264	2020	72 250	72 200	2/1/	2002	2/1/	2064
66,400 66,400 3119 2402 3119 2699 69,350 69,400 3099 3772 3269 3251 2854 72,350 72,600 3419 2899 3421 2896 66,400 66,400 66,500 66,500 66,500 3124 2408 3122 2703 69,450 69,500 3274 2876 3274 2838 72,460 72,500 3424 2891 3424 2891 66,500	· ·	,																
	-	-					-	-										
66,500 66,500 3126 2406 3126 2708 69,450 69,500 3274 2876 3274 2838 72,450 72,500 3424 2901 3424 2901 66,500 66,500 67,000 3131 2415 3134 2712 69,550 69,700 3234 2835 2835 2835 2835 270,000 73,000 3434 2910 3434 2936 66,500 66,500 66,500 66,500 66,500 66,500 67,700 67,000 67		-					-	-						-				
6.6.00 6.6.50 31.00 31		-					-	-						-				
66,500 66,600 3129 2411 3129 2708 69,500 69,600 3279 2881 3279 2843 72,550 72,600 3429 2978 2866 66,600 66,600 66,600 66,600 61,600 3130 2415 3134 2710 69,500 69,600 3265 2885 3284 2847 72,550 72,700 3434 2981 3436 2281 2865 3286	66,450	66,500	3124	2406	3124	2/03	69,450	69,500	32/4	20/0	32/4	2838	72,450	72,500	3424	2901	3424	2973
	66,500	66,550	3126	2409	3126	2706	69,500	69,550	3276	2679	3276	2841	72,500	72,550	3426	2904	3426	2976
	66,550	66,600	3129	2411	3129	2708	69,550	69,600	3279	2681	3279	2843	72,550	72,600	3429	2906	3429	2978
66,750 66,750 3168 2418 3138 2715 69,700 69,750 2268 2888 2268 2850 72,700 72,750 3456 2913 3436 29265 66,750 66,850 63,660 3141 2422 3141 2719 69,850 69,850 3291 2882 3291 2884 72,800 72,850 3441 2917 3441 2889 68,850 68,850 3418 2427 3144 2717 69,850 69,950 3268 2881 3298 2885 72,850 72,850 3441 2917 3441 2889 3480 3298 329	66,600	66,650	3131	2413	3131	2710	69,600	69,650	3281	2683	3281	2845	72,600	72,650	3431	2908	3431	2980
6,700 6,800 8,850 3190 2420 3193 277 69,750 69,800 2399 2800 3280 2852 72,750 72,800 3439 2431 3441 2291 69,800 69,850 3291 2862 3291 2864 72,800 72,850 3441 2919 3441 2889 66,800 68,950 3144 2421 3141 2719 69,800 69,850 3291 2863 2891 2864 72,800 72,850 3442 2919 3441 2898 66,800 68,950 3149 2423 3149 2728 69,900 69,950 3294 2868 2899 72,800 72,850 3442 2919 3444 2891 3441 2898 346,950 68,950 3149 2423 3149 2728 69,900 69,950 3294 2868 2899 72,800 72,850 3442 2919 3444 2891 3441 2	66,650	66,700	3134	2415	3134	2712	69,650	69,700	3284	2685	3284	2847	72,650	72,700	3434	2910	3434	2982
6,700 6,800 8,850 3190 2420 3193 277 69,750 69,800 2399 2800 3280 2852 72,750 72,800 3439 2431 3441 2291 69,800 69,850 3291 2862 3291 2864 72,800 72,850 3441 2919 3441 2889 66,800 68,950 3144 2421 3141 2719 69,800 69,850 3291 2863 2891 2864 72,800 72,850 3442 2919 3441 2898 66,800 68,950 3149 2423 3149 2728 69,900 69,950 3294 2868 2899 72,800 72,850 3442 2919 3444 2891 3441 2898 346,950 68,950 3149 2423 3149 2728 69,900 69,950 3294 2868 2899 72,800 72,850 3442 2919 3444 2891 3441 2		-					-	-										
66,800 68,850 3141 242 3141 2719 68,800 69,80 2391 2882 2391 2854 72,800 72,850 3441 2917 3441 2989 66,850 66,850 3146 2427 3146 2724 66,850 66,950 67,050 3149 2428 3149 2726 66,950 07,000 3299 2899 3299 2859 27,850 72,850 3446 2924 3449 2298 3459 2765 69,950 70,000 3299 2899 3299 2859 27,850 3459 3459 2765 3459 3459 2765 3459 3459 2765 3459 3459 3276 3459 3459 3276 3459 3459 3276 3459 3459 3276 3459	Ī -	-					-	-					,	,				
68,500 66,900 3144 2424 3144 2721 69,300 69,901 3264 2697 3296 2697 72,905 3444 2919 3444 2921 2928 66,950 67,000 3749 2429 3149 2726 69,950 70,000 3299 2699 3299 2681 72,950 73,000 3444 2924 3449 2928 3449 3449 2928 3449 3449 2928 3449 3449 2928 3449 3449 2928 3449 3449 2928 3449 34							,	,										
66,950 67,000 3149 2427 3146 2224 69,950 70,000 3296 2699 3296 2689 72,950 72,950 73,000 3440 2924 3449 2924 3449 2924 3449 2924 3449 2926 76,000 76,000 3490 2696 3299 3299 2898 72,950 72,950 73,000 3440 2924 3449 2924 3449 2924 3449 2925 3450 3451 2286 73,000 73,000 3451 2488 3151 2228 70,000 70,500 3301 2746 3301 2883 73,000 73,500 3451 2928 3454 3000 3457,100 73,000 3459 2488 3158 2239 70,050 70,100 3304 2748 3304 2885 73,000 73,000 3454 2928 3454 3000 3457,100 73,000 3459 2488 3454 3000 3457,100 3459 2488 3459 2328 74,000 70,200 3399 2753 3309 2870 73,500 73,500 3459 2933 3459 3005 73,200 3459 2488 3454 2300 3459 2488 3459 2300 3459 2488 3459 2300 3459 2488 34	· ·	,					,	,										
							-	-										
\$57,000 \$70,000 7,000 \$151 2278 3151 2278 70,000 70,000 3301 2246 3301 2863 73,000 3451 2282 3454 3456 3208 226 3454 3456 3208 226 3454 3456 3208 226 3454 3208 247 3315 2283 3451 2808 230 345 3208 3451 2288 3451 2288 230 3458 3208 3451 3208 247 3315 248 3316 2283 3451 2283 3451 3208 247 3315 248 3316 2283 3451 3208 247 3315 248 3316 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 247 3315 248 3316 2283 3451 3208 248 3315 2283 3451 3208 247 3316 348 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 3315 2283 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 248 2483 3451 3208 24																		
67,096 67,096 3161 2476 3151 2728 70,000 70,050 3301 2746 3301 2863 73,000 73,050 3451 2926 3451 2926 3451 2926 67,050 67,050 07,050 3166 2481 3166 2733 70,000 70,150 3306 2751 3306 2868 73,100 73,150 3466 2931 3466 3000 67,150 67,250 67,250 3161 2465 3161 2737 70,200 70,250 3311 2755 3311 2757 73,200 3456 2933 3459 3005 67,200 67,250 67,300 3164 2487 3164 2737 70,250 70,250 3311 2755 3311 2757 73,200 3456 2933 3459 3005 67,200 67,350 3166 2490 3166 2742 70,300 70,350 3164 2767 3314 2874 73,250 73,300 3464 2937 3466 3012 67,300 67,350 67,400 3169 2492 3169 2744 70,350 70,450 3319 2762 3319 2879 73,350 73,400 3469 2942 3469 3016 67,400 67,400 3171 2494 3171 2746 70,450 70,550 3324 2764 3321 2881 73,400 73,550 3474 2946 3474 3016 67,400 67,400 67,500 3174 2496 3174 2748 70,450 70,550 3324 2769 3324 2888 73,450 73,550 3474 2946 3474 3016 67,550 67,500 3176 2499 3176 2757 70,550 70,600 3292 2773 3331 2889 73,550 73,500 3474 2946 3474 3016 67,550 67,550 3166 2803 3181 2753 70,550 70,600 3324 2769 3326 2886 73,550 73,550 3476 2949 3476 3021 67,550 67,550 67,000 3184 2955 3184 2757 70,550 70,600 3324 2775 3331 2889 73,550 73,550 3476 2949 3476 3021 67,550 67,550 3186 2805 3184 2757 70,550 70,600 3324 2775 3331 2889 73,550 73,600 3479 2851 3479 3023 67,550 67,550 67,000 3184 2805 3184 2757 70,550 70,600 3324 2775 3331 2889 73,550 73,600 3479 2851 3479 3023 67,550 67,550 3186 2805 3184 2757 70,550 70,600 3324 2775 3331 2889 73,550 73,600 3479 2851 3479 3023 67,550 67,550 3186 2805 3184 2775 70,550 70,600 3339 2877 3330 2889 73,550 73,000 3479 2851 3479 3023 67,550 67,550 3184 2805 3184 2775 70,550 70,000 70,550 3366 2778 3360 2889 73,550 73,000 3499 2850 3489 3025 67,550 67,550 3184 2805 3184 2775 70,550 70,000 70,550 3366 2778 3360 2889 73,750 3486 2855 3484 3027 67,550 67,550 3184 2805 3184 2775 70,550 70,000 70,550 3344 2895 73,750 73,750 3486 2855 3484 3027 67,550 67,550 3184 2805 3184 2875 71,100 71,150 3366 2868 3349 2807 73,800 3489 2869 3489 3026 3489 3026 3489 3026 3489 3026 3489 3026 3489 3026 3489 3026 3489 3			3149	2429	3149	2/26			3299	2699	3299	2861		· · · · · · · · · · · · · · · · · · ·	3449	2924	3449	2996
67,506 67,106 3164 2478 3154 2730 70,050 70,100 3304 2748 3304 2865 73,050 73,100 3454 2282 3458 3006 67,106 67,200 3159 2483 3159 2735 70,150 70,200 3309 2753 3309 2875 3310 2870 73,150 3456 2935 3468 3003 367,200 67,250 3161 2485 3161 2475 70,500 70,250 3311 2775 3314 2877 73,250 73,300 3464 2937 3464 3007 367,350 67,300 3164 2487 3164 2739 70,250 70,300 3316 2767 3314 2877 73,250 73,300 3464 2937 3464 3009 367,350 67,350 3160 2489 3166 2742 70,350 70,400 3197 2762 3319 2879 73,300 73,350 3466 2940 3466 3012 367,450 67,550 3174 2494 3171 2746 70,400 70,450 3321 2764 3321 2881 73,400 73,450 3471 2944 3471 3016 37,450 3745 374													\$73	,000				
67,150 67,150 3156 2481 3156 2733 70,100 70,150 3306 2751 3306 2888 73,100 73,150 3459 2933 3459 3003 67,250 67,250 3161 2485 3161 2737 70,200 70,250 3311 2755 3311 2872 73,250 73,250 3461 2935 3461 3007 367,300 67,350 3164 2487 3164 2739 70,250 70,350 3161 2767 3316 2767 73,300 73,250 3461 2937 3464 3007 367,300 67,350 3164 2489 3166 2742 70,350 70,350 3161 2767 3316 2767 73,300 73,350 3466 2940 3466 3014 47,400 67,450 67,550 67,500 3174 2496 3174 2748 70,450 70,500 3262 2768 3324 2883 73,450 73,550 3471 2946 3474 3018 67,550 67,600 3179 2501 3179 2753 70,500 70,550 3326 2769 3326 2886 73,550 73,550 3476 2949 3476 3014 3479 3015 367,550 376,600 3179 2501 3179 2757 70,600 70,550 3326 2769 3326 2886 73,550 73,600 3474 2946 3474 3018 367,550 67,600 3179 2503 3181 2755 70,600 70,650 3324 2778 3336 2890 73,600 73,550 3476 2949 3476 3014 3018	-						-	-										
67,200 67,200 3159 2483 3159 2785 70,150 70,200 3309 2753 3309 2870 73,150 73,200 3469 2933 3459 3305 67,200 67,250 3161 2485 3161 2737 70,200 70,250 3311 2755 3311 2872 73,200 73,250 3461 2937 3464 3009 3467,300 3467 2305 3467 3205 3467	-	-					-	-						-				
67,250 67,250 3161 2485 3161 2737 70,250 70,350 3311 2755 3311 2872 73,250 73,250 3461 2935 3461 3007 67,256 67,350 3164 2487 3164 2739 70,250 70,350 3316 2767 3316 2877 73,350 73,350 3466 2937 3466 3007 67,350 67,400 3169 2492 3169 2744 70,350 70,450 3316 2760 3316 2877 73,350 73,450 3466 2942 3469 3466 3014 67,400 67,650 3174 2494 3171 2746 70,450 70,550 3261 2764 3312 2881 73,450 73,450 3471 2946 3471 3016 67,550 67,550 3176 2499 3176 2751 70,550 70,550 3262 2768 3324 2883 73,450 73,550 3476 2946 3474 3018 67,550 67,600 3179 2501 3179 2753 70,560 70,550 3324 2768 3324 2883 73,450 73,550 3476 2949 3476 3021 67,550 67,600 3179 2501 3179 2753 70,560 70,600 3329 2771 3299 2885 73,550 73,600 3478 2948 3476 3021 67,550 67,600 3140 2505 3181 2755 70,600 70,650 3334 2775 3334 2890 73,650 73,650 3481 2953 3481 3025 67,550 67,600 3140 2505 3186 2760 70,700 70,750 3334 2775 3334 2899 73,650 73,650 3481 2953 3481 3025 67,500 67,550 3186 2505 3184 2757 70,600 70,550 3334 2775 3336 2899 73,650 73,650 3481 2953 3481 3025 67,500 67,550 3191 2512 3191 2767 70,700 70,750 3336 2778 3336 2899 73,650 73,650 3481 2953 3481 3025 67,500 67,550 3194 2514 3194 2766 70,750 70,800 3341 2784 3341 2899 73,650 73,800 73,850 3491 2962 3491 3034 3494	-	-					-	-					73,100	73,150				
67,250 67,300 3164 2487 3164 2739 70,250 70,300 3314 2757 3314 2874 73,250 73,300 3464 2937 3464 3009 67,350 67,350 3166 2492 3168 2744 70,300 70,550 3316 2760 3316 2877 73,300 3464 2937 3466 3014 67,350 67,350 67,350 3171 2494 3171 2746 70,400 70,450 3321 2764 3321 2881 73,400 73,450 3471 2946 3471 3016 67,450 67,550 3176 2499 3176 2748 70,450 70,550 3324 2766 3324 2881 73,450 73,450 3471 2946 3471 3016 67,550 67,550 3176 2499 3176 2759 70,550 70,500 3324 2766 3324 2886 73,550 73,500 3474 2946 3474 3016 67,550 67,600 3179 2501 3179 2753 70,550 70,600 3339 2771 3329 2888 73,550 73,600 3478 2949 3476 3021 67,550 67,600 3179 2501 3179 2753 70,550 70,600 3339 2771 3329 2888 73,550 73,600 3478 2949 3478 3021 67,600 67,655 3181 2503 3181 2755 70,650 70,500 70,550 3331 2773 3331 2893 73,600 73,560 3481 2953 3481 3025 67,650 67,600 3189 2503 3184 2757 70,750 70,700 3334 2775 3334 2892 73,500 73,500 3489 2953 3481 3025 67,550 67,500 67,800 3189 2510 3189 2762 70,750 70,800 3339 2787 3336 2895 73,500 33,800 3499 2950 3489 3022 67,800 67,850 67,800 3189 2514 3194 2766 70,850 70,950 3346 2787 3349 2906 73,850 3491 2962 3491 3034 67,850 67,850 68,000 3199 2519 3199 2771 70,950 70,950 3364 2787 3349 2906 73,850 3491 2962 3491 3034 67,850 67,850 68,000 3199 2519 3199 2771 70,950 70,950 3364 2887 3349 2906 73,850 3499 3049 3049 3049 3049 3049 3049 304	-	-					-	-							3459			
67,350 67,350 3166 2490 3166 2744 70,300 70,550 3136 2760 3316 2877 73,300 73,350 3466 2940 3466 3012 67,350 67,400 3169 2492 3169 3274 70,350 70,400 3199 2766 3324 2768 3321 2881 73,400 73,450 3471 2944 3471 3016 67,450 67,550 3174 2496 3174 2748 70,450 70,550 3324 2766 3324 2881 73,400 73,450 3471 2944 3471 3016 67,500 67,550 3176 2499 3176 2751 70,500 70,550 3324 2768 3326 2888 73,500 73,550 3476 2949 3476 3021 3769 3	67,200	67,250	3161	2485	3161	2737	70,200	70,250	3311	2755	3311	2872	73,200	73,250	3461	2935	3461	3007
