2008 FORM CT-1040

Connecticut Resident Income Tax

Return and Instructions

This booklet contains:

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



Dear Taxpayer:

The forms and information in this booklet are designed to make filing your 2008 Connecticut income tax return as easy as possible. However, an even easier option that eliminates the hassle of filing and mailing a paper tax return is electronic filing through the **Taxpayer Service Center** (*TSC*). Visiting the DRS website at **www.ct.gov/DRS** will show you why the *TSC* is the most efficient, secure way to file and can help you get your refund much faster than old-fashioned paper filing.

DRS endeavors to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. The FAQs - Taxpayer Answer Center on the DRS website contains answers to the most common tax questions. You may also send us an email or call to personally speak to a Taxpayer Services representative.

I encourage you to explore the *TSC* at **www.ct.gov/DRS** and let us know what you think of the experience. Your input is a valuable component of improving how we do business.

Sincerely,

Tax information is available on our website at www.ct.gov/DRS

Pam Law

Commissioner of Revenue Services



Connecticut Taxpayer Service Center

File Form CT-1040, Form CT-1040 EXT, or 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*!



Visit www.ct.gov/DRS for more information on these programs.

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 *FAQs - Taxpayer Answer Center* link on the left toolbar.

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Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)

Wednesday, April 15.....until 7:00 p.m.

Taxpayer Service Center for Individuals

Save time! Save money! Save a stamp!

File your Connecticut resident, part-year resident, or nonresident income tax return electronically using the **Taxpayer Service Center** (*TSC*) for *Individuals* to save time and effort while helping the Connecticut Department of Revenue Services (DRS) reduce state costs.

TSC-IND is an interactive, electronic self-service tool that can be accessed through the DRS website. **TSC-IND** offers taxpayers a free, fast, easy, and secure way to file a return. Users also can pay taxes, check the status of a refund, or conduct other business with DRS; all without leaving home.

Users of the *TSC* are designated as electronic filers and will no longer receive paper returns and booklets from DRS. This reduces future state costs for paper, postage, and printing, and helps decrease return processing costs.

Visit the DRS website at www.ct.gov/DRS for more information about TSC-IND.

Setting up a TSC **Online Account for a New User**

Clear State of Connecticut

- 1 To begin, go to www.ct.gov/DRS.
- **2** On the Taxpayer Service Center (*TSC*) image select *Individual*.
- 3 An interim page will contain useful information related to this year's income tax returns. Select "Continue" to go to the TSC Login page and enter your Social Security Number.

Joint Connecticut income tax filers must enter the Social Security Number of the primary filer. The primary filer is generally the first person listed on the joint return.

- Select PIN or prior year's adjusted gross income from the drop down menu and enter it in the box.
- **6** Create your profile. You must create an individual profile by entering your name

Accessing Your Existing Account

To access an established TSC account, follow steps 1 through 3 and enter your password.

If you forgot your password, select the "Forgot Password" link

and contact information, and completing all other boxes. Keep your password in a safe place for future

You're done with the login process! You will need your Social Security Number and password each time you visit the *TSC*.

and follow the prompts.

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) and select Option 6 during business hours to speak with a representative. TTY/TTD users only call 860-297-4911. Email DRS at **DRS@po.state.ct.us.**

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access.

What's New

• Filing Status Options: For taxable year 2008, the Connecticut filing status options are single, filing jointly for federal and Connecticut, filing jointly for Connecticut only, filing separately for federal and Connecticut, filing separately for Connecticut only, head of household, and qualifying widow(er) with dependent child.

The filing status for individuals who are parties to a civil union recognized under Connecticut law or in a marriage under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) is either filing jointly for Connecticut only or filing separately for Connecticut only. See *Filing Status* Page 13.

The chart below illustrates how the new Connecticut filing status options for the 2008 taxable year relate to the filing status options for the 2007 taxable year.

2007 Filing Status Option	2008 Filing Status Option
Single	Single
Head of household	Head of household
Qualifying widow(er) with dependent child	Qualifying widow(er) with dependent child
Married filing jointly	Filing jointly for federal and Connecticut
Married filing separately	Filing separately for federal and Connecticut
Civil union filing jointly	Filing jointly for Connecticut only
Civil union filing separately	Filing separately for Connecticut only

Except as otherwise noted, any reference in these instructions to filing jointly includes **filing jointly for federal and Connecticut** and **filing jointly for Connecticut only**. Likewise, filing separately includes **filing separately for federal and Connecticut** and **filing separately for Connecticut only**.

- **Personal Exemption and Credits:** The personal exemption for individuals whose filing status is single has increased to \$13,000 for the 2008 taxable year. There is a \$1,000 reduction in the exemption for every \$1,000 of Connecticut adjusted gross income over \$26,000. See the Tax Calculation Schedule on Pages 44 and 45.
- **Property Tax Credit Limitation:** The property tax credit limitation for any taxpayer who files as a single individual has increased to \$56,500. The amount of the credit is reduced by 10% for each \$10,000 or fraction of \$10,000 that your Connecticut adjusted gross income exceeds \$56,500.
- Homecare Option Program for the Elderly: New legislation expands the allowed subtraction modification to include dividends or capital gains. An individual is

allowed, in computing his or her Connecticut adjusted gross income, to subtract from federal adjusted gross income (AGI) interest, dividends, or capital gains 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, dividends, or capital gains is properly includable in the gross income of the designated beneficiary for federal income tax purposes.

The legislation modifies the definition of designated beneficiary to include any individual who has been designated as a beneficiary in the participation agreement and may include any individual who enters into a participation agreement or is subsequently designated as a spouse or the partner to a civil union of the designated beneficiary.

To make the modification to federal AGI for the Homecare Option Program for the Elderly, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

• Military Pension Benefits: For taxable years beginning on or after January 1, 2008, Conn. Gen. Stat. §12-701(a) (20)(B) allows an individual, to the extent properly includable in federal AGI, in computing his or her Connecticut adjusted gross income, to subtract from his or her federal AGI 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 (retired member).

This legislation allows a retired member, for Connecticut income tax purposes, who received retirement pay from the U.S. government to exclude 50% of the retirement pay received from the U.S. government when computing adjusted federal tentative minimum tax and adjusted federal alternative minimum taxable income.

Benefits received by a beneficiary under an option or election made by a retired member and which commenced with the member's death are covered by this subtraction modification.

To make the military pension modification to federal AGI for 50% of a qualifying military pension, a taxpayer must file **Form CT-1040**, *Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

 Mailing Labels: The Department of Revenue Services (DRS) no longer provides a preprinted peel-off label. You must enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.

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 (SSN) card, photo identification, and proof of qualifying property tax payments if you are claiming a property tax credit; 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. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) or visit the DRS website for details.

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

- ☐ You **must** use blue or black ink only to complete your return.
- ☐ Remember to send all **four** pages of your return. If you do not provide DRS with all the completed pages of your return or do not provide all required information (such as your name, SSN, ITIN, or attachments), the processing of your return will be delayed.
- ☐ Be sure you have received all your federal W-2 and 1099 forms before filing your Connecticut income tax return. Generally, you receive the forms on or before January 31. If you receive an additional federal W-2 or 1099 form 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 32.
- □ Do not send W-2, 1099, or Schedule CT K-1 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. DRS will disallow your Connecticut withholding if you fail to complete all columns.
- ☐ Check the correct filing status on your return.
- ☐ 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.
- ☐ 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.
- ☐ Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.
- ☐ File the correct form. Most taxpayers qualify to electronically file their Connecticut income tax return or file Form CT-1040EZ, Connecticut Resident EZ Income Tax Return. See May I File My Connecticut Income Tax Return Over the Telephone Using Telefile, May I File My Connecticut Income Tax Return Over the Internet, or May I File Form CT-1040EZ on Page 9.
- ☐ If you receive federally taxable Social Security benefits, you must file Form CT-1040, Connecticut Resident Income Tax Return.
- ☐ If you are an executor, administrator, or spouse filing a return for a deceased taxpayer, remember to check the box next to the deceased taxpayer's SSN.
- □ Remember to check the box on the first page of your return if you are filing **Form CT-1040CRC**, *Claim of Right Credit*.
- ☐ Check the box on the first page of your return if you are filing **Form CT-8379**, *Nonobligated Spouse Claim*.
- □ DRS no longer provides a preprinted peel-off label. You **must** enter your name, mailing address, SSN, and the name and SSN for your spouse (if filing a joint return) on the return.
- ☐ Round all figures to the nearest whole dollar. See *Rounding Off to Whole Dollars* on Page 15.
- ☐ 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 or are required to file separate income tax returns. No refund will be processed until both Connecticut returns are received.
- ☐ Use the correct DRS mailing label on the envelope when filing your return. One label is for refunds and all other tax forms without payment. The other label is for all tax forms with payment.

Who Must File a Connecticut Resident Return

You must file a Connecticut resident income tax return if you were a resident for the entire year **and** any of the following is true for the 2008 taxable year:

- You had Connecticut income tax withheld;
- You made estimated tax payments to Connecticut or a payment with Form CT-1040 EXT;

- You meet the Gross Income Test; or
- You had a federal alternative minimum tax liability.

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

Gross Income Test

You must file a Connecticut income tax return if your gross income for the 2008 taxable year exceeds:

- \$12,000 and you are filing separately;
- \$13,000 and you are filing single;
- \$19,000 and you are filing head of household; or
- \$24,000 and you are 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-1040**, *Schedule 1*.

Gross income includes but is not limited to:

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

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

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

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

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

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

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

Relief From Joint Liability

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

Title 19 Recipients

Title 19 recipients must file a Connecticut income tax return if the requirements for *Who Must File a Connecticut Resident Return* on Page 5 are met.

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

- You were a Title 19 recipient during 2008; and
- Medicaid assisted in the payment of your long-term care in a nursing or convalescent home during 2008.

Completing this form authorizes DRS to verify your Title 19 status for 2008 with the Department of Social Services.

Deceased Taxpayers

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

A surviving spouse may file a joint return if the surviving spouse filed a joint federal income tax return. A surviving civil union partner or spouse in a marriage recognized under *Kerrigan* may file a joint return as a surviving spouse as if federal income tax law permitted a civil union partner or spouse in a marriage recognized under *Kerrigan* 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 2008, 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 or spouse in a marriage recognized under *Kerrigan*.

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 an 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. If you fail to submit the information requested, the processing of your return will be delayed.

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 filing separately except as noted by the following.

A civil union partner or a spouse in a marriage recognized under *Kerrigan* who is a nonresident alien may file a joint Connecticut income tax return as long as his or her civil union partner or spouse is a citizen or resident of the United States. A civil union partner or spouse 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 filing separately for Connecticut only.

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 2008 taxable year if:

- Connecticut was your domicile (permanent legal residence) for the entire 2008 taxable year; **or**
- You maintained a permanent place of abode in Connecticut during the entire 2008 taxable year and spent a total of more than 183 days in Connecticut during the 2008 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 14 and *Special Information for Nonresident Aliens* on this page.

If you are a resident and you meet the requirements for *Who Must File a Connecticut Resident Return* for the 2008 taxable year, you must file **Form CT-1040EZ** or **Form CT-1040**.

You are a **part-year resident** for the 2008 taxable year if you changed your permanent legal residence by moving into or out of Connecticut during the 2008 taxable year. If you are a part-year resident, you may not elect to be treated as a resident individual.

If you are a part-year resident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2008 taxable year, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

You are a **nonresident** for the 2008 taxable year if you are neither a resident nor a part-year resident for the 2008 taxable year.

If you are a nonresident and you meet the requirements for *Who Must File Form CT-1040NR/PY* for the 2008 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 14.

If you meet **all** of the conditions in Group A or Group B, you may be treated as a nonresident for 2008 even if your domicile was Connecticut.

Group A

- 1. You did not maintain a permanent place of abode in Connecticut for the entire 2008 taxable year;
- 2. You maintained a permanent place of abode outside of Connecticut for the entire 2008 taxable year; **and**
- 3. You spent not more than 30 days in the aggregate in Connecticut during the 2008 taxable year.

Group B

- 1. You were in a foreign country for at least 450 days during any period of 548 consecutive days;
- 2. During this period of 548 consecutive days, you did not spend more than 90 days in Connecticut and you did not maintain a permanent place of abode in Connecticut at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3. During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in Connecticut for no more than the number of days that bears the same ratio to 90 as the number of days in the portion of the taxable year bears to 548. See the calculation below:

Number of days in the nonresident portion	x	90	=	Maximum days
548				allowed in Connecticut

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

Military Personnel Filing Requirements

Military personnel who claim Connecticut as a residence but are stationed elsewhere are subject to Connecticut income tax. If you enlisted in the service as a Connecticut resident and have not established a new domicile (permanent legal residence) elsewhere, you are required to file a resident income tax return unless you meet all of the conditions in Group A or Group B for being treated as a nonresident. See *Resident, Part-Year Resident, or Nonresident* on Page 7.

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

Connecticut nonresident contained in the instruction booklet for Form CT-1040NR/PY.

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

If Jennifer had no other income . . .

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

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

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

Spouses of military personnel 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 2008(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 military operations in the Kosovo, Afghanistan, or Arabian Peninsula regions are eligible for the 180-day extension allowed to individuals serving in a combat zone. Spouses of military personnel and civilians supporting the military in these regions who are away from their permanent duty stations, but are not within the designated combat zone, are also eligible for the extension. Individuals requesting an extension under combat zone provisions should print both the name of the combat zone and the operation they served with at the top of their Connecticut tax return. This is the same combat zone or operation name provided on their federal income tax return. See **Informational Publication 2008(22)**, *Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

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

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

the following are true:
☐ You filed a Connecticut income tax return in the last three years;
☐ Your filing status is the same as the last return DRS has on file. See the chart in the <i>What's New</i> section on Page 4 for information on 2008 filing status options;
☐ Your name and address has not changed. However, if your name or address has changed, contact the DRS Registration Unit at 860-297-4962 (during business hours) one day prior to <i>Telefiling</i> ;
☐ You have no more than seven W-2 or 1099 forms showing Connecticut income tax withheld;
☐ You (and your spouse, if filing a joint return) were a Connecticut resident for the entire 2008 taxable year;
☐ Your only Connecticut modification to federal adjusted gross income is a federally taxable refund or state and local income taxes; and
☐ Your federal adjusted gross income is \$350,000 or less;
You are not eligible to Telefile your 2008 Connecticut income tax return if:
☐ You report federally taxable Social Security benefits;
☐ You made estimated Connecticut income tax payments or had an overpayment applied to the 2008 taxable year;
☐ You are filing Form CT-1040CRC , <i>Claim of Right Credit</i> ;
☐ You are filing Form CT-8379 , <i>Nonobligated Spouse Claim</i> , with your return;
☐ You are claiming credit for income taxes paid to a qualifying jurisdiction; or
☐ You have a federal alternative minimum tax liability.
If you meet the eligibility requirements listed, you may <i>Telefile</i> your Connecticut income tax return. The <i>Telefile Worksheet</i> is included in the 2008 Form CT-1040EZ and Electronic Filing

Options Booklet, which is available at most Connecticut public libraries, town halls, post offices, or DRS offices.

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 Connecticut income tax return in the last three years; or you have never filed a Connecticut income tax return, but you have a valid Connecticut driver's license or Connecticut non-driver ID;
- ☐ Your filing status is the same as the last return DRS has on file. See the chart in the What's New section on Page 4 for information on 2008 filing status options;

If your filing status changed since your last filing, you may be able to file electronically through the *TSC*. If the filing status you want to use is not displayed in the drop-down menu, you cannot file electronically through the **TSC** this year, but you may be able to file electronically through e-file.

- ☐ 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.

May I File Form CT-1040EZ

Connecticut residents may file the short, simple Form CT-1040EZ if **all** of the following are true:

- ☐ You were a resident of Connecticut for the entire year or consent to be treated as a resident for the entire year;
- ☐ You did not report federally taxable Social Security benefits for the 2008 taxable year;
- ☐ You had no modifications to federal adjusted gross income for Connecticut income tax purposes or your only modification is a federally taxable refund of state and local income taxes. See Schedule 1 Modifications to Federal Adjusted Gross Income on Page 19;
- ☐ You are not claiming credit for income taxes paid to another jurisdiction;
- ☐ You do not have a federal alternative minimum tax liability;
- ☐ You are **not** filing **Form CT-1040CRC**, *Claim of Right* Credit;
- ☐ You are not claiming an adjusted net Connecticut minimum tax credit; and
- ☐ You did not report treaty income on your federal income tax return.

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-1040, Schedule 1.

Taxable Year and Method of Accounting

You must use the same taxable year for Connecticut income tax purposes you use for federal income tax purposes. Most individuals use the calendar year as their taxable year for federal income tax purposes. However, if the calendar year is not your taxable year for federal income tax purposes, references in this booklet to 2008 are references to your taxable year beginning during 2008.

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, 2009. 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:

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 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-1040 is filed late or all the tax due is not paid with the return, see *Interest and Penalties* on Page 12 to determine if interest and penalty must be reported with the return.

Extension Requests

Extension of Time to File

To request an extension of time to file your return, you must file **Form CT-1040 EXT**, *Application for Extension of Time to File Connecticut Income Tax Return for Individuals*, and pay all the tax you expect to owe on or before the due date.

You do not need to file Form CT-1040 EXT if you:

- Have requested an extension of time to file your 2008 federal income tax return and you expect to owe no additional Connecticut income tax for the 2008 taxable year after taking into account any Connecticut income tax withheld from your wages and any Connecticut income tax payments you have made; or
- If you pay your expected 2008 Connecticut income tax due using a credit card on or before April 15.