67,350 67,350 3166 2490 3166 2744 70,300 70,550 3136 2760 3316 2877 73,300 73,350 3466 2940 3466 3012 67,350 67,400 3169 2492 3169 3274 70,350 70,400 3199 2766 3324 2768 3321 2881 73,400 73,450 3471 2944 3471 3016 67,450 67,550 3174 2496 3174 2748 70,450 70,550 3324 2766 3324 2881 73,400 73,450 3471 2944 3471 3016 67,500 67,550 3176 2499 3176 2751 70,500 70,550 3324 2768 3326 2888 73,500 73,550 3476 2949 3476 3021 3769 3	67 250	67 300	3164	2487	3164	2739	70 250	70 300	3314	2757	3314	2874	73 250	73 300	3464	2937	3464	3009
67,450 67,650 67,650 3174 2494 3171 2746 70,450 70,550 3242 2766 3224 2883 73,450 73,550 3474 2946 3474 3018 3774 2496 3174 2748 70,450 70,550 3262 2766 3324 2883 73,450 73,550 3474 2946 3474 3018 3775 375,550 3766 2499 3176 2753 70,550 76,550 3760 3792 2751 375,550 76,600 3792 2511 3795 3							-	-										
67,450 67,450 3171 2494 3171 2746 70,450 3321 2764 3321 2881 73,400 73,450 3471 2944 3471 3018	-	-					-	-										
67,500 67,500 3174 2496 3174 2748 70,450 70,500 3324 2766 3324 2883 73,500 37,500 3474 2946 3474 3018 67,550 67,550 13176 2499 3176 2751 70,500 70,550 70,600 3229 2771 3320 2888 73,550 73,600 3476 2949 3476 3021 67,550 67,600 3181 2503 3181 2757 70,550 70,600 3329 2771 3331 2890 73,600 73,600 3481 2955 3481 3027 67,600 67,700 77,750 70,750 70,750 70,750 73,800 3482 2955 3481 3022 67,750 67,800 3181 2510 3189 2762 70,750 70,800 3334 2782 3334 2895 73,700 73,750 3486 2950 3489 3032 2781 3334 2782 3341 </th <th>-</th> <th>-</th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th>-</th> <th></th>	-	-					-	-										
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 67,600 3179 2501 3179 2501 3179 2501 3179 2501 3179 2501 3179 2503 3181 2755 70,600 70,500 3329 2771 3329 2888 73,550 73,600 3479 2951 3479 3023 67,600 67,650 67,650 3181 2503 3181 2755 70,600 70,500 3334 2775 3334 2890 73,600 73,650 3481 2953 3481 3025 250 3184 2505 3184 2757 70,650 70,700 70,750 3336 2778 3334 2892 73,650 73,600 3484 2955 3484 3027 67,700 67,750 3186 2508 3189 2762 70,750 70,750 3336 2778 3336 2895 73,700 73,750 3486 2955 3486 3020 67,850 67,800 3189 2510 3189 2762 70,750 70,800 3339 2780 3339 2897 73,750 73,800 3488 2960 3489 3030 67,850 67,900 3194 2514 3194 2764 70,800 70,850 70,900 3344 2782 3341 2899 73,750 73,800 3489 2960 3499 3034 67,850 67,950 3196 2517 3196 2768 70,900 70,950 3346 2787 3346 2904 73,900 73,950 3494 2964 3494 3036 67,906 67,950 3199 2519 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 73,950 3496 2967 3496 3039 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3249 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 \$68,000 68,050 3204 2568 3204 2778 71,000 71,100 354 2838 3354 2910 74,050 74,150 3506 2973 3504 3079 68,006 68,000 3209 2573 3206 2778 71,000 71,500 3364 2841 3356 2913 74,100 74,150 3506 2973 3504 3079 68,006 68,250 68,250 3214 2575 3211 2782 71,200 71,250 3361 2845 3361 2917 74,250 74,300 3514 2982 3514 3086 68,250 68,300 3214 2589 3224 2589 3224 2793 71,450 71,550 3366 2850 3374 2929 74,500 74,550 3521 2989 3521 3038 68,500 68,550 3224 2589 3226 2793 71,450 71,550 336 2868 3381 2935 74,500 74,500 3524 2991 3524 3039 3538 3143 88,500 68,550 3224 2589 3224 2793 71,550 71,500 3376 2859 3376 2931 74,550 74,500 3524 2991 3524 3039 3531 338 88,500 68,550 3224 2589 3229 2798 71,550 71,600 379 2861 3379 2933 74,550 74,600 3529 2998 3521 3038 68,650 68,500 3224 2589 3224 2793 71,550 71,500 3386 2868 3386 2940 74,700 74,550 3536 3003 3538 3143 68,650 68,500 3244 2604 3244 2807 71,550 71,600 3399 2879 3399 2947 74,500 74,550 3536 3003 3538 3143 88,500 68,550	-	-					-	-										
67,500 67,600 67,650 67,600 67,650 67,600 67,650 67,600 67,650 67,600 67,650 67,700 3184 2503 3181 2755 70,650 70,600 3334 2775 33331 2892 73,550 73,600 3479 2951 3479 3023 67,650 67,700 3184 2505 3184 2757 70,650 70,700 70,750 3336 2778 3333 2892 73,560 73,600 3484 2955 3484 3027 67,700 67,750 67,800 3188 2508 3186 2760 70,700 70,750 70,800 70,850 3339 2780 3339 2895 73,700 73,750 3486 2958 3486 3030 67,850 67,850 67,850 3191 2512 3191 2764 70,800 70,850 3341 2782 3341 2899 73,750 73,800 3489 2960 3489 3032 67,800 67,850 67,900 3194 2514 3194 2766 70,850 70,900 3344 2784 3344 2891 73,550 73,800 3489 2960 3489 3034 3036 3260 3291 3296 3489 3034 3036 3296 3496 3296 3496 3039 3041 3296 3496 3296 3496 3039 3041 3296 3496 3296 3496 3039 3041 3296 3496 3296 3496 3296 3496 3039 3041 3296 3496 3296	1 -	-					-	•					· ·	-				
67,600 67,650 67,700 3181 2503 3181 2755 70,600 70,650 3331 2773 3331 2890 73,600 73,650 3481 2953 3481 3025 3026 67,700 67,750 3186 2508 3186 2760 70,700 70,750 3336 2778 3336 2885 73,700 73,750 3486 2958 3486 3030 307,750 67,800 3189 2510 3189 2762 70,750 70,800 3339 2780 3339 2897 73,750 73,800 3489 2960 3489 3032 67,800 67,850 67,900 3194 2512 3191 2764 70,800 70,850 3341 2782 3341 2892 73,800 73,850 3491 2962 3491 3036 67,850 67,900 379,900	-	-					-	-										
67,656 67,700 67,750 3184 2505 3184 2757 70,656 70,700 3334 2775 3334 2892 73,650 73,700 3484 2955 3484 3027 67,750 67,800 3189 2510 3189 2762 70,750 70,800 3339 2780 3331 2897 73,750 73,800 3489 2960 3489 3032 67,800 67,850 3191 2512 3191 2764 70,800 70,850 3341 2782 3341 2899 73,800 73,850 3491 2962 3491 3034 67,800 67,950 3194 2514 3194 2766 70,850 70,900 3344 2782 3341 2899 73,800 73,850 3491 2962 3491 3034 67,900 67,900 3194 2517 3199 2771 70,950 71,000 3344 2784 3344 2901 73,850 73,900 3494 2964 3494 3036 67,900 67,950 3196 2517 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 \$\begin{array}{c} \begin{array}{c} \bext{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \	67,550	67,600					-	-										
67,700 67,750 3186 2508 3186 2760 70,700 70,750 3336 2778 3336 2895 73,700 73,750 3486 2958 3486 3030 3030 3189 2510 3189 2762 70,800 70,850 3341 2782 3341 2899 73,750 73,800 3489 2860 3489 3032 67,850 67,950 3194 2514 3194 2766 70,850 70,850 70,850 70,850 3341 2782 3341 2899 73,850 73,850 3491 2962 3491 3034 3036 67,950 67,950 3196 2517 3196 2768 70,850 70,950 70,950 3344 2784 3344 2901 73,850 73,950 3496 2967 3496 3039 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3344 2784 3344 2901 73,850 73,950 74,000 3499 2969 3499 3041 3036			3181	2503	3181		70,600	70,650				2890			3481	2953	3481	
67,750 67,800 3189 2510 3189 2762 70,750 70,800 3339 2780 3339 2897 73,750 73,800 3489 2960 3489 3032 67,850 67,850 3191 2512 3191 2764 70,850 70,850 3341 2782 3341 2899 73,800 73,850 3491 2862 3491 3034 67,850 67,900 67,950 3196 2517 3196 2769 70,900 70,950 3346 2784 3344 2901 73,850 73,900 3494 2964 3494 3036 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 \$\frac{\$86,000}{\$8,000}\$ \frac{\$8,000}{\$8,000}\$ \frac{\$8,000}{\$8,000}\$ \frac{\$8,000}{\$2573}\$ \frac{\$2575}{\$2511}\$ \frac{\$2768}{\$2575}\$ \frac{{70,750}}{\$71,000}\$ \frac{{70,850}}{\$71,000}\$ \frac{{70,850}}{\$3546}\$ \frac{{70,850}}{\$346}\$ \frac{{70,850}}{\$356}\$ \frac{{70,850}}{\$	67,650	67,700	3184	2505	3184	2757	70,650	70,700	3334			2892	73,650	73,700	3484	2955	3484	
67,800 67,850 3191 2512 3191 2764 70,800 70,850 3341 2782 3341 2899 73,800 73,850 3491 2962 3491 3034 67,850 67,900 79,950 3196 2514 3194 2766 70,850 70,950 3344 2784 3344 2901 73,850 73,950 3496 2964 3494 3036 67,950 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 \$868,000 \$8,050 83,010 2566 3201 2773 71,050 71,050 71,050 3151 2836 3351 2836 3351 2836 2910 74,050 74,050 74,050 3501 2971 3501 3077 68,100 68,150 3204 2568 3204 2775 71,050 71,100 3354 2838 3354 2910 74,050 74,100 3504 2973 3504 3079 68,100 68,250 68,250 68,250 3211 2575 3211 2782 71,200 71,250 3361 2845 3361 2915 74,250 74,250 3511 2980 3511 3086 68,350 68,450 3216 2586 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3514 2982 3514 3088 68,350 68,450 3216 2588 3219 2789 71,450 71,450 3361 2856 3374 2928 74,450 74,550 3516 2985 3516 3091 68,550 68,600 3224 2586 3224 2793 71,450 71,550 3371 2856 3374 2928 74,450 74,550 3524 2981 3524 3991 68,550 68,600 68,650 3224 2588 3224 2793 71,450 71,550 3376 2859 3374 2928 74,450 74,550 3524 2991 3524 3097 68,550 68,600 68,650 3234 2595 3234 2802 71,550 71,550 3376 2859 3374 2928 74,450 74,550 3524 2991 3524 3097 74,550 3496 3494 30344 3034 3494 3034 3494 3034 3494 3034 3494 3034 3494 3034 3494 3034	67,700	67,750	3186	2508	3186	2760	70,700	70,750	3336	2778	3336	2895	73,700	73,750	3486	2958	3486	3030
67,800 67,850 3191 2512 3191 2764 70,800 70,850 3341 2782 3341 2899 73,800 73,850 3491 2962 3491 3034 67,850 67,900 79,950 3196 2514 3194 2766 70,850 70,950 3344 2784 3344 2901 73,850 73,950 3496 2964 3494 3036 67,950 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 \$868,000 \$8,050 83,010 2566 3201 2773 71,050 71,050 71,050 3151 2836 3351 2836 3351 2836 2910 74,050 74,050 74,050 3501 2971 3501 3077 68,100 68,150 3204 2568 3204 2775 71,050 71,100 3354 2838 3354 2910 74,050 74,100 3504 2973 3504 3079 68,100 68,250 68,250 68,250 3211 2575 3211 2782 71,200 71,250 3361 2845 3361 2915 74,250 74,250 3511 2980 3511 3086 68,350 68,450 3216 2586 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3514 2982 3514 3088 68,350 68,450 3216 2588 3219 2789 71,450 71,450 3361 2856 3374 2928 74,450 74,550 3516 2985 3516 3091 68,550 68,600 3224 2586 3224 2793 71,450 71,550 3371 2856 3374 2928 74,450 74,550 3524 2981 3524 3991 68,550 68,600 68,650 3224 2588 3224 2793 71,450 71,550 3376 2859 3374 2928 74,450 74,550 3524 2991 3524 3097 68,550 68,600 68,650 3234 2595 3234 2802 71,550 71,550 3376 2859 3374 2928 74,450 74,550 3524 2991 3524 3097 74,550 3496 3494 30344 3034 3494 3034 3494 3034 3494 3034 3494 3034 3494 3034 3494 3034	67 750	67 800	3189	2510	3189	2762	70 750	70 800	3339	2780	3339	2897	73 750	73 800	3489	2960	3489	3032
67,850 67,900 87,950 3194 2514 3194 2766 70,850 70,900 3344 2784 3344 2901 73,850 73,900 3494 2964 3494 3036 67,950 68,000 3199 2519 3199 2771 70,950 71,000 3349 2789 3349 2906 73,950 74,000 3499 2969 3499 3041 3076 68,000 68,050 3201 2566 3201 2773 71,000 71,050 3351 2836 3351 2908 74,000 74,050 3501 2971 3501 3077 68,050 68,100 3204 2568 3204 2775 71,050 71,100 3354 2838 3354 2910 74,050 74,050 3501 2971 3501 3077 68,050 68,100 68,250 3201 2573 3209 2780 71,150 71,200 3359 2843 3359 2915 74,150 74,200 3509 2978 3509 3084 68,200 68,250 3211 2575 3211 2782 71,200 71,250 3361 2845 3361 2917 74,200 74,250 3511 2980 3511 3086 68,350 68,500 3216 2580 3216 2787 71,400 71,350 3366 2850 3364 2917 74,200 74,250 3511 2980 3511 3086 68,350 68,500 3216 2580 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 3091 68,450 68,550 68,600 3229 2582 3224 2791 71,400 71,450 3371 2854 3371 2866 3374 2928 74,450 3524 2991 3524 3095 68,550 68,600 3229 2591 3224 2798 71,450 71,550 3376 2858 3381 2935 74,650 74,550 3524 2991 3524 3095 68,650 68,650 3231 2593 3231 2800 71,550 71,550 3376 2858 3381 2935 74,650 74,550 3524 2991 3524 3095 68,650 68,650 3231 2593 3231 2800 71,650 71,550 3381 2865 3381 2935 74,650 74,550 3534 3003 3534 3148 68,650 68,650 3241 2602 3241 2809 71,650 71,650 3381 2872 3391 2947 74,650 3534 3003 3534 3148 68,650 68,650 3241 2602 3241 2809 71,650 71,650 3381 2872 3391 2947 74,650 74,550 3541 3007 3541 3148 68,650 68,950 3244 2602 3241 2809 71,650 71,650 3391 2872 3391 294	. ,	. ,					.,	.,										
67,900 67,950 68,000 3199 2519 3199 2771 70,950 70,950 3346 2787 3346 2904 73,950 73,950 3496 2969 3499 3041 \$68,000	-	-					-	-										
\$\frac{68,900}{68,000} \$\frac{3199}{568,000} \$\frac{571}{1000} \$\frac{71,000}{71,000} \$\frac{3349}{71,000} \$\frac{3349}{74,000} \$\frac{74,000}{74,000} \$\frac{3499}{3499} \$349 \$\frac{3041}{98} \$\frac{568}{68,000} \$\frac{3201}{574,000} \$\frac{571,000}{71,000} \$\frac{3351}{71,000} \$\frac{3356}{71,000} \$\frac{3351}{71,000} \$\frac{3356}{71,000} \$\frac{3351}{71,000} \$\frac{3356}{71,000} \$\frac{3351}{71,000} \$\frac{3356}{71,000} \$\frac{3351}{71,000} \$\frac{3356}{3350} \$\frac{2911}{71,000} \$\frac{71,000}{71,050} \$\frac{3356}{3360} \$\frac{2911}{71,000} \$\frac{71,000}{71,050} \$\frac{3356}{3360} \$\frac{2911}{71,000} \$\frac{71,000}{71,050} \$\frac{3356}{3360} \$\frac{2911}{71,000} \$\frac{71,000}{71,050} \$\frac{3356}{3360} \$\frac{2911}{71,000} \$\frac{71,000}{71,050} \$\frac{3361}{3360} \$\frac{2915}{71,000} \$\frac{71,000}{71,050} \$\frac{3361}{3360} \$\frac{2915}{71,000} \$\frac{71,000}{71,050} \$\frac{3361}{3360} \$\frac{2915}{71,000} \$\frac{71,000}{71,050} \$\frac{3360}{3360} \$\frac{2920}{2926} \$\frac{71,000}{71,050} \$\frac{356}{3360} \$\frac{2920}{71,000} \$\frac{71,000}{71,		-					-	-						-				
\$68,000																		
68,000 68,050 3201 2566 3201 2773 71,050 71,050 3351 2836 3351 2908 74,000 74,050 3501 2971 3501 3077 68,050 68,150 3206 2571 3206 2778 71,100 71,150 3356 2838 3354 2910 74,050 74,100 3504 2973 3504 3079 68,150 68,200 3209 2573 3209 2780 71,150 71,250 3356 2841 3356 2913 74,150 74,200 3506 2978 3509 3084 68,200 8,250 3211 2575 3211 2782 71,250 71,300 3364 2845 3361 2917 74,200 74,250 3511 2980 3511 3086 68,250 8301 321 2577 3214 2784 71,250 71,300 3364 2847 3364 2919 74,250 74,300 <th< th=""><th></th><th></th><th>0100</th><th>-010</th><th>0100</th><th>-111</th><th></th><th></th><th>UUTU</th><th>£1 UÜ</th><th>UUTU</th><th>2000</th><th></th><th></th><th>U7U0</th><th>_000</th><th>UTUU</th><th>JUTI</th></th<>			0100	- 010	0100	- 111			UUTU	£1 UÜ	UUTU	2000			U7U0	_000	UTUU	JUTI
68,050 68,100 3204 2568 3204 2775 71,050 71,100 3354 2838 3354 2910 74,050 74,100 3504 2973 3504 3079 68,150 82,00 3209 2573 3209 2780 71,150 71,200 3356 2841 3356 2913 74,150 74,150 3509 2978 3509 3084 68,200 68,250 3211 2575 3211 2782 71,200 71,250 71,300 3361 2845 3361 2917 74,250 74,150 74,250 3511 2980 3511 3086 68,250 68,300 3214 2577 3214 2784 71,250 71,300 3364 2847 3364 2917 74,250 74,300 3514 2982 3514 3088 68,300 3216 2580 3216 2787 71,300 71,550 71,300 3366 2850 3262 74,400			2004	0500	2004	0770			2254	0000	2254	2000			2504	0074	2504	2077
68,100 68,150 3206 2571 3206 2778 71,100 71,150 3356 2841 3356 2913 74,100 74,150 3506 2976 3506 3081 68,150 68,200 3209 2573 3209 2780 71,150 71,200 3359 2843 3359 2915 74,150 74,200 3509 2978 3509 3084 68,250 68,300 3214 2577 3214 2784 71,250 71,300 3364 2847 3364 2919 74,250 74,300 3514 2982 3514 3088 68,350 3216 2580 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 3091 68,450 3221 2584 3221 2791 71,400 71,500 3371 2854 3371 2926 74,400 74,550 3524 2991 <th< th=""><th>-</th><th>-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th>,</th><th></th><th></th><th></th><th></th></th<>	-	-											,	,				
68,150 68,200 3209 2573 3209 2780 71,150 71,200 3359 2843 3359 2915 74,150 74,200 3509 2978 3509 3084 68,200 68,250 3211 2575 3211 2782 71,200 71,250 3361 2845 3361 2917 74,200 74,250 3511 2980 3511 3086 68,250 68,300 3214 2577 3214 2784 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 3091 68,350 68,400 3219 2582 3219 2789 71,350 71,400 3369 2852 3369 2924 74,350 74,400 3519 2987 3519 393 68,450 3224 2584 3221 2793 71,450 71,550 71,550 374 2856 3374 2981 74,450 74,550 <	-	-																
68,200 68,250 3211 2575 3211 2782 71,200 71,250 3361 2845 3361 2917 74,200 74,250 3511 2980 3511 3086 68,250 68,300 3214 2577 3214 2784 71,250 71,300 3364 2847 3364 2919 74,250 74,300 3514 2982 3514 3088 68,300 68,350 3216 2580 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 2985 3516 3091 68,450 3221 2584 3221 2791 71,400 71,550 3371 2854 3371 2926 74,400 74,450 74,500 74,450 74,400 3521 2989 3521 3093 68,450 68,550 3226 2589 3226 2796 71,500 71,550 3376 2859	-	-											,	,				
68,250 68,300 3214 2577 3214 2784 71,250 71,300 3364 2847 3364 2919 74,250 74,300 3514 2982 3514 3088 68,300 68,350 3216 2580 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 3091 68,350 68,400 3219 2582 3219 2789 71,350 71,400 3369 2852 3369 2924 74,350 74,400 3519 2987 3519 3093 68,450 3221 2584 3221 2791 71,400 71,450 3371 2854 3371 2928 74,450 74,500 3524 2991 3524 3097 68,500 68,550 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 <													,	,				
66,300 68,350 3216 2580 3216 2787 71,300 71,350 3366 2850 3366 2922 74,300 74,350 3516 2985 3516 3091 68,350 68,400 3219 2582 3219 2789 71,350 71,400 3369 2852 3369 2924 74,350 74,400 3519 2987 3519 3093 68,400 68,450 3221 2584 3221 2791 71,400 71,500 3371 2854 3371 2926 74,400 74,450 3521 2989 3521 3095 68,500 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 2994 3526 3134 68,500 3231 2593 3231 2800 71,600 71,650 3381 2863 3381 2935 74,600 74,650 3531 2998 <td< th=""><th></th><th></th><th>3211</th><th>23/3</th><th>3<u>2</u>11</th><th>2182</th><th></th><th></th><th>3301</th><th>∠645</th><th>3301</th><th>2917</th><th>l -</th><th>-</th><th>3511</th><th>∠980</th><th>3311</th><th>3086</th></td<>			3211	23/3	3 <u>2</u> 11	2182			3301	∠645	3301	2917	l -	-	3511	∠980	3311	3086
68,350 68,400 3219 2582 3219 2789 71,350 71,400 3369 2852 3369 2924 74,350 74,400 3519 2987 3519 3093 68,400 68,450 3221 2584 3221 2791 71,400 71,450 3371 2854 3371 2926 74,400 74,450 3521 2989 3521 3095 68,500 68,500 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 2994 3526 3134 68,500 68,500 3229 2591 3229 2798 71,550 71,600 3379 2861 3379 2933 74,550 74,600 3529 2996 3529 3136 68,600 68,650 3231 2593 3234 2802 71,650 71,650 3381 2863 3381 2935 74,650 74,700	68,250	68,300	3214	2577	3214	2784			3364	2847	3364	2919	74,250	74,300	3514	2982	3514	3088
68,350 68,400 3219 2582 3219 2789 71,350 71,400 3369 2852 3369 2924 74,350 74,400 3519 2987 3519 3093 68,400 68,450 3221 2584 3221 2791 71,400 71,450 3371 2854 3371 2926 74,400 74,450 3521 2989 3521 3095 68,500 68,500 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526 2994 3526	68,300	68,350	3216	2580	3216	2787	71,300	71,350	3366	2850	3366	2922	74,300	74,350	3516	2985	3516	3091
68,450 68,500 3224 2586 3224 2793 71,450 71,500 3374 2856 3374 2928 74,450 74,500 3524 2991 3524 3097 68,500 68,550 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 2994 3526 3134 68,550 68,600 3229 2591 3229 2798 71,550 71,600 3379 2861 3379 2933 74,550 74,600 3529 2996 3529 23136 68,600 3231 2800 71,650 71,650 3381 2863 3381 2935 74,650 74,650 3531 2998 3531 3138 68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3534 3000 3534 3000 3534	68,350	68,400	3219	2582	3219	2789	71,350	71,400	3369	2852	3369	2924			3519	2987	3519	3093
68,450 68,500 3224 2586 3224 2793 71,450 71,500 3374 2856 3374 2928 74,450 74,500 3524 2991 3524 3097 68,500 68,550 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,550 74,550 3526 2994 3526 3134 68,500 3229 2591 3229 2798 71,550 71,600 3379 2861 3379 2933 74,550 74,600 3529 2996 3529 3136 68,600 68,650 3231 2593 3231 2800 71,650 71,650 3381 2863 3381 2935 74,650 74,650 3531 2998 3531 3138 68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3536 <	68,400	68,450	3221	2584	3221	2791	71,400	71,450	3371	2854	3371	2926	74,400	74,450	3521	2989	3521	3095
68,500 68,550 3226 2589 3226 2796 71,500 71,550 3376 2859 3376 2931 74,500 74,550 3526 2994 3526 3134 68,550 68,600 3229 2591 3229 2798 71,550 71,600 3379 2861 3379 2933 74,550 74,600 3529 2996 3529 3136 68,600 68,650 3231 2593 3231 2800 71,650 71,650 3381 2863 3381 2935 74,650 74,650 3531 2998 3531 3138 68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3534 3000 3534 3000 3534 3141 68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 <td< th=""><th>68,450</th><th>68,500</th><th>3224</th><th>2586</th><th>3224</th><th>2793</th><th></th><th></th><th>3374</th><th>2856</th><th>3374</th><th>2928</th><th>74,450</th><th>74,500</th><th>3524</th><th>2991</th><th>3524</th><th>3097</th></td<>	68,450	68,500	3224	2586	3224	2793			3374	2856	3374	2928	74,450	74,500	3524	2991	3524	3097
66,550 68,600 3229 2591 3229 2798 71,550 71,600 3379 2861 3379 2933 74,550 74,600 3529 2996 3529 3136 68,600 68,650 3231 2593 3231 2800 71,600 71,650 3381 2863 3381 2935 74,600 74,650 3531 2998 3531 3138 68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3534 3000 3534 3141 68,700 68,750 3236 2598 3236 2805 71,700 71,750 3386 2868 3386 2940 74,750 74,800 3536 3003 3536 3143 68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 74,750 74,800			3226	2520	3226	2706			3276	2850	3376	2021			3536	2004	3536	
66,600 68,650 3231 2593 3231 2800 71,650 3381 2863 3381 2935 74,600 74,650 3531 2998 3531 3138 68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3534 3000 3534 3141 68,700 68,750 3236 2598 3236 2805 71,700 71,750 3386 2868 3386 2940 74,700 74,750 3536 3003 3536 3143 68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 74,750 74,800 3539 3005 3539 3145 68,800 68,850 3241 2602 3241 2809 71,800 71,850 3391 2872 3391 2944 74,800 74,850 3541 <																		
68,650 68,700 3234 2595 3234 2802 71,650 71,700 3384 2865 3384 2937 74,650 74,700 3534 3000 3534 3141 68,700 68,750 3236 2598 3236 2805 71,700 71,750 3386 2868 3386 2940 74,750 74,750 3536 3003 3536 3143 68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 74,750 74,800 3539 3005 3539 3145 68,800 68,850 3241 2602 3241 2809 71,800 71,850 3391 2872 3391 2944 74,800 74,850 3541 3007 3541 3148 68,850 68,900 3244 2604 3244 2811 71,850 71,900 3394 2874 3394 2946 74,850 74,900	-	-					-	-										
68,700 68,750 3236 2598 3236 2805 71,700 71,750 3386 2868 3386 2940 74,700 74,750 3536 3003 3536 3143 68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 74,750 74,800 3539 3005 3539 3145 68,800 68,850 3241 2602 3241 2809 71,800 71,850 3391 2872 3391 2944 74,800 74,850 3541 3007 3541 3148 68,850 68,900 3244 2604 3244 2811 71,850 71,900 3394 2874 3394 2946 74,850 74,900 3544 3009 3544 3150 68,900 68,950 3246 2607 3246 2814 71,950 71,950 3399 2879 3399 2951 74,950 75,000	-	-					-											
68,750 68,800 3239 2600 3239 2807 71,750 71,800 3389 2870 3389 2942 74,750 74,800 3539 3005 3539 3145 68,800 68,850 3241 2602 3241 2809 71,800 71,850 3391 2872 3391 2944 74,800 74,850 3541 3007 3541 3148 68,850 68,900 3244 2604 3244 2811 71,850 71,900 3394 2874 3394 2946 74,850 74,900 3544 3009 3544 3150 68,900 68,950 3246 2607 3246 2814 71,900 71,950 3396 2877 3396 2949 74,900 74,950 3546 3012 3546 3152 68,950 69,000 3249 2609 3249 2816 71,950 72,000 3399 2879 3399 2951 74,950 75,000																		
68,800 68,850 3241 2602 3241 2809 71,800 71,850 3391 2872 3391 2944 74,800 74,850 3541 3007 3541 3148 68,850 68,900 3244 2604 3244 2811 71,850 71,900 3394 2874 3394 2946 74,850 74,900 3544 3009 3544 3150 68,900 68,950 3246 2607 3246 2814 71,950 71,950 3396 2877 3396 2949 74,950 74,950 3546 3012 3546 3152 68,950 69,000 3249 2609 3249 2816 71,950 72,000 3399 2879 3399 2951 74,950 75,000 3549 3014 3549 3154																		
68,850 68,900 3244 2604 3244 2811 71,850 71,900 3394 2874 3394 2946 74,850 74,900 3544 3009 3544 3150 68,900 68,950 69,000 3249 2609 3249 2816 71,950 72,000 3399 2879 3399 2951 74,950 75,000 3549 3012 3549 3154			3239	2600	3239	2807			3389						3539	3005	3539	
68,900 68,950 3246 2607 3246 2814 71,900 71,950 3396 2877 3396 2949 74,950 74,950 3546 3012 3546 3152 68,950 69,000 3249 2609 3249 2816 71,950 72,000 3399 2879 3399 2951 74,950 75,000 3549 3014 3549 3154			3241		3241	2809					3391				3541	3007	3541	
68,950 69,000 3249 2609 3249 2816 71,950 72,000 3399 2879 3399 2951 74,950 75,000 3549 3014 3549 3154	68,850	68,900	3244	2604	3244	2811	71,850	71,900	3394	2874	3394	2946	74,850	74,900	3544	3009	3544	3150
	68,900	68,950	3246	2607	3246	2814	71,900	71,950	3396	2877	3396	2949	74,900	74,950	3546	3012	3546	3152
	68,950	69,000	3249	2609	3249	2816	71,950	72,000	3399	2879	3399	2951	74,950	75,000	3549	3014	3549	3154
* This column is also used for civil union filing jointly or by a qualifying widow(er). ** This column is also used for civil union filing separately. Continued on the next page.	* This co	lumn is als	o used for	r civil unior	n filing joint				** This c	olumn is al	so used for				C	ontinued	on the n	ext page