You must file Form CT-1040 EXT if you:

- Did not request an extension of time to file your federal income tax return, but you are requesting an extension of time to file your Connecticut income tax return; or
- You have requested an extension of time to file your federal income tax return but you expect to owe additional Connecticut income tax for 2008 and wish to submit a payment with Form CT-1040 EXT.

If you file an extension request with a payment after the due date, generally April 15, DRS will deny your extension request.

Form CT-1040 EXT extends only the time to file your return; it does not extend the time to pay your tax due. See *Interest and Penalties* on Page 12 if you do not pay all the tax due with your extension request.

Visit www.ct.gov/DRS to file your extension over the Internet.

U.S. Citizens Living Abroad

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

Include with Form CT-1040 EXT a statement that you are a U.S. citizen or resident living outside the United States and Puerto Rico, or in the armed forces of the United States serving outside the United States and Puerto Rico, and that you qualify for a federal automatic extension. If your application is approved, the due date is extended for six months. If you are still unable to file your return and you were granted an additional extension of time to file for federal purposes, you may file your Connecticut return using the federal extension due date. A copy of the federal Form 2350 approval notice must be attached to the front of your Connecticut return.

Extension of Time to Pay

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

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

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

If an extension of time to pay is granted and you pay all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. You should make payments as soon as possible to reduce the interest you would otherwise owe. To ensure proper posting of your payment, write "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check. Mail payments to:

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

Where to File

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

Department of Revenue Services PO Box 2976 Hartford CT 06104-2976

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

Department of Revenue Services PO Box 2977 Hartford CT 06104-2977

Estimated Tax Payments

You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2009 taxable year.

Your required annual payment for the 2009 taxable year is the lesser of:

- 90% of the income tax shown on your 2009 Connecticut income tax return; or
- 100% of the income tax shown on your 2008 Connecticut income tax return, if you filed a 2008 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 2008 taxable year, and you did not file a 2008 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 2008 taxable year and you did not file a 2008 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 2008 taxable year, your required annual payment is 90% of the income tax shown on your 2009 Connecticut income tax return.

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 2008(27)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040 AES*.

Filing Form CT-1040ES

Use **Form CT-1040ES**, *Estimated Connecticut Income Tax Payment Coupon for Individuals*, to make estimated Connecticut income tax payments for 2009. If you made estimated tax payments in 2008, you will automatically receive coupons for the 2009 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 2008, use Form CT-1040ES 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 2009 estimated Connecticut income tax payments by credit card. See Form CT-1040ES, included in this booklet. You may also file and pay your Connecticut estimated tax using the *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 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 2009(7)**, *Is My Connecticut Withholding Correct?*

2009 Estimated Tax Due Dates Due dates of installments and the amount of required payments for 2009 calendar year taxpayers are:					
April 15, 2009	25% of your required annual payment				
June 15, 2009	25% of your required annual payment (A total of 50% of your required annual payment should be paid by this date.)				
September 15, 2009	25% of your required annual payment (A total of 75% of your required annual payment should be paid by this date.)				
January 15, 2010	25% of your required annual payment (A total of 100% of your required annual payment should be paid by this date.)				

An estimate is 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.

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, 2010, for the 2009 taxable year. The required installment is the lesser of $66^2/_3\%$ of the income tax shown on your 2009 Connecticut income tax return or 100% of the income tax shown on your 2008 Connecticut income tax return.

A farmer or fisherman who files a 2009 Connecticut income tax return on or before March 1, 2010, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

Farmers or fishermen who use these special rules **must** complete and attach **Form CT-2210**, *Underpayment of Estimated Tax by Individuals, Trusts, and Estates*, to their Connecticut income tax return to avoid being billed for interest on the underpayment of estimated income tax. Be sure to check Box D of Form CT-2210, Part I, and the box for Form CT-2210 on the front of Form CT-1040. See **Informational Publication 2008(19)**, 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, 2009, or the date on which the underpayment is paid.

A taxpayer who files a 2008 Connecticut income tax return on or before January 31, 2009, 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, 2009.

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, 2009, if he or she 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.

Filing Form CT-2210

You may be charged interest if your 2008 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 to file 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 you file your return electronically and pay your balance due by check, then your check must be postmarked on whichever is earlier: the date of acceptance of the electronic return or the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

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. Interest **cannot** be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

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

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

Department of Revenue Services Penalty Waiver Unit PO Box 5089 Hartford CT 06102-5089

Refund Information

DRS issues refund checks as quickly as possible. If you 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 the return before calling to check on the status of your refund.

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). You can also check on the status of your refund on the *TSC*. Click on the *Individual* to reach the Welcome Page. You can also check on the status of your refund on the *TSC* at www.ct.gov/myrefund.

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 $\frac{2}{3}$ % 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 2009 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 2008 and who made Connecticut income tax payments (withholding or estimates) for the 2008 taxable year may be eligible to claim his or her share of any refund if:

- A joint Connecticut tax return was filed for 2008; 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-1040

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 check only one box. 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 (civil union partners).

Generally, your filing status for Connecticut income tax purposes must match your federal income tax filing status for the year except as otherwise noted. Civil union partners or spouses in a marriage recognized under *Kerrigan v. Commissioner of Public Health*, 289 Conn. 135 (2008) (*Kerrigan*) must use **filing jointly for Connecticut only** or **filing separately for Connecticut only**. They may not use single or, if applicable, head of household (although this will be their filing status for federal income tax purposes).

Filing Jointly for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing jointly except as noted below.

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are **both part-year residents** of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.

- If you are both part-year residents of Connecticut and have the same period of residency, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.
- If you are **both nonresidents** of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only unless you both elect to file a joint Connecticut income tax return. If an election is made, filing jointly for federal and Connecticut is your Connecticut income tax filing status.

Filing Jointly for Connecticut Only: This is your Connecticut income tax filing status if you are parties to a civil union recognized under Connecticut law or if you are in a marriage recognized under *Kerrigan* and have elected to file a joint Connecticut income tax return except as noted below:

- If you are a **resident or nonresident** of Connecticut and your spouse is a **part-year resident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut but do not have the same period of residency, filing separately for Connecticut only is your Connecticut income tax filing status.
- If you are both part-year residents of Connecticut and have the same period of residency, you may choose filing jointly for Connecticut only or filing separately for Connecticut only as your Connecticut income tax filing status.
- If you are a **resident** of Connecticut and your spouse is a **nonresident** of Connecticut, filing separately for Connecticut only is your Connecticut income tax filing status unless you both elect to be treated as residents of Connecticut for the entire taxable year and to file a joint Connecticut income tax return. If an election is made, filing jointly for Connecticut only is your Connecticut income tax filing status.
- If you are both nonresidents of Connecticut and only one of you has income derived from or connected with sources within Connecticut, only that spouse is required to file a Connecticut income tax return and that spouse's Connecticut income tax filing status is filing separately for Connecticut only, unless you both elect to file a joint Connecticut income tax return. If an election is made,

filing jointly for Connecticut only is your Connecticut income tax filing status.

Filing Separately for Federal and Connecticut: This is your Connecticut income tax filing status if your filing status for federal income tax purposes is married filing separately.

Filing Separately for Connecticut Only: This is your Connecticut income tax filing status if you are civil union partners or if you are spouses in a marriage recognized under *Kerrigan* and have not elected to file a joint Connecticut income tax return. This is also your Connecticut income tax filing status if the instructions above so indicate.

If your filing status is qualifying widow(er) with dependent child on federal From 1040 or 1040A, check the box on Form CT-1040EZ 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.

Spouses With Different Residency Status

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 filing separately for Connecticut only 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 if you are civil union partners or spouses in a marriage recognized under *Kerrigan*; and
- The spouses are otherwise required or permitted to file a joint Connecticut income tax return.

The election to file a joint return means the joint federal adjusted gross income **must** be used on Form CT-1040, Line 1. It also means the spouse who 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-1040, Line 1, your income as recalculated. This provision does not apply if you are civil union partners or spouses in a marriage recognized under *Kerrigan*.

Taxpayers Filing Jointly for Connecticut Only: Taxpayers filing jointly for Connecticut only must recalculate their federal adjusted gross income as if, for federal tax purposes, they were allowed and elected to file as married filing jointly.

Employer provided health insurance coverage for an employee's civil union partner or for a spouse in a marriage recognized under *Kerrigan* is taxable income to the employee for federal income tax purposes. In this case, you must subtract the amount from your federal adjusted gross income and enter the result on Line 1 of your Connecticut income tax return.

Social Security Number, Name, and Address

You **must** write your Social Security Number (SSN), name, and address in the space provided. 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. If you fail to submit the information requested, the processing of your return will be delayed.

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 Instructions

Except as otherwise noted, any reference in these instructions to filing jointly includes filing jointly for federal and Connecticut and filing jointly for Connecticut only. Likewise, filing separately includes filing separately for federal and Connecticut and filing separately for Connecticut only.

Line 1: Federal Adjusted Gross Income

Enter your federal adjusted gross income from your 2008 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.

Nonresident aliens, see *Special Information for Nonresident Aliens* on Page 7. Civil union partners or spouses in a marriage recognized under *Kerrigan*, see *Taxpayers Filing Jointly for Connecticut Only* on Page 14.

Line 2: Additions

Enter the amount from **Form CT-1040**, *Schedule 1*, Line 39. See *Additions to Federal Adjusted Gross Income* on Page 19.

Line 3

Add Line 1 and Line 2 and enter the total.

Line 4: Subtractions

Enter the amount from Form CT-1040, Schedule 1, Line 50. See Subtractions From Federal Adjusted Gross Income on Page 20.

Line 5: Connecticut Adjusted Gross Income

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

Line 6: Income Tax

For each filing status, if the amount on Line 5 is: \$12,000 or less for filing separately; \$13,000 or less for single; \$19,000 or less for head of household; or \$24,000 or less for filing jointly, or qualifying widow(er) with dependent child, enter "0" on Line 6. You do not owe any income tax. Otherwise, calculate your tax using one of the following methods.

Tax Tables: If your Connecticut adjusted gross income is less than or equal to \$102,000, you may use the *Tax Tables* on Page 34 to find your tax. Be sure to use the correct column in the *Tax Tables*. After you have found the correct tax, enter that amount on Line 6.

Tax Calculation Schedule: If your Connecticut adjusted gross income is more than \$102,000, you **must** use the *Tax Calculation Schedule* on Page 44 or visit **www.ct.gov/DRS** to use the Income Tax Calculator on the DRS website to figure your tax. You may also use the *Tax Calculation Schedule* if your Connecticut adjusted gross income is less than or equal to \$102,000.

Line 7: Credit for Income Taxes Paid to Qualifying Jurisdictions

If all or part of the income reported on this return is subject to income tax in a qualifying jurisdiction and you have filed a return and paid income taxes to that jurisdiction, complete Form CT-1040, *Schedule 2*, and enter the amount from Line 59 here. See *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* on Page 23.

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

Line 8

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

Line 9: Connecticut Alternative Minimum Tax

If you were required to pay the federal alternative minimum tax for 2008, you must file **Form CT-6251**, *Connecticut Alternative Minimum Tax Return - Individuals*. Enter the amount shown on Form CT-6251, Line 23.

Line 10

Add Line 8 and Line 9 and enter the total.

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

If Line 10 is zero, skip Line 11 and Line 12 and go to Line 13. Otherwise, complete and attach *Schedule 3* on Page 4 of Form CT-1040 to be allowed this credit. Enter the amount from Line 68 on Line 11. Be certain to include all of the requested information or your credit may be denied. See *Schedule 3 - Property Tax Credit* on Page 26.

The credit is limited to the lesser of \$500 or the amount of qualifying property taxes paid. The maximum property tax credit allowed is **\$500** per return regardless of filing status. See *Property Tax Credit Table* on Page 28. This credit can be used to offset only your 2008 income tax. **You may not carry this credit forward and it is not refundable.**

Line 12

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

Line 13: Adjusted Net Connecticut Minimum Tax Credit

Enter the amount from **Form CT-8801**, *Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates*, on Line 13. If you did not pay Connecticut alternative minimum tax in 1993 or after, or if you entered an amount on Form CT-1040, Line 9, enter "0."

Line 14: Connecticut Income Tax

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

Line 15: Individual Use Tax

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

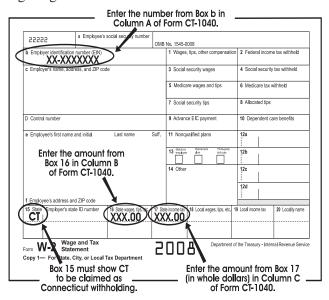
Line 16 and Line 17

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

3 Payments

Line 18: Connecticut Tax Withheld

For each federal W-2 or 1099 form where Connecticut income tax was withheld, enter the following on Lines 18a through 18g.



Column A: Enter the Employer Identification Number or 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.

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*. Enter on Supplemental Schedule CT-1040WH only Connecticut income tax withholding amounts not previously reported on Form CT-1040. Enter the total from Supplemental Schedule CT-1040WH, Line 3, on the last line of Column C, Line 18h.

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

Do not send copies of W-2 and 1099 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 19: All 2008 Estimated Tax Payments

Enter the total of all Connecticut estimated tax payments, advance tax payments, and any overpayments of Connecticut income tax applied from a prior year. Be sure to include any 2008 estimated payments made in 2009. **Do not** include any refunds received.

Line 20: Payments Made With Form CT-1040 EXT If you filed Form CT-1040 EXT, *Application for Extension of Time to File*, enter the amount you paid with that form.

Line 21: Total Payments

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

4 Overpayment

Line 22: Overpayment

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

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 23: Amount of Line 22 You Want Applied to Your 2009 Estimated Tax

Enter the amount of your 2008 overpayment you want applied to your 2009 estimated Connecticut income tax. It will be treated as estimated tax paid on April 15, 2009, 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, 2009, will be applied as of the date of receipt. Your request to apply this amount to your 2009 estimated income tax is irrevocable.

Line 24: Total Contributions to Designated Charities

You may make a contribution on this return only if you are entitled to a refund. Your contribution is limited to your refund amount. Complete and attach *Schedule 5* on Page 4 of Form CT-1040. Enter the total contributions as reported on *Schedule 5*, Line 70. **Your contribution is irrevocable**.

You may also make direct contributions by following the instructions on Page 29.

Line 25: Refund

Subtract the total of Line 23 and Line 24 from Line 22. Enter the result. This is the amount of your refund. Early filers receive their refunds faster. Be sure to affix the **refund label** to the envelope when mailing your return.

Get your refund faster by choosing **direct deposit**. Complete Lines 25a, 25b, and 25c to have your refund directly deposited into your checking or savings account.

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

Enter your nine-digit bank routing number and your bank account number in Lines 25b and 25c. Your bank routing number is the first nine-digit number printed on your check or savings withdrawal slip. Your bank account number generally follows the bank routing number. Do not include the check number as part of your account number. Bank account numbers can be up to 17 digits and must be numeric.

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

Your overpayment 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 2009 estimated tax; and charitable contributions designated by you. Any remaining balance will be refunded to you.

5 Amount You Owe

Line 26: Tax Due

If Line 17 is greater than Line 21, subtract Line 21 from Line 17 and enter the result. This is the amount of tax you owe. See *Estimated Tax Payments* on Page 11.

Line 27: Penalty for Late Payment or Late Filing Late Payment Penalty: The penalty for late payment or underpayment of income or use tax is 10% of the amount due. See *Penalty for Late Payment or Late Filing* on Page 12.

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

Line 28: Interest for Late Payment or Late Filing

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

Line 29: Interest on Underpayment of Estimated Tax If Line 14 minus Line 18 is \$1,000 or more, you may owe interest on estimated tax you either underpaid or paid late. Form CT-2210, Underpayment of Estimated Income Tax by Individuals, Trusts and Estates, can help you determine whether you did underestimate and will help you calculate interest. However, this is a complex form and you may prefer to have DRS calculate the interest. If so, do not file Form CT-2210; leave this line blank and DRS will send you a bill. Interest on underpayment of estimated income tax stops accruing on the earlier of the day you pay your tax or April 15, 2009.

Line 30: Total Amount Due

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

Payment Options

Pay Electronically

Visit the DRS **Taxpayer Service Center** (*TSC*) at **www.ct.gov/DRS** and follow the prompts to make a direct payment. You may also visit **https://drsindtax.ct.gov** to make a direct payment if you do not want to login to the *TSC*. 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 (April 15, 2009) to avoid penalty and interest.

Pay by Credit Card or Debit Card







VISA

If you filed a 2007 Connecticut income tax return, you may elect to pay your 2008 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit 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 "2008 Form CT-1040" 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.

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

6 Sign Your Return

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

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

Paid Preparer Signature

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

Third Party Designee

To authorize DRS to contact your friend, family member, or any other person to discuss your 2008 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 2009 tax return. This is April 15, 2010, 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 "2008 Form CT-1040" and your SSN(s) (optional) on the front of your check.

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, to the **back** of your return or as directed on the form. You do **not** need to attach a copy of your previously-filed Form CT-1040EXT.

Filing Your Return

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

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

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

Recordkeeping

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

Copies of Returns

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

Form CT-1040 Schedules

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

Schedule 1 Modifications to Federal Adjusted Gross Income

Additions to Federal Adjusted Gross Income

Enter all amounts as positive numbers.

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

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

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

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

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

Line 33: Reserved for Future Use

Line 34: Taxable Amount of Lump-Sum Distributions From Qualified Plans Not Included in Federal AGI

If you filed federal Form 4972, Tax on Lump-Sum Distributions, with your federal Form 1040 to compute the tax on any part of a distribution from a qualified plan, enter **that** part of the distribution on Line 34. Do not enter any part of the distribution reported on federal Form 1040, Line 16a; federal Form 1040A, Line 12a; or federal Form 1040, Schedule D.

Line 35: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on **Schedule CT-1041B**, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount greater than zero, enter the amount on Line 35. If the amount is less than zero, enter the amount on Line 46.

If you are a beneficiary of more than one trust or estate, enter the net amount of all modifications, if greater than zero, on Line 35 or, if less than zero, on Line 46.

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

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

Line 37: Reserved for Future Use

Line 38: Other

Use Line 38 to report any of the following modifications:

- 1. Add back any treaty income reported on federal Form 1040NR-EZ or Form 1040NR if a nonresident alien. Enter the words "treaty income" in the space provided.
- 2. Add back any loss or deduction of an enrolled member of the Mashantucket Pequot Tribe who resides in Indian country of such tribe or any loss or deduction of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the loss or deduction is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 3. Add back any Connecticut income tax deducted on the federal income tax return to arrive at federal adjusted gross income. Do not add back any Connecticut income tax deducted on federal Form 1040, Schedule A.

- 4. Add back any expenses paid or incurred for the production (including management, conservation, and maintenance of property held for the production) or collection of income exempt from Connecticut income tax which were deducted on the federal return to arrive at federal adjusted gross income.
- 5. Add back any amortizable bond premium on bonds producing interest income exempt from Connecticut income tax which premiums were deducted on the federal return to arrive at federal adjusted gross income.
- 6. Add back any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States which federal law exempts from federal income tax but does not exempt from state income taxes.
- 7. Add back to the extent deductible in determining federal adjusted gross income, any interest expenses on indebtedness incurred or continued to purchase or carry obligations or securities (the income from which is exempt from Connecticut income tax).
- 8. Also use Line 38 to report any additions to federal adjusted gross income required for Connecticut income tax purposes which are not listed on Lines 31 through 36.

Line 39: Total Additions

Add Lines 31 through 38 and enter the total.

Subtractions From Federal Adjusted Gross Income

Enter all amounts as positive numbers.

Line 40: Interest on U.S. Government Obligations

Enter the total amount of interest income (to the extent includible in federal adjusted gross income) derived from U.S. government obligations, which federal law prohibits states from taxing (for example, U.S. government bonds such as Saving Bonds Series EE or Series HH and U.S. Treasury bills or notes).

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

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

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

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

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

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

Example: A qualifying mutual fund pays a dividend of \$100. Of the distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 41 is \$55.

Line 42: Social Security Benefit Adjustment

If you receive Social Security benefits subject to federal income tax, you may reduce or eliminate the amount of your benefits subject to Connecticut income tax. Parties to a civil union recognized under Connecticut law or spouses in a marriage recognized under *Kerrigan* 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 or filing separately and the amount reported on Form CT-1040, Line 1, is **less than \$50,000**; or filing jointly, qualifying widow(er) with dependent child, or head of household and the amount reported on Form CT-1040, Line 1, is **less than \$60,000**. If this is the case, enter on Line 42 the amount of federally taxable Social Security benefits reported on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b.

Your Social Security benefits are partially exempt from Connecticut income tax if your federal adjusted gross income is above the threshold for your filing status. If you used the worksheets in the instructions to federal Form 1040 or federal Form 1040A to calculate the amount of taxable Social Security benefits, complete the *Social Security Benefit Adjustment Worksheet* on Page 21 and enter the amount from Line F on Line 42. If you did not use these worksheets, but instead used worksheets in federal Publication 590 or federal Publication 915, see **Informational Publication 2008(24)**, *Connecticut Tax Tips for Senior Citizens*.

If you are using a worksheet not from a federal publication, such as one you printed from a tax preparation program on your computer or one given to you by your tax preparer, you

Social Security Benefit Adjustment Worksheet - Line 42				
Enter the amount from Form CT-1040 , Line 1				
If your filing status is single or filing separately, is the amount on Line 1 \$50,000 or more?				
☐ Yes: Complete this worksheet.				
☐ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits	you reported on federal		
If your filing status is filing jointly , qualifying widow(er) , or head of household , is the amount on Lin	ne 1	\$60,000 or more?		
☐ Yes: Complete this worksheet.				
☐ No: Do not complete this worksheet. Enter the amount of federally taxable Social Security ben Form 1040, Line 20b, or federal Form 1040A, Line 14b, on Form CT-1040, Line 42.	efits	you reported on federal		
A. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 1.	A.			
If Line A is zero or less, stop here and enter "0" on Line 42. Otherwise, go to Line B.				
B. Enter the amount reported on your 2008 federal Social Security Benefits Worksheet, Line 9. However, if filing separately and you lived with your spouse at any time during 2008, enter the amount reported on Line 7 of your federal Social Security Benefits Worksheet.	В.			
If Line B is zero or less, stop here. Otherwise, go to Line C.				
C. Enter the lesser of Line A or Line B.	C.			
D. Multiply Line C by 25% (.25). D.				
E. Taxable amount of Social Security benefits reported on your 2008 federal Social Security Benefits Worksheet, Line 18.				
F. Social Security Benefit Adjustment - Subtract Line D from Line E. Enter the amount here and on Form CT-1040, Line 42. If Line D is greater than or equal to Line E, enter "0."	F.			

should verify that the line references from these worksheets are the same as the equivalent federal publication to be certain you are using the proper amounts.

Line 43: Refunds of State and Local Income Taxes

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

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

If you received Tier 1 or Tier 2, or both, railroad retirement benefits or supplemental annuities during 2008, you may deduct the amount included in your federal adjusted gross income but only to the extent the benefits were not already subtracted from federal adjusted gross income on Line 42 (Social Security Benefit Adjustment). Enter the balance not already subtracted on Line 42 of Tier 1 and Tier 2 railroad retirement benefits reported on federal Form 1040, Line 16b or Line 20b, or federal Form 1040A, Line 12b or Line 14b. Likewise, enter the amount of railroad unemployment benefits, including sickness benefits paid by the Railroad Retirement Board (RRB) in lieu of unemployment benefits, to the extent included in your federal adjusted gross income. However, do not enter sickness benefits paid by the RRB resulting from an on-the-job injury because these benefits are not included in your federal adjusted gross income. See also Informational Publication 2008(24), Connecticut Tax Tips for Senior Citizens.

Line 45: 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-1040, Line 33, you may subtract 25% of that bonus depreciation amount on Line 45.

Example: Linda was required to make an addition modification of \$6,000 on Line 33 of her 2004 Form CT-1040. On her 2008 Form CT-1040, Line 45, she will make a subtraction modification of \$1,500. This amount is 25% of the \$6,000 reported on her 2004 Form CT-1040, Line 33.

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

Line 46: Beneficiary's Share of Connecticut Fiduciary Adjustment

If you have any income from an estate or trust, your share of any Connecticut modifications (that is, your share of the Connecticut fiduciary adjustment) that applies to the income will be shown on Schedule CT-1041B, Part 1, Column 5. Your share of these modifications should be provided to you by the fiduciary. If your share of these modifications is an amount less than zero, enter the amount on Line 46. If the amount is greater than zero, enter the amount on Line 35.

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

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

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

Line 48: 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, filing separately, or (B) \$10,000 for individuals whose filing status on their Connecticut income tax return is 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 49: Other

Use Line 49 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 such tribe or any income or gain of an enrolled member of the Mohegan Tribe who resides in Indian country of such tribe where the income or gain is derived from or connected with Indian country of the tribe. Enter the words "Mashantucket Pequot Tribe enrolled member" or "Mohegan Tribe enrolled member," as the case may be.
- 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 exempt for federal purposes, that is not deductible in determining federal adjusted gross income, and is attributable to a trade or business of that individual.

- 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 CHET fund as a designated beneficiary to the extent includable in your federal adjusted gross income.

Congress passed legislation excluding from federal gross income any distribution from a qualified State tuition program (such as CHET) to the extent the distribution is used to pay for qualified higher education expenses (Pub. L. No. 107-16, §402). To the extent any distribution from CHET is excluded from federal gross income, the amount should not be reported as a subtraction modification on Line 49.

- 6. Subtract any amortizable bond premium on bonds that provide interest income taxable in Connecticut but exempt from federal income tax, which premiums were not deductible in determining federal adjusted gross income and are attributable to a trade or business of that individual.
- 7. Subtract the amount of any interest income from notes, bonds, or other obligations of the State of Connecticut included in federal adjusted gross income.
- 8. Subtract the amount of any interest, dividends, or capital gains earned on contributions to accounts established for a designated beneficiary under the Connecticut Homecare Option Program for the Elderly to the extent the interest, dividends, or capital gains are properly included in the gross income of the designated beneficiary for federal income tax purposes.
- 9. Subtract 50% of the income received as military retirement pay, to the extent included in federal adjusted gross income, if you are a retired member of the armed forces of the United States or the National Guard or if you are a beneficiary receiving survivor benefits under an option or election made by a deceased retired military member.

Do **not** use Line 49 to subtract income subject to tax in a qualifying jurisdiction (see *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions*, below) or income of a nonresident spouse. See *Spouses With Different Residency Status* on Page 14.

Line 50: Total Subtractions

Add Lines 40 through 49 and enter the total.

Electronic Filing!



Free and secure!

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

You must first complete Form CT-1040, Schedule 3 - Credit for Property Taxes Paid on Your Primary Residence or Motor Vehicle, or Both, before completing Schedule 2. See the instructions for Schedule 3 - Property Tax Credit on Page 26.

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

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

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

Qualifying Jurisdiction

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

Qualifying Income Tax Payments

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

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

Income Derived From or Connected With Sources Within a Qualifying Jurisdiction

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

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

What Payments Do Not Qualify

• Income tax payments made to a qualifying jurisdiction on income not derived from or connected with sources within the qualifying jurisdiction (such as wages not derived from or connected with sources within the qualifying jurisdiction);

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

Limitations to the Credit

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

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

How to Calculate the Credit

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

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

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

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

- A. If the **same amount** of income is taxed by both the city and state (see example for Line 56 on Page 25):
 - 1. Use only **one** column on Form CT-1040, *Schedule 2*, to calculate your credit;
 - 2. Enter the same income taxed by both city and state in that column on *Schedule 2*; and
 - 3. Combine the amounts of tax paid to the city and the state and enter the total on Line 57 of that column.

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

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

Schedule 2 - Worksheet Instructions

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

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

If you paid income tax to more than one qualifying jurisdiction, you must complete a separate worksheet for each jurisdiction. Keep the worksheet with your 2008 tax records. Do not attach it to your tax return.

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

Column I

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

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

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

Column II

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

you may be taxed by that jurisdiction only on your income sourced in that jurisdiction.

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

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

Example 3: Linda is a sole proprietor of a business conducted at two locations: one in Connecticut and one in Massachusetts. On Linda's federal Form 1040, Line 12, she entered \$100,000. Of the \$150,000 of gross income reported on federal Form 1040, Schedule C, \$90,000 is derived from the Massachusetts location. Of the \$50,000 of expenses reported on Schedule C, \$35,000 is derived from the Massachusetts location. When completing the Schedule 2 Worksheet, Linda enters \$100,000 in Column I, Line 6, and \$55,000 (\$90,000 - \$35,000) in Column II, Line 6. Linda also enters \$55,000 on Form CT-1040, *Schedule 2*, Line 53.

Schedule 2 – Line Instructions

Line 51: Modified Connecticut Adjusted Gross Income

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

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

Line 52: Taxing Jurisdiction(s)

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

Standard Two-Letter Codes

Alabama AL	LouisianaLA	OhioOH
Arizona AZ	MaineME	OklahomaOK
Arkansas AR	MarylandMD	OregonOR
California CA	MassachusettsMA	PennsylvaniaPA
ColoradoCO	MichiganMI	Rhode IslandRI
Delaware DE	MinnesotaMN	South CarolinaS C
District of Columbia DC	MississippiMS	TennesseeTN
GeorgiaGA	MissouriMO	UtahUT
HawaiiHI	MontanaMT	Vermont VT
Idaho ID	NebraskaNE	VirginiaVA
Illinois IL	New JerseyN J	West VirginiaWV
Indiana IN	New MexicoNM	WisconsinWI
IowaIA		
KansasKS	North CarolinaNC	
KentuckyKY	North DakotaND	

Line 53: Non-Connecticut Income

Complete the Schedule 2 Worksheet on Page 24 to determine the total non-Connecticut income included in your Connecticut adjusted gross income and reported on a qualifying jurisdiction's income tax return. Enter the amount from Column II, Line 20, of the Worksheet.

Line 54

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

Line 55: Income Tax Liability

Subtract Line 11 from Line 6 and enter the result.

Line 56

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

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

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

Line 57: Income Tax Paid to a Qualifying Jurisdiction

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

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

Line 58

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

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

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

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

Schedule 3 – Property Tax Credit

Connecticut residents **must** complete *Schedule 3* to determine the amount of credit (if any) that may be taken against a Connecticut income tax liability. The credit is for property taxes paid during 2008 to a Connecticut political subdivision on a primary residence or privately owned or leased motor vehicle, or both. You must attach Schedule 3 to your Form CT-1040 or your credit will be disallowed. If you entered zero on Form CT-1040, Line 10, **do not** complete this schedule. See **Informational Publication 2007(21)**, *Q&A: Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*.

Which Property Tax Bills Qualify

You may take credit against your 2008 Connecticut income tax liability for property tax payments you made on your primary residence or privately owned or leased motor vehicle, or both, to a Connecticut political subdivision. Generally, property tax bills due and paid during 2008 qualify for this credit. This includes any installment payments you made during 2008 that were due in 2008 and any installments you prepaid during 2008 due in 2009. Supplemental property tax bills that were due during 2008 or 2009 also qualify if paid during 2008. However, the late payment of any property tax bills or the payment of any interest, fees, or charges related to the property tax bill do not qualify for the credit.

Taxpayers who file a joint Connecticut income tax return may include property tax bills for which each spouse is individually or jointly liable.

You may take credit for a leased motor vehicle if you had a written lease agreement for a term of more than one year, and the property tax became due and was paid during 2008 (either by the leasing company or by you). Refer to your January 2009 billing statement from the leasing company to determine the amount of property taxes that may be eligible for the credit. Your statement will either indicate the amount

of property taxes paid on your leased motor vehicle or provide you with a toll-free number you may call to obtain the necessary information. If you do not receive a billing statement in January 2009, contact your leasing company for the appropriate property tax information.

Example 1: Lisa received a property tax bill for a motor vehicle listed on her town's October 1, 2006, grand list. The bill was payable in two installments, July 1, 2007, and January 1, 2008. If Lisa paid the January 1, 2008, installment on January 1, 2008, she is eligible to claim it on her 2008 income tax return. If she prepaid it during 2007, she is not eligible to take credit for it on her 2008 return, but she may have been eligible to take credit for it on her 2007 return.

Example 2: Mary received a property tax bill for a motor vehicle listed on her town's October 1, 2007, grand list. The bill was payable in two installments, July 1, 2008, and January 1, 2009. Mary is eligible to take credit for both installments on her 2008 income tax return if she paid both installments during 2008. If Mary waited until January 1, 2009, to pay her second installment, she is not eligible to take credit on her 2008 return for this installment, but she may be eligible to take credit for it on her 2009 return.

Maximum Credit Allowed

The **maximum** credit allowed (on your primary residence or motor vehicle, or both) is \$500 per return regardless of filing status.

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

Motor Vehicle Credit Restrictions

The number of motor vehicles eligible for this credit depends on your filing status as shown on the front of your Connecticut income tax return. Any individual whose filing status is single, filing separately, or head of household is limited to the property tax paid on **one** motor vehicle even if the individual sells a motor vehicle and purchases a replacement motor vehicle during the taxable year and only owns one motor vehicle at any time during the taxable year. Individuals whose filing status is filing jointly or qualifying widow(er) with dependent child are limited to the property taxes paid on **two** motor vehicles.

Schedule 3 – Line Instructions

Name of Connecticut Tax Town or District

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

Description of Property

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

Date(s) Paid

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

Line 60: Primary Residence

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

Line 61: Auto 1

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

Line 62: Filing Jointly or Qualifying Widow(er) Only - Auto 2

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

Line 63

Add Lines 60, 61, and 62 and enter the total.

Line 64

The maximum property tax credit allowed is \$500.

Line 65

Enter the lesser of Line 63 or Line 64.

Line 66

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

Filing status is:	Connecticut adjusted gross income is:
Single	\$ 56,500 or less
Filing jointly or qualifying widow(er) \$100,500 or less
Filing separately	\$ 50,250 or less
Head of household	\$ 78,500 or less

Otherwise, go to the *Property Tax Credit Table* on Page 28 or visit the DRS website at **www.ct.gov/DRS** to use the Property Tax Calculator. Enter the decimal amount from the *Property Tax Credit Table* on Form CT-1040, Line 66.

Line 67

Multiply Line 65 by Line 66.