More	If CT AGI is *** And you are Less																
ı ınan ı	Less Than or Equal To	Single		** Married Filing Separately	Head of Household	More Than		Single		** Married Filing Separately	Head of Household	More Than		Single		** Married Filing Separately	Head of Household
\$75.	000					\$78	.000					\$81	.000				
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	81,050	,	3854	3288	3854	3734
75,100	-	3556	3021	3556	3196	78,100	-	3706	3156	3706	3550		81,150	3856	3291	3856	3736
75,150	-	3559	3023	3559	3198	78,150	-	3709	3158	3709	3553	81,150	-	3859	3293	3859	3739
75,200	-	3561	3025	3561	3200	78,200	-	3711	3160	3711	3555		81,250	3861	3295	3861	3741
	-					-						1 -	-				
75,250	-	3564	3027	3564	3203	78,250		3714	3162	3714	3558	81,250		3864	3297	3864	3744
75,300	-	3566	3030	3566	3205	78,300	-	3716	3165	3716	3560		81,350	3866	3300	3866	3746
75,350 75,400	-	3569	3032	3569	3207	78,350	-	3719	3167	3719	3563		81,400	3869	3302	3869	3749
75,400 75,450		3571 3574	3034 3036	3571 3574	3210 3212	78,400		3721	3169 3171	3721 3724	3565 3568		81,450	3871 3874	3304 3306	3871 3874	3751 3754
13,430	73,300	3314	3030	3374	3212	78,450	10,500	3724	3171		3300	81,450	01,300		3300	3074	3734
75,500	-	3576	3039	3576	3249	78,500	-	3726	3174	3726	3606	81,500		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	81,650	-	3884	3315	3884	3764
75,700	75,750	3586	3048	3586	3258	78,700	78,750	3736	3183	3736	3616	81,700	81,750	3886	3318	3886	3766
75,750	75,800	3589	3050	3589	3261	78,750	78,800	3739	3185	3739	3619	81,750	81,800	3889	3320	3889	3769
75,800	-	3591	3052	3591	3263	78,800	-	3741	3187	3741	3621	81,800	-	3891	3322	3891	3771
75,850	-	3594	3054	3594	3265	78,850	-	3744	3189	3744	3624		81,900	3894	3324	3894	3774
75,900	-	3596	3057	3596	3268	78,900	-	3746	3192	3746	3626		81,950	3896	3327	3896	3776
75,950	-	3599	3059	3599	3270	78,950	-	3749	3194	3749	3629	81,950	-	3899	3329	3899	3779
\$76.	000					\$79	,000					\$82	.000				
76,000		3601	3061	3601	3307	79,000		3751	3196	3751	3631	•	82,050	3901	3331	3901	3781
76,050	76,100	3604	3063	3604	3310	79,050	-	3754	3198	3754	3634	82,050	-	3904	3333	3904	3784
76,100	76,150	3606	3066	3606	3312	79,100	79,150	3756	3201	3756	3636	82,100	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	-	3619	3077	3619	3324	79,350	-	3769	3212	3769	3649		82,400	3919	3347	3919	3799
76,400	-	3621	3079	3621	3326	79,400	-	3771	3214	3771	3651	82,400	-	3921	3349	3921	3801
76,450	-	3624	3081	3624	3329	79,450	-	3774	3216	3774	3654	82,450		3924	3351	3924	3804
	-					-	-										
76,500	-	3626	3084	3626	3366	79,500		3776	3219	3776	3656	82,500	-	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 3634	3088	3631	3371 3373	79,600		3781 3784	3223 3225	3781 3784	3661	82,600	-	3931 3934	3358 3360	3931	3811
76,650 76,700	-	3636	3090 3093	3634 3636	3376	79,650 79,700	-	3786	3228	3786	3664 3666	82,700	82,700	3934	3363	3934 3936	3814 3816
	,					-						'	,				
76,750	,	3639	3095	3639	3378	79,750		3789	3230	3789	3669	82,750	. ,	3939	3365	3939	3819
76,800	.,	3641	3097	3641	3380	79,800		3791	3232	3791	3671	,	82,850	3941	3367	3941	3821
76,850	.,	3644	3099	3644	3383	79,850	,	3794	3234	3794	3674	82,850	. ,	3944	3369	3944	3824
76,900		3646	3102	3646		79,900		3796	3237	3796	3676	82,900		3946	3372	3946	3826
76,950	-	3649	3104	3649	3388	79,950		3799	3239	3799	3679	82,950		3949	3374	3949	3829
\$77,		0054	0400	0054	0.405		,000	0004	0044	0004	0004		,000	0054	0070	0054	0004
77,000	-	3651	3106	3651	3425	80,000		3801	3241	3801	3681	83,000	-	3951	3376	3951	3831
77,050		3654	3108	3654	3428	80,050 80,100		3804	3243	3804	3684	83,050		3954	3378	3954	3834
77,100 77,150		3656 3650	3111	3656 3650		,		3806	3246	3806 3809	3686 3680	83,100	-	3956 3050	3381 3383	3956 3959	3836 3839
77,150 77,200		3659 3661	3113 3115	3659 3661	3433 3435	80,150 80,200		3809 3811	3248 3250	3809 3811	3689 3691	83,150	83,200 83,250	3959 3961	3385	3959 3961	3839 3841
						-											
77,250		3664	3117	3664	3437	80,250	-	3814	3252	3814	3694	83,250		3964	3387	3964	3844
77,300	-	3666	3120	3666	3440	80,300	-	3816	3255	3816	3696	83,300	-	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	3124	3671	3445	80,400	-	3821	3259	3821	3701	83,400	,	3971	3394	3971	3851
77,450		3674	3126	3674	3447	80,450		3824	3261	3824	3704	83,450		3974	3396	3974	3854
77,500	-	3676	3129	3676	3485	80,500	-	3826	3264	3826	3706	83,500	-	3976	3399	3976	3856
77,550	-	3679	3131	3679	3488	80,550	-	3829	3266	3829	3709	83,550	-	3979	3401	3979	3859
77,600	-	3681	3133	3681	3490	80,600	-	3831	3268	3831	3711		83,650	3981	3403	3981	3861
77,650		3684	3135	3684	3492	80,650		3834	3270	3834	3714		83,700	3984	3405	3984	3864
77,700	77,750	3686	3138	3686	3495	80,700	80,750	3836	3273	3836	3716	83,700	83,750	3986	3408	3986	3866
77,750	77,800	3689	3140	3689	3497	80,750	80,800	3839	3275	3839	3719	83,750	83,800	3989	3410	3989	3869
77,800		3691	3142	3691	3500	80,800		3841	3277	3841	3721	83,800		3991	3412	3991	3871
77,850	-	3694	3144	3694	3502	80,850	-	3844	3279	3844	3724	83,850	-	3994	3414	3994	3874
77,900		3696	3147	3696	3505	80,900	80,950	3846	3282	3846	3726	83,900	83,950	3996	3417	3996	3876
	78,000	3699	3149	3699	3507	80,950	81,000	3849	3284	3849	3729	83,950	84,000	3999	3419	3999	3879
11,950							widow(er).				civil union			^	ontinued		av#

If CT AG	l is ***	And you	are					And you		<u> </u>	AINL III		l is ***	And you	are		
		juu						7 u jeu						7 y C u			
More	Less	Cinala	* Married Filing	** Married	Head of	More	Less	Cinalo	* Married Filing	** Married Filing	Head of	More	Less	Cinalo	* Married Filing	** Married Filing	Head of
Than	Than or Equal To	Single	Jointly	Filing Separately	Household	Than	Than or Equal To	Single	Jointly	Separately	Household	Than	Than or Equal To	Single	Jointly	Separately	Household
				oopa.a.o.y			Equal 10			oopai atoi,			Equal 10			oopu.u.o.,	
\$84	,000					\$87	,000					\$90	,000				
84,000	84,050	4001	3421	4001	3881	87,000	87,050	4151	3556	4151	4031	90,000	90,050	4301	3691	4301	4181
84,050	84,100	4004	3423	4004	3884	87,050	87,100	4154	3558	4154	4034	90,050	90,100	4304	3693	4304	4184
84,100	84,150	4006	3426	4006	3886	87,100	87,150	4156	3561	4156	4036	90,100	90,150	4306	3696	4306	4186
84,150		4009	3428	4009	3889	87,150	-	4159	3563	4159	4039	,	90,200	4309	3698	4309	4189
84,200		4011	3430	4011	3891	87,200		4161	3565	4161	4041		90,250	4311	3700	4311	4191
												1	-				
84,250		4014	3432	4014	3894	87,250		4164	3567	4164	4044	,	90,300	4314	3702	4314	4194
84,300	84,350	4016	3435	4016	3896	87,300		4166	3570	4166	4046	90,300	90,350	4316	3705	4316	4196
84,350	84,400	4019	3437	4019	3899	87,350	87,400	4169	3572	4169	4049	90,350	90,400	4319	3707	4319	4199
84,400	84,450	4021	3439	4021	3901	87,400	87,450	4171	3574	4171	4051	90,400	90,450	4321	3709	4321	4201
84,450	84,500	4024	3441	4024	3904	87,450	87,500	4174	3576	4174	4054	90,450	90,500	4324	3711	4324	4204
04 500	04 550	4006	3444	4006	2006	87,500	07 550	4476	2570	447C	40EC	00 500	00 550	4326	2711	4326	4206
84,500	,	4026		4026	3906 3909			4176	3579	4176	4056	,	90,550		3714 3716		4206
84,550	-	4029	3446	4029		87,550		4179	3581	4179	4059	,	90,600	4329		4329	4209
84,600	-	4031	3448	4031	3911	87,600		4181	3583	4181	4061		90,650	4331	3718	4331	4211
84,650	-	4034	3450	4034	3914	87,650	-	4184	3585	4184	4064		90,700	4334	3720	4334	4214
84,700	84,750	4036	3453	4036	3916	87,700	87,750	4186	3588	4186	4066	90,700	90,750	4336	3723	4336	4216
84.750	84.800	4039	3455	4039	3919	87,750	87.800	4189	3590	4189	4069	90,750	90,800	4339	3725	4339	4219
84,800	. ,	4041	3457	4041	3921	87,800	-	4191	3592	4191	4071	,	90,850	4341	3727	4341	4221
84,850	-	4041	3459	4044	3924	87,850	-	4194	3594	4194	4074	,	90,900	4344	3729	4344	4224
	-					-											
84,900		4046	3462	4046	3926	87,900		4196	3597	4196	4076		90,950	4346	3732	4346	4226
84,950		4049	3464	4049	3929	87,950		4199	3599	4199	4079	90,950		4349	3734	4349	4229
	,000						,000						,000				
85,000	-	4051	3466	4051	3931	88,000		4201	3601	4201	4081		91,050	4351	3736	4351	4231
85,050	-	4054	3468	4054	3934	88,050	,	4204	3603	4204	4084		91,100	4354	3738	4354	4234
85,100	85,150	4056	3471	4056	3936	88,100	88,150	4206	3606	4206	4086	91,100	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	01 250	91,300	4364	3747	4364	4244
1 1		4066	3480	4066	3946	88,300			3615	4214	4094		91,350	4366	3750	4366	4244
85,300	-	4069	3482	4069	3949	-	-	4216 4219	3617	4210				4369	3752	4369	4249
85,350	-					88,350	-				4099		91,400				
85,400	-	4071	3484	4071	3951	88,400	-	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	85.650	4081	3493	4081	3961	88,600		4231	3628	4231	4111		91,650	4381	3763	4381	4261
85,650	-	4084	3495	4084	3964	88,650		4234	3630	4234	4114		91,700	4384	3765	4384	4264
85,700	-	4086	3498	4086	3966	88,700		4236	3633	4236	4116		91,750	4386	3768	4386	4266
,	,					,	,					· ·	-				
85,750	,	4089	3500	4089	3969	88,750		4239	3635	4239	4119	,	91,800	4389	3770	4389	4269
85,800	85,850	4091	3502	4091	3971	88,800	88,850	4241	3637	4241	4121	91,800	91,850	4391	3772	4391	4271
85,850	85,900	4094	3504	4094	3974	88,850	,	4244	3639	4244	4124		91,900	4394	3774	4394	4274
85,900		4096	3507	4096		88,900		4246	3642	4246		91,900		4396	3777	4396	4276
85,950	86,000	4099	3509	4099	3979	88,950	89,000	4249	3644	4249	4129	91,950	92,000	4399	3779	4399	4279
\$86	.000					\$89	.000					\$92	,000				
86,000		4101	3511	4101	3981	89,000	***************************************	4251	3646	4251	4131		92,050	4401	3781	4401	4281
86,050		4104	3513	4104	3984	89,050		4254	3648	4254			92,100	4404	3783	4404	4284
86,100		4106	3516	4106		89,100		4256	3651	4256	4136	,	92,150	4406	3786	4406	4286
86,150	-	4109	3518	4109	3989	89,150		4259	3653	4259	4139		92,200	4409	3788	4409	4289
86,200	-	4111	3520	4111	3991	89,200	,	4261	3655	4261	4141		92,250	4411	3790	4411	4291
												·					
86,250	-	4114	3522	4114	3994	89,250	-	4264	3657	4264	4144	92,250	,	4414	3792	4414	4294
86,300	-	4116	3525	4116	3996	89,300		4266	3660	4266	4146		92,350	4416	3795	4416	4296
86,350		4119	3527	4119	3999	89,350	-	4269	3662	4269	4149		92,400	4419	3797	4419	4299
86,400		4121	3529	4121	4001	89,400		4271	3664	4271	4151	,	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	89,550		4279	3671	4279	4159		92,600	4429	3806	4429	4309
86,600		4131	3538	4131	4009	89,600		4279	3673	4279	4161		92,650	4429	3808	4431	4311
86,650	-	4134	3540	4134	4011	89,650	-	4284	3675	4284	4164		92,700	4434	3810	4434	4311
86,700		4134	3540 3543	4134	4014	89,700		4286 4286	3678	4286	4164		92,700	4434	3813	4434	4314
86,750		4139	3545	4139	4019	89,750		4289	3680	4289	4169		92,800	4439	3815	4439	4319
86,800	86,850	4141	3547	4141	4021	89,800	89,850	4291	3682	4291	4171	92,800	92,850	4441	3817	4441	4321
86,850	86,900	4144	3549	4144	4024	89,850	89,900	4294	3684	4294	4174	92,850	92,900	4444	3819	4444	4324
86,900	-	4146	3552	4146	4026	89,900	-	4296	3687	4296	4176		92,950	4446	3822	4446	4326
86,950	-	4149	3554	4149		89,950		4299	3689	4299			93,000	4449	3824	4449	4329
											civil union						ext page
ins co	iumiti is als	o used 10	CIVII UNIO	. mny joini	ay or by a q	uamying:	₩1UUW(EF).	i iiiS C	viunin 15 di	ou used for	CIVIL UNION	y sep	araitly.		onunueu	vii tile l	uni paye