Line 68

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



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Property Tax Credit Table

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

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

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

Single

If you are single and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$56,500	0
\$56,500	\$66,500	.10
\$66,500	\$76,500	.20
\$76,500	\$86,500	.30
\$86,500	\$96,500	.40
\$96,500	\$106,500	.50
\$106,500	\$116,500	.60
\$116,500	\$126,500	.70
\$126,500	\$136,500	.80
\$136,500	\$146,500	.90
\$146,500	and up	1.00

Filing Jointly or Qualifying Widow(er)

If you are filing jointly for federal and Connecticut, filing jointly for Connecticut only, or qualifying widow(er) and your Connecticut AGI is:

Less Than or Equal To	Decimal Amount
\$100,500	0
\$110,500	.10
\$120,500	.20
\$130,500	.30
\$140,500	.40
\$150,500	.50
\$160,500	.60
\$170,500	.70
\$180,500	.80
\$190,500	.90
and up	1.00
	or Equal To \$100,500 \$110,500 \$120,500 \$130,500 \$140,500 \$150,500 \$160,500 \$170,500 \$180,500 \$190,500

Filing Separately

If you are filing separately for federal and Connecticut or filing separately for Connecticut only and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$50,250	0
\$50,250	\$55,250	.10
\$55,250	\$60,250	.20
\$60,250	\$65,250	.30
\$65,250	\$70,250	.40
\$70,250	\$75,250	.50
\$75,250	\$80,250	.60
\$80,250	\$85,250	.70
\$85,250	\$90,250	.80
\$90,250	\$95,250	.90
\$95,250	and up	1.00

Head of Household

If you are head of household and your Connecticut AGI is:

More Than	Less Than or Equal To	Decimal Amount
\$ 0	\$78,500	0
\$78,500	\$88,500	.10
\$88,500	\$98,500	.20
\$98,500	\$108,500	.30
\$108,500	\$118,500	.40
\$118,500	\$128,500	.50
\$128,500	\$138,500	.60
\$138,500	\$148,500	.70
\$148,500	\$158,500	.80
\$158,500	\$168,500	.90
\$168,500	and up	1.00

Schedule 4 – Individual Use Tax

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

See Informational Publication 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-1040.

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

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

Line 69

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

Contributions to Designated Charities

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

Aids Research Education Fund	Organ Transplant Fund	Endangered Species, Natural Area Preserves, and Watchable Wildlife Fund	Breast Cancer Research and Education Fund	Safety Net Services Fund	Military Family Relief Fund
Assists research, education, and community service programs related to Acquired Immune Deficiency Syndrome (AIDS) and is administered by the CT Department of Public Health.	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.	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.	Assists research, education, and community service programs related to breast cancer and is administered by the CT Department of Public Health.	Protects the children of families who are no longer eligible for public assistance benefits and is administered by the CT Department of Social Services.	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 St Ste 1 Hartford CT 06106-5033	To contribute directly, send to: Department of Environmental Protection- Bureau of Administration Financial Management 79 Elm Street Hartford CT 06106-1591	To contribute directly, send to: Department of Public Health Comprehensive Cancer Section Breast and Cervical Cancer Early Detection Program MS #11 CCS PO Box 340308 Hartford CT 06134-0308	To contribute directly send to: Department of Social Services Accounts Receivable 25 Sigourney St Ste 1 Hartford CT 06106-5033	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

Questions and Answers About 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, 2009, or use the **Taxpayer Service Center** (*TSC*) or *Telefile* to file your 2008 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%).

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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.

Connecticut Gift Tax (Form CT-706/709)

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

Connecticut rules differ from federal rules. Household employers may not report and pay household employee withholding tax with their Connecticut income tax return. See **Informational Publication 2009(1)**, *Connecticut Circular CT*.

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 2008(26)**, Q & A on the Business Entity Tax.

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Amended Returns

Purpose: Use a 2008 Form CT-1040X to amend a previously-filed 2008 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 12.

Visit the DRS **Taxpayer Service Center** (*TSC*) at www.ct.gov/DRS to file Form CT-1040X online.

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

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.

2008 Connecticut Income Tax Tables

Electronic Filing!



Free and secure!

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you	are	75				And you)				And you	are		
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More	Less	a	* = 111	F111		More	Less	o: .	* F!!!	F111		More	Less	o: .	* = !!!	F111	
Than	Than or	Single	* Filing Jointly	Filing Separately	Head of Household	Than	Than or	Single	* Filing Jointly	Filing Separately	Head of Household	Than	Than or	Single	* Filing Jointly	Filing Separately	Head of Household
	Equal To		Jointry	Separatery	Household		Equal To		Jointry	Separatery	Household		Equal To		Jointry	Separatery	Household
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	12,150	0	0	1		15,100	-	16	0	28	0	1 -	18,150	69	0	110	0
12,150	12,200	0	0	1		15,150	15,200	16	0	29	0	18,150	18,200	70	0	111	0
12,200	12,250	0	0	2	0	15,200	15,250	17	0	29	0	18,200	18,250	71	0	112	0
12 250	12 200	0	0	2	0	15 250	15 200	17	0	29	0	10 250	10 200	71	0	113	0
	12,300					15,250	-					1 -	18,300				
	12,350	0	0	2		15,300		17	0	30	0		18,350	80	0	114	0
	12,400	0	0	3		15,350	15,400	18	0	30	0	1 -	18,400	81	0	115	0
12,400	12,450	0	0	3	0	15,400	15,450	18	0	31	0	18,400	18,450	81	0	116	0
12,450	12,500	0	0	4	0	15,450	15,500	19	0	31	0	18,450	18,500	82	0	117	0
40 500	40.550	_	0	4	0	45 500	45 550	10	0	27	0	40 500	40.550	0.2	0	107	0
	12,550	0	0	4	0	15,500		19	0	37	0	1 -	18,550	83	0	127	0
	12,600	0	0	4	0	15,550		19	0	38	0		18,600	84	0	128	0
12,600	12,650	0	0	5	0	15,600	15,650	20	0	38	0	18,600	18,650	84	0	129	0
12,650	12,700	0	0	5	0	15,650	15,700	20	0	39	0	18,650	18,700	85	0	130	0
12,700	12,750	0	0	5	0	15,700	15,750	20	0	39	0	18,700	18,750	86	0	131	0
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	12,800	0	0	6	0	15,750	,	21	0	40	0		18,800	87	0	132	0
	12,850	0	0	6	0	15,800		21	0	40	0	,	18,850	96	0	133	0
12,850	12,900	0	0	7	0	15,850	15,900	22	0	41	0	18,850	18,900	97	0	134	0
12,900	12,950	0	0	7	0	15,900	15,950	22	0	41	0	18,900	18,950	98	0	135	0
	13,000	0	0	7	0	15,950		22	0	42	0	1 -	19,000	99	0	136	0
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	13,100	1	0	8	0	16,050	,	23	0	49	0	1 -	19,100	100	0	138	1
13,100	13,150	1	0	8	0	16,100	16,150	23	0	50	0	19,100	19,150	101	0	139	1
13,150	13,200	1	0	9	0	16,150	16,200	24	0	50	0	19,150	19,200	102	0	140	1
13,200	13,250	2	0	9	0	16,200	16,250	24	0	51	0	19,200	19,250	103	0	141	2
40.050	40.000	2	0	10	0	40.050	40.000	O.F.	0	Г1	0	40.050	40.000	104	0	140	2
	13,300	2	0	10	0	16,250	-	25	0	51	0	1 -	19,300	104	0	142	2
	13,350	2	0	10	0	16,300	-	30	0	52	0	1 -	19,350	114	0	143	2
13,350	13,400	3	0	10	0	16,350	16,400	30	0	53	0	19,350	19,400	115	0	144	3
13,400	13,450	3	0	11	0	16,400	16,450	31	0	53	0	19,400	19,450	116	0	145	3
13,450	13,500	4	0	11	0	16,450	16,500	31	0	54	0	19,450	19,500	117	0	146	4
40 500	40.550	,	0	11	0	40 500	40.550	22	0	/1	0	40 500	40.550	117	0	1.47	4
	13,550	4	0	11	0	16,500		32	0	61	0	1 -	19,550	117	0	147	4
	13,600	4	0	12	0	16,550	-	32	0	62	0	1 -	19,600	118	0	148	4
13,600	13,650	5	0	12	0	16,600	16,650	33	0	62	0	19,600	19,650	119	0	149	5
13,650	13,700	5	0	13	0	16,650	16,700	33	0	63	0	19,650	19,700	120	0	150	5
13,700	13,750	5	0	13	0	16,700	16,750	34	0	64	0	19,700	19,750	121	0	151	5
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	13,800	6	0	13	0	16,750		34	0	64	0	1 -	19,800	122	0	152	6
,	13,850	6	0	14	0	16,800	,	40	0	65	0	1 -	19,850	133	0	153	6
13,850	13,900	7	0	14	0	16,850	16,900	41	0	66	0	19,850	19,900	134	0	154	7
13,900	13,950	7	0	14	0	16,900	16,950	41	0	66	0	19,900	19,950	135	0	155	7
13,950	14,000	7	0	15	0	16,950	17,000	42	0	67	0	19,950	20,000	136	0	156	7
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,	14,100	8	0	16		,	17,100	43	0	76	0	1 -	20,100	138	0	170	8
	14,150	8	0	16		17,100		43	0	77	0		20,150	139	0	171	8
	14,200	9	0	16		17,150		44	0	78	0	,	20,200	140	0	172	9
14,200	14,250	9	0	17	0	17,200	17,250	44	0	78	0	20,200	20,250	141	0	173	9
14 250	14,300	10	0	17	0	17,250	17 200	45	0	79	0		20,300	142	0	174	10
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	14,350	10	0	17		17,300		52		80	0		20,350	143	0	175	10
	14,400	10	0	18		17,350		53	0	81	0		20,400	144	0	176	10
	14,450	11	0	18		17,400		53	0	81	0		20,450	145	0	177	11
14,450	14,500	11	0	19	0	17,450	17,500	54	0	82	0	20,450	20,500	146	0	178	11
14 500	14,550	11	0	19	0	17,500	17 550	54	0	91	0	20 500	20,550	147	0	192	11
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	14,600	12	0	19		17,550		55	0	92	0		20,600	148	0	193	12
	14,650	12	0	20		17,600		56	0	93	0	1 -	20,650	149	0	194	12
	14,700	13	0	20		17,650		56	0	94	0		20,700	150	0	195	13
14,700	14,750	13	0	20	0	17,700	17,750	57	0	94	0	20,700	20,750	151	0	196	13
14 750	14,800	13	0	21	0	17,750	17 800	57	0	95	0	20 750	20,800	152	0	197	13
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	14,850	14	0	21		17,800		65	0	96	0	1 -	20,850	153	0	199	14
	14,900	14	0	22		17,850		66	0	97	0	1 -	20,900	154	0	200	14
	14,950	14	0	22			17,950	66	0	98	0		20,950	155	0	201	14
14,950	15,000	15	0	22	0	17,950	18,000	67	0	99	0	20,950	21,000	156	0	202	15
* This co	lumn is als	so used for	a qualifvi	ng widow(e	r).									C	ontinuec	l on the n	ext page
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2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

If CT AG	l is **	And you	are			If CT AG		And you		ЛІЗА		If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$21	.000					\$24	.000					\$27	.000				I
21,000		156	0	217	15	24,000	,	299	0	384	45		27,050	511	23	676	144
21,050	,	157	0	218	16	24,050		301	1	386	46	,	27,100	513	23	678	145
21,100	,	158	0	219	16	24,100	,	303	1	388	46		27,150	521	23	681	146
21,150	-	159	0	220	16	24,150		305	1	390	47		27,200	524	24	683	147
21,200		160	0	221	17	24,200		307	2	392	47	27,200		526	24	685	148
21,250		161	0	223	17	24,250		309	2	394	47		27,300	528	25	687	149
21,230	,	162	0	223	17	24,300	′ ′	311	2	396	48		27,350	530	25	690	150
21,350	,	163	0	225	18	24,350		313	3	398	48	27,350		532	25	692	151
21,400	-	164	0	226	18	24,400	,	316	3	401	49		27,450	534	26	694	152
21,450	-	165	0	227	19	24,450		318	4	403	49		27,500	536	26	696	153
21,500		166	0	243	19	24,500		320	4	405	58		27,550	539	26	699	166
21,550		167	0	244	19	24,550		322	4	407	59 50		27,600	541	27	701	167
21,600	,	168 169	0	245 247	20 20	24,600		324 326	5 5	409 411	59 60		27,650 27,700	549 551	27 28	703 705	168 169
21,650 21,700	,	183	0	247	20	24,650 24,700		328	5	413	60		27,750	554	28	703	170
	,					-			-			,	,				
21,750	-	184	0	249	21	24,750		330	6	415	61		27,800	556	28	710	171
21,800	,	185	0	251	21	24,800	,	333	6	418	61		27,850	558	29	712	172
21,850	-	186	0	252	22	24,850		335	7	420	62		27,900	560	29	714	173
21,900		187	0	253	22	24,900		337	7	422	62		27,950	562	29	717	174
21,950		188	0	254	22	24,950		339	7	424	63	27,950		564	30	719	175
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22,000 22,050		190 191	0	256 258	23 23	25,000 25,050		341 343	8	474 476	72 73		28,050 28,100	610 612	30 31	766 768	176 177
22,100	, i	191	0	260	23	25,100		345 345	8	478	73 74		28,150	622	31	700 771	177
22,150	-	193	0	262	24	25,150		347	9	481	74		28,200	624	31	773	179
22,200	,	208	0	265	24	25,200		350	9	483	75		28,250	626	32	775	180
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22,250 22,300	,	209 210	0	267 269	25 25	25,250 25,300		352 354	10 10	485 487	75 76		28,300 28,350	628 630	32 32	777 780	181 182
22,300		210	0	209	25 25	25,350		356	10	489	76 77		28,400	633	33	780 782	183
22,400		212	0	273	26	25,400		358	11	491	77		28,450	635	33	784	184
22,450	-	213	0	275	26	25,450		360	11	493	77 78		28,500	637	34	786	185
22,500	,	214	0	277	26	25,500		362	11	501	88		28,550	639	34	789	186
22,550	-	215 217	0	279 282	27	25,550		364	12 12	504	89 89		28,600	641	34	791 793	187
22,600 22,650	,	217	0	284	27 28	25,600 25,650		367 369	13	506 508	90		28,650 28,700	651 653	35 35	795 795	188 189
22,700	,	233	0	286	28	25,700		371	13	510	91		28,750	655	35	798	190
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22,750	, i	235	0	288	28	25,750		373	13	512	91		28,800	657	36	800	191
22,800	,	236	0	290	29 29	25,800		375	14	514 517	92		28,850	660	36	802	192
22,850	-	237	0	292 294	29 29	25,850 25,900	,	377 370	14 14	517 519	93 93	′	28,900	662 664	37 37	804 807	193 194
22,900 22,950		238 239	0	294 296	29 30	25,900 25,950		379 381	15	519	93 94	28,950	28,950	664 666	37 37	807	194
	,000	207	U	۷,0	JU		,000	JUI	ıJ	JEI	/ 7		,000	JUU	Ji	007	173
23,000		241	0	299	30	\$20 26,000	<i>*</i>	426	15	573	105		29,050	713	38	856	195
23,050		243	0	301	31	26,050		428	16	575	105		29,100	715	38	858	196
23,100		245	0	303	31	26,100		430	16	578	100	,	29,150	713	38	861	197
23,150		247	0	305	31	26,150		432	16	580	108		29,200	728	39	863	198
23,200		265	0	307	32	26,200		435	17	582	108	29,200		730	39	865	199
23,250		267	0	309	32	26,250		437	17	584	109	29,250	·	732	40	867	200
23,250		267 269	0	309	32 32	26,250		437	17	584 586	110		29,300	732 735	40	870	200
23,350	,	271	0	313	33	26,350		441	18	589	111		29,400	737	40	872	202
23,400		273	0	316	33	26,400		443	18	591	111		29,450	739	41	874	203
23,450		275	0	318	34	26,450		445	19	593	112	29,450		741	41	876	204
23,500		277		320	34	26,500		447	19	602	124		29,550	744	41	879	205
23,550		277	0 0	320	34 34	26,550		447	19	604	124		29,600	744 746	42	881	205
23,600		282	0	324	35	26,600		452	20	606	126		29,650	748	42	883	200
23,650		284	0	326	35	26,650		454	20	609	127		29,700	750	43	885	208
23,700		286	0	328	35	26,700		456	20	611	127		29,750	753	43	888	209
		288		330		26,750		458			128	29,750		755	43	890	210
23,750 23,800		288 290	0	330	36 36	26,750		458 460	21 21	613 615	128 129		29,800 29,850	755 757	43 44	890 892	210
23,850	,	290 292	0	335 335	36 37	26,850		460 462	21	617	130		29,850	757 759	44	892 894	211
23,850		292 294	0	335	37	26,900		462 464	22	620	130		29,900	762	44	894 897	212
23,950		294 296	0	337	37	26,950		466	22	622	132		30,000	762 764	45	899	213
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11115 00	iumit is als	o used for	a yudiiiyi	ing widow(51 J.									U	on thinde	. On the H	chi hage