If CT AG	lie ***	And you	aro					And you		ЛІЗА				And you	aro		
II CI AG		Allu you				II CI AG		Allu you	are			II CI AG		Allu you	are		
More	Less		* Married	** Married	Head of	More	Less	. .	* Married	** Married	Head of	More	Less	.	* Married	** Married	Head of
Than	Than or	Single	Filing Jointly	Filing Separately	Household	Than	Than or	Single	Filing Jointly	Filing Separately	Household	Than	Than or	Single	Filing Jointly	Filing Separately	Household
	Equal To		Jointry	Separately			Equal To		Jointly	Separatery			Equal To		Jointry	Separatery	
\$93	,000					\$96	,000					\$99	,000				
93,000	93,050	4451	3826	4451	4331	96,000	96,050	4601	4005	4601	4481	99,000	99,050	4751	4415	4751	4631
93,050	93,100	4454	3828	4454	4334	96,050	96,100	4604	4007	4604	4484	99,050	99,100	4754	4417	4754	4634
93,100	,	4456	3831	4456	4336	96,100	-	4606	4010	4606	4486	99,100	•	4756	4420	4756	4636
93,150	,	4459	3833	4459	4339	96,150	,	4609	4012	4609	4489	99,150	,	4759	4422	4759	4639
93,200		4461	3835	4461	4341		96,250	4611	4014	4611	4491	99,200	-	4761	4424	4761	4641
						l -	-					l	•				
93,250		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
02 500	02 550	4.47C	2040	4476	42EC			4606	4070	4606	4500	00 500	00 550	477C	440E	477C	AGEG
93,500	-	4476	3849	4476	4356	96,500		4626	4072	4626	4506	99,500	•	4776	4485	4776	4656
93,550	,	4479	3851	4479	4359	96,550		4629	4074	4629	4509	99,550	•	4779	4487	4779	4659
93,600	-	4481	3853	4481	4361	96,600	-	4631	4077	4631	4511	99,600	•	4781	4490	4781	4661
93,650	-	4484	3855	4484	4364	96,650	-	4634	4079	4634	4514	99,650	•	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	99,800	•	4791	4499	4791 4704	4671
93,850	,	4494	3864	4494	4374		96,900	4644	4088	4644	4524	99,850	•	4794	4502	4794	4674
93,900	,	4496	3867	4496	4376	96,900	,	4646	4091	4646	4526	99,900	,	4796	4504	4796	4676
93,950	94,000	4499	3869	4499	4379	96,950	97,000	4649	4093	4649	4529	99,950	100,000	4799	4507	4799	4679
\$94	,000					\$97	,000					\$100	0,000				
94,000	94,050	4501	3871	4501	4381	97,000	97,050	4651	4140	4651	4531	100,000	100,050	4801	4555	4801	4681
94,050	94,100	4504	3873	4504	4384	97,050	97,100	4654	4142	4654	4534	100,050	100,100	4804	4558	4804	4684
94,100	94,150	4506	3876	4506	4386	97,100		4656	4144	4656	4536	100,100	100,150	4806	4560	4806	4686
94,150	-	4509	3878	4509	4389	97,150	97,200	4659	4147	4659	4539		100,200	4809	4563	4809	4689
94,200		4511	3880	4511	4391	97,200		4661	4149	4661	4541	,	100,250	4811	4565	4811	4691
												1					
94,250	,	4514	3882	4514	4394	,	97,300	4664	4151	4664	4544		100,300	4814	4568	4814	4694
94,300	94,350	4516	3885	4516	4396	97,300	97,350	4666	4154	4666	4546	100,300		4816	4570	4816	4696
94,350	94,400	4519	3887	4519	4399	97,350	97,400	4669	4156	4669	4549	100,350	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
04 500	04 550	4526	2004	4526	4406	07 500	07 550	4676	4208	1676	1556	100 500	100,550	1006	4606	1006	4706
94,500	,		3894			97,500	-	4676		4676	4556	,		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	100,600		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
			0010														
94,900	-	4546 4540	3912	4546 4540	4426	97,900		4696 4600	4226	4696 4600	4576 4570	100,900		4846	4646 4640	4846 4840	4726
94,950		4549	3914	4549	4429	97,950		4699	4229	4699	4579	· · · · · · · · · · · · · · · · · · ·	101,000	4849	4649	4849	4729
	,000						,000						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		98,050	98,100	4704	4279	4704	4584	101,050		4854	4654	4854	4734
95,100	95,150	4556	3921	4556	4436	98,100	98,150	4706	4281	4706	4586	101,100	101,150	4856	4656	4856	4736
95,150	95,200	4559	3923	4559	4439	98,150	98,200	4709	4283	4709	4589	101,150	101,200	4859	4659	4859	4739
95,200		4561	3925	4561	4441	98,200		4711	4286	4711	4591	101,200		4861	4661	4861	4741
95,250		4564	3927			98,250	-		4288	4714		101,250				1001	
	-			4564 4566	4444		-	4714			4594 4506			4864	4664	4864	4744 4746
95,300	-	4566	3930	4566 4560	4446	98,300	-	4716	4290	4716 4710	4596		101,350	4866	4666	4866	4746
95,350		4569	3932	4569	4449	98,350		4719	4293	4719	4599	101,350		4869	4669	4869	4749
95,400	,	4571	3934	4571	4451	,	98,450	4721	4295	4721	4601	101,400		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	101,550		4879	4679	4879	4759
95,600	-	4581	3943	4581	4461		98,650	4731	4350	4731	4611		101,650	4881	4681	4881	4761
95,650	-	4584	3945	4584	4464		98,700	4734	4352	4734	4614	101,650		4884	4684	4884	4764
95,700		4586	3948	4586	4466	98,700		4736	4355	4736	4616	101,700		4886	4686	4886	4766
95,750	-	4589	3950	4589	4469	98,750	-	4739	4357	4739	4619	101,750		4889	4689	4889	4769
95,800	95,850	4591	3952	4591	4471	98,800	98,850	4741	4360	4741	4621	101,800	101,850	4891	4691	4891	4771
95,850	95,900	4594	3954	4594	4474	98,850	98,900	4744	4362	4744	4624	101,850	101,900	4894	4694	4894	4774
95,900		4596	3957	4596	4476		98,950	4746	4364	4746	4626	101,900		4896	4696	4896	4776
95,950		4599	3959	4599	4479		99,000	4749	4367	4749	4629		102,000	4899	4699	4899	4779
				n filing join						o used for		<u> </u>				Calculation	
	ıə al	used IVI	Jirn anio	ıg Julii	, or by a t	, aan yn ig		11113 66	ıs alt	4364 101	J. 7.11 U.111UII	y sep	u.u.y.	₩.UZ,UUU	- Gou lax	Juiouialioi	. Jonedule