2008 CONNECTICUT INCOME TAX TABLES ALL EXEMPTIONS AND CREDITS ARE INCLUDED

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39,000 9,000 9,000 111 54 946 715 33,000 30,959 1691 160 1701 170 1701 727 38,000 36,000 181 54 141 457 440 190,000 30,100 181 55 948 71 214 33,000 33,100 180 180 180 55 951 271 33,100 33,150 180 180 180 180 180 180 180 180 180 18	man	Equal To		Jointly	Separately	Household	man	Equal To		Jointly	Separately	Household	man	Equal To		Jointly	Separately	Household
93.056 90,100	\$30	,000					\$33	,000					\$36	,000				
93.0109 90.1509 1810 55 951 217 93.1009 31.509 1828 164 1221 275 36.100 36.150 1355 236 1446 455 930.000 30.550 30.000 1818 55 957 279 33.200 33.200 1019 167 1225 277 36.200 36.200 1355 236 1446 455 930.000 30.050 30.050 1300 238 1450 400 93.050 30.050 30.050 1825 57 900 221 33.300 33.050 1075 167 1225 277 36.200 36.200 30.050 1300 238 1450 400 93.050 30.050 10.050 10.050 10.050 30.000 30.050 10.05	30,000	30,050	811	54	946	215	33,000	33,050	1081	162	1216	273	36,000	36,050	1351	234	1441	452
90.450 90.200 1818 56 953 218 93.450 33.650 34.00 1993 165 1225 277 96.00 36.200 1898 237 1448 488 90.00 30.250 30.300 1822 255 57 96 229 34.550 33.00 1972 177 1820 30.250 30.300 1822 297 1480 480 30.550 34.00 1827 57 962 222 33.550 33.00 1972 179 170 1232 200 36.350 36.500 1802 299 1455 444 30.050 34.00 1827 57 962 222 33.550 33.00 1979 170 1232 200 36.350 36.500 1802 249 1455 444 30.050 34.00 1827 57 962 222 33.550 33.00 1979 170 1232 200 36.350 36.400 1807 241 1470 460 340,00 34.550 1898 27 1489 469 340,00 34.550 1898	30,050	30,100	813	55	948	216	33,050	33,100	1083	163	1218	274	36,050	36,100	1353	235	1443	454
93,000 90,250 200 56 955 279 33,000 33,250 100 100 238 1450 400	30,100	30,150	816	55		217	33,100	33,150		164		275	36,100	36,150			1446	456
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31,350 31,400 917 89 1052 241 34,350 34,400 1187 202 1322 323 37,350 37,400 1457 261 1502 509 31,400 31,450 919 89 1056 243 34,450 34,550 1191 204 1326 325 37,450 37,500 1461 263 1506 513 31,500 31,550 1500 921 90 1056 243 34,450 34,550 1191 204 1326 325 37,450 37,500 1461 263 1506 513 31,550 31,500 926 102 1061 245 34,550 34,500 1196 206 1331 350 37,550 37,600 1464 264 1509 515 517 31,550 31,600 31,650 928 103 1063 246 34,650 34,650 1198 207 1333 352 37,550 37,600 1466 265 1513 517 31,500 31,550 31,700 930 104 1065 247 34,650 34,700 1200 208 1335 349 37,550 37,600 1466 266 1513 520 31,700 31,750 933 104 1065 247 34,650 34,700 1200 208 1335 349 37,550 37,600 1467 266 1513 520 31,700 31,750 933 104 1068 248 34,700 34,750 1203 209 1338 340 37,650 37,700 1470 267 1515 522 31,800 31,850 31,800 935 105 1070 249 34,750 34,800 1205 203 209 1338 340 37,650 37,700 1470 267 1515 522 31,800 31,850 31,800 939 106 1072 250 34,800 34,850 1207 211 1342 356 37,700 37,800 1475 269 1520 526 31,800 31,950 939 106 1077 252 34,800 34,850 1207 211 1342 356 37,900 1475 247 1524 530 31,900 31,950 942 107 1077 252 34,900 34,850 34,900 1209 212 1344 357 37,800 37,900 1479 271 1524 530 31,900 32,950 991 120 1126 254 35,000 35,050 1214 214 1349 359 37,900 37,950 1482 272 1527 532 32,000 32,050 991 120 1126 254 35,000 35,050 1242 124 1349 359 38,100 38,150 1533 274 1533 581 32,100 32,150 996 122 1131 256 35,000 35,050 1263 216 1398 387 38,000 38,050 1584 277 1540 588 32,000 32,550 991 120 1126 254 35,000 35,350 1272 219 1405 399 38,350 38,500 1534 277 1540 588 32,200 32,550 1005 125 1140 260 35,300 35,350 1279 221 1410 399 38,350 38,500 1547 281 1547 599 32,550 32,500 1001 127 1146 263 35,000 35,550 1279 221 1410 399 38,350 38,500 1554 281 1551 598 32,500 32,500 1001 127 1416 264 35,500 35,500 1286 227 1426 439 38,500 38,500 1554 281 1545 592 32,550 32,500 1001 127 1416 264 35,500 35,500 1286 227 1426 437 38,850 38,500 1554 281 1545 598 32,550 32,500 1001 127 1416 264 35,500 35,500 35,500 1286 227 1428 439 38,500 38,500 1554 281 1545 598 3	,	,						-										
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31,500 31,550 924 102 1059 244 34,500 34,550 1194 205 1329 349 37,500 37,550 1464 264 1509 515 31,500 31,60	31,400	31,450	919	89	1054	242	34,400	34,450	1189	203		324	37,400	37,450	1459	262	1504	511
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31,550 31,600 926 102 1061 245 34,550 34,600 1196 206 1331 350 37,650 37,650 1466 265 1511 517 316,000 31,650 31,700 930 104 1065 247 34,650 34,700 1200 208 1335 352 37,600 37,650 1466 265 1513 520 31,650 31,700 930 104 1065 247 34,650 34,700 1200 208 1335 353 37,650 37,650 37,600 1470 267 1515 522 31,700 31,750 933 104 1068 248 34,700 34,750 1203 209 1338 354 37,700 37,750 1473 268 1518 524 31,750 31,850 937 105 1070 249 34,750 34,850 1207 211 1342 356 37,750 37,800 1475 269 1520 526 31,800 31,800 937 106 1072 250 34,800 34,850 1207 211 1342 356 37,800 37,850 1477 270 1522 528 31,850 31,900 939 106 1074 251 34,850 34,900 1209 212 1344 356 37,800 37,850 1477 270 1522 528 31,950 31,950 942 107 1077 252 34,900 34,950 1212 213 1347 358 37,900 37,950 1482 272 1527 532 31,950 32,000 944 108 1079 253 34,950 35,000 1214 214 1347 359 37,950 38,000 1484 273 1529 534 \$32,000 993 121 1128 255 35,000 \$3,000 1214 214 1349 359 37,950 38,000 1484 273 1529 534 \$32,000 993 121 1128 255 35,000 35,050 1263 216 1396 387 38,000 38,050 1531 273 1531 579 32,160 32,160 993 121 1128 255 35,160 35,100 1263 216 1398 387 38,850 38,000 1533 274 1533 581 32,100 32,150 993 123 1133 257 35,150 35,200 1268 218 1403 391 38,150 38,250 1536 275 1536 583 32,200 32,350 1000 123 1135 258 35,200 35,250 1270 219 1405 393 38,200 38,250 1540 277 1540 588 32,250 32,300 1002 124 1137 259 35,250 35,300 1277 222 1410 399 38,350 38,500 1542 278 1545 592 32,350 32,400 1007 126 1142 261 35,350 35,400 1277 222 1410 399 38,350 38,500 1542 278 1545 592 32,350 32,400 1007 126 1144 261 35,350 35,500 1286 227 1428 439 38,000 38,650 1554 281 1549 596 32,650 32,600 1016 141 1155 265 35,500 35,650 1286 227 1428 439 38,000 38,650 1554 281 1549 596 32,650 32,600 1016 141 1155 265 35,550 35,600 35,650 1286 227 1428 439 38,000 38,650 1560 286 1560 607 32,000 1029 146 1164 271 35,850 35,000 1299 223 1428 439 38,000 38,650 1560 286 1560 607 32,000 1029 146 1164 271 35,850 35,000 1299 223 1434 445 38,850 38,000 1569 290 1569 156 615 32,000 1029 146 1164 271 35,850 35,000 1304	31 500	31 550	924	102	1059	244	34 500	34 550	1194	205	1329	349	37 500	37 550	1464	264	1509	515
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This column is also used for a qualifying widow(er).							35,950	36,000	1304	234	1439	449	38,950	39,000				
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33,000 93,050 1570 292 1570 604 42,000 42,050 1711 409 1711 499 45,000 45,000 1846 554 1846 1216 3910 391,00 391,50 1581 296 1881 674 42,000 42,000 1718 445 1718 923 45,100 45,100 1881 558 1851 1229 139,000 392,00 1885 297 1885 673 42,200 42,200 1718 445 1718 923 45,100 45,200 45,200 1885 1851 1229 192,000 392,00 1885 297 1885 673 42,200 42,200 1718 445 1718 923 45,000 45,200 4	More	Less Than or		* Filing	_		More	Less Than or		* Filing			More	Less Than or		* Filing		
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93,169 93,200 1583 296 1585 297 1585 673 42,179 42,200 1719 463 1718 925 45,190 45,200 1833 500 1655 124 1855 1734 1859 1859 1859 1859 1859 1859 1859 1859	39,050	39,100	1578	294	1578	666	42,050	42,100	1713	461	1713	921	45,050	45,100	1848	556	1848	1218
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39,350 39,400 1592 300 1592 677 42,350 42,400 1727 470 776 756 45,000 45,500 45,600 45	39,250	39,300	1587	298	1587	675	42,250	42,300	1722	466	1722	930	45,250	45,300	1857	564	1857	1227
39.400 39.400 1594 301 1594 681 42.400 42.500 1792 470 1729 473 1729 476 476 476 476 476 476 476 476 476 476	39,300	39,350	1590	299	1590	677	42,300	42,350	1725	467	1725	932	45,300	45,350	1860	566	1860	1229
39,450 9,500 1996 302 1996 663 42,450 42,500 1731 471 1731 938 45,450 45,500 1866 737 1866 1235 13350 38,550 38,560 1807 304 1601 687 42,550 42,600 1736 474 1736 940 45,500 45,500 1807 379 1873 1752 139,500 39,500 1605 306 1603 607 42,550 42,600 1736 474 1736 940 45,500 45,500 1807 1797 1873 1752 139,500 39,500 1605 306 1603 607 42,550 42,600 42,550 1736 474 1736 940 45,500 45,500 1807 1807 1807 1808 1809 1809 1809 1809 1809 1809 1809	39,350	39,400	1592	300	1592	679	42,350	42,400	1727	469	1727	934	45,350	45,400	1862	568	1862	1231
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39,550 39,600 1001 3094 1001 687 42,550 42,600 1736 474 1736 474 1736 475 475 475 475 1737 1737 1737 1738 345 39,600 39,600 1005 306 1005 692 42,600 42,700 1740 476 1740 497 45,600 45,700 1875 581 1875 1256 39,500 39,700 1006 300 1006 694 42,700 42,700 47,700 1743 477 1743 494 45,600 45,700 1875 581 1875 1256 39,500 39,500 1016 308 1010 694 42,700 42,700 47,700 1743 477 1743 494 45,600 45,700 45,700	39,450	39,500	1596	302	1596	683	42,450	42,500	1731	471	1731	938	45,450	45,500	1866	573	1866	1235
39,550 39,600 1001 3094 1001 687 42,550 42,600 1736 474 1736 474 1736 475 475 475 475 1737 1737 1737 1738 345 39,600 39,600 1005 306 1005 692 42,600 42,700 1740 476 1740 497 45,600 45,700 1875 581 1875 1256 39,500 39,700 1006 300 1006 694 42,700 42,700 47,700 1743 477 1743 494 45,600 45,700 1875 581 1875 1256 39,500 39,500 1016 308 1010 694 42,700 42,700 47,700 1743 477 1743 494 45,600 45,700 45,700	39,500	39,550	1599	303	1599	685	42,500	42,550	1734	472	1734	940	45,500	45,550	1869	575	1869	1252
39,850 39,700 1665 306 1666 307 1668 604 42,700 42,	39,550	39,600	1601	304	1601	687	42,550	42,600	1736	474	1736	942	45,550	45,600	1871	577	1871	1254
39,700 39,750 1608 307 1608 694 42,706 42,750 1745 477 1743 5949 45,700 45,750 1878 833 1878 1260 39,850 1610 696 1610 696 42,750 42,800 1745 478 1745 931 45,750 45,800 45,850 1822 388 1822 135,539,800 39,850 1612 309 1614 700 42,250 42,850 1747 480 1747 933 45,800 45,850 1822 388 1822 135,539,800 39,850 1617 311 1614 700 42,200 42,250 1745 481 1749 959 45,850 45,800 45,850 1822 388 1822 135,539,800 39,850 1619 312 1619 704 42,250 43,000 1749 481 1754 959 45,850 45,800 45,850 1827 969 1827 1749 1749 1754 1754 1754 1754 1754 1754 1754 1754	39,600	39,650	1603	305	1603	690	42,600	42,650	1738	475	1738	945	45,600	45,650	1873	579	1873	1256
39,750 38,800 1610 308 1610 696 42,750 42,800 1745 479 1745 951 45,750 45,800 1880 585 1880 1263 39,800 38,801 6161 310 6147 702 42,500 42,550 1747 480 1747 953 45,800 43,850 1882 588 1882 1265 39,800 38,950 1610 311 6147 702 42,500 42,550 1752 483 1752 957 45,800 43,850 1889 594 1889 1275 39,950 39,950 1610 311 6147 702 42,500 42,550 1752 483 1752 957 45,800 43,850 1889 594 1889 1275 39,950 40,000 1897 1898 1899 1275 34,000 40,000 40,000 1890 1891 1891 1295 34,000 40,000 40,000 1892 1894 1899 1275 34,000 40,000 40,000 1892 1894 1899 1275 34,000 40,000 40,000 1823 38 1623 751 43,050 43,000 1758 486 1758 1906 46,050 1897 598 1899 1335 40,000 40,000 40,000 1823 38 1623 751 43,050 43,000 1758 486 1758 1906 46,050 1897 598 1899 1335 40,000 40,000 40,000 1823 38 1623 751 43,050 43,000 1758 1891 1761 488 1761 1908 46,000 46,050 1897 598 1899 1335 40,150 40,000 40,000 1823 38 1623 751 43,050 43,000 1758 1891 1761 488 1761 1908 46,000 46,050 46,000 1898 602 1899 1395 1895 1305 40,000 40,00	39,650	39,700	1605	306	1605	692	42,650	42,700	1740	476		947	45,650	45,700	1875			1258
33,80 39,80 1612 309 1614 310 1614 700 42,806 42,806 1745 481 1749 953 45,806 45,856 1892 881 1822 1265 339,90 39,950 1617 311 1617 702 42,906 42,956 1752 483 1752 957 45,906 45,956 1897 952 1887 1269 39,956 30,900 1619 312 1619 704 42,905 43,000 1754 481 1754 959 45,950 46,950 1897 952 1887 1269 39,950 40,000 1619 312 1621 737 43,000 1754 481 1754 959 45,950 46,950 1897 952 1887 1269 46,000 46,000 46,050 1619 312 1617 702 42,905 43,000 1754 481 1754 959 45,950 46,950 1897 954 1897 1269 46,000 46,000 46,050 1619 312 1621 737 43,000 1754 481 1754 959 45,950 46,950 1897 952 1887 1269 140,000 40,000 1623 338 1623 751 43,950 43,950 1756 488 1761 1008 46,000 46,050 1891 958 1893 1335 40,150 40,200 1626 339 1616 756 43,000 1765 1819 1753 1354 40,150 40,200 1626 339 1616 1630 758 43,100 43,200 1765 1819 1819 1814 1340 40,200 40,250 1630 341 1630 758 43,100 43,350 1765 499 1765 1013 46,000 46,000 1893 959 1893 1335 40,150 40,200 40,300 1632 342 1632 760 43,360 43,350 1765 499 1765 1013 46,000 46,000 1809 1806 600 1898 1340 40,300 40,300 1632 342 1635 762 43,300 43,350 1770 493 1770 1017 46,300 46,300 1902 607 1902 1344 40,300 40,450 1639 345 1637 764 43,350 43,000 1772 493 1770 1017 46,300 46,300 1902 607 1902 1344 40,300 40,450 1639 344 1648 372 1644 770 43,550 43,600 1772 493 1770 1017 46,300 46,300 1902 607 1902 1344 40,300 40,500 1648 337 1646 772 43,550 43,600 1781 497 1774 1017 46,300 46,400 1907 1617 1914 1356 40,600 40,650 1648 374 1648 775 43,600 43,650 1783 500 1783 1030 46,600 46,600 1916 1619 1315 1360 40,600 40,650 1648 374 1648 775 43,600 43,650 1785 500 1785 100 1795 1040 46,600 46,600 1916 1619 131 1354 40,600 40,650 1648 374 1648 775 43,600 43,650 1789 500 1789 1040 46,600 46,600 1916 1619 1314 1356 40,600 40,650 1648 374 1648 775 43,600 43,650 1789 500 1789 1040 46,600 46,600 1916 1619 1314 1356 40,600 40,650 1648 374 1648 1754 43,600 43,650 1789 500 1789 1040 46,600 46,600 1916 1619 1314 1356 40,600 40,650 1648 374 1648 1754 43,600 43,650 1789 188 189 189 189 189 189 189 189 189 1	39,700	39,750	1608	307	1608	694	42,700	42,750	1743	477	1743	949	45,700	45,750	1878	583	1878	1260
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39,990 39,950 1617 311 1617 702 42,900 42,950 1752 483 1752 977 45,900 45,900 1897 592 1887 1726 393,950 40,000 1619 312 1619 704 42,950 43,000 1753 481 1758 1004 46,000 46,000 1897 596 1889 1327 140,000 40,000	39,800	39,850	1612	309	1612	698	42,800	42,850	1747	480	1747	953	45,800	45,850	1882	588	1882	1265
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48,050	48,100	1983	726	2005	1515		51,100	2118	1015	2283	1785	54,050	54,100	2379	1308	2504	2055
48,100	48,150	1986	728	2008	1518	51,100	51,150	2121	1018	2286	1788	54,100	54,150	2381	1311	2506	2058
48,150	48,200	1988	730	2010	1520	51,150	51,200	2123	1020	2288	1790	54,150	54,200	2383	1313	2509	2060
48,200	48,250	1990	732	2012	1522	51,200	51,250	2125	1022	2290	1792	54,200	54,250	2386	1315	2511	2062
48,250	40 200	1992	734	2015	1524		51,300	2127	1024	2293	1794	E4 250	54,300	2388	1317	2514	2064
48,300		1995	734	2013	1527		51,350	2130	1024	2295	1794		54,350	2390	1317	2514	2067
48,350		1997	738	2017	1527		51,400	2132	1020	2298	1799	,	54,400	2393	1322	2510	2067
48,400		1999	741	2019	1524		51,400	2134	1029	2300	1801		54,450	2395	1324	2521	2009
48,450		2001	741	2021	1533	-	51,500	2134	1031	2303	1803		54,500	2398	1324	2524	2073
1	-						*										
48,500		2004	745	2048	1536		51,550	2139	1047	2329	1806	54,500	-	2425	1329	2526	2076
48,550		2006	747	2050	1538		51,600	2141	1049	2331	1808		54,600	2428	1331	2529	2078
48,600	,	2008	749	2053	1540		51,650	2143	1051	2334	1810	1 1	54,650	2430	1333	2531	2080
48,650		2010	751	2055	1542		51,700	2145	1054	2336	1812		54,700	2432	1335	2534	2082
48,700	48,750	2013	753	2057	1545	51,700	51,750	2148	1056	2339	1815	54,700	54,750	2435	1338	2536	2085
48,750	48,800	2015	755	2060	1547	51,750	51,800	2150	1058	2341	1817	54,750	54,800	2437	1340	2539	2087
48,800		2017	758	2062	1549	51,800	51,850	2152	1060	2343	1819		54,850	2440	1342	2541	2089
48,850		2019	760	2064	1551		51,900	2154	1062	2346	1821		54,900	2442	1344	2544	2091
48,900		2022	762	2067	1554		51,950	2157	1065	2348	1824		54,950	2444	1347	2546	2094
48,950	49,000	2024	764	2069	1556	51,950	52,000	2159	1067	2351	1826	54,950	55,000	2447	1349	2549	2096
\$49	.000					\$52	.000						,000				
49,000		2026	809	2094	1603	52,000	52,050	2185	1126	2377	1873		55,050	2475	1396	2551	2143
49,050		2028	811	2096	1605	52,050		2187	1128	2380	1875	55,050		2477	1398	2554	2145
49,100	49,150	2031	813	2098	1608	52,100	52,150	2190	1131	2382	1878	55,100	55,150	2480	1401	2556	2148
49,150	49,200	2033	815	2101	1610	52,150	52,200	2192	1133	2385	1880	55,150	55,200	2482	1403	2559	2150
49,200	49,250	2035	817	2103	1612	52,200	52,250	2194	1135	2387	1882	55,200	55,250	2484	1405	2561	2152
49,250	49 300	2037	819	2105	1614	52,250	52 300	2197	1137	2390	1884	55,250	55 300	2487	1407	2564	2154
49,300	,	2040	821	2103	1617		52,350	2199	1140	2392	1887		55,350	2489	1410	2566	2157
49,350		2042	823	2110	1619		52,400	2201	1142	2395	1889		55,400	2492	1412	2569	2159
49,400		2044	826	2112	1621		52,450	2203	1144	2397	1891		55,450	2494	1414	2571	2161
49,450		2046	828	2115	1623		52,500	2206	1146	2400	1893		55,500	2497	1416	2574	2163
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49,500	,	2049	830	2140	1626	,	52,550	2232	1149	2426	1896		55,550	2525	1419	2576	2166
49,550		2051	832	2142	1628		52,600	2234	1151	2429	1898		55,600	2527	1421	2579	2168
49,600		2053 2055	834 836	2144 2147	1630 1632		52,650	2237	1153 1155	2431 2434	1900 1902		55,650	2530 2532	1423 1425	2581 2584	2170 2172
49,650 49,700		2055	838	2147	1635		52,700 52,750	2239 2241	1158	2434	1902		55,700 55,750	2532	1423	2586	2172
	,					_						1	-				
49,750	,	2060	840	2151	1637	,	52,800	2244	1160	2439	1907	,	55,800	2537	1430	2589	2177
49,800	,	2062	843	2154	1639	,	52,850	2246	1162	2441	1909		55,850	2539	1432	2591	2179
49,850		2064	845	2156	1641		52,900	2248	1164	2444	1911	55,850		2542	1434	2594	2181
49,900		2067	847	2158		52,900		2251	1167	2446	1914	55,900		2544	1437	2596	2184
49,950	· · · · · · · · · · · · · · · · · · ·	2069	849	2161	1646		53,000	2253	1169	2449	1916	55,950		2547	1439	2599	2186
	,000	007-		040:	1/00		,000	0000	101:	045-	10/10		,000	^F	4 10 1	0/0-	0000
50,000		2071	904	2186	1693	,	53,050	2280	1216	2451	1963	56,000		2575	1486	2601	2233
50,050		2073	906	2189	1695		53,100	2282	1218	2454	1965	56,050		2578	1488	2604	2235
50,100		2076	908	2191			53,150	2284	1221	2456	1968	56,100	-	2580	1491	2606	2238
50,150		2078	911	2193	1700	53,150		2287	1223	2459	1970		56,200	2583	1493	2609	2240
50,200		2080	913	2196	1702	i i	53,250	2289	1225	2461	1972	56,200		2585	1495	2611	2242
50,250		2082	915	2198	1704	53,250		2291	1227	2464	1974	56,250		2588	1497	2614	2244
50,300	,	2085	917	2200			53,350	2294	1230	2466	1977	56,300		2590	1500	2616	2247
50,350		2087	919	2203	1709		53,400	2296	1232	2469	1979	56,350	,	2593	1502	2619	2249
50,400		2089	921	2205	1711		53,450	2298	1234	2471	1981		56,450	2595	1504	2621	2251
50,450	50,500	2091	923	2208	1713	53,450	53,500	2301	1236	2474	1983	56,450	56,500	2598	1506	2624	2253
50,500	50,550	2094	936	2233	1716	53,500	53,550	2328	1239	2476	1986	56,500	56,550	2626	1509	2626	2256
50,550		2096	939	2236	1718		53,600	2330	1241	2479	1988	56,550		2629	1511	2629	2258
50,600	50,650	2098	941	2238	1720	53,600	53,650	2332	1243	2481	1990	56,600	56,650	2631	1513	2631	2260
50,650		2100	943	2240	1722	53,650		2335	1245	2484	1992	56,650		2634	1515	2634	2262
50,700	50,750	2103	945	2243	1725	53,700	53,750	2337	1248	2486	1995	56,700	56,750	2636	1518	2636	2265
50,750	50.800	2105	947	2245	1727	53,750	53.800	2339	1250	2489	1997	56,750	56.800	2639	1520	2639	2267
50,800		2107	949	2248	1729		53,850	2342	1252	2491	1999	56,800		2641	1522	2641	2269
50,850		2109	952	2250	1731		53,900	2344	1254	2494	2001	56,850		2644	1524	2644	2271
50,900		2112	954	2252	1734		53,950	2346	1257	2496	2004		56,950	2646	1527	2646	2274
50,950		2114	956	2255	1736	53,950		2349	1259	2499	2006	56,950		2649	1529	2649	2276
				ing widow(e		, - ,	- ,	,	== /			1,	- ,			on the n	
	13 613		- quality	- 3cow/c	. ,											!!	Pugo