Table A - Exemptions for 2007 Taxable YearUse your filing status shown on the front of your return and your Connecticut AGI (from *Tax Calculation Schedule*, *Line 1*) to determine your exemption.

Single			Married Filing Jointly, Civil Union Filing Jointly, or Qualifying Widow(er)			Married Filing Separately or Civil Union Filing Separately			Head of Household								
С	onnect	icut AGI			Co	nnect	icut AGI		Co	nnect	icut AGI			Co	onnect	ticut AGI	
More	Than	Less Than	Exemp	tion	More	Than	Less Than	Exemption	More	Than	Less Than	Exe	emption	More	Than	Less Than	Exemption
		or	,				or				or					or	
		Equal To					Equal To				Equal To					Equal To	
\$	0	\$25,500	\$12,7	750	\$	0	\$48,000	\$24,000	\$	0	\$24,000	\$	12,000	\$	0	\$38,000	\$19,000
\$25	,500	\$26,500	\$11,7	750	\$48,	000	\$49,000	\$23,000	\$24,	000	\$25,000	\$	11,000	\$38	,000	\$39,000	\$18,000
\$26	,500	\$27,500	\$10,7	750	\$49,	000	\$50,000	\$22,000	\$25,	000	\$26,000	\$	10,000	\$39	,000	\$40,000	\$17,000
\$27	,500	\$28,500	\$ 9,7	750	\$50,	000	\$51,000	\$21,000	\$26,	000	\$27,000	\$	9,000	\$40	,000	\$41,000	\$16,000
\$28	,500	\$29,500	\$ 8,7	750	\$51,	000	\$52,000	\$20,000	\$27,	000	\$28,000	\$	8,000	\$41	,000	\$42,000	\$15,000
\$29	,500	\$30,500	\$ 7,7	750	\$52,	000	\$53,000	\$19,000	\$28,	000	\$29,000	\$	7,000	\$42	,000	\$43,000	\$14,000
\$30	,500	\$31,500	\$ 6,7	750	\$53,	000	\$54,000	\$18,000	\$29,	000	\$30,000	\$	6,000		,000	\$44,000	\$13,000
\$31	,500	\$32,500	\$ 5,7	750	\$54,	000	\$55,000	\$17,000	\$30,	000	\$31,000	\$	5,000	\$44	,000	\$45,000	\$12,000
\$32	,500	\$33,500	\$ 4,7	750	\$55,	000	\$56,000	\$16,000	\$31,	000	\$32,000	\$	4,000	\$45	,000	\$46,000	\$11,000
\$33	,500	\$34,500	\$ 3,7	750	\$56,	000	\$57,000	\$15,000	\$32,	000	\$33,000	\$	3,000	\$46	,000	\$47,000	\$10,000
\$34	,500	\$35,500	\$ 2,7	750	\$57,	000	\$58,000	\$14,000	\$33,	000	\$34,000	\$	2,000	\$47	,000	\$48,000	\$ 9,000
\$35	,500	\$36,500	\$ 1,7	750	\$58,	000	\$59,000	\$13,000	\$34,	000	\$35,000	\$	1,000	\$48	,000	\$49,000	\$ 8,000
\$36	,500	\$37,500	\$ 7	750	\$59,	000	\$60,000	\$12,000	\$35,	000	and up	\$	0	\$49	,000	\$50,000	\$ 7,000
\$37	,500	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,		\$64,000	\$ 8,000							,000	\$54,000	\$ 3,000
					\$64,	000	\$65,000	\$ 7,000						\$54	,000	\$55,000	\$ 2,000
					\$65,	000	\$66,000	\$ 6,000						\$55	,000	\$56,000	\$ 1,000
					\$66,	000	\$67,000	\$ 5,000						\$56	,000	and up	\$ 0
					\$67,	000	\$68,000	\$ 4,000									
					\$68,	000	\$69,000	\$ 3,000									
					\$69,	000	\$70,000	\$ 2,000									
					\$70,	000	\$71,000	\$ 1,000	1								
					\$71,	000	and up	\$ 0									