If CT AG	l is **	And you	are			If CT AG		And you			KE II	If CT AG		And you	are		
More Than	Less Than or Equal To	Single	*Filing	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	*Filing	Filing Separately	Head of Household
\$57	.000			L	l	\$60	.000		1			\$63	.000				
57,000		2651	1576	2651	2278	60,000	,	2801	1846	2801	2413	63,000	·	2951	2116	2951	2548
57,050		2654	1578	2654	2280	60,050		2804	1848	2804	2415	63,050		2954	2118	2954	2550
57,100	,	2656	1581	2656	2283	60,100		2806	1851	2806	2418	63,100		2956	2121	2956	2553
57,150	-	2659	1583	2659	2285	60,150		2809	1853	2809	2420	63,150		2959	2123	2959	2555
57,200	,	2661	1585	2661	2287	60,200		2811	1855	2811	2422	63,200		2961	2125	2961	2557
1												1					
57,250	,	2664	1587	2664	2289	60,250	,	2814	1857	2814	2424	63,250		2964	2127	2964	2559
57,300 57,350		2666 2669	1590 1592	2666 2669	2292 2294	60,300		2816	1860 1862	2816 2819	2427 2429	63,300		2966 2969	2130 2132	2966 2969	2562 2564
57,400		2671	1592	2671	2294	60,350 60,400		2819 2821	1864	2821	2429	63,350 63,400		2909	2134	2909	2566
57,450	-	2674	1596	2674	2298	60,450		2824	1866	2824	2433	63,450		2974	2134	2974	2568
												_					
57,500	,	2676	1599	2676	2301	60,500		2826	1869	2826	2436	63,500		2976	2139	2976	2571
57,550		2679	1601	2679	2303	60,550		2829	1871	2829	2438	63,550		2979	2141	2979	2573
57,600	,	2681	1603	2681	2305	60,600		2831	1873	2831	2440	63,600		2981	2143	2981	2575
57,650	,	2684	1605	2684	2307 2310	60,650 60,700		2834	1875 1878	2834 2836	2442	63,650		2984	2145	2984	2577
57,700		2686	1608	2686			,	2836			2445	63,700		2986	2148	2986	2580
57,750	,	2689	1610	2689	2312	60,750		2839	1880	2839	2447	63,750		2989	2150	2989	2582
57,800		2691	1612	2691	2314	60,800		2841	1882	2841	2449	63,800		2991	2152	2991	2584
57,850	, i	2694	1614	2694	2316	60,850		2844	1884	2844	2451	63,850		2994	2154	2994	2586
57,900		2696	1617	2696	2319	60,900		2846	1887	2846	2454	63,900		2996	2157	2996	2589
57,950		2699	1619	2699	2321	60,950		2849	1889	2849	2456	63,950		2999	2159	2999	2591
	,000	0704	1///	0704	2222		,000	2054	1007	2054	2450		,000	2001	2207	2004	2502
58,000	,	2701	1666	2701	2323	61,000		2851	1936	2851	2458	64,000		3001	2206	3001	2593
58,050 58,100	,	2704 2706	1668 1671	2704 2706	2325 2328	61,050 61,100		2854 2856	1938 1941	2854 2856	2460 2463	64,050 64,100		3004 3006	2208 2211	3004 3006	2595 2598
58,150	,	2700	1673	2700	2320	61,150		2859	1943	2859	2465	64,150		3009	2211	3009	2600
58,200		2707	1675	2711	2332	61,200		2861	1945	2861	2467	64,200		3011	2215	3011	2602
													·				
58,250	,	2714	1677	2714	2334	61,250		2864	1947	2864	2469	64,250		3014	2217	3014	2604
58,300	,	2716	1680	2716	2337	61,300		2866	1950	2866	2472	64,300		3016	2220	3016	2607
58,350	,	2719	1682	2719	2339	61,350		2869	1952	2869	2474	64,350		3019	2222	3019	2609
58,400 58,450	,	2721 2724	1684 1686	2721 2724	2341 2343	61,400 61,450		2871 2874	1954 1956	2871 2874	2476 2478	64,400 64,450		3021 3024	2224 2226	3021 3024	2611 2613
1						-											
58,500	,	2726	1689	2726	2346	61,500		2876	1959	2876	2481	64,500		3026	2229	3026	2616
58,550	,	2729	1691	2729	2348	61,550		2879	1961	2879	2483	64,550		3029	2231	3029	2618
58,600	,	2731	1693	2731	2350	61,600		2881	1963	2881	2485	64,600		3031	2233	3031	2620
58,650 58,700	,	2734 2736	1695 1698	2734 2736	2352 2355	61,650 61,700		2884 2886	1965 1968	2884 2886	2487 2490	64,650 64,700		3034 3036	2235 2238	3034 3036	2622 2625
1						-	-					'	,				
58,750	, i	2739	1700	2739	2357	61,750		2889	1970	2889	2492	64,750	,	3039	2240	3039	2627
58,800	, i	2741	1702	2741	2359	61,800	,	2891	1972	2891	2494	64,800		3041	2242	3041	2629
58,850	,	2744	1704	2744		61,850	-	2894	1974	2894	2496	64,850	′ ′	3044	2244	3044	2631
58,900 58,950		2746	1707	2746	2364 2366	61,900		2896 2899	1977 1979	2896 2899	2499	64,900 64,950		3046 3049	2247 2249	3046 3049	2634
		2749	1709	2749	2300	61,950		2099	1979	2099	2501			3049	2249	3049	2636
	,000	2751	1756	2751	2368	\$62,000	,000	2001	2026	2001	2503		,000	2051	2296	2051	2638
59,000 59,050		2751	1758	2751	2308	62,050		2901 2904	2026 2028	2901 2904	2503 2505	65,050	65,050 65 100	3051 3054	2298	3051 3054	2640
59,100	,	2754	1761	2754		62,100		2904	2020	2904	2508	65,100		3056	2301	3056	2643
59,150	,	2759	1763	2759	2375	62,150		2909	2033	2909	2510	65,150		3059	2303	3059	2645
59,200		2761	1765	2761	2377	62,200		2911	2035	2911	2512	65,200		3061	2305	3061	2647
59,250		2764	1767	2764	2379	62,250		2914	2037	2914	2514	65,250		3064	2307	3064	2649
59,300		2764 2766	1707	2764 2766	2379	62,300		2914 2916	2037	2914 2916	2514 2517	65,300		3064	2307	3064	2652
59,350	,	2769	1772	2769	2384	62,350		2919	2042	2919	2519	65,350		3069	2312	3069	2654
59,400		2771	1774	2771		62,400	,	2921	2042	2921	2521	65,400		3071	2314	3071	2656
59,450		2774	1776	2774	2388	62,450		2924	2046	2924	2523	65,450		3074	2316	3074	2658
59,500		2776	1779	2776	2391	62,500	·	2926	2049	2926	2526	65,500		3076	2319	3076	2661
59,550		2779	1779	2779	2393	62,550		2929	2049	2929	2528	65,550		3079	2321	3079	2663
59,600		2779	1783	2779	2395	62,600		2929	2053	2929	2530	65,600		3079	2323	3079	2665
59,650	,	2784	1785	2784	2397	62,650		2934	2055	2934	2532	65,650		3084	2325	3084	2667
59,700		2786	1788	2786	2400	62,700		2936	2058	2936	2535	65,700		3086	2328	3086	2670
59,750		2789	1790	2789		62,750				2939		65,750		3089		3089	2672
59,750 59,800		2789 2791	1790	2789 2791	2402 2404	62,750		2939 2941	2060 2062	2939 2941	2537 2539	65,800		3089 3091	2330 2332	3089 3091	2672 2674
59,850		2791	1792	2791	2404	62,850		2941	2062	2941 2944	2539 2541	65,850		3091	2332	3091	2674 2676
59,900	,	2794	1794	2794 2796	2406	62,900		2944	2064	2944 2946	2544	65,900		3094	2337	3094	2679
59,950	,	2799	1799	2799	2411	62,950		2949	2069	2949	2546	65,950		3099	2339	3099	2681
				ng widow(e		,,0	,	-///	_00,	-/1/	_5.10	1,	,			on the n	
11115 00	iumit is als	o used for	a yualiiyl	ng widow(e	1 f*									u	orninaet	. on the fi	uni haye

If CT AG	l is **	And you	are			If CT AG	l is **	And you	are			If CT AG	l is **	And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$66	.000					\$69	.000					\$72	.000				
66,000	66,050	3101	2386	3101	2683	69,000	69,050	3251	2656	3251	2818	72,000	72,050	3401	2881	3401	2953
66,050	66,100	3104	2388	3104	2685	69,050	69,100	3254	2658	3254	2820	72,050	72,100	3404	2883	3404	2955
66,100	66,150	3106	2391	3106	2688	69,100	69,150	3256	2661	3256	2823	72,100	72,150	3406	2886	3406	2958
66,150	66,200	3109	2393	3109	2690	69,150	69,200	3259	2663	3259	2825	72,150	72,200	3409	2888	3409	2960
66,200	66,250	3111	2395	3111	2692	69,200	69,250	3261	2665	3261	2827	72,200	72,250	3411	2890	3411	2962
66,250	66 300	3114	2397	3114	2694	69,250	69 300	3264	2667	3264	2829	72 250	72,300	3414	2892	3414	2964
66,300		3116	2400	3116	2697	69,300	,	3266	2670	3266	2832		72,350	3416	2895	3416	2967
66,350		3119	2402	3119	2699	69,350		3269	2672	3269	2834		72,400	3419	2897	3419	2969
66,400		3121	2404	3121	2701	69,400	,	3271	2674	3271	2836		72,450	3421	2899	3421	2971
66,450		3124	2406	3124	2703	69,450		3274	2676	3274	2838		72,500	3424	2901	3424	2973
66 E00	CC EEO	3126	2409	3126	2706			3276	2679	3276	2841	72 500	72,550	3426	2904	3426	2976
66,500 66,550		3120	2411	3120	2708	69,500 69,550	,	3270	2681	3270	2843		72,600	3429	2904	3420	2978
66,600		3131	2411	3131	2710	69,600	,	3281	2683	3281	2845		72,650	3431	2908	3431	2980
66,650		3134	2415	3134	2712	69,650	, ,	3284	2685	3284	2847		72,700	3434	2910	3434	2982
66,700		3136	2418	3136	2715	69,700	,	3286	2688	3286	2850		72,750	3436	2913	3436	2985
	-											,	ŕ				
66,750	,	3139	2420	3139	2717	69,750		3289	2690	3289	2852		72,800	3439	2915	3439	2987
66,800		3141 3144	2422	3141 3144	2719 2721	69,800 69,850		3291 3204	2692 2604	3291 3294	2854		72,850	3441	2917	3441 3444	2989
66,850 66,900		3144 3146	2424 2427	3144 3146	2721	69,850 69,900	, i	3294 3296	2694 2697	3294 3296	2856 2859		72,900 72,950	3444 3446	2919 2922	3444 3446	2991 2994
66,950		3146	2427	3146	2724 2726	69,950	,	3290 3299	2697	3290 3299	2859 2861		73,000	3446	2922 2924	3446 3449	2994 2996
		3147	2427	3147	2720		.000	JZ77	2077	J277	2001			3447	2724	3447	2770
67,000	,000 67.050	3151	2476	3151	2728	70.000		3301	2746	3301	2863		,000 73,050	3451	2926	3451	2998
67,050		3154	2478	3154	2730	70,050	- ,	3304	2748	3304	2865		73,100	3454	2928	3454	3000
67,100		3156	2481	3156	2733	70,100	,	3306	2751	3306	2868		73,150	3456	2931	3456	3003
67,150		3159	2483	3159	2735	70,150	,	3309	2753	3309	2870		73,200	3459	2933	3459	3005
67,200		3161	2485	3161	2737	70,200		3311	2755	3311	2872		73,250	3461	2935	3461	3007
	-												-				
67,250		3164	2487 2490	3164	2739 2742	70,250	,	3314	2757 2760	3314	2874 2877		73,300	3464	2937	3464	3009
67,300 67,350		3166 3169	2490	3166 3169	2742	70,300 70,350	,	3316 3319	2762	3316 3319	2879		73,350 73,400	3466 3469	2940 2942	3466 3469	3012 3014
67,400		3171	2492	3171	2744	70,400	,	3321	2764	3321	2881		73,450	3471	2944	3471	3014
67,450		3174	2496	3174	2748	70,450		3324	2766	3324	2883		73,500	3474	2946	3474	3018
67,500	,	3176	2499	3176	2751	70,500		3326	2769	3326	2886		73,550	3476	2949	3476	3021
67,550	,	3179	2501	3179	2753	70,550	,	3329	2771	3329	2888		73,600	3479	2951	3479	3023
67,600		3181 3184	2503 2505	3181	2755	70,600	,	3331	2773 2775	3331	2890		73,650 73,700	3481 3484	2953 2955	3481 3484	3025 3027
67,650 67,700		3186	2508	3184 3186	2757 2760	70,650 70,700	,	3334 3336	2778	3334 3336	2892 2895		73,750	3486	2958	3486	3030
'	<i>'</i>												-				
67,750		3189	2510	3189	2762	70,750		3339	2780	3339	2897		73,800	3489	2960	3489	3032
67,800		3191	2512	3191	2764	70,800	, ,	3341	2782	3341	2899		73,850	3491	2962	3491	3034
67,850	,	3194	2514	3194	2766	70,850	, i	3344	2784	3344	2901		73,900	3494	2964	3494	3036
67,900		3196	2517	3196	2769	70,900		3346	2787	3346	2904	73,900		3496	2967	3496	3039
67,950		3199	2519	3199	2771	70,950		3349	2789	3349	2906		74,000	3499	2969	3499	3041
	,000	2201	2544	2201	2772	\$71		2251	2027	2251	2000		,000	2501	2071	2501	2077
68,000 68,050		3201	2566	3201	2773	71,000 71,050		3351	2836	3351	2908		74,050 74,100	3501	2971	3501	3077
68,100	,	3204 3206	2568 2571	3204 3206	2775 2778	71,100	,	3354 3356	2838 2841	3354 3356	2910 2913	,	74,100	3504 3506	2973 2976	3504 3506	3079 3081
68,150	,	3200	2573	3200	2778	71,150	,	3359	2843	3359	2915		74,130	3509	2978	3509	3084
68,200		3211	2575	3211	2782	71,200		3361	2845	3361	2917	,	74,250	3511	2980	3511	3086
68,250	,	3214	2577	3214	2784	71,250		3364	2847	3364	2919	,	74,300	3514	2982	3514	3088
68,300 68,350		3216 3219	2580 2582	3216 3219	2787 2789	71,300 71,350		3366 3369	2850 2852	3366 3369	2922 2924	,	74,350 74,400	3516 3519	2985 2987	3516 3519	3091 3093
68,400		3219	2584	3219	2709	71,400	,	3371	2854	3371	2924		74,450	3521	2989	3521	3095
68,450		3224	2586	3224	2793	71,450		3374	2856	3374	2928		74,500	3524	2991	3524	3097
68,500		3226	2589	3226	2796	71,500	,	3376	2859	3376	2931		74,550	3526	2994	3526	3134
68,550		3229	2591	3229	2798	71,550	,	3379	2861	3379	2933		74,600	3529	2996	3529	3136
68,600		3231 3234	2593	3231 3234	2800	71,600	,	3381 3384	2863	3381 3384	2935		74,650	3531 3534	2998	3531 3534	3138
68,650 68,700		3234	2595 2598	3234 3236	2802 2805	71,650 71,700		3384 3386	2865 2868	3384 3386	2937 2940		74,700 74,750	3534 3536	3000 3003	3534 3536	3141 3143
68,750		3239	2600	3239	2807	71,750		3389	2870	3389	2942		74,800	3539	3005	3539	3145
68,800		3241	2602	3241		71,800	,	3391	2872	3391	2944		74,850	3541	3007	3541	3148
68,850		3244	2604	3244	2811	71,850		3394	2874	3394	2946		74,900	3544	3009	3544	3150
68,900		3246	2607	3246		71,900		3396	2877	3396	2949	74,900		3546	3012	3546	3152
68,950		3249	2609	3249		71,950	72,000	3399	2879	3399	2951	74,950	75,000	3549	3014	3549	3154
* This co	lumn is als	so used for	a qualifyi	ng widow(e	r).									C	ontinued	on the n	ext page

If CT AG	l is **	And you	are				il is **	And you		71107	KE II	If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$75	.000					\$78	.000					\$81	,000				
75,000	75,050	3551	3016	3551	3191	78,000	78,050	3701	3151	3701	3545	81,000	81,050	3851	3286	3851	3731
75,050	75,100	3554	3018	3554	3193	78,050	78,100	3704	3153	3704	3548	81,050	81,100	3854	3288	3854	3734
75,100	75,150	3556	3021	3556	3196	78,100	78,150	3706	3156	3706	3550	81,100	81,150	3856	3291	3856	3736
75,150	75,200	3559	3023	3559	3198	78,150	78,200	3709	3158	3709	3553	81,150	81,200	3859	3293	3859	3739
75,200	75,250	3561	3025	3561	3200	78,200	78,250	3711	3160	3711	3555	81,200	81,250	3861	3295	3861	3741
75,250	75.300	3564	3027	3564	3203	78.250	78,300	3714	3162	3714	3558	81,250	81.300	3864	3297	3864	3744
75,300	,	3566	3030	3566	3205		78,350	3716	3165	3716	3560	81,300		3866	3300	3866	3746
75,350	-	3569	3032	3569	3207		78,400	3719	3167	3719	3563	81,350	-	3869	3302	3869	3749
75,400		3571	3034	3571	3210	1 ′	78,450	3721	3169	3721	3565	81,400	-	3871	3304	3871	3751
75,450	75,500	3574	3036	3574	3212	1 -	78,500	3724	3171	3724	3568	81,450	-	3874	3306	3874	3754
75,500	75 550	3576	3039	3576	3249	78 500	78,550	3726	3174	3726	3606	81,500	91 550	3876	3309	3876	3756
75,550	,	3579	3041	3579	3251		78,600	3729	3174	3729	3609	81,550	-	3879	3311	3879	3759
75,600	-	3581	3043	3581	3254		78,650	3731	3178	3731	3611	81,600		3881	3313	3881	3761
75,650	-	3584	3045	3584	3256		78,700	3734	3180	3734	3614	81,650		3884	3315	3884	3764
75,700	,	3586	3048	3586	3258		78,750	3736	3183	3736	3616	81,700	-	3886	3318	3886	3766
	•	3589				'						1	-			3889	
75,750 75,800		3589 3591	3050 3052	3589 3591	3261 3263	1 ′	78,800 78,850	3739 3741	3185 3187	3739 3741	3619 3621	81,750 81,800	-	3889 3891	3320 3322	3889 3891	3769 3771
75,850		3594	3054	3594	3265		78,900	3744	3189	3741	3624	81,850	-	3894	3324	3894	3774
75,900	,	3596	3054	3596	3268		78,950 78,950	3744	3192	3744	3626	81,900	-	3896	3327	3896	3776
75,950		3599	3057	3599	3270		79,000	3749	3194	3749	3629	81,950		3899	3329	3899	3779
	.000	,		-3.,			.000	",	/-	",	,		,000	//		-3,,	
76,000		3601	3061	3601	3307		79,050	3751	3196	3751	3631	82,000	_	3901	3331	3901	3781
76,050	,	3604	3063	3604	3310		79,100	3754	3198	3754	3634	82,050	-	3904	3333	3904	3784
76,100	,	3606	3066	3606	3312		79,150	3756	3201	3756	3636	82,100	-	3906	3336	3906	3786
76,150	,	3609	3068	3609	3314		79,200	3759	3203	3759	3639	82,150	-	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		79,350	3766	3210	3766	3646	82,300	-	3916	3345	3916	3796
76,350	,	3619	3077	3619	3324		79,400	3769	3212	3769	3649	82,350	-	3919	3347	3919	3799
76,400	76,450	3621	3079	3621	3326	79,400	79,450	3771	3214	3771	3651	82,400	82,450	3921	3349	3921	3801
76,450	76,500	3624	3081	3624	3329	79,450	79,500	3774	3216	3774	3654	82,450	82,500	3924	3351	3924	3804
76,500	76 550	3626	3084	3626	3366	79 500	79,550	3776	3219	3776	3656	82,500	82 550	3926	3354	3926	3806
76,550	,	3629	3086	3629	3368		79,600	3779	3221	3779	3659	82,550	-	3929	3356	3929	3809
76,600	,	3631	3088	3631	3371		79,650	3781	3223	3781	3661	82,600		3931	3358	3931	3811
76,650	,	3634	3090	3634	3373		79,700	3784	3225	3784	3664	82,650	-	3934	3360	3934	3814
76,700	76,750	3636	3093	3636	3376	79,700	79,750	3786	3228	3786	3666	82,700	82,750	3936	3363	3936	3816
76,750	76 800	3639	3095	3639	3378	79 750	79,800	3789	3230	3789	3669	82,750	82 800	3939	3365	3939	3819
76,800		3641	3097	3641	3380		79,850	3791	3232	3791	3671	82,800		3941	3367	3941	3821
76,850	,	3644	3099	3644	3383		79,900	3794	3234	3794	3674	82,850		3944	3369	3944	3824
76,900	76,950	3646	3102	3646	3385		79,950	3796	3237	3796	3676	82,900	-	3946	3372	3946	3826
76,950		3649	3104	3649	3388	79,950	80,000	3799	3239	3799	3679	82,950	83,000	3949	3374	3949	3829
\$77	,000					\$80	,000					\$83	,000				
77,000	77,050	3651	3106	3651	3425		80,050	3801	3241	3801	3681		83,050	3951	3376	3951	3831
77,050		3654	3108	3654	3428		80,100	3804	3243	3804	3684	83,050	-	3954	3378	3954	3834
77,100		3656	3111	3656	3430		80,150	3806	3246	3806	3686	83,100	-	3956	3381	3956	3836
77,150		3659	3113	3659	3433		80,200	3809	3248	3809	3689	83,150		3959	3383	3959	3839
77,200	77,250	3661	3115	3661	3435	80,200	80,250	3811	3250	3811	3691	83,200	83,250	3961	3385	3961	3841
77,250	77,300	3664	3117	3664	3437	80,250		3814	3252	3814	3694	83,250	83,300	3964	3387	3964	3844
77,300		3666	3120	3666	3440		80,350	3816	3255	3816	3696	83,300	-	3966	3390	3966	3846
77,350		3669	3122	3669	3442		80,400	3819	3257	3819	3699	83,350	-	3969	3392	3969	3849
77,400		3671	3124	3671	3445	,	80,450	3821	3259	3821	3701	83,400		3971	3394	3971	3851
77,450	77,500	3674	3126	3674	3447	80,450	80,500	3824	3261	3824	3704	83,450	83,500	3974	3396	3974	3854
77,500		3676	3129	3676	3485		80,550	3826	3264	3826	3706	83,500	-	3976	3399	3976	3856
77,550	,	3679	3131	3679	3488		80,600	3829	3266	3829	3709	83,550		3979	3401	3979	3859
77,600	,	3681	3133	3681	3490		80,650	3831	3268	3831	3711	83,600		3981	3403	3981	3861
77,650		3684	3135	3684	3492		80,700	3834	3270	3834	3714	83,650		3984	3405	3984	3864
77,700	·	3686	3138	3686	3495		80,750	3836	3273	3836	3716	83,700		3986	3408	3986	3866
77,750		3689	3140	3689	3497	80,750		3839	3275	3839	3719	83,750		3989	3410	3989	3869
77,800		3691	3142	3691	3500		80,850	3841	3277	3841	3721	83,800	-	3991	3412	3991	3871
77,850		3694	3144	3694	3502		80,900	3844	3279	3844	3724	83,850	-	3994	3414	3994	3874
77,900		3696	3147	3696	3505		80,950	3846	3282	3846	3726		83,950	3996	3417	3996	3876
77,950		3699	3149	3699	3507	ou,950	81,000	3849	3284	3849	3729	83,950	64,UUU	3999	3419	3999	3879
* This co	iumn is als	so used for	a qualifyi	ng widow(e	r).									C	ontinuec	d on the n	ext page

If CT AG	l is **	And you	are				il is **	And you		ЛІЗР		If CT AG		And you	are		
More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household	More Than	Less Than or Equal To	Single	* Filing Jointly	Filing Separately	Head of Household
\$84	.000			ı		\$87	.000					\$90	.000				
84,000		4001	3421	4001	3881	<u> </u>	87,050	4151	3556	4151	4031	90,000	_	4301	3691	4301	4181
84,050	84,100	4004	3423	4004	3884	87,050		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	84,200	4009	3428	4009	3889	87,150	87,200	4159	3563	4159	4039	90,150	90,200	4309	3698	4309	4189
84,200	84,250	4011	3430	4011	3891	87,200	87,250	4161	3565	4161	4041	90,200	90,250	4311	3700	4311	4191
84,250	84.300	4014	3432	4014	3894	87.250	87,300	4164	3567	4164	4044	90,250	90.300	4314	3702	4314	4194
84,300	,	4016	3435	4016	3896	87,300	,	4166	3570	4166	4046	90,300		4316	3705	4316	4196
84,350		4019	3437	4019	3899	87,350		4169	3572	4169	4049	90,350		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
84,500	84 550	4026	3444	4026	3906	87 500	87,550	4176	3579	4176	4056	90,500	90 550	4326	3714	4326	4206
84,550	,	4029	3446	4029	3909	87,550		4179	3581	4179	4059	90,550		4329	3714	4329	4209
84,600	,	4031	3448	4031	3911	87,600		4181	3583	4181	4061	90,600		4331	3718	4331	4211
84,650	, i	4034	3450	4034	3914	87,650		4184	3585	4184	4064	90,650	,	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		87,850	4191	3592	4191	4071	90,800		4341	3727	4341	4221
84,850		4044	3459	4044	3924	87,850		4194	3594	4194	4074	90,850		4344	3729	4344	4224
84,900		4046	3462	4046	3926	87,900		4196	3597	4196	4076	90,900		4346	3732	4346	4226
84,950	,	4049	3464	4049	3929	1 -	88,000	4199	3599	4199	4079	90,950		4349	3734	4349	4229
\$85	,000					\$88	,000					\$91	,000				-
85,000		4051	3466	4051	3931		88,050	4201	3601	4201	4081	91,000		4351	3736	4351	4231
85,050	,	4054	3468	4054	3934	88,050		4204	3603	4204	4084	91,050		4354	3738	4354	4234
85,100	,	4056	3471	4056	3936	1 -	88,150	4206	3606	4206	4086	91,100		4356	3741	4356	4236
85,150		4059	3473	4059	3939		88,200	4209	3608	4209	4089	91,150		4359	3743	4359	4239
85,200	85,250	4061	3475	4061	3941	88,200	88,250	4211	3610	4211	4091	91,200	91,250	4361	3745	4361	4241
85,250	85,300	4064	3477	4064	3944	88,250	88,300	4214	3612	4214	4094	91,250	91,300	4364	3747	4364	4244
85,300	85,350	4066	3480	4066	3946	88,300	88,350	4216	3615	4216	4096	91,300	91,350	4366	3750	4366	4246
85,350	,	4069	3482	4069	3949	88,350		4219	3617	4219	4099	91,350		4369	3752	4369	4249
85,400	,	4071	3484	4071	3951	1 -	88,450	4221	3619	4221	4101	91,400		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		4079	3491	4079	3959	88,550		4229	3626	4229	4109	91,550		4379	3761	4379	4259
85,600	,	4081	3493	4081	3961	88,600	,	4231	3628	4231	4111	91,600		4381	3763	4381	4261
85,650	,	4084	3495	4084	3964	1 -	88,700	4234	3630	4234	4114	91,650		4384	3765	4384	4264
85,700	85,750	4086	3498	4086	3966	88,700	88,750	4236	3633	4236	4116	91,700	91,750	4386	3768	4386	4266
85,750	, i	4089	3500	4089	3969	1 1	88,800	4239	3635	4239	4119	91,750	,	4389	3770	4389	4269
85,800	, i	4091	3502	4091	3971	88,800		4241	3637	4241	4121	91,800		4391	3772	4391	4271
85,850	,	4094	3504	4094	3974		88,900	4244	3639	4244	4124	91,850		4394	3774	4394	4274
85,900		4096	3507	4096	3976 3979	88,900		4246	3642	4246	4126	91,900		4396	3777	4396	4276 4279
85,950		4099	3509	4099	J117	88,950		4249	3644	4249	4129	91,950		4399	3779	4399	4219
\$86 86,000	,000 86.050	4101	3511	4101	3981		, 000 89,050	4251	3646	4251	4131	\$92 92,000	92.050	4401	3781	4401	4281
86,050	,	4101	3513	4101	3984		89,100	4251	3648	4251	4131	92,000		4401	3783	4401	4284
86,100	,	4104	3516	4104	3986	89,100		4256	3651	4256	4136	92,100		4404	3786	4404	4286
86,150	,	4109	3518	4109	3989	89,150		4259	3653	4259	4139	92,150		4409	3788	4409	4289
86,200		4111	3520	4111	3991	89,200		4261	3655	4261	4141	92,200		4411	3790	4411	4291
86,250	86 300	4114	3522	4114	3994	89,250	89 300	4264	3657	4264	4144	92,250	92 300	4414	3792	4414	4294
86,300		4116	3525	4116	3996	89,300		4266	3660	4266	4146	92,300		4416	3795	4416	4296
86,350	,	4119	3527	4119	3999	89,350		4269	3662	4269	4149	92,350		4419	3797	4419	4299
86,400		4121	3529	4121	4001	89,400		4271	3664	4271	4151	92,400		4421	3799	4421	4301
86,450		4124	3531	4124	4004	89,450		4274	3666	4274	4154	92,450		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	92,550		4429	3806	4429	4309
86,600		4131	3538	4131	4011	89,600		4281	3673	4281	4161	92,600		4431	3808	4431	4311
86,650		4134	3540	4134	4014	89,650		4284	3675	4284	4164	92,650		4434	3810	4434	4314
86,700	86,750	4136	3543	4136	4016	89,700	89,750	4286	3678	4286	4166	92,700	92,750	4436	3813	4436	4316
86,750	86,800	4139	3545	4139	4019	89,750	89,800	4289	3680	4289	4169	92,750	92,800	4439	3815	4439	4319
86,800		4141	3547	4141	4021	89,800		4291	3682	4291	4171	92,800		4441	3817	4441	4321
86,850	,	4144	3549	4144	4024	89,850		4294	3684	4294	4174	92,850		4444	3819	4444	4324
86,900	-	4146	3552	4146	4026		89,950	4296	3687	4296	4176	92,900		4446	3822	4446	4326
86,950		4149	3554	4149	4029	89,950	90,000	4299	3689	4299	4179	92,950	93,000	4449	3824	4449	4329
* This co	lumn is als	so used for	a qualifyi	ng widow(e	r).									C	ontinuec	l on the n	ext page