Table B - Connecticut Income Tax for 2007 Taxable Year

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

Single, Married Filing Separately, or Civil Union Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,000 3% More than \$10,000 \$300 plus 5% 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% More than \$16,000 \$480 plus 5% 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 Jointly, Civil Union Filing Jointly, or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$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

Form CT-1040TCS (Rev. 12/07)

Table C - Personal Tax Credits for 2007 Taxable Year

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

	Single		Married Filing Jointly, Civil Union Filing Jointly, or Qualified Widow(er)			Married Filing Separately or Civil Union Filing Separately			Head of Household		
Connect	icut AGI		Connecticut AGI			Connecticut AGI			Connect	icut AGI	
More Than	Less Than	Decimal	More Than	Less Than	Decimal	More Than	Less Than	Decimal	More Than	Less Than	Decimal
	or Equal To	Amount		or Equal To	Amount		or Equal To	Amount		or Equal To	Amount
\$12,750	\$15,900	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$15,900	\$16,400	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,400	\$16,900	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$16,900	\$17,400	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,400	\$17,900	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$17,900	\$18,400	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,400	\$18,900	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$18,900	\$19,400	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,400	\$21,300	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,300	\$21,800	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$21,800	\$22,300	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,300	\$22,800	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$22,800	\$26,600	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$26,600	\$27,100	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,100	\$27,600	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$27,600	\$28,100	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,100	\$28,600	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$28,600	\$51,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$51,000	\$51,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$51,500	\$52,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$52,000	\$52,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$52,500	\$53,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$53,000	\$53,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$53,500	\$54,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$54,000	\$54,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$54,500	\$55,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$55,000	\$55,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$55,500	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-1040NR/PY, Line 7). *	1	00
2. Enter Personal Exemption (from Table A, Exemptions).	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount (from Table C, Personal Tax Credits). If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040NR/PY, Line 8.	7	00

^{*} Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut adjusted gross income.



Need help completing this schedule?

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



Index

A	Estimated Tax Payments
Accounting Method	Exempt Interest and Dividends
Activities Considered Casual, Isolated, or Inconsequential9	Extension of Time to File
Adjusted Gross Income	Extension of Time to Pay
Alternative Minimum Tax	Extension Requests
Alternative Minimum Tax Credit 17	-
Amended Returns 37	${f F}$
Amount You Owe	548-Day Rule
Annualized Income Installment Method 13	Resident, Part-Year Resident, or Nonresident
Ancillary Activity Test 9	Failure to File14
Apportionment of Income	Farmers and Fishermen
Apportioned Income Tax	Federal Form 1040NR
Apportioned meonic rax	Federal Form W-7
В	Filing Status
Before You File Your Return - <i>Important Reminders</i> 5	Filing Requirements
Bond Interest	Resident, Part-year Resident, or Nonresident
Business Entity Tax - Other Taxes You May Owe	Financial Disability
Bond, Surety	Fiscal Year Filers
Business Apportionment	Taxable Year and Method of Accounting11
C	Form 1099
Calculate Your Tax	Form CT-1040CRC
Charitable Contributions	Form CT-1040ES
	Form CT-1040 EXT
Change from Pacident to Namesidant	Form CT-1040X
Change from Resident to Nonresident	Form CT-1127
Change from Nonresident to Resident	Form CT-19IT - Title 19 Recipients
CHET Contributions 23	Form CT-2210
Civil Unions	Form CT-6251
Claim of Right Credit (Form CT-1040CRC)	Form CT-8379
Combat Zone	Form CT-8801
Connecticut Adjusted Gross Income	Form CT-8857
Connecticut Alternative Minimum Tax	Form LGL-001 - Power of Attorney
Connecticut Minimum Tax Credit	Form W-2
Connecticut Source Income of a Nonresident	Forms and Publications
Connecticut Source Income of a Part-year Resident	
CONN-TAX	G
Contributions to Designated Charities	Gain on Sale of Connecticut Obligations
Copies of Returns	General Information
Credit Card Payment Options	Gift Tax - Other Taxes You May Owe
Credit for Taxes Paid to Other Jurisdictions	Gifts to Charity
D	Contributions to Designated Charities
Deceased Taxpayers	Gross Income Test
Deceased Taxpayer Refund Claim 6	н
Direct Deposit of Refund	Household Employers - Other Taxes You May Owe39
Domicile - Resident, Part-year Resident, or Nonresident	Trousehold Employers - Other Taxes Tou May Owe
Due Dates	I
Estimated Tax	Income - Gross Income Test
Extension of Time to File 11	Income Derived From or
	Connected with Other Jurisdictions
Extension of Time to Pay	Income From Connecticut Sources
When to File Your Return	Income Tax Tables
E	Individual Taxpayer Identification Number (ITIN)
Education Savings Accounts - CHET Contributions 4, 23	Individual Use Tax
E-File - Taxpayer Service Center	Injured Spouse - Nonobligated Spouse 5, 14, 17, 19
Electronic Filing Options - <i>Taxpayer Service Center</i>	Innocent Spouse - Relief From Joint Liability
Electronic Payment Options 18	Interest and Penalties
Employee Apportionment Worksheet	Interest and Fenances Interest on State and Local Obligations
Estate Tax - Other Taxes You May Owe	Interest on U.S. Obligations
Estimated Tax 12	Interest on Underpayment of Estimated Tax
Estimated Tax Due Dates 12	13, 10

R

 \mathbf{L}

Late Estimated Tax Payment		Recordkeeping	
Late Filed Returns - Interest and Penalties		Refund Information	14, 18
Late Payment of Tax	13, 18	Offsets	
Line Instructions		Interest on Underpayment of Estimated Taxes	
Form CT-1040 NR/PY		Relief From Joint Liability	
Schedule 1	20	Repayment of Income - Claim of Right Credit	
Schedule 2	26	Resident, Part-Year Resident, or Nonresident	
Schedule 3		Residency Status Different From Spouse	15
Loss on Sale of Connecticut Obligations	20	Rounding Off to Whole Dollars	16
M		S	
Mailing Label	5 16	Sales Tax - Individual Use Tax	17 38
Mailing Address - Where to File		Schedule 1 Modifications	,
Mashantucket Pequot Tribe Enrolled Member	12	Schedule 2	
Line 40 - Other	21	Schedule 2 Worksheet	
Line 51 - Other		Schedule 3	
Medicaid Assistance - Title 19 Recipients		Schedule CT-SI	
Method of Accounting		Schedule CT-1040AW	
Military Pensions		Schedule CT-1040AW	
Military Personnel Filing Requirements		Separation of Liability - Relief From Joint Liability	
Mohegan Tribe Enrolled Member	0	Sign Your Return	
Line 40 - Other	21	Social Security Benefit Adjustment	
Line 40 - Other Line 51 - Other			
Multiple Forms W-2 and 1099	23	Social Security Benefit Adjustment Worksheet Social Security Number	
	17	Special Accrual	
Supplemental Schedule CT-1040WH			
Municipal Bond Interest	20	Special Depreciation	
N		Spouses With Different Residency Status	
Name and Address	16	Supplemental Schedule CT-1040WH	
Non-Connecticut Income	26	Surviving Spouse - Deceased Taxpayers	
Nonobligated Spouse	17, 19	Surety Bond	10
Nonresidents	27	T	
Nonresident Aliens	6	Tax Assistance	5
Nonresident Business Apportionment	29, 34	Tax Calculation Schedule	52
Nonresident Spouse		Tax Due	18
Spouses With Different Residency Status	15	Tax Exempt Income	20, 22
0		Tax Tables	42
Offset Against Debt	1 11	Taxable Year	11
Order of Attachments		Taxpayer Information	15
		Taxpayer Service Center	3, 12
Other Taxes You May Owe		Taxing Jurisdictions	26
Overpayment	10	Third Party Designee	19
P		Tier I and Tier 2 Railroad Retirement	
Paid Preparers	19	Title 19 Recipients	6
Part-Year Residents	27	Tribal Member	
Payments		Treaty Income	21
Connecticut Tax Withheld	17	U	
Estimated Tax	12, 17	U.S. Citizens and Nonresident Aliens	1.5
With Extension Request	11, 17		
Payment Options	18	U.S. Citizens Living Abroad	
Penalties		Use Tax (Individual Use Tax)	17, 38
Failure to File	14	\mathbf{W}	
Late Filing		Wage Apportionment	33
Late Payment	-	Waiver of Penalty	
Waiver of Penalty		WebFile - Taxpayer Service Center	
Permanent Place of Abode		What's New	
Resident, Part-Year Resident, or Nonresident	7	When to File	
Power of Attorney		Where to File	
Publications, How to Get		Who Must File Form CT-1040NR/PY	
		Withholding of Connecticut Income Tax	
Q Qualifying Luis distings	2.4		
Qualifying Jurisdictions			
Qualified Hazardous Duty Area	ð		

Connecticut Taxpayer Service Center

Connecticut income tax filers can file their tax returns, extensions, and estimates, at no charge, by Internet using the Taxpayer Service Center (TSC). For more information about the TSC, visit the DRS website at www.ct.gov/DRS or see TSC on Page 3 of this book.

Also visit the *TSC* to file, pay, review, and modify your Connecticut tax account information online.

	Tax Info	ormation	Forms and Publications 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere). Department of Revenue Services Forms Unit 25 Sigourney Street Hartford CT 06106-5032			
Telephone	Division at 1-800-382-	call our Taxpayer Services 9463 (Connecticut calls aford calling area only); or where).				
Write	Taxpayer Ser 25 Sigour	Revenue Services vices Division rney Street				
Walk-in	Location	Addres	s	Phone **		
Offices *	Bridgeport	10 Middle Street		203-336-7890		
Free personal taxpayer assistance and forms are	Norwich	2 Cliff Street		860-425-4125		
available by visiting our offices.	Hamden	3074 Whitney Avenue	e, Building #2	203-287-8243		
Call CONN-TAX for	Waterbury	55 West Main Street,	Suite 100	203-805-6789		
directions to DRS offices.	Hartford	25 Sigourney Street		860-297-5962		
If you require special accommodations, please advise the DRS representative.	Friday, 8:00 a.m. to 5:	Hartford office are Monc 00 p.m; all other locations agh Friday, 8:30 a.m. to 4	have office	** All calls are answered at our Customer Service Center, not at the local office.		

Federal Tax Information	Statewide Services
For questions about federal taxes, visit www.irs.gov or contact the	Visit the ConneCT website at www.ct.gov
Internal Revenue Service (IRS) at 1-800-829-1040.	for information on statewide services and
To order federal tax forms, call 1-800-829-3676.	programs.

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