If CT AG	l is **	And you	are					And you				If CT AG		And you	are		
		raina your					1	, and you					1	, and you			
More	Less Than or	Single	* Filing	Filing	Head of	More	Less Than or	Single	* Filing	Filing	Head of	More	Less Than or	Single	* Filing	Filing	Head of
Than	Equal To	Olligie	Jointly	Separately		Than	Equal To	Olligie	Jointly	Separately	Household	Than	Equal To	Olligie	Jointly	Separately	Household
			-	<u> </u>			l	***************************************					<u> </u>			<u> </u>	
\$93							,000						,000				
93,000		4451	3826	4451	4331	96,000	,	4601	4005	4601	4481	,	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	93,150	4456	3831	4456	4336	96,100	96,150	4606	4010	4606	4486	99,100	99,150	4756	4420	4756	4636
93,150	93,200	4459	3833	4459	4339	96,150	96,200	4609	4012	4609	4489	99,150	99,200	4759	4422	4759	4639
93,200	93,250	4461	3835	4461	4341	96,200	96,250	4611	4014	4611	4491	99,200	99,250	4761	4424	4761	4641
93,250	03 300	4464	3837	4464	4344	96,250	06 200	4614	4017	4614	4494	00 250	99,300	4764	4427	4764	4644
93,300	-	4466	3840	4466	4346	96,300		4616	4017	4616	4496		99,350	4766	4429	4766	4646
93,350		4469	3842	4469	4349	96,350	,		4019	4619	4499	1 1	,	4769	4429	4769	4649
1 1	, I					,		4619					99,400				
93,400	-	4471	3844	4471	4351	96,400		4621	4023	4621	4501		99,450	4771	4434	4771	4651
93,450	93,500	4474	3846	4474	4354	96,450	96,500	4624	4026	4624	4504	99,450	99,500	4774	4437	4774	4654
93,500	93,550	4476	3849	4476	4356	96,500	96,550	4626	4072	4626	4506	99,500	99,550	4776	4485	4776	4656
93,550	93,600	4479	3851	4479	4359	96,550	96,600	4629	4074	4629	4509	99,550	99,600	4779	4487	4779	4659
93,600	93,650	4481	3853	4481	4361	96,600	96,650	4631	4077	4631	4511	99,600	99,650	4781	4490	4781	4661
93,650	-	4484	3855	4484	4364	96,650		4634	4079	4634	4514	99.650	99,700	4784	4492	4784	4664
93,700		4486	3858	4486	4366	96,700		4636	4081	4636	4516		99,750	4786	4495	4786	4666
'	ŕ					-	-					'	,				
93,750	-	4489	3860	4489	4369	96,750		4639	4084	4639	4519	99,750	-	4789	4497	4789	4669
93,800	-	4491	3862	4491	4371	96,800		4641	4086	4641	4521	1 1	99,850	4791	4499	4791	4671
93,850		4494	3864	4494	4374	96,850		4644	4088	4644	4524	1 1	99,900	4794	4502	4794	4674
93,900	-	4496	3867	4496	4376	96,900		4646	4091	4646	4526		99,950	4796	4504	4796	4676
93,950	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		4501	3871	4501	4381	97,000	,	4651	4140	4651	4531		100,050	4801	4555	4801	4681
94,050	-	4504	3873	4504	4384	97,050		4654	4142	4654	4534		100,100	4804	4558	4804	4684
94,100		4506	3876	4506	4386	97,100	,	4656	4144	4656	4536		100,150	4806	4560	4806	4686
94,150		4509	3878	4509	4389	97,150		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
													-				
94,250	-	4514	3882	4514	4394	97,250		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		100,350	4816	4570	4816	4696
94,350	,	4519	3887	4519	4399	97,350		4669	4156	4669	4549		100,400	4819	4573	4819	4699
94,400	94,450	4521	3889	4521	4401	97,400		4671	4158	4671	4551	100,400	100,450	4821	4575	4821	4701
94,450	94,500	4524	3891	4524	4404	97,450	97,500	4674	4161	4674	4554	100,450	100,500	4824	4578	4824	4704
94,500	94 550	4526	3894	4526	4406	97,500	97 550	4676	4208	4676	4556	100 500	100,550	4826	4626	4826	4706
94,550	,	4529	3896	4529	4409	97,550		4679	4210	4679	4559		100,600	4829	4629	4829	4709
94,600	-	4531	3898	4531	4411	97,600		4681	4210	4681	4561		100,650	4831	4631	4831	4711
1 '	-	4534	3900	4534	4414	97,650		4684	4212	4684	4564		-	4834	4634	4834	4711
94,650	-					,	,		4213	4686			100,700				1
94,700	94,750	4536	3903	4536	4416	97,700	91,150	4686	4217	4000	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	94,850	4541	3907	4541	4421	97,800	97,850	4691	4222	4691	4571	100,800	100,850	4841	4641	4841	4721
94,850	94,900	4544	3909	4544	4424	97,850	97,900	4694	4224	4694	4574		100,900	4844	4644	4844	4724
94,900	94,950	4546	3912	4546	4426	97,900	97,950	4696	4226	4696	4576	100,900	100,950	4846	4646	4846	4726
94,950		4549	3914	4549		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	-	4554	3918	4554	4434	98,050		4701	4279	4701	4584		101,030	4854	4654	4854	4731
95,100	-	4556	3921	4556		98,100		4704	4281	4704	4586		101,100	4856	4656	4856	4734
95,150	-	4559	3923	4559	4439	98,150		4700	4283	4700	4589		101,130	4859	4659	4859	4730
95,130			3925			98,200		4709	4286	4709	4509		101,200				l l
		4561		4561										4861	4661	4861	4741
95,250	,	4564	3927	4564	4444	98,250	98,300	4714	4288	4714	4594	101,250	101,300	4864	4664	4864	4744
95,300	95,350	4566	3930	4566	4446	98,300	98,350	4716	4290	4716	4596	101,300	101,350	4866	4666	4866	4746
95,350	95,400	4569	3932	4569	4449	98,350	98,400	4719	4293	4719	4599	101,350	101,400	4869	4669	4869	4749
95,400	95,450	4571	3934	4571	4451	98,400	98,450	4721	4295	4721	4601	101,400	101,450	4871	4671	4871	4751
95,450	95,500	4574	3936	4574	4454	98,450	98,500	4724	4298	4724	4604	101,450	101,500	4874	4674	4874	4754
95,500		4576	3939	4576	4456	98,500	·	1774	4345	4726	4606		101,550	4876	1676	4876	4756
		4576 4579	3939 3941		4456 4459			4726 4720		4726 4729	4606 4609			4876 4879	4676 4679	4876 4879	4756 4759
95,550	-			4579 4501		98,550 98,600		4729 4721	4348 4350	4729 4731			101,600 101,650				
95,600	-	4581 4594	3943	4581 4504				4731			4611 4614		-	4881	4681	4881	4761
95,650		4584	3945	4584		98,650		4734	4352	4734	4614		101,700	4884	4684	4884	4764
95,700	95,/50	4586	3948	4586	4466	98,700	98,750	4736	4355	4736	4616	101,/00	101,750	4886	4686	4886	4766
95,750	95,800	4589	3950	4589	4469	98,750	98,800	4739	4357	4739	4619	101,750	101,800	4889	4689	4889	4769
95,800		4591	3952	4591		98,800		4741	4360	4741	4621		101,850	4891	4691	4891	4771
95,850	-	4594	3954	4594		98,850		4744	4362	4744	4624		101,900	4894	4694	4894	4774
95,900	-	4596	3957	4596	4476	98,900		4746	4364	4746	4626		101,950	4896	4696	4896	4776
95,950	-	4599	3959	4599		98,950		4749	4367	4749	4629		102,000	4899	4699	4899	4779
						30,330	33,300	7,7/	7307	7/7/	TUL /	.01,730	102,000				
inis co	iumn is als	so used for	a qualityi	ng widow(e	r).									⊅1U∠,UU0	+ use lax	Calculation	ı əcnedüle

Table A - Exemptions for 2008 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			iling Jointly o		Fil	ing Separate	ely	Hea	d of Housel	nold
Connect	ticut AGI		Connec	ticut AGI		Connect	ticut AGI		Connec	ticut AGI	
More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption	More Than	Less Than	Exemption
	or Equal To	·		or Equal To			or Equal To	·		or Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1, 000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000	1					
			\$71,000	and up	\$ 0						

Table B - Connecticut Income Tax for 2008 Taxable Year

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

Single or Filing Separately If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$10,0003% 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 \$16,0003% 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
Filing Jointly or Qualifying Widow(er) If the amount on Line 3 of the Tax Calculation Schedule is: Less than or equal to \$20,0003% More than \$20,000\$600 plus 5% of the excess over \$20,000	Example	: If the amount on Line 3 is \$22,500, enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725

Table C - Personal Tax Credits for 2008 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			ling Jointly lified Widow		Fili	ng Separat	ely	Head	d of House	hold
Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI		Connec	ticut AGI	
More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount	More Than	Less Than or Equal To	Decimal Amount
\$13,000 \$16,300 \$16,800	\$16,300 \$16,800 \$17,300	.75 .70 .65	\$24,000 \$30,000 \$30,500	\$30,000 \$30,500 \$31,000	.75 .70 .65	\$12,000 \$15,000 \$15,500	\$15,000 \$15,500 \$16,000	.75 .70 .65	\$19,000 \$24,000 \$24,500	\$24,000 \$24,500 \$25,000	.75 .70 .65 .60
\$17,300 \$17,800 \$18,300 \$18,800	\$17,800 \$18,300 \$18,800 \$19,300	.60 .55 .50 .45	\$31,000 \$31,500 \$32,000 \$32,500	\$31,500 \$32,000 \$32,500 \$33,000	.60 .55 .50 .45	\$16,000 \$16,500 \$17,000 \$17,500	\$16,500 \$17,000 \$17,500 \$18,000	.60 .55 .50 .45	\$25,000 \$25,500 \$26,000 \$26,500	\$25,500 \$26,000 \$26,500 \$27,000	.55 .50 .45
\$19,300 \$19,800 \$21,700	\$19,800 \$21,700 \$22,200	.40 .35 .30	\$33,000 \$33,500 \$40,000	\$33,500 \$40,000 \$40,500	.40 .35 .30	\$18,000 \$18,500 \$20,000	\$18,500 \$20,000 \$20,500	.40 .35 .30	\$27,000 \$27,500 \$34,000	\$27,500 \$34,000 \$34,500	.40 .35 .30
\$22,200 \$22,700 \$23,200 \$27,100	\$22,700 \$23,200 \$27,100 \$27,600	.25 .20 .15 .14	\$40,500 \$41,000 \$41,500 \$50,000	\$41,000 \$41,500 \$50,000 \$50,500	.25 .20 .15 .14	\$20,500 \$21,000 \$21,500 \$25,000	\$21,000 \$21,500 \$25,000 \$25,500	.25 .20 .15 .14	\$34,500 \$35,000 \$35,500 \$44,000	\$35,000 \$35,500 \$44,000 \$44,500	.25 .20 .15 .14
\$27,600 \$27,600 \$28,100 \$28,600	\$28,100 \$28,600 \$29,100	.13 .12	\$50,500 \$50,500 \$51,000 \$51,500	\$51,000 \$51,500 \$52,000	.13 .12	\$25,500 \$25,500 \$26,000 \$26,500	\$26,000 \$26,500 \$27,000	.13 .12 .11	\$44,500 \$45,000 \$45,500	\$45,000 \$45,500 \$46,000	.13 .12 .11
\$29,100 \$29,100 \$52,000 \$52,500	\$52,000 \$52,500 \$53,000	.10 .09 .08	\$52,000 \$96,000 \$96,500	\$96,000 \$96,500 \$97,000	.10 .09 .08	\$27,000 \$48,000 \$48,500	\$48,000 \$48,500 \$49,000	.10 .09 .08	\$46,000 \$74,000 \$74,500	\$74,000 \$74,500 \$75,000	.10 .09 .08
\$53,000 \$53,500 \$54,000	\$53,500 \$54,000 \$54,500	.07 .06 .05	\$97,000 \$97,500 \$98,000	\$97,500 \$98,000 \$98,500	.07 .06 .05	\$49,000 \$49,500 \$50,000	\$49,500 \$50,000 \$50,500	.07 .06 .05	\$75,000 \$75,500 \$76,000	\$75,500 \$76,000 \$76,500	.07 .06 .05
\$54,500 \$55,000 \$55,500 \$56,000	\$55,000 \$55,500 \$56,000 \$56,500	.04 .03 .02 .01	\$98,500 \$99,000 \$99,500 \$100,000	\$99,000 \$99,500 \$100,000 \$100,500	.04 .03 .02 .01	\$50,500 \$51,000 \$51,500 \$52,000	\$51,000 \$51,500 \$52,000 \$52,500	.04 .03 .02 .01	\$76,500 \$77,000 \$77,500 \$78,000	\$77,000 \$77,500 \$78,000 \$78,500	.04 .03 .02 .01
\$56,000 \$56,500	\$56,500 and up	.00	\$100,000	and up	.00	\$52,000 \$52,500	\$52,500 and up	.00	\$78,000 \$78,500	\$78,500 and up	.00

Tax Calculation Schedule

	_	
1. Enter Connecticut AGI from Form CT-1040, Line 5.	1	00
2. Enter Personal Exemption from Table A, Exemptions.	2	00
3. Connecticut Taxable Income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3	00
4. Connecticut Income Tax: See Table B, Connecticut Income Tax.	4	00
5. Enter Decimal Amount from Table C, Personal Tax Credits. If zero, enter "0."	5	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6	00
7. Income Tax: Subtract Line 6 from Line 4. Enter here and on Form CT-1040, Line 6.	7	00



Need help completing this schedule?

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



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Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center** (*TSC*). Also visit the *TSC* to pay amounts due and review or modify your Connecticut tax account information online.





	Tax Information	Forms and Publications	
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative. 1-800-382-9463 (Connecticut calls outside Hartford calling area only) and select Option 6 during business hours to speak with a representative.		
Write Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032		Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032	

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport	Norwich	Hamden	Waterbury	Hartford
10 Middle St.	2 Cliff St.	3074 Whitney Ave.	55 West Main St.	25 Sigourney St.
203-336-7890	860-425-4123	Building #2	Suite 100	860-297-5962
		203-287-8243	203-805-6789	

All calls are answered at our Customer Service Center in Hartford, not at the local office. Call CONN-TAX (see Page 2) for directions to DRS offices. If you require special accommodations, please advise the DRS representative.

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

Department of Revenue Services 25 Sigourney St Ste 2 Hartford CT 06106-5